



**XII. International Balkan and Near Eastern Congress Series on
Economics, Business and Management
Plovdiv / Bulgaria**

April 20-21, 2019

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

PROCEEDINGS

Editors

Prof.Dr. Dimitar Kirilov DIMITROV

Prof.Dr. Dimitar NIKOLOSKI

Prof.Dr. Rasim YILMAZ

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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 Plovdiv / BULGARIA. 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
April 20-21, 2019

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Program

10:00 – 10:45	Opening Ceremony	Hall 1	Prof.Dr. Rasim YILMAZ, IBANESS Prof.Dr. Ahmet KUBAŞ, IBANESS Prof.Dr. Dragica ODZAKLIESKA, Dean, Faculty of Economics in Prilep, University St. Kliment Ohridski-Bitola, Republic of North Macedonia Prof.Dr. Eng. Dimitar Kirilov DIMITROV, Rector, University of Agribusiness and Rural Development
	Openening Presentation		Assist. Prof. Ivanka SHOPOVA Contemporary Trends and Prospects of Bulgarian Tourism
10:45 – 11:00	Coffee Break		
11:00 – 12:00	Parallel Session I	Hall 1 Chair Person: Prof.Dr. Mariana IVANOVA	
		Mariana IVANOVA Nazan ARİFOGLU SEN Mustafa OGUTCU Selcuk BİRER Ekaterina ARABSKA	Social Entrepreneurship Skills and Ecological Vegetable Gardening Training for People with Disabilities: Example of the ECOGARD Project
		Hasan VURAL	A Statistical Approach to Classification of Agricultural Regions
		Hasan VURAL Zafer ŞEN	Food Industry in Turkey and Development Possibilities
		Nurcan ÖZKAN	Investigation of Farmers' Views on Chemical Struggle in Some Villages of Babaeski District of Kırklareli Province
		M. Ömer AZABAĞAOĞLU Onur CEYLAN	Analysis of Fruit and Vegetable Purchase Behavior of Consumers Living in Edirne Province of Turkey
		Lubcho TRICHKOV Valentina MARINOVA	Regional Planning in the Forestry Sector in Bulgaria Carried Out by Regional Development Plans of the Forest Territories
		Natally STOYANOVA	Implementation of a European Common Agricultural

			Policy (CAP) after 2020 in Bulgaria
11:00 – 12:00	Parallel Session I	Hall 2 Chair Person: Prof.Dr. Adnan GERÇEK	
		Kiril BORISOV	The Economic Significance of Sport
		Adnan GERÇEK Özge ALTINSOY	Structural Equation Modeling Analysis Overview of the Tax Compliance and Revenue Administration in Turkey
		Halil SERBES Nur Belkıs BEKTAŞ Özhan ÇETİNKAYA	An Assessment of the Efficiency of Public Education Expenditures in terms of Functional Classification in Turkey
		Dilşad AKAL Ali İhsan ÖZDEMİR	Evaluation of Technological Investments on Production Process
		Havva ARABACI	The Effect of the Extension of Credit Card Installments Periods on the Economy
		Mutlu ERBAY	Creative Sector: Art Marketing and Productivity
		Ognyana STOICHKOVA	Culture Financing Models
11:00 – 12:00	Parallel Session I	Hall 3 Chair Person: Assoc. Prof.Dr. Sevdalina DIMITROVA	
		Nurcan ÖZKAN Serap ÖZTÜRK	A Research on the Proficiency Level of Secondary School Biology Teachers in Edirne in Using Computers
		Stoyko STOYKOV Sevdalina DIMITROVA Rumen MARINOV	The Need to Develop Educational Human Resource Capacity in the Security Sector
		Özgür ALTINEL Nursel TÜRKSOY	The Importance of Winter Tourism in Tourism Diversification
		O. Erdal ŞAHİN	The Construction of Hagia Sophia as an Imperial Space and the Process of Change
		Yeliz SARI NAYİM B. Niyami NAYİM	Evaluation of the Tourism Potential of the Tekkeönü (Historical Kromna City) Village Landscape, Northwestern Anatolia
		Mehmet Akif YALÇINKAYA	A Verse Petition By Sadi
		Nuri Özer ERBAY	Atatürk House Museum and Environmental Protection
		Krasimir LEVKOV	Results from A Questionnaire on Senior Tourism In

			Bulgaria
11:00 – 12:00	Parallel Session I	Hall 4 Chair Person: Prof.Dr. Adil OĞUZHAN	
		Adil OĞUZHAN Havva GÜLTEKİN	Sanayileşme ve Ekonomik Büyümenin Çevre Kirliliğine Etkisi: MINT Ülkeleri Örneği
		Seyfi AKTOPRAK Fatih GÖREN	Türkiye’de Kamu Kurumu Niteliğindeki Meslek Kuruluşları Üzerine Bir Çalışma: Odalar Örneği
		Aykut TAVŞANCI Selçuk TEKİN	Cumhurbaşkanlığı Hükümet Sisteminde Yürütmenin Vergilendirme Yetkisi
		E. Recep ERBAY Ahmet AKTUNA	Sosyal Medyanın E-Ticaret Üzerine Etkisi
		E. Recep ERBAY Berfin HEMEN	Uluslararası Turizmin Gelişmekte Olan Ünelere Sosyo-Ekonomik Etkisi
		Mehpare MALIKOVA	Azerbaycan Ekonomisi
12:00 – 13:00	Parallel Session II	Hall 1 Chair Person: Assoc. Prof.Dr. E. Recep ERBAY	
		Selçuk TEKİN	Private Rulings in Turkish Tax Law
		Miray ÖZDEN E. Recep ERBAY	The Role of Citizen Participation in Sustainable Development
		E. Recep ERBAY Duygu TULGAR	The Importance of Integrated Industrial Cooperatives in terms of Sustainable Development
		Kazım DEVELİOĞLU	Clustering Emerging European Countries Based on Competitiveness Pillars: A Business Strategy Perspective
		Mustafa UNVER Jülide YALÇINKAYA KOYUNCU	Does Tax Burden Foster Shadow Economy?: An Empirical Analysis
		Cüneyt KOYUNCU Mustafa UNVER	The Association between Health Expenditure and Productivity in Asian Countries
12:00 – 13:00	Parallel Session II	Hall 2 Chair Person: Asst. Prof.Dr. Olgun Irmak ÇETİN	
		Aysun ATAGAN ÇETİN	Türkiye Muhasebe ve Raporlama Standartları

			Açısından Çevre Muhasebesi
		Olgun Irmak ÇETİN	Üniversite Öğrencilerinde Tutum ve İzlenim Yönetimi Arasındaki İlişkinin İncelenmesi
		Saffet KARAYAMAN	Okul Yöneticilerinde Duygusal Zekâ ve İşyeri Mutluluğu İlişkisi
		Necmiye Tülin İRGE Ayşegül ÖZKAN	Girişimcilik ve Öz Yeterlilik İlişkisinde Kuşak Farklılıkları: İstanbul İlindeki Vakıf Üniversitelerinde Bir Araştırma
		Aytül ÇOLAK	Türkiye’de Kıdem Tazminatı Uygulaması ve Kıdem Tazminatı Fonu Tartışmaları
		Mahmut GÜLER Burçak SOYER	Yükseköğretim Kurumlarında Stratejik Risklerin Kurumsal Boyutu
		Ali İhsan DURGUT Seyhan BİLİR GÜLER	Küresel Rekabet Ortamında İşletmeler Arasındaki Stratejik İşbirliği
12:00 – 13:00	Parallel Session II	Hall 3 Chair Person: Prof.Dr. Mahmut GÜLER	
		Seyhan BİLİR GÜLER Burak Mert PARLIYAN	Innovative View in Risk Management: Corporate Risk Management
		Karolina ILIESKA	New Marketing Paradigm For Gaining A Competitive Advantage And Creating Value For Customers
		Popova IVANKA	Marketing Profiling of Participants in Organisation of Producers and Traders of Organic Production
		Yasemin ÇABUK Dilek ALTAŞ	Cost Analysis of Home Health Services: The Case of Tekirdağ Province
12:00 – 13:00	Parallel Session II	Hall 4 Chair Person: Asst. Prof.Dr. Petar PETKOV	
		Ahmet YÜKSEL	Empowerment and Innovation
		Petar PETKOV	On Some Issues for Inconsiderable Influence of Negative Nominal Interest Rates In Bulgarian Commercial Banks Performance
		Valentin IRMOV Petar PETROV	Advantages of Vaccination

		Valentin IRMOV Petar PETROV	Cervical Cancer Vaccine Prophylaxis
		Valentin IRMOV Petar PETROV	Vaccination as a Prophylaxis of Cervical Carcinoma
		Valentin IRMOV Petar PETROV	The Most Common Viral Causes of Cervical Carcinoma
		Valentin IRMOV Petar PETROV	Vaccine Of Cervical Cancer- For And Against
		Valentin IRMOV Petar PETROV	The Vaccine Prophylaxis of Cervical Cancer in Bulgaria
13:00 – 13:30	Lunch		
13:30 – 14:30	Parallel Session III	Hall 1 Chair Person: Prof.Dr. M. Ömer AZABAĞAOĞLU	
		Hasan VURAL	Türkiye’de Hayvansal Üretimin Ekonomik Yapısı ve Pazarlama Sorunları
		Hasan VURAL Fatma CİHANGİR	Türkiye’de Beyaz Et Sektörünün Gelişimi ve Sorunları
		Derya İlkay ABDİKOĞLU Fatma LORCU	Ridit Analizi ve Bir Uygulama
		Yakup NOGAY M. Ömer AZABAĞAOĞLU	Üreticilerin Mısır Tohumluğu Tercihlerini Etkileyen Faktörler
		Ahmet Çelik M. Ömer AZABAĞAOĞLU	Özel Bankalarda Tarımsal Kredi Uygulamaları ve DenizBank Örneği
13:30 – 14:30	Parallel Session III	Hall 2 Chair Person: Asst. Prof.Dr. Beyhan YAŞLIDAĞ	
		Beyhan YAŞLIDAĞ	Blochchain and Crypto Money
		Beyhan YAŞLIDAĞ	Financial Markets in Balkan Countries and A Study on Regulations Which Must Be Constructed
		Arzu EREN ŞENARAS Şahin İNANÇ	System Dynamics for the Electricity Market
		Yavuz Selim BALCIOĞLU Ferhat PAKDAMAR	Modeling of Laughing Mimic Caught with Motion Capture Technology using Fuzzy Logic

		Hakan ÇETİNOĞLU	An Analysis of the Effect of Trade Openness on the Global Competitiveness
13:30 – 14:30	Parallel Session III	Hall 3 Chair Person: Assoc. Prof.Dr. Mustafa UNVER	
		Herdi SAHRASAD AI CHAIDAR Dedy TABRANI	Religion, Society and Democracy: Arab Spring and Complexity of Problems in Middle East, A Preliminary Note from Indonesia
		Oktay HEKİMLER	A Brief Evaluation of Romania's EU Presidency in the Process of European Integration
		Yusuf ESMER Onur ŞAYLAN	Link of Industry 4.0 and Organizational Transformation
		Emrah TOKGÖZ Onur ŞAYLAN	The Smartphone Purchase Intention of the University Students in Terms of Demographic Characteristics: The Sample Of Çan Vocational School
		Nevin DEMİRBAŞ	Is It Possible to Reduce the Production, Harvest and Post-Harvest Losses in Orchards with Good Agricultural Practices?
13:30 – 14:30	Parallel Session III	Hall 4 Chair Person: Assoc. Prof.Dr. E. Recep ERBAY	
		Hakan CAVLAK Gizem SINIR	Post-Kolonyalizm ve İnsan Hakları: Libya Örneği
		Hakan CAVLAK Tuğçe GÜMÜŞ	Feminizm ve Uluslararası İlişkiler: İsveç Örneği
		Bilge KURAL Ayşe ŞAHİN	Ağızdan Ağıza Pazarlamanın Elektronik Ürün Satın Alma Davranışı Üzerindeki Etkisi
		Yüksel OKŞAK Cüneyt KOYUNCU	Kişi Başına Milli Gelir İthalatı Tetikler mi Eş-bütünleşme Analizi
		Yüksel OKŞAK Cüneyt KOYUNCU	Parasal Tabanın Büyüme Üzerindeki Uzun Dönem Etkisi Türkiye Örneği
14:30 – 15:30	Parallel Session IV	Hall 1 Chair Person: Prof.Dr. Ahmet KUBAŞ	

		Ahmet KUBAŞ	Yeni Girişimcilerin Kazanılmasından Kullanılan Yöntemler
		Ahmet KUBAŞ	Girişimcilik Kaynakları ve Eğitimi
		Fulya ATAK	Tekirdağ İli Süleymanpaşa İlçesinde Sosyo-Ekonomik Yapının Gelişimi
		Hamdi SARIER	Trakya Tarımında Seracılığın Önemi
		Nilay ALTINBAŞ	Mobbing İlişkilerinin İşletme Verimine Etkileri
14:30 – 15:30	Parallel Session IV	Hall 2 Chair Person: Assoc.Prof.Dr. Igor ZDRAVKOSKI	
		Erinda MISHO	Development of Environmental Protection Law in Albania towards Full Approximation with the Acquis Communautaire
		Fadil SADIKU	Government Fiscal Policies Influence on Kosovo Economy Development
		Emi MALAJ	Relationship Between Poverty and Corruption in Eastern European countries: an Empirical Analysis
		Igor ZDRAVKOSKI Miroslav ANDONOVSKI Ljupce MARKUSHESKI Pece NIKOLOVSKI	Concept of the Accounting System of Costs for Activities and Processes
		Jovelin M. LAPATES Adelda CUNANAN Hazel Jean M. ABEJUELA	ICT Integration in the Workplace: Its Impact to the Community
14:30 – 15:30	Parallel Session IV	Hall 3 Chair Person: Assoc.Prof.Dr. Miroslav ANDONOVSKI	
		Joanne Rieta MIRANDA	Overcoming Disabilities: A Profile of Exceptional Women with Special Needs
		Joanne Rieta MIRANDA	Identifying the Mindset of Deaf Students in Learning Anatomy and Physiology
		Leonilo B. CAPULSO	Level of Awareness, Implementation and Engagement Of Senior High School Teachers And Students On The

			Supreme Student Government Program And Activities Of A Select Senior High School In The Division Of Pampanga, Philippines
		Marija Midovska PETKOSKA Milena Boshkoska KLISAROSKI	Benefits from the Implementation and Application of a Performance Measurement System
		Ljupce MARKUSHESKI Igor ZDRAVKOSKI Miroslav ANDONOVSKI	Data Mining Process
14:30 – 15:30	Parallel Session IV	Hall 4 Chair Person: Prof.Dr. Dilek ALTAŞ	
		Sema KAHRAMAN BAYRAK E. Recep ERBAY	KGF Mevzuatı, KGF Teminatları ve KGF Finansmanının KOBİ'lere Katkısı
		Emine DEMİR	Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karar İlişkin İhracat Bedellerinin Türkiye'ye Getirilme Zorunluluğu
		Ayşe ATILGAN SARIDOĞAN	UFRS 17 Sigorta Sözleşmeleri Standardının Sigorta Sektörüne Etkileri
		Alpay HEKİMLER	2009/38/EG Sayılı Direktif Kapsamında Avrupa Düzeyinde Çalışanların Yönetime Katılım Hakları
15:30 – 16:30	Parallel Session V	Hall 1 Chair Person: Prof.Dr. Kazım DEVELİOĞLU	
		Seren ÇELİMLİ Hakan ADANACIOĞLU	Kuru Gıda ve Bakliyat Ürünlerinin Pazarlanmasında Sosyal Medya Platformlarının Kullanımına Yönelik Bir İnceleme
		Hakan ADANACIOĞLU	Kiraz Pazarlamasında Üreticilerin Kararlarını Etkileyen Faktörler: İzmir İli Kemalpaşa İlçesi Örneği
		Filiz KINIKLI Hakan ADANACIOĞLU Cemile YILMAZ Gizem ÖZER	Patateste Pazarlama Kanallarına Göre Satış Fiyatlarının Karşılaştırılması: İzmir İli Ödemiş İlçesi Örneği
		Yüksel OKŞAK Jülide YALÇINKAYA KOYUNCU	Hesap Verilebilirliğin Rant Üzerine Etkisi: Panel Veri Analizi

		Yüksel OKŞAK Jülide YALÇINKAYA KOYUNCU	Hükümetin Etkinliği Rantları Etkiler Mi?
15:30 – 16:30	Parallel Session V	Hall 2 Chair Person: Tatjana SPAESKA	
		Regina NAVICKIENE Ruta MEISTE Raminta SADAUSKAITE	Perspectives of Green Pilgrimage Tourism in Lithuania
		Visar MALAJ	Tourism factors in Mediterranean Countries: An Empirical Analysis
		Aleksandar MATESKI Emilija GJORGJIOSKA	Violations of Trademark Rights from the Average Consumer Perspective
		Angjeleska MAJA Katerina BOJKOVSKA	Impact of Branding on the Success of Enterprises on Food Products Market
		Peter HARMATH	T Fitting Organizational Structure with Needs for Networking – Selected Case Studies of Serbian Small and Middle Sized Transport Companies
15:30 – 16:30	Parallel Session V	Hall 3 Chair Person: Prof.Dr. Dragica ODZAKLIESKA	
		Rasim YILMAZ	Overview of Sovereign Wealth Funds: The Case of Turkey Wealth Fund
		Rasim YILMAZ	The Relationship Between Yield Curve and Recession: The Case of the USA
		Rasim YILMAZ	Forecasting the Future of Turkish Economy by Using Forward-Looking Indicators
		Dragica ODZAKLIESKA Tatjana SPAESKA Aneta RISTESKA-JANKULOSKA Emilija GJORGJIESKA	Perspectives of Investment Banking in the Republic of North Macedonia
		Fanka RISTESKA Tatjana SPAESKA Aneta RISTESKA JANKULOSKA Dejan ZDRAVESKI	Supervision of Banking Institutions in the Function of the Stability of the Financial System
		Petra MILO	Economic and Monetary Policy in Albania during the

			Interwar Period
17:00-17:30	Closing Ceremony		

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Religion, Society and Democracy: Arab Spring and Complexity of Problems in Middle East, A Preliminary Note from Indonesia*

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Abstract: This article noted, The Arab Spring has had an impact and political resonance in Indonesia, where Muslims see and look at the soul as a signal that political change is inevitable in the Middle East and North Africa because of chronic authoritarianism, corruption, injustice and dehumanization in the region. It should be also noted that, after the fall of regimes in the Middle East and North Africa following the wave of the Arab Spring (Arab Spring), stability and security were apparently not immediately restored in Egypt, Libya, Yemen and Syria. This condition clearly has a negative impact on the economic, socio-cultural sector, as well as development efforts in various fields. Herdi Sahrasad reminds us that the important sacrifice due to the Arab Spring wave is the long-term destruction of physical and social infrastructure. Libya and Syria can be said to experience total destruction. Yemen, Egypt and Bahrain also suffered countless material losses. Equally important is the deterioration of the economy, social divisions, and the strengthening of tribal and sectarian sentiments after all this time sought to be buried as deep as possible and bound in the bonds of civilization as a nation state.

Keyword: Arab Spring, democracy, Indonesia, Islamist, Middle East, North Africa.

1. Introduction

In the year of 2012, in January 2012 for the exact, Arab Spring (Ar-Rabi' Al-'Arabiyy), has been a year running. The Arab revolution originated from the solidarity movement of Tunisian people for the self-immolation action of a vegetable seller, named Muhammed Bouazizi. This movement was began on December 18, 2010 and successfully bring down Ben Ali's regime on January 14, 2011. From Tunisia, the revolution then has spread to other Arab countries, it successfully bring down authoritarian rules in Egypt and Libya. Currently, embers of the revolution continued to flare up in Yemen, Syria and Bahrain.¹

In this case, it is possible the revolution of Egypt and Tunis more growing and spread to other Arab countries because almost the countries suffered the same illness revolution: poverty and dictatorship that muzzled freedom. The Middle East observers in Jakarta said, in the Arab world over the past year, there are movements in the category of "revolution caused by poverty". That's why the revolution happened, just hit poor countries, like Tunisia, Egypt, Yemen, Libya and Syria. "So far, the revolution could not bring down dictators in Saudi Arabia and Gulf countries rich in oil".²

We noted in thick ink that in Libya after Moammar Khadafy uprooted and killed, turn Yemeni President Ali Abdullah Saleh fell from his power. Arab Spring for change continued to rumble, and are crashing Syria presently. The change picked up Yemen (except Syria) to end injustices, but the danger of Al Qaeda terrorism in also threaten the fragile Arab region. Yemeni President, Ali Abdullah Saleh has been hit by the revolution. Revolution in Yemen allows the activist, tawakkul Karman, won Nobel Peace Prize.³

* A revision of our paper presented to a limited discussion with Pakistan and Turkish students in Berkeley, California, USA, March 2013. The writers thank to Cherry Augusta for his critical comments and assistance so this paper completed, but the responsibility of the paper is ourselves.

¹ Herdi Sahrasad, Arab Spring: Risalah Studi Timur Tengah, LSAF, Media Institute and Unimal Press, 2013

² Hasibullah Satrawi, Setahun Musim Semi Arab, Kompas, 4 February 2012

³ See Reuters/AFP, Middle East Reports, 22-23 October 2011

Because of enormity of the Arab Spring, intellectuals, military and middle-class Muslims in various media in Indonesia asked: How should we understand insurgency that has swept the Arab world? Some Middle East experts see the Arab Spring as a postmodern revolution, spread without leaders and any permanent ideology. Others see it as the next wave of democratic and liberal revolutions.

Most often, it is described as the revolution of youth, because young people played key roles in initiating of change action.

Arab Spring is a revolution by Muslim people who have no ideology of Islamism. The “Arab Spring” revolution have growing sense of democracy and social movements in the Middle East. It also encouraged Islamism to the course of 'post-Islam', paving the way for democratic change in which inclusive Muslim may play important roles. The result can be called 'post-Islamist revolutions' [a mixture of reform and revolution].⁴

Protest movements underlying the revolution seem to be getting stronger to bring the spirit of post-Islamism. The proof, religious rhetorics do not exist, although many of its participants are devout and faithful Muslim. In Tunisia, its main objectives of protesters were to establish a democratic government. Rachid al-Ghannouchi, founder of main Islamic political party in Tunisia - Nahda - have publicly rejected led the country with Khomeini style and refused to run for president in the upcoming elections. Similarly, in the Egyptian revolution clearly was demanding "secular change, freedom and social justice". In the case of Egypt in the first major religious group - Gama'iyya Ansar al-Sunnaal-Muhammadiyah, Salafi movement that controls 500 mosques, schools and associations in Egypt, as well as Al-Azhar (the most important Islamic institution) and the Coptic Church, did not take part in the revolution.

Old people of all organizations and institutions are very reluctant to join the revolution and only after pushed by members of younger groups, all of them then moved revolution what Asef Bayat called as post-Islamic revolution. Asef Bayat argued that post-Islamism symptoms includes a number of political phenomena in different parts of Islamic world, ranging from reform movement in Iran in the late of 1990s under the icon of mullah-cum-intellectual, Mohammad Khatami to phenomenon of 'middle' parties, such as PKS in Indonesia, AKP in Turkey, Ennahda in Tunisia, the Justice and Development Party in Morocco, and the Central Party (Hizb al-Wasat) in Egypt.⁵

It should be noted that the Post-Islamism is neither anti-Islam nor anti-secular, however, it is a movement that upholds both religion and the rights of citizens. Arab Spring aspire a virtuous society in democratic country, so there is a compromise and pragmatism of Islamists in that context. So that their movements do not invite suspicion and antipathy attitudes from Western and domestic social forces in the Arab world that reject Islamism. The upheaval in the Arab World took attention of Indonesian Muslim. As a country with largest Muslim population in the world, Arab Spring takes attention of media and public. Globalization of Arab Spring is both very rapid and massive, has led most of elements and institutions of life to enter directly or indirectly into it.

Arab Spring in 2010-2011 provided valuable lessons for Indonesian people because the change in the Middle East is 'regime change' from authoritarianism to democracy.

This change allows Islamists to participate in politics through path of democracy in which the Islamists, to borrow Oliver Roy's perspective, will not impose shariah but it will embrace their power and play within the logic of the state. In regard to the Arab Spring, groups of political Islam are obviously very excited to take part in democratic elections to compete as well as to test their strength.

2. Arab Spring and Indonesia: A Preliminary Note

⁴ Asef Bayat, “The Post-Islamist Revolutions, What the Revolts in the Arab World Mean”, Foreign Affairs, 26 April 2011

⁵ Asef Bayat, “The Post-Islamist Revolutions, ibid

Various groups in Indonesia asked; how should we understand insurgencies that have swept the Arab world? Some Middle East experts see the Arab Spring as postmodern revolution, easily spread, and without leaders and also without permanent ideology. Others see the Arab Spring as the next wave of democratic and liberal revolutions. Most often, the Arab Spring described as a youth revolution, because young people played key roles in initiating the actions for change.

The Arab Spring is a revolution by Muslims of non-proponent of Islamism. The "revolution" growing senses of democracy and social movement in the Middle East. It is also encouraging Islamism to 'post-Islam' course, paving the way for democratic change in which inclusive Islam may play an important role. Its results can be called 'post-Islamist revolutions' [a mixture of reform and revolution]. "

It should be noted that the Post-Islamism is not anti-Islam or anti-secular, but it is a movement that upholds religion, but also upholds rights of citizens. The Arab Spring aspire virtuous society in democratic country, so there is a compromise and pragmatism of the Islamists in the Arab Spring. So that their movements do not cause suspicion, both from Western and from domestic social forces, who reject Islamism in the Arab world.

For the Islamists, state is seen as most powerful and efficient institution to spread the "good stuff" and eradicate "evil" things. They viewed state as an important institution in which citizens are required to meet their obligations to serve "state", with little concern for rights of citizens. But for post-Islamism actors, ideals of democracy, including justice and freedom are much more substantive, not just imposition of sharia and religious state.

In this case, post-Islamism strength emerged as political frame in which religion can be more inclusive and not rigid. In this case, Muslims be confidently as Muslim, but also has democratic country - for example Turkey.

Islamism began to lose its appeal, and the model of Iranian revolution is no longer shiny. Regime's reputation for repression, misogyny, exclusive attitude and promises are not fulfilled, which widely recognized has alienated their constituents.

The number of people had assumed that elements of the Arab Spring were possibly waging an "Islamic Revolution" that would transform the Middle East into theocracy, like Iran. In the United States, this kind of position is believed by many Republicans. Iran hardliners insist that the Arab revolt was inspired by the 1979 Islamic revolution including Islamic take over in Iran.

But the perception of Iran's radical could not be justified, even mislead. Religious factions indeed been involved in the Arab protest, in such a way, for example Al-Nahda in Tunisia, the Muslim Brotherhood in Egypt and Syria, and Islamic opposition in Yemen. However, almost all Muslims do not want an Islamic state or Islamic regime as in Iran. ⁶

Early examples of the movements, including of reform movement in Iran in late 1990s and the Green Movement in Tehran, the Prosperous Justice Party in Indonesia, Hizb al-Wasat in Egypt, Justice and Development Party (PJD) in Morocco, the Justice and Development Party (AKP), which in power in Turkey. ⁷

In the case of Libya, rebel movements, the interim government of National Council, composed of different circles and neither from Islamists nor al Qaeda members. They are consist of a mixture of secular and Islamist, including doctors, lawyers, teachers, regime renegades, and activists working to end oppression of Muammar Gaddafi. According to their spokesman, Abdul Hafidh Ghoga, a human rights lawyer, presence of Islam is minimal, because the Islamists in Libya, to a large extent, have been destroyed by Qaddafi, the old ruler. In Yemen and Syria, where protesters also demanded democracy, Islam does not require involvement of an Islamic state establishment at all. In Bahrain, of course, the protests have been carried out by sectarian charges, because Sunni-controlled monarchy, while the

⁶Hisham Melhem, "Arabs in the Shadows of their Neighbors", Foreign Policy, Friday, January 13, 2012

⁷Asef Bayat, "The Post-Islamist Revolutions, What the Revolts in the Arab World Mean", Foreign Affairs, 26 April 2011

majority of its population is Shiite. However, the revolutionaries and Bahrain opposition urged: a democratically elected government, free press, right to establish organizations, and end to religious discrimination.

Until today, the Arab Spring is a civil and secular revolt, and highly presents a shift from mid-Arab politics of 1980s and 1990s that encouraged by the Iran's Islamic Revolution in 1979, where its main idea was to establish Islamic order, including religious state and sharia to answer demands of the people, such as justice and equality. Widespread poverty and inequality in the Middle East, combination of new economic policy and a weak safety net that increases income gap between rich and poor, making more vulnerable, and marginalized middle class. They are driving forces of the Arab Spring that swept Middle East/North Africa.

In the last two decades, we see expansion of the "declining middle class poor". This paradox plagued the class because they got college degrees, enjoying contact with the rest of the world, know digital communication, and tasteful middle-class life style, but they were forced to live in poverty with little prospect for improvement. The middle class is starting to lose their rights in the Arab world, their fate is threatened as the poor, women, and marginalized youth.

Each group can initially be a fundamentalist Muslim, but over time with the arrival of criticism of their violations of human rights and democracy, as well as use of religion as a tool of political cleansing, ultimately making most part of them chose to work in a democratic country. What should be underlined that the militants and moderates united by their hostility toward the West. However their common goals and enemies can not fully reconcile their own differences so far in terms of foreign policy. For example, Shiite militant group in Iraq, Hizb Al-Dawa, and Hezbollah in Lebanon allied with Iran, at the same time their Sunni counterparts remained close to their Sunni counterparts in Saudi Arabia.

Salafi may be able to get support by utilizing moral issues and religion. If Salafi can work at grassroots, then so are secular groups and Islamist, the Muslim Brotherhood, who believe in democracy.

However, after the Arab Spring, now the question is whether liberal democracy can be sustained in the Middle East, in the possibility of continuity and strengthening of fundamentalism? Do not forget that in Egypt, the Islamist, Salafi who originally opposed the revolution, is now reunited to mosques and streets, by echoing messages that democracy is forbidden and prohibited. The following question: Is the Islamists who choose secular democracy only for sake of a moment or even deliberately chose secular democracy as their conscious choice because of the world has changed?

Globalization has made the 'Arab Spring' wave may become fifth wave of global democratic revolution. The revolution thanks to role of information and communication technologies, which are bringing spirit of inclusive liberation and explicit articulation for freedom, social justice, economic progress, development, rule of law and real democracy.

A Middle East expert, Professor Asef Bayat noted how, youth and women student organizations, intelligentsia and other social movements has facilitated the evolution of political ideas to the post-Islamic Arab world: freedom, democracy, equality and justice. Here is also important to note roles of the 'Al Jazeera and social media. However, the Middle East today is in an era of transition, showing weakening symptoms by the chess game of power and influence from outside the region.⁸

Following the "Arab Spring" wave, one of most striking characteristic of Arab politics in recent months is the lack of firm, effective and assertive political leadership. The era of autocratic strongman, who ruled over large swathes of the Arab world since 1950s, military dictators - not only military but also despotic civilian - have led to appearance of arid landscape of the Arab politics.

If we check, there is aridity in form of loss of political institution functions, castrated traditional political elites, weak and isolated civil society, and remaining hostage economic development. Legacy of the old ruler has rise national disasters and civil strife in Iraq, Libya, Syria, Sudan and Yemen, or stagnation of political, social and economic development in Egypt, Jordan and Tunisia.⁹ Members of the Gulf States

⁸Asef Bayat, "Egypt, and the post-Islamist Middle East", 2011

⁹Hisham Melhem, "Arabs in the Shadows of their Neighbors", Foreign Policy, Friday, January 13, 2012

Cooperation Council (GCC)- Saudi Arabia, Kuwait, UAE, Qatar, Bahrain, and Oman- for a while as a whole can escape from political destruction and economic degradation, not like other Arab nations hit by the "Arab Spring" and collapsed.

GCC states survive because of their oil resources, and strictly managed dynastic rule, albeit with considerable difficulty to protect themselves with thin layer of political legitimacy, such as Kuwait, and to lesser extent, the UAE (United Arab Emirates). However, autocratic, closed, and exclusive centralized political space in Arab countries, particularly Saudi Arabia, where civilians are constantly undermined, make it difficult for the GCC countries to establish proper and modern political institutions, and in order to support effective and assertive political leadership.

Today, deterioration of Arab leadership can be seen in the total failure of Arab states to counter the hegemony of their neighbors: Israel, Turkey and Iran than the U.S./ West.

If we examine, Israel more aggressive in launched wars with impunity, while continuing its colonization in the West Bank and Golan Heights. Also there is emergence of an increasingly assertive Iran with its influence in side of the Gulf Arab states. In addition Turkey is too ambitious for its influence in the Middle East.

Iran determined to shape the future of Iraq and Lebanon, while Turkey tried to implement its ambitious political, economic, and cultural mission to regain its influence in the Middle East as long as it was the past empire. While, Israel finds it easier to dictate the weak Egypt, while at the same time hoping the Syrian dictator, Bassar Asad, be overthrown so that Syria would be increasingly weak.

Today, more and more, regional power of Egypt further reduced, and increasingly degenerate. Cairo is going through a post-Mubarak dangerous political transition. Saudi Arabia increasingly alienated from the U.S. and frustrated with the Obama administration's handling to Iran, Palestinian issue, and the Egyptian revolution.

Iraq in Post-invasion of U.S. / West is still trying to heal deep wounds despite its fragile political system. Iraq also remains vulnerable to external forces and especially Iran's machinations. In Syria, Assad dynasty launched brutal massacre to its citizens and push the country toward brink of civil strife.

Even if the "democratic revolution" of Arab Spring is in right direction and put public in the way of real political reform and create democratic institutions, then there is a question: how long or how many more this transition have to be passed and adopted before the countries such as Egypt, Syria, and Iraq can well claim their regional leadership role? Over years almost all Arab countries were under policies, and initiatives of non-Arab neighbors. So that, independence of the Arab world in such a way is greatly disturbed or even absent.

For decades, Saudi Arabia and Egypt are two pillars of the "moderate" Arab, in which the U.S. rely on them to prevent influences of Iran, while supporting Pakistan, dispels the Soviet military occupation in Afghanistan, and fight against terrorist groups.

Under Mubarak, however, Egypt built the Arab leadership, bring to the strong and dynamic peace treaty with Israel, and has weakened its role in influencing intra-Arab. Egypt also has difficulties in facing of rising power of Turkey and helpless in contra action toward Iran and Syrian, which fight over influence in Iraq and Lebanon.

Under Israel and the U.S. pressures, Egypt, during Mubarak era has increasingly unable to influence events in Gaza, its little neighbor. Egypt during Post-Nile Revolution found it just as an accomplice to Israel/the West, but still willing to get involved to address issues in Gaza, an impoverished region and Israel's siege. Egypt is increasingly helpless.

During the U.S. presidency of George W. Bush, Washington's alliances with Egypt and Saudi Arabia was far more damaging to Egypt and Saudi Arabia. Bush's lack of concern in settlements of the Arab-Israeli conflict, in which the U.S. is more concerned with its full support to Israel's war in 2006 and

2008 in Lebanon and Gaza, Iraq invasion, and Bush's concept and way on the "war on terror" made the both countries face difficult choices.

For the Saudi, U.S. steps to overthrow Saddam Hussein's regime in Baghdad alter fragile balance in the Arab region at the expense of Saudi Arabia and other Gulf countries, and it gives a strategic victory for Iran. Finally, Saudi Arabia failed to convince the Bush administration to seriously take care to back to the Arab Peace Initiative (adopted by the Arab Summit in Beirut, in 2002, which was reaffirmed at the Riyadh Summit in 2007) to resolve the Arab-Israeli conflict, causing moderate Arab camp leaders hip retreat as America's main ally.

While, Palestine issue remains one of main issues inviting regional player in the Middle East, either honest or just a fool, they be involved according to their ambitions and interests in the region.

Palestine is the core of rivalry between Turkey under Erdogan and Iran under Mahmoud Ahmadinejad. They fight each other for influence and advantage in the region in absence of assertive and strong Arab leadership.

From all existing Arab states, Saudi Arabia is a country that still trying to establish traditional Arab influence with strong leadership. Saudi faces strong pressure from Iran that seeks influence in the Middle East as well.

In the Arabian Peninsula, Riyadh trying to prepare for post-Yemen Ali Abdullah Saleh, after more than one year intervened to assist the Yemeni government to overcome the insurgency in the country. In mid-March 2011, Saudi Arabia seek to keep status quo in Bahrain by arms force when GCC led an expeditionary force to support Al-Khalifa family facing a civil uprising demanding political reform, representation in government/parliament and to end discrimination against Shia majority in Bahrain controlled by Sunni elites. This Riyadh involvement sparked a countermovement by Iran to compensate it in throes of Bahrain, although there is no sufficient evidence that Iran is a major driver in civil uprisings in Bahrain.

Saudi Arabia's diplomacy held hostage by a slow, convoluted and complex leadership. It is very slow in processes of strategic and timely political decision-making. Those increasingly made Riyadh difficult to establish agile and fast leadership in the region of Arab Spring during the crisis. This is in stark contrast compared to energy diplomacy of its smaller neighbors, namely Qatar and the UAE, which capable in diplomacy facing the domestic political crisis.

On the other hand, Syria has become gateway through which Turkey's success to reach back into its power of influence in the Arab region. Turkey is a major trading partner of Syria, and Damascus is a key to the economic agreements signed by Turkey, Syria, Lebanon, and Jordan in 2010. Turkish Prime Minister, Recep Tayyip Erdogan saw election victory of the Justice and Development Party (AKP) as justification for Turkish leadership in this area. Turkey has invested political and economic significant resources in Syria, as well as to cultivate leadership in the Arab region. Erdogan tried to bring Bashar Assad to the West as a modern leader and a potential peacemaker.

Of course, Turkey's policy that does not want trouble at all in the Middle East, is now facing problems as it being involved in the case of Syria, its Arab neighbor which are now in serious jeopardy given bloody suppressions by Assad. The Assad cruelty made him as no longer a figure of peace and its people today continue to face inevitable rebellion dragged Turkey into Syria's internal conflict. As a result, Turkey can be mired in the problems of bloodstained in Syria.

So far, Erdogan's efforts to persuade, criticize or urge Assad to make a reform is been in vain. Erdogan in gamble in Damascus and has failed to convince Assad to compromise with demands of the Syrian people. However, its geographic, economic and military domination, for while making Turkey remains outside of the most influential players in Syria. This is why the Obama administration continues to coordinate with Turkey about the Syrian policy. However, Turkey is a member of NATO, U.S. allies in the Western hemisphere.

Of course, the West is on guard and anxious to Erdogan's leadership that gave support to Palestinian rights, and its projection as the leader of a modern country with "heart and soul of Islam". This attracted many Arab societies, especially Islamic factions, as a "model" to be reckoned with. Among non-Arab

forces, then Turkey is considered as the most successful in strengthening its regional power status in the Middle East. Turkey's role in influencing events in Syria remain strong, and continues to grow at expenses of Iran, while its profiles and influences in Egypt will be more visible than those of Israel on Egypt.

Along with its economic and investment products that flooding Arab markets, the Turkish soft influence power to woo Arab's collective imagination. For next few years, ten millions of Arabs, especially during Ramadan, will sit in their living room, mesmerized while watching Turkish soap opera that is considered obscene in Arabic. Arab hunger for Turkish popular culture is such as the Arab world's hunger for a strong leader like Erdogan, who longed to be able to overcome economic malaise and political decay in the Arab world.

The coming of Turkey into the Middle East is very surprising given the Arabs have a long past cultural treasures to create the story of "Thousand and One Nights", along with a fantastic tradition and rich poetry. Sadly, the Arab world now is relying on outsourcing to Turkish production companies. They rely solely on mission to bring the Arab past dreams, imagination, and myth. This occurs due to cultural power imbalances that stuck out from the Arab's weak and deficit civil society, in addition to weakening of Washington in an effort to offset influences of Turkey, Iran, and Israel in Arab internal affairs.

3. Indonesian's Perspective

Regarding Islamists passion for politics in Middle East/North Africa, I would like to cite the late KH Wahab Chasbullah's views, who once said that relation between Islam and politics is such as sugar and sweetness, so if someone wants to separate Islam from politics, then proverbially he should be able to separate sugar from its sweetness. This metaphor is particularly relevant in scrutinizing the Islamists electoral victory in the Middle East / North Africa where ArabSpring-stricken, with all of their psychopolitical impacts to Indonesia.¹⁰

Based on Arab countries experiences ran election after the fall of old authoritarian regimes, it seems very convincing that victory of Islamic parties is an indication that Islamic populism so strong in the Middle East/ North Africa. Presently, Muslims in Indonesia to some extent are examining how gait of the Islamists that seized power in the Middle East and North Africa, except in Turkey. Response and the question arose among Indonesian Muslim. First, is the movement purely in the context of democratization? Second, Will it bring improvements to the Arab world? Third, what are its implications for the West / U.S.? Third, what are political economy impacts in the Middle East if it is the Islamists who led the region?

In the context of Indonesia, for a while, the Indonesian army and Muslim see that Arab spring does not bring improvement to social life in the region, even apparently far from the truth. If we are honest to admit, until now, despite the old regime had been dropped, the battle is not over. In fact, revolutions in Egypt and Libya have shifted horizontally so that the conflict is also big enough to take its toll.¹¹

In perceptions of Indonesian army and Muslim, what happening in Libya is a stealth operation, sponsored by two large conglomerates, Rockefeller and Rothschild, through the Gulf Cooperation Council (GCC), and involves at least six countries, namely Saudi Arabia, Kuwait, Bahrain, Arab Arab Emirates, Oman and Qatar. This operation was successfully triggered wave of resistance to displace Moammar Gaddafi, Libya tyrant who incidentally is American-British built since 2003.¹²

¹⁰ KH Wahab Chasbullah as quoted by Allan A Samson in Karl D Jackson & Lucian W Pye (Eds), Political Power and Communications in Indonesia, (Berkeley: University of California Press,1978).

¹¹ Interview with Muslim intellectuals and ex-general of Indonesian Army, in Jakarta, October-December 2011. See also Kiki Syahnakri opinion, Musim Semi Arab dan Demokrasi Kita, opinion, Kompas newspaper, 12 January 2012.

¹² Hendrajit, Krisis Timur Tengah, Minyak, dan Operasi Siluman, Kajian Timur Tengah, opinion, 24 March 2011. Interview with Muslim intellectuals and ex-general of Indonesian Army, in Jakarta, Januari2012. See also Kiki Syahnakri opinion, Musim Semi Arab dan Demokrasi Kita, opinion, Kompas...2011

So far, involvement of NATO / the West in the oil-rich Libya, can not be understood and believed unanimously that they carry values of democracy. Indications that there is their interest to seize oil resources behind the military action, is very transparent. In fact, we can not ignore possibility that upheaval is ridden or even designed from outside. Ironically, NATO would not go into Syria, although upheaval in the country claimed caused thousands of people dead. Why? Since there is no source of oil, like in Libya.¹³

There is concern that after collapse of authoritarian regimes in the Middle East, later in practice as Indonesian experience, colonial capitalism that moving forward, suppressing people rights, in which democracy is only used as camouflage or mask for distribution of lust of supercapitalism-colonialism and neoliberalism.

It is true that the Middle East and North Africa people fight against the authoritarianism and turbulent oligarchy. Surely this is no different from Wall Street occupation movement in the United States, which also aimed to fight against the capitalist oligarchy. It means the whole movements are proof that authoritarianism and capitalism, as well as individualism, liberalism as its parent, is essentially incompatible with democracy. Based on phenomena of the Arab Spring and Wall Street occupy movement, Indonesian Muslims see that authoritarianism and individualism, as well as liberalism and capitalism, equally dangerous because they keep time bombs.

U.S. long-term approach to investing political, strategic, economic and cultural things in the Arab world transition is precarious and painful. It is crucial to offset competitions of Iran, Israel, and especially Turkey in struggles for influence in the Arab region.

Looking at the complexity of the Arab World problems, the Arab World can be concluded as weak and full of instability in the transition era, though now living in shadow of their neighbors who have strong, influential, assertive and decisive leadership: Iran, Israel and Turkey, in addition to the hegemony of the U.S./West.

In fact, following the Arab Spring, Middle East future in the transition era should be more determined by vision, mission and goals of their own people in the struggle for democracy and reform in order to take the modern Arab world can be realized and present in the globalization era with higher competition.

Thus, the weaker the Middle East, now requires consolidation of all state power and civil society in the region to establish themselves for sake of their national interests and independence, so as toward off external powers that necessarily have hegemonic ambitions. Are the Middle East leaders and elites are willing and able to implement it? Let history answer it.

Learning from Arab Spring, Indonesian Muslim aware that now is time to hurry up for Indonesian nation, go back, fix the reform and democratic system that has been polluted by KKN (corruption, collusion, and nepotism), which mutated into criminal democracy. And before it's too late, Indonesia should immediately review results of the 1945 amendments, which means re-align with spirit of its preface, back to the spirit of Pancasila, but not to the original 1945 constitution that is easily misused to legitimize authoritarian regime.¹⁴

¹³ Kiki Syahnakri, *ibid*

¹⁴ In several talks and public discussions, Kiki Syahnakri, Sayidiman Suryohadiprojo, Saurip Kadi, Widjo Interview with Muslim intellectuals and ex-general of Indonesian Army, in Jakarta, October-December 2011. See also Kiki Syahnakri opinion, *Musim Semi Arab dan Demokrasi Kita*, opinion, Kompas neo Interview with Muslim intellectuals and ex-general of Indonesian Army, in Jakarta, October-December 2011. See also Kiki Syahnakri opinion, *Musim Semi Arab dan Demokrasi Kita*, opinion, Kompas neo Sujono, and Tyasno Sudarto, retired military generals, noted that four times of amendment of the 1945 Constitution (1999-2002) has transformed Indonesian state platform totally and fundamentally to be very liberal, and certainly no longer in accordance with the spirit of Pancasila. Indonesian nation should reflect on what's happening in the Middle East and North Africa, or on Wall Street, U.S., which could potentially evolve into Europe, Australia, and Asia. The Reform Era in Indonesia including democratization, in fact turned out to violate principles of democracy itself. Therefore, practices of liberal democracy that prioritizing aspects of choosing, in fact has thinned aspects of representation, so that it "killed" values of egalitarianism and kinship. As an empirical example, should the Dani, Amungme, Dayak, Anak Dalam, and various other minority groups are represented in proportion through means of "designated", rather than elected, in order to fight for their

Therefore, various Muslim elites, military generals and leaders in Indonesia argued that the victory of Islamism in the Arab World has a range of constructive implication that could be negative, both to Muslims in and outside of the Middle East, especially if the Islamists favor scripturalism, formalism and fundamentalism.

However, Indonesian Muslim believes that Islamist participations in the democratization and in the rule generally "favor", will make the Islamists tend to be relatively realistic and moderate. Islamists believed to be comfortable in power. Muslims in Indonesia also reap the wisdom of the Middle East revolution was that rigid, radical and fundamental authoritarianism, Liberalism and Islamism, are equally dangerous because they all were time bomb.

In general, Indonesian Muslims saw that the Arab Spring is part of the history of the Middle East and North Africa to find a true democracy in accordance with people aspirations, cultural values and national identity.

Excessive foreign intervention (the USA/West/Saudi Arabia and Iran) should be prevented or minimized in order to: First, the Arab Spring will do not fail to achieve its ideals of authenticity. Second: do not fail to build a substantial democracy. Third, do not continue to get stuck into a transition that could take "its own children". Indonesian and Southeast Asian experiences show the way of democracy is often full of thistles and thorns, the same will be experienced by the Arab world with all joys and sorrows, turmoil and mystery in it. Here, cultural and structural factors may affect prospects for open politics, and prominent among aspects of culture is religious tradition in MENA countries. But for MENA (Middle East and North Africa) countries, according to Danielle N.Lussier and M.Steven Fish, Indonesian experience in democracy, as the predominately Muslim country in the World, may inform possibilities for self-rule in the Middle East and North Africa. Indonesia is poorer than all but Yemen, whose GDPpc is US\$2,600 at PPP. Indonesia's GDPpc is a bit lower than Syria's (US\$4,800), nearly a third less than Egypt's (US\$6,200), less than half of Tunisia's (\$9,500) and Iran's (US\$11,200), a third of Lybia's (US\$13,800), a fifth of Saudi Arabia's (\$24.300) and a ninth of Bahrain's (US\$40,400). Indonesia has a sizeable Christian, Hindhus and Buddhist minority, and Indonesia's Muslims are no less "Islamic" than their brethren in Middle East and North Africa (MENA): data from the World Value Survey (WVS) show that they rate higher than Arabs and Iranians on mosque attendance and self-reported religiosity.¹⁵

It is timely for the West/US. to take "constructively engagement" in dealing with Arab Spring, in the sense that they have to be elegant and objective in their attitude to the democratic revolution in the Middle East as a stream of history, without excessive suspicion and prejudice to the Islamists, who won the general election. Building democracy and culture in the Arab world is not easy and take time, and it is imperative for the West/USA to help constructively the democratic transition in MENA (Middle East and North Africa) countries so that it can achieve consolidation of democracy in the future. The U.S./West should have a different way of thinking about Middle East than it has traditionally have in the past. Process of change in Middle East takes a generation or more, so it need "constructively engagement" of the U.S./West in building mutual understanding and respect in responding the new era that is still uncertain in seeking stability, direction and development.¹⁶

4. Conclusion

American should dismiss claims of the autocrat and the weakness of Western support for the democratic process in Middle East (Muslim countries) based on a pair of assumptions namely, firstly that Muslims tend to unite religion with political authority and secondly, assumption is the Muslims tend to mass political violence, therefore, the iron hand is needed to guard against the riots. Such claims

interests in parliament. In fact, representation is also adhesive for the plural community/nation-paced like Indonesia.

¹⁵ Danielle N.Lussier and M.Steven Fish, "Indonesia: The Benefits of Civic Engagement", Journal of Democracy, January 2012, Volume 23, Number 1, pp.70-84.

¹⁶ See, Pollack,Byman and Others, The Arab Awakening, America and the Transformation of the Middle East, Washington D.C: Brookings Institution Press,2011

are not rational, productive and contextual anymore in the Middle East since the people want to ballot, not bullet, eventhough Middle East transition to democracy is in uncertainty.

Now, the seeds of democracy were increasingly swell in the Arab World, and for that, Indonesian Muslims who have ties of religion, history and culture with the Arab World, hoping that the U.S. /West with its range of strategic interests in the region, can be constructive - although remain vigilant in addressing the change process. The era of autocracy in Arab World is over, and this change should be considered by the West/USA not as another Islamic threat for the Western civilizations and interests. It is better to push aside Samuel Huntington's view about clash of civilization between Islam and the West.

Perhaps it is rather naive and simple-minded that Indonesian Muslims believe the fourth wave of global democratization in MENA (Middle East and North Africa) in 2011 has presented a hope that the USA/West could use this change as a 'historical period' to: firstly, stop their hypocrite foreign policy in Middle East; secondly to set-up the new MENA as democratic states and thirdly, borrowing John Esposito's perspective, to start new policy based on mutual understanding and respect, a recognition and acceptance that all countries have a right to act in their own national interest and it is in the national interest of all to find a common ground of strategic political, economic and military interests.¹⁷

In turn, under democratic banner, we encourage the U.S./West, Arab and Israel would have historical momentum to tackle togetherly Israel-Palestine conflicts in democratic framework in such away. Hopefully, in turn it would reduce substansially, if not eliminate totally, source of Middle East tensions and global terrorism in the future. ***

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Violations Of Trademark Rights From The Average Consumer Perspective

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Abstract: Often, the trademark right as an intellectual property right and a distinctive sign for marking goods and services, is considered as the greatest business advantage of the enterprises. The trademark is a strong instrument for the realization of economic objectives of companies, and through it of the national economy. Trademarks are becoming an indicator of the level of quality of the products and services they refer to. Connecting the consumers with a certain trademark also creates an expected inertness in the opinion and behavior of the consumer. Getting a satisfied consumer who will easily recognize a trademark encourages companies to invest in the product quality, its maintenance, and improvement. Often, trademark rights are a target of various violations, unauthorized usage, associations, imitations, etc. The paper will analyze the violations and adverse effects of trademark violations from the perspective of the average consumer. A research of the average Macedonian consumer will be done regarding knowledge of the trademark rights, how much are the consumers aware of the health and safety risk they take by purchasing and using counterfeit products, how often they purchase counterfeit products, what was the motive for knowingly purchasing counterfeit products, what is the justification, how available were the products, awareness of the consequences etc.. The research results will be compared with the results on the EU level. Based on the research results, future behaviors can be foreseen and can be the basis for defining suitable policies in preventing the negative implications for the consumers, right holders and the country.

Keywords: trademark, violation, counterfeit, average consumer.

1. VIOLATIONS OF TRADEMARK RIGHT AND THE ROLE OF THE “AVERAGE CONSUMER” - IN DISCOVERING THE TRADEMARK RIGHTS VIOLATIONS

The trademark right is a monopoly right which guarantees the holder an exclusive right to use the protected distinctive sign for marking on their products or services and negatively defined it guarantees a right to ban other people from unauthorized use of the same or a similar sign for marking of same or similar types of products or services.

Violations of the trademark right are done to recognized as well as reported trademark rights, by unauthorized use, disposal, limitation, imitation, association or infringement of the right. Unauthorized use, disposal, limitation or infringement of the rights are forms of trademark rights violations which do not cause major dilemmas when detecting them. Major types of trademark rights violations, which cause problems for the courts and the State Office of Industrial Property are the imitation and association. Here the creativity of the violators comes to the foreground who in an attempt not to do a harsh, completely unauthorized use of the trademark, they create a new one which contains minimal differences which are sufficient to make it not completely the same as the already registered trademark, at the same time imitating it or causing association. It is considered that there is an imitation of the trademark if the average consumer of goods i.e. services, no matter the type of the products can see a difference only if they pay particular attention, i.e. if there is a translation or transcription i.e. transliteration of the trademark. The term “average consumer” is a generally accepted formulation which aims at defining the previous knowledge and capabilities of the consumers to see the differences between the trademarks. Those are not the capabilities of the people who professionally deal with certain activity, but ordinary laymen knowledge and distinctions of the majority of the consumers¹. Precisely these are relevant for deciding whether certain activity i.e. certain brand is imitating another brand

¹ The Supreme Commercial Court Off. 311/67 is right to state that “The average consumer is the immediate consumer and not an intermediary in the sale (for example a pharmacist – if some medicine is in question). The Decision of the Supreme Commercial court Off. 632/65 states that “The question when it is considered that a mark (trademark) is similar to another one is a factual matter and the similarity assessment depends on how the average buyer of the goods i.e. the service user reacts to such occurrence. Or according to the verdict of the Supreme Commercial court Off. 2859/68, “In terms of the circumstance whether both marks are similar, the opinion of an expert-painter cannot be relevant, when they give opinion about the similarity from the position of their profession, who can see the circumstances which the average consumer cannot see, when they do not pay particular attention to it, but the important thing is what the average consumer can see.”

and thus causing consumer confusion. Association, on the other hand, is legally not defined term which it seems is broader than the imitation. The similarity in appearance is not a prerequisite for the existence of the association. The conceptual similarity of the trademark, the subordination of colors, text, contours, even a different name pronunciation can lead to an association that another trademark is in question i.e. another producer which can cause confusion with the consumers (average).

Of course, it must be taken into consideration the type of trademark in question. If both trademarks are well known then the possibility of association does not exist², but if the newer trademark is anonymous, unfamiliar on the market, then it can be an association. Determining the consumers' attention can be done by surveys, advertising agencies data, interviews, etc. A clear understanding of the term "average consumer" is of crucial importance for both the subjects participating in the trademark rights protection and in the first creation and even more for the companies when creating the trademarks. In both procedures, the creative one and the remedial one, the focus of attention is on the consumer and his perception.

The violations of the trademark rights as a social evil have unfavorable effects for the consumers, rights holders and the country in general. Hence, a damage analysis is necessary which is carried out for all subjects which are directly or indirectly related to trademark rights. And ultimately the conditions in Macedonia can be analyzed by analyzing the attitudes, perceptions, and preferences of the Macedonian average consumer.

2. UNFAVORABLE EFFECTS OF THE TRADEMARK RIGHTS VIOLATIONS FOR THE CONSUMERS

The emergence of the counterfeit products completely undermines all functions of the trademark. The unfavorable effects for the consumers can refer to two directions, one referring to the increase of the health and safety risk and the other to obtain products with significantly lower usefulness than the original. The widespread counterfeit products in almost all industries and sectors make the first unfavorable effect to manifest in very serious forms with dangerous consequences for the consumers.

Industries, where health and safety of consumers are directly affected by consumption or using of counterfeit products under already existing and established trademarks, are mainly the pharmaceutical industry, chemical industry, food and beverage, automobile industry, electronic, etc.

This, in particular, if taking into consideration the guarantee function of the trademark by which with every purchase of a product or using of service marked with certain trademark, the consumer builds a sense of security for the accuracy of the functioning of the object. Hence, it is expected that the greatest danger comes from the counterfeit medicaments which can be found on the market. So even 9% of all counterfeit products seized by the Customs administration of the USA in 2014 referred precisely to medicine and products for personal care. They can be too strong, too weak, with expired shelf life or diluted which directly affects the health of the consumer and the user³. The medicine preparations are attractive for counterfeiting because they have a very high price⁴, they can be more easily transported abroad and can be easily marketed especially in the developing countries. The expansion of the counterfeit products of which a significant part was found on the European market under foreign trademark was harshly criticized at the European Parliament and the Council and the Directive 2001/83/EU and the Directive 2011/62/EU⁵ were adopted.

² Decision 10-168/4-2015 Tm 2013/348 from 25.08.2015 which rejects the objection of Heineken claimed against the published trademark application TM 2013/348 from 25.04.2013 for the mark Zlaten Dab, in which it is explicitly stated that the possibility for causing confusion with the average consumer, including the possibility for association with the registered trademark Heinken is excluded and because the fact that the trademark Zlaten Dab is a well-known trademark in the Republic of Macedonia, as a result of many years of presence on the market starting from the year 2000, intense advertising by relevant electronic and printed media, organizing prize games for the consumers, the amount of invested funds for marketing campaigns and obtained recognition for the product quality.

³ On 16.04.2015 the Food and Medicine Bureau of the United States of America issued an announcement for discovered counterfeit Botox (a popular product in the cosmetic industry) <http://www.fda.gov/Drugs/DrugSafety/ucm443217.htm>

⁴ A target in the United States of America is the counterfeiting of expensive medicaments which are used for fighting cancer which directly threatens the patients' health <http://eur-lex.europa.eu/legal-content/HR/TXT/HTML/?uri=CELEX:32011L0062&qid=1444729573149&from=EN> www.fda.gov/Drugs/DrugSafety/DrugIntegrityandSupplyChainSecurity/ucm298047.htm

⁵ The Directive 2011/62/EU of the European Parliament and Council from 08.06.2011 for amending the Directive 2001.83/EC which refers to medicine used in humans, in order to prevent the import of counterfeit medicine in the legal supply chains.

The food and beverage industry, especially in the developing countries, is a target of violations of the trademark rights so the consequences can range from a negative impression about the quality of the food or beverage, to serious health disorders even death. This is especially common with the alcoholic drinks which have a higher price on the market, and thus are more attractive for counterfeiting⁶.

The unfavorable effects from the consumption of the products which violate the foreign trademark can be expressed and by obtaining products with significantly lower quality. But here a difference should always be made in terms of whether consumers are being confused without their knowledge about the real origin of the product or they knowingly buy and use product which they know that is a counterfeit product. The latter knowingly accept the risk, and at the expense of obtaining product under foreign trademark they risk enjoying the rights which they would usually have when they would buy an original product (mostly rights which guarantee protection in case of material and legal shortcomings of the product, including returning the paid price or replacing the product with a new correct product, and so on.). The second category of consumers can appear also as a protector of people who produce or distribute products which violate the trademark rights. It is most common with products which use does not present some threat to consumer's health even though it is not excluded⁷.

3. TRADEMARK RIGHTS VIOLATIONS FROM THE ASPECT OF THE AVERAGE MACEDONIAN CONSUMER AND THE AVERAGE EUROPEAN CONSUMER

Regarding the knowledge of the trademark rights, how aware are the consumers about the health and safety risk they take by purchasing and using counterfeit products, how frequently they purchase counterfeit products, what were the motives for knowingly purchasing counterfeit products, what is the justification, how available were the products, the awareness of the consequences and so on will be analyzed by the research conducted by the authors in the Republic of North Macedonia and the research conducted in the EU.

So far, the questions were not researched in the RSM, and they have a solid potential not just for discovering the current condition, but also for predicting the future behavior and defining the appropriate policies in preventing the negative implications for the consumers, rights holders and the country.

For the purpose of the research a survey was conducted as a procedure for collecting the primary data on a sample of 378 respondents, consumers from the territory of the Republic of North Macedonia at the age of 15-65 years, adequately represented by eight statistical regions. The total population in the country at the age of 15-65 years is 1.381.352 citizens⁸. According to the calculations, the minimum number of respondents according to the given parameters was 271 respondents. For equal representation of the respondents' data from the basic demographic indicators were used and the division to 8 statistical regions of the Republic of North Macedonia (Vardar, East, South-west, South-east, Pelagonija, Polog, North-east and Skopje region). The eight statistical regions are created by grouping the municipalities as administrative units of lower order⁹. The minimal number of respondents according to the number of population and the used formula, by regions was at least 20 for the Vardar region, 24 for the East region, 29 for the South-west region, 23 for the South-east region, 31 for the Pelagonija region, 42 for the Polog region, 23 for the North-east region and at least 79 for the Skopje region. In the research, 378 respondents were directly surveyed from every region and everywhere there was an equal or over a minimal number of respondents.

⁶ Only in Russia it is assumed that 30% to 40% of the alcoholic drinks are counterfeit, and in 2012, 17.302 people died from alcohol poisoning most of which were counterfeit drinks. But, interesting is the fact that even 94% of the respondents are aware that consumption of counterfeit alcohol can cause death, but the main factor for the purchase of this type of alcohol is the lower price. Even 63,4% of the consumers state that the main criterium when purchasing alcohol was the fact that it is from a well-known trademark. Zoya Kotelnikova, Consumption of counterfeit alcohol in contemporary Russia: The role of cultural and structural factors, 2014 <http://www.hse.ru/data/2014/08/06/1314159630/47SOC2014.pdf>

⁷ Using of forbidden and harmful clothing or shoes colors can cause serious dermatological damage. The counterfeit sunglasses can be dangerous for people's health if they do not provide the necessary UV protection. http://www.uibm.gov.it/attachments/no_to_fake_clothing.pdf

⁸ Census of the population, households, and apartments in the Republic of Macedonia, 2002, State Statistical Office, Republic of Macedonia, Skopje, May 2005.

⁹ According to article 3 and annex to the Decision for establishing a nomenclature of territorial units for statistics – HTEC of the Government of the Republic of Macedonia, Official Gazette of R. Macedonia no. 158/2007.

For obtaining credible and relevant data for calculation of the number of respondents, the calculator Raosoft (<http://www.raosoft.com/samplesize.html>) was used. The confidence level was given value 90%, the margin of error is 5%. There are no data for research of such type and about asked questions of such or similar format to the Macedonian consumers, which confirms the originality of the obtained results and their analysis value.

An excellent basis for comparison between the condition in the Republic of North Macedonia and in the European Union and the perception of the average European citizen was offered by the Report of the Institute for harmonization of the internal market of the European Union after the conducted research in 2013¹⁰. The possibility to ask part of the questions to the Macedonian individual as a consumer provided a real picture of the Macedonian versus European condition in terms of trademark rights from the consumers' aspect.

Further on in the paper, the results of certain questions will follow from the research conducted in the Republic of North Macedonia, compared with the results from the research in the EU.

3.1. Knowledge of trademark rights and the perception for the safety aspect from using counterfeit products

The first question from the questionnaire for the consumers refers to the knowledge of the term trademark. 84,39% of the Macedonian consumers chose the correct answer to the question of what is a trademark "a trademark is a logo or any other mark which serves for identifying products and services by the consumers". 15,08% gave a wrong answer and declared that a trademark is "an invention in all areas of the technology, which is new, which contains an inventive contribution and which can be applied in the industry", what is a definition for a patent, while only 0,53% did not give an answer. It is almost an equal degree of knowledge as the average result in the European Union¹¹.

Regarding the rights of the holders by registering the trademark, 12,43% wrongly declared that every subject can easily use the mark, while 87,04% declared that the trademark provides an exclusive right to using the mark on the product itself, on the packaging, in the marketing campaigns and so on, only by the right holder.

The respondents expressed the greatest knowledge to the question about what is a counterfeit product. Even 90,74% identified a counterfeit product as a product which contains a mark identical or similar to a protected trademark without the right holder's knowledge. The rest of them declared that a counterfeit product is a product for which the legal fees to the state had not been paid¹².

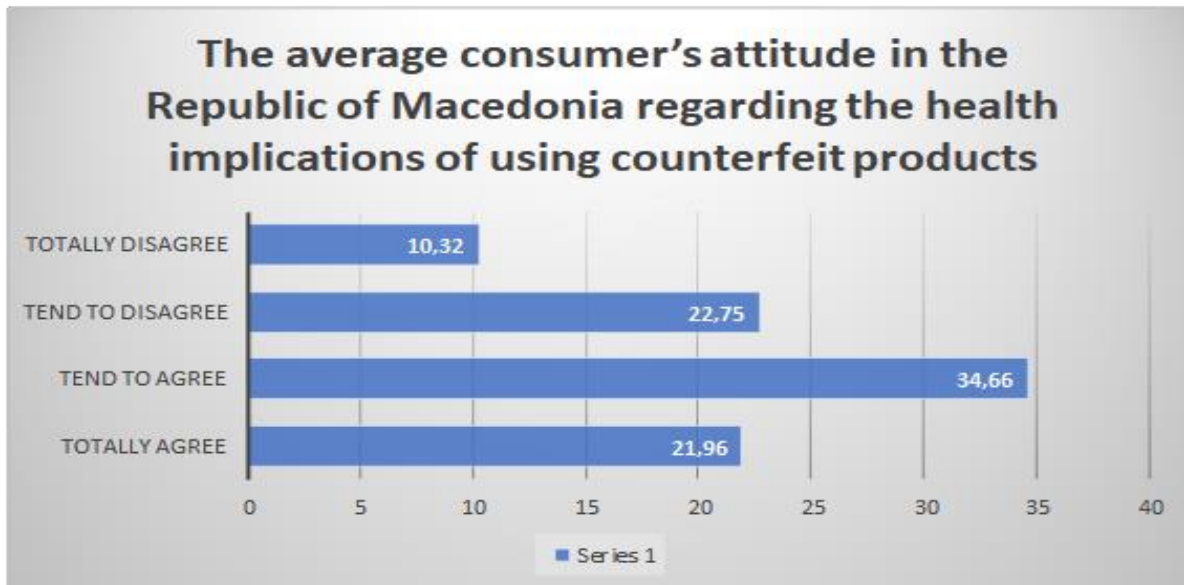
For 56,61% of the consumers in the Republic of North Macedonia buying counterfeit products can negatively reflect on the health of the consumers. The amount of the family income does not influence on the perception of the consumers regarding the health implications from using counterfeit products. The youngest population has the lowest degree of awareness regarding the health risks (49%) whereas that percentage is 67% with the oldest population.

¹⁰ The survey was conducted from 21.05.2013 to 27.05.2013 among a total of 26.549 respondents in 28 countries with a total population of 412.555.712 citizens. European citizens and intellectual property: Perception, awareness and behavior, Office for Harmonization in the internal market (trademarks and designs) November 2013.

¹¹ 86% of the respondents agreed with the declaration that the trademark can be a logo or anything else which can help the consumers identify products or services while 9% gave a wrong answer and the rest did not give any answer.

¹² So, one respondent also pointed out in an observation that "the product they purchased was not counterfeit but only an attempt to be similar to another product" which a wrong perception of the term counterfeit product.

Graph 1: The average consumer’s attitude in the Republic of North Macedonia regarding the health implications of using counterfeit products



Source: Authors’ own research

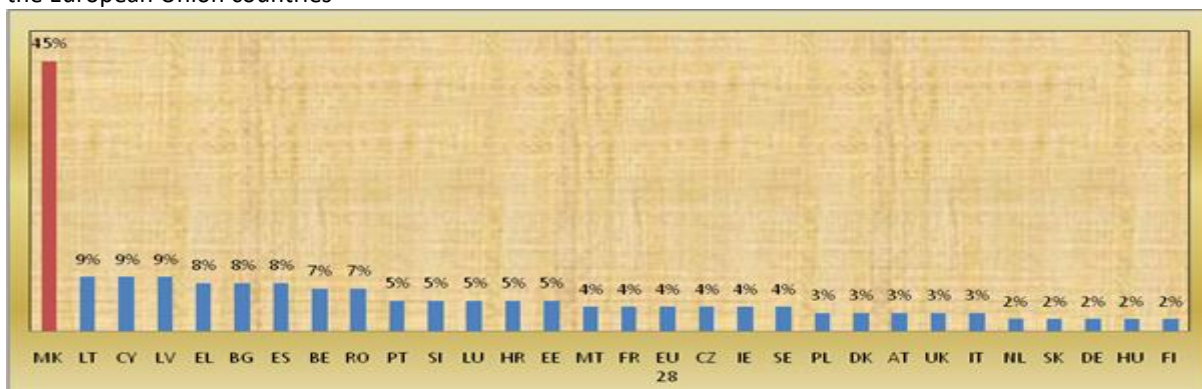
In the European Union, 67% of the respondents declared that buying counterfeit products can negatively reflect on the health of the consumers. The increase of 6% compared to the data from the EU in 2011 should be noted which means that the awareness of the average consumer has increased regarding the dangers of purchasing and using counterfeit products.

Indisputable is the fact that the awareness of the average Macedonian consumer regarding the health dangers as a result of buying and consuming counterfeit products is lower than the European average, especially with the youngest population to 30 years old.

3.2. Frequency of purchases, origin, transport and preferred counterfeit products

When the Macedonian consumers were asked whether they had knowingly bought a counterfeit product in the last 12 months, even 45% of them declared that they had knowingly decided to buy a counterfeit product at least once. Such result is far above the worst result in the European Union countries, where the highest percentage of the respondents who declared that they had knowingly bought a counterfeit product is 9% in Lithuania, Cyprus and Latvia, and 8% in Greece, Bulgaria, and Spain. It is eleven times above the average in the European Union.

Graph 2: Frequency of consciously purchase of counterfeit products in the Republic of North Macedonia and the European Union countries



Source: Authors’ own research compared with the research conducted by OHIM European citizens and intellectual property: Perception, awareness, and behavior, (trademarks and designs) 2013

Still, despite the low number of acknowledgments for knowingly bought counterfeit products in the European Union countries, if the number of buyers who believe that buying counterfeit products is a smart and economical way of availability with funds and as an act of protest is compared, it is more than clear that the number is far above the actual number.

This is due to the ethical principles and legal limitations for trade with counterfeit products, as well as the difficulties to recognize in front of a stranger who conducts the interview that the respondent was involved in some illegal action¹³.

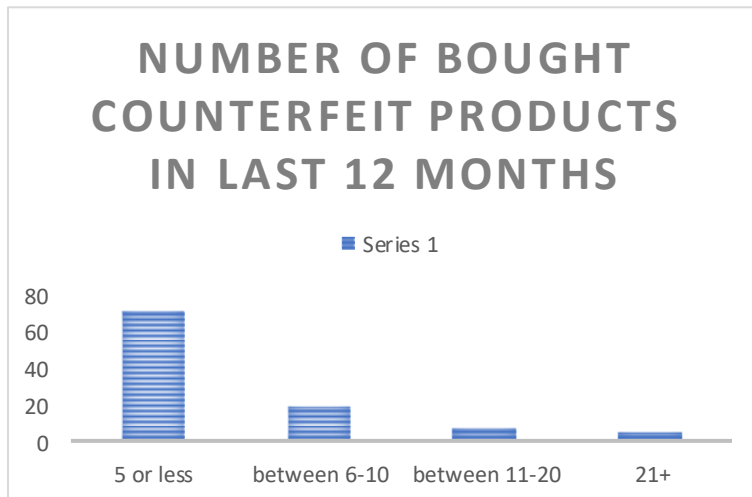
It is more than obvious that in the Republic of North Macedonia the recognition that the consumer had bought a counterfeit product is acceptable and that there is no fear of public condemnation as is the case in other European Union countries. It is noticeable that the younger population in a higher number of cases had decided to knowingly buy counterfeit products. So, from the consumers aged 15 to 30 years old, 47% declared that they had knowingly bought a counterfeit product, from those aged 31 to 45 years old the percentage is 44%, and 39% of the respondents above 46 years old.

Unlike the number of respondents in the Republic of North Macedonia who declared that they knowingly bought a counterfeit product in the last 12 months (44,70%), the number of respondents who bought a counterfeit product as a result of misconception or deception in the last year is lower and it is 29,89%¹⁴. And again, as in the case of knowingly buying counterfeit products, the purchase of counterfeit products as a result of misconception or deception in the Republic of North Macedonia is almost five times higher above the Union average. Interesting is the fact that part of the consumers who declared that they were misled or deceived to buy a counterfeit product, and also knowingly bought a counterfeit product, the majority declared that in most of the cases they knowingly bought a counterfeit product which confirms that the dominant manner of buying counterfeit products is voluntary.

Regarding the number of counterfeit products bought in the last 12 months, the highest number of the respondents i.e. 71,35% responded that they bought 5 products, and 18,54% from 6 to 10 products. Only a small part responded that they bought over 11 products.

The data about the number of purchased products during the last 12 months cannot be compared to the EU data, so they remain to be compared as data in future research.

Graph 3: Number of bought counterfeit products in a year



Source: Authors' own research

¹³ European citizens and intellectual property: Perception, awareness and behavior, Office for Harmonization in the internal market (trademarks and designs), page 53 and 54.

¹⁴ The average of consumers in the European Union who declared that they bought a counterfeit product as a result of delusion or deception is 6%. Still, the percentage is far above the average in countries like Bulgaria 19% and Romania 23%.

When asked to indicate the place from where the consumers had bought the counterfeit products, when multiple answers were available, the consumers almost equally replied that it is the informal markets (street sellers, stalls, beach sellers, etc.), trade objects as part of the legal sale system and internet purchase¹⁵.

Graph 4: Place from where counterfeit products are purchased

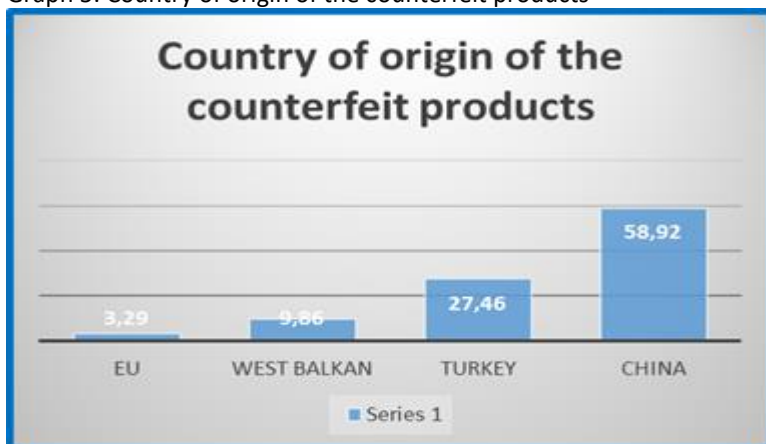


Source: Authors' own research

The Internet as e media in the Republic of North Macedonia has significantly increased its presence so according to the data from the State Statistical Office, from 33,8% households with internet access in 2009, in 2018 the percentage has increased to 79,3%. And the number of people who ordered i.e. bought products/services on the internet anytime had increased from 11,4% in 2012 to 31,6% in 2018.¹⁶

The majority of the respondents pointed the Asian countries as e place of origin of the counterfeit products they had bought. Even 86,38%, of which China has a dominant place with 58,92%.

Graph 5: Country of origin of the counterfeit products



Source: Authors' own research

Consumers in the Republic of North Macedonia show the highest tolerance for the purchase of counterfeit clothing, shoes and sportswear, and the least tolerance for the purchase of medicine, cosmetics, and

¹⁵ In the future, it is realistic to expect that the internet trade will increase even more. In the most developed countries like Japan, USA, UK, in 2013 a greater share in using the Internet had the “online” purchase than using social media. In the Republic of Macedonia, 63,2% of the population is using the Internet, and 16,5% has a credit card. Macedonia is ranked on the 41st place according to UNCTAD B2C E-commerce index 2014. UNCTAD B2C E-commerce index 2014 is measured in 130 countries in the world and is based on four indicators: using the Internet, servers safety, using credit cards and postal services. Information economy report 2015, Unlocking the Potential of E-commerce for Developing Countries, United Nations 2015, page 13, 18 and 101, available at http://unctad.org/en/PublicationsLibrary/ier2015_en.pdf

¹⁶ Announcement “Using of information-communication technologies in households and by individuals”, State Statistical Office of the Republic of Macedonia, 30th October 2015 and Using of information-communication technologies in households and by individuals, Announcement “Using of information-communication technologies in households and by individuals, 2018”, State Statistical Office of the Republic of Macedonia 22nd of October 2018 <http://www.stat.gov.mk/pdf/2018/8.1.18.29.pdf>

cigarettes. Consumers' sticking to those categories of counterfeit products for which there is the least probability to negatively influence the health of the consumers is evident.

Chart 1: Tolerance for the purchase of counterfeit products by categories

	Clothing/shoes		Sportswear		Cigarettes		Phones and phone accessories/IT equipment		Vehicle parts (brakes, car tires, etc.)		Cosmetics/medicine	
yes	27,25	59,79	22,22	55,56	3,70	10,85	10,05	37,04	5,56	17,99	3,17	7,94
Probably yes	32,54		33,33		7,14		26,98		12,43		4,76	
Probably no	23,81	39,15	24,07	43,39	29,89	87,83	30,95	61,64	31,22	80,69	21,96	90,21
Never	15,34		19,31		57,94		30,69		49,47		68,25	
Did not respond	1,06		1,06		1,32		1,32		1,32		1,85	

Source: Authors' own research

The data provide detecting the categories of goods and services which are most affected and directing of future activities of state bodies exactly towards those categories which are the most attractive as counterfeit goods for consumers. The results from the conducted survey correspond to the data from the State Statistical Office according to which the largest part of the individuals who ordered/bought products and services online for private use decided precisely for clothing and sportswear, while the food products, medicine, drugs have the least share.¹⁷

CONCLUSION

The emergence of counterfeit products completely undermines all functions of the trademark. The unfavorable effects for the consumers can be reflected by the increase of the health and safety risk, and also in terms of obtaining products with significantly lower usefulness than the original. Especially important is the aspect of whether the purchase of counterfeit products is done as a result of confusion or knowingly. The latter is important because in such a situation the consumer can take up the role of protector of people who produce or distribute products which violate the trademark rights. Locating the main drivers and stimulating factors for the increase of counterfeiting trademark are of great importance in order to detect areas where enhanced insight and control are necessary to prevent the rights violations in the future.

The Macedonian consumer shows an equally high degree of knowledge of trademark rights as well as the consumer from the European Union. The Macedonian consumer is highly aware of what is a counterfeit product. The youngest population shows the least concern about the health effects of using counterfeit products. Generally, the consumers' attitude in terms of health dangers is on a lower level than the average value in the European Union for around 10%. Reinforced efforts are needed by the country for warning the consumers about the safety risks from consumption of counterfeit products. High 45% of the respondents in the RM in the last 12 months had knowingly bought a counterfeit product, eleven times above the European average, and far above the worst result in the European Union countries (9% in Lithuania, Cyprus and Latvia, 8% in Greece, Bulgaria, and Spain). The doubt that consumers in the European Union were not fully honest in answering the questionnaire is also proof that in the Republic of North Macedonia there is a widespread social acceptance of purchasing counterfeit products. The fear of public condemnation is minimal. Also, the number of purchases as a result of misconception is five times above the average in the Union. Still, the purchase of counterfeit products knowingly is dominant. Equally represented was the purchase from trade objects, informal markets and online. As a country of origin in 58% of the cases, China was pointed out, and in 27% Turkey and precisely the import of products from these countries should be expected to cause the highest number of trademark rights violations. The readiness for the purchase of clothing, shoes, and sportswear is the highest, 60%, i.e. 56%, so these products are mostly expected to be the subject of interest for counterfeiting by

¹⁷ Even 66,9% of the purchases included clothing, sportswear, 16,8% included event tickets, 16,5% hotel accommodation, 15,6% included books, magazines, newspapers, e-books. Foods products 8,7%, medicine, and drugs 8,1% were purchased significantly less. The announcement "Using of information-communication technologies in households and by individuals", T-05 Individuals who ordered/bought products or services online for private use, State Statistical Office of the Republic of Macedonia, 30th October 2015 <http://www.stat.gov.mk/PrethodniSooptstenijaOblast.aspx?id=77&rbrObl=27>

the perpetrators. It is the industry related to the production of clothing, shoes, and sportswear that suffers the greatest damage. Only a small part of the respondents showed readiness to purchase counterfeit cigarettes, cosmetics, medicine, and vehicle parts. Based on that, it can be concluded that the average Macedonian consumer more often and knowingly buys counterfeit products, unlike the average European consumers. It can be attributed also to the lower purchasing power of the average Macedonian consumer, compared to the average EU consumer as well as the absence of public condemnation of using counterfeit products. It can be concluded that RSM has a lot more to do in order to raise the public awareness of the consumers about the negative consequences from buying counterfeit products for their health and safety and also for the industrial rights holders and the country.

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Relationship between poverty and corruption in Eastern European countries: an empirical analysis

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Abstract: Poverty can be absolute, when individuals cannot procure sufficient nutritional resources in order to obtain an adequate level of health, and relative, when the level of personal income is below a fixed governmental standard that can vary between countries. On the other hand, corruption is defined as a form of misconduct committed by an individual holding an authority position in order to obtain personal profits. Many empirical studies have shown a negative relation between corruption and economic growth; countries with lower corruption experience more economic growth. Corruption inhibits foreign direct investments, compromise the quality of public services and infrastructure, and reduce tax revenues. The main objective of this work is the investigation of the causal relationship between poverty and corruption in Eastern European (EE) countries through dynamic panel system GMM estimators. The econometric model is estimated on a sample of 18 EE countries during the time period 2009-2018 and includes basic and original independent variables. The most important feature of dynamic panel data models is the inclusion of lagged levels of the respective explanators. Results indicated a relatively high explanatory power of the considered models. The considered independent variables were statistically significant in each equation.

Keywords: poverty, corruption, Eastern European countries.

1. Introduction

Transparency International (TI) define corruption as “the abuse of entrusted power for private gain”. Corruption can be classified as grand, petty and political, depending on the amounts of money lost and the sector where it occurs. Grand corruption consists of acts committed at a high level of government that distort policies or the central functioning of the state, enabling leaders to benefit at the expense of the public good. Petty corruption refers to everyday abuse of entrusted power by low- and mid-level public officials in their interactions with ordinary citizens, who often are trying to access basic goods or services in places like hospitals, schools, police departments and other agencies. Political corruption is a manipulation of policies, institutions and rules of procedure in the allocation of resources and financing by political decision makers, who abuse their position to sustain their power, status and wealth.

Poverty is defined as the scarcity of a specific amount of money or material possessions. Poverty is a complex phenomena which can include economic, politic and social characteristics. In economic terms, income poverty is when a family's income fails to meet a federally established threshold that differs across countries. Typically it is measured with respect to families and not the individual, and is adjusted for the number of persons in a family. Economists often seek to identify the families whose economic position (defined as command over resources) falls below some minimally acceptance level. Similarly, the international standard of extreme poverty is set to the possession of less than 1\$ a day. Frequently, poverty is defined in either relative or absolute terms. Absolute poverty measures poverty in relation to the amount of money necessary to meet basic needs such as food, clothing, and shelter. The concept of absolute poverty is not concerned with broader quality of life issues or with the overall level of inequality in society. The concept therefore fails to recognize that individuals have important social and cultural needs. This, and similar criticisms, led to the development of the concept of relative poverty. Relative poverty defines poverty in relation to the economic status of other members of the society: people are poor if they fall below prevailing standards of living in a given societal context. An important criticism of both concepts is that they are largely concerned with income and consumption (United Nations, 2019).

Many authors have already shown the negative correlation between corruption and poverty. Higher levels of corruption lead to a higher income inequality and also increase the number of people above the standard poverty line. The main objective of this work is the analysis of the causal relationship between poverty and corruption in Eastern European (EE) countries through dynamic panel system GMM estimators. In section 2 we give a general overview of past theoretical and empirical works regarding the relationship between poverty and corruption in developing countries. In section 3 we estimate a particular econometric equation for EE countries including classic and original independent variables. Section 4 reports the concluding remarks.

2. Literature review

The inverse relationship between corruption and poverty has been confirmed in many empirical works. Countries with a low corruption level experience a high economic growth. Corruption impacts negatively the foreign direct investments, compromise the quality of public services and infrastructure, and reduce tax revenues. According to Ehrlich and Lui (1999) there are significant diversity in the incidence of bureaucratic corruption across countries at different stages of economic development and under different political and economic regimes. Little theoretical or empirical analysis has been offered, however, on the link between corruption, government, and growth. The authors focuses on the interplay between investment in these two types of capital and its implications for long-term growth under alternative political regimes. The propositions are tested and confirmed empirically. Okada and Samreth (2012) investigates the effect of foreign aid on corruption using a quantile regression method. They show that foreign aid generally reduces corruption, and its reduction effect is greater in less corrupt countries. Moreover, this effect is different by different donor countries. The authors examine the effect of foreign aid on corruption using a quantile regression method. Foreign aid generally decreases corruption. The reduction effect is larger in less corrupt countries. The effect of foreign aid on corruption is different by different donor countries. Rotimi, Obasaju, Lawal and Olorunkanmi (2013) studied corruption and the Nigerian economic growth. In doing this, the study looked at historical overview of corruption in Nigeria and conceptual issues were also discussed. It also reviewed the causes and effects of corruption, without leaving out the dynamics of corruption. Also, the study looked at the relationship between corruption and the Nigerian economic growth. However, the study introduces a new perspective on the role of corruption in economic growth and provides quantitative estimates of the impact of corruption on the economic growth in Nigeria as well as their causal relationship. This study used the ordinary least squares (OLS) to determine the relationship between corruption and economy growth. The study applied the granger causality method to measure the causal relationship that exists between corruption and the gross domestic product (GDP). The results revealed that corruption impairs and impacts economic growth. The authors suggest that Private Anti-Corruption Initiatives, Public anti-corruption initiatives and Public education campaign/programmes should be strengthened and motivated in to address the cause of corruption rather than its effects. Gupta, Davoodi and Alonso-Terme (2002) provides evidence that high and rising corruption increases income inequality and poverty. An increase of one standard deviation in corruption increases the Gini coefficient of income inequality by about 11 points and income growth of the poor by about 5 percentage points per year. These findings are robust to use of different instruments for corruption and other sensitivity analyses. The paper discusses several channels through which corruption may affect income inequality and poverty. An important implication of these findings is that policies that reduce corruption will most likely reduce income inequality and poverty as well. Azeez (2018) assesses the incidences of corruption and poverty in some African countries through a Simple Discriminant Analysis (with Linear Regression, Correlation Coefficient and coefficient of determination). The paper concludes that the rising incidences of militancy and insurgency against the state are not unconnected to democratically induced poverty and public sector corruption in African countries. Shah (2018) analyzes the impact of corruption on economic development of a country. The paper assesses whether corruption greases or sands the wheels of development. After discussing both the positive and negative impact of corruption on economic development of a country, the relationship between corruption and poverty is discussed by highlighting the channels through which corruption negatively impacts development and deepens poverty .At the end a number of measures and proposals, based on insights from economic literature, have been suggested especially for a developing economy like India to tackle corruption. According to Mlambo, Mubecua, Mpanza and Mlambo (2019), one of the many impediments to a specific region, country and/or continents political, social and economic growth prospects is corruption; corruption is a global phenomenon; however when observing global corruption statistics and/or trends, it seems to be more prominent in underdeveloped continents such as Africa. Corruption in Africa is purely driven by low levels of economic growth, bad governance structures weak constitutions political instability, high levels of poverty coupled with high and ever-increasing levels of unemployment. The authors argue that post the colonial era, there has been a rise of corruption activities within the continent where individuals including some African heads of states have looted the continent of its resources meant for the general populace. In this sense, corruption takes resources meant for the poor, limits foreign direct investments (FDI) and has severe effects on a continent that is already the least developed in the world.

3. Empirical analysis

Anderson and Hsiao (1981) were the first authors to define and apply a solution through instrumental variables (IV) estimation. This estimator is asymptotically inefficient because its asymptotic variance is higher than the Arellano–Bond estimator, which was based on the generalized method of moments model. Arellano and Bond (1991) analyzed the estimation of dynamic panel data models by the generalized method of moments. The authors considered specific estimators that exploit optimally all the linear moment restrictions that follow from particular specifications, and are extended to cover the case of unbalanced panel data. This study was focused on equations with predetermined but not strictly exogenous explanatory variables in which identification results from lack of serial correlation in the errors. A test of serial correlation that was based on the GMM residuals was proposed and compared with Sargan tests of over-identifying restrictions and Hausman specification tests. The authors performed a Monte Carlo simulation for many units, seven time-periods and two parameters in order to study the practical performance of these procedures. Results indicated negligible finite sample biases in the GMM estimators; the distributions of the serial-correlation tests were approximated by their asymptotic counterparts. The authors estimated employment models using an unbalanced panel of 140 quoted companies for the period 1979-1984. The GMM estimators and the serial correlation tests performed well in this procedure.

We consider in this section an empirical equation in order to investigate the Granger causal relationship between corruption and poverty through dynamic panel system GMM estimators (Negin, Rashid and Nikopour, 2010). The theoretical model is:

$$y_{it} = \alpha + \sum \delta_j y_{i,t-j} + \sum \beta_l x_{i,t-l} + \sum \gamma_k z_{i,t-k} + u_{it}$$

The causality-based variables x and y are corruption and poverty. Variables z are used as mediators between corruption and poverty and include rural population, political freedom, inflation, stability and gender. The main feature of dynamic panel data equations is the inclusion of lagged levels of the dependent variable as explanators. The inclusion of a lagged dependent variable as explanators violates exogeneity, due to the correlation between the lagged dependent variable is with the idiosyncratic error.

The Corruption Perceptions Index (CPI) was gathered from TI. The index ranks 180 countries and territories by their perceived levels of public sector corruption according to experts and businesspeople, uses a scale of 0 to 100, where 0 is highly corrupt and 100 is very clean. The Human Poverty Index (HPI) is an indication of the standard of living in a country and it was developed by the United Nations (UN) in order to complement the Human Development Index (HDI). The Political Freedom and Stability indicator is based on Kaufmann, Kraay and Mastruzzi (2008). The indicators are based on hundreds of specific and disaggregated individual variables measuring various dimensions of governance, taken from 35 data sources provided by 32 different organizations. Kaufmann, Kraay and Mastruzzi (2008) covered 212 countries and territories and measured six dimensions of governance between 1996 and 2007: Voice and Accountability, Political Stability and Absence of Violence/Terrorism, Government Effectiveness, Regulatory Quality, Rule of Law, and Control of Corruption.

Dependent	model (1)	model (2)	model (3)	model (4)	model (5)
log(HPI)t					
log(HPI)t-1	0,779***	0,956***	0,939***	0,927***	0,967***
log(CPI)t-2	0,006	-0,063***	-0,123***	-0,069***	-0,182***
log(CPI)t-1	0,031	0,086	0,021	-0,067	0,055
log(CPI)t-2	0,038*	0,052	0,024	0,021	0,027
log(CPI)t-3	0,291***	0,254***	0,275***	0,263***	0,268***
log(CPI)t-4	-0,103***	-0,0758**	-0,052***	-0,018***	-0,074
log(rural)t		0,282***	0,284***	0,283***	0,215***
log(gender)t			-0,169***	-0,173***	-0,203***
log(inflation)t-2				0,065***	0,059***
log(political_freedom)t					-0,018***
AR(1) (p-value)	0	0	0	0	0
AR(2) (p-value)	0.158	0.132	0.139	0.252	0.185
Sargan test (p-value)	0.247	0.314	0.367	0.326	0.297
Wald test	278.1	179.3	119.5	168.3	85.6

Table 1 shows the empirical results of five different specifications of the poverty equation, where the main explanator is corruption, following the logic of Negin, Rashid and Nikopour (2010). We include in our analysis the 18 EE countries (Estonia, Armenia, Georgia, Belarus, Moldova, Ukraine, Czech Republic, Hungary, Poland, Serbia, Slovenia, Albania, Bosnia and Herzegovina, Bulgaria, Montenegro, North Macedonia, Romania and Kosovo) for the time period 2009-2018. We do not consider any control variable in the first equation, whereas in the second equation we use rural population as a control variable. In the third equation we use gender variable and rural population as control variables, whereas in the fourth equation we also use the inflation variable. In the fifth equation we add the indicator of political freedom and stability as a control variable. Results indicate a relatively high explanatory power of the poverty equation. We use the AR(1) and AR(2) statistics in order to determine the optimal lag. We observe a statistically significant relationship among poverty and corruption in our equations. The rural population variable is statistically significant at 1% level and positive in the respective equations. The gender variable is also significant at 1% level in the third, fourth and fifth equation. We confirm the significance of lagged inflation and political freedom and stability variables at 1% level. According to the Wald test results, corruption causes poverty at 1% level so we can use corruption in order to predict poverty.

4. Concluding remarks

The objective of this work was the analysis of the causal relationship between poverty and corruption in EE countries. The majority of empirical studies have shown in the past a negative correlation between corruption and economic growth; countries with lower corruption experience more economic growth. Higher levels of corruption are related to a higher inequality and also to a higher number of people above the poverty line. Corruption inhibits foreign direct investments, compromise the quality of public services and infrastructure, and reduce tax revenues.

We estimated five different equations through dynamic panel system GMM estimators for 18 EE countries during the time period 2009-2018. We considered some classic and new variables including rural population, political freedom, inflation, stability and gender. The most important feature of dynamic panel data models is the inclusion of lagged levels of the dependent variable as explanators. Results indicated a relatively high explanatory power of the considered equations. The considered explanators were statistically significant in each equation. The estimated Wald tests confirmed the statistically significant relationship among corruption and poverty.

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Development of Environmental Law in Albania towards Full Approximation with the Acquis Communautaire

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Abstract: The anthropogenic impact on the environment during the last decades has increased through various forms and dimensions in Albania. The environmental protection law is the complex umbrella legislation encompassing issues of environmental protection, making for a range of different, legal and multifaceted interests and regulatory techniques of socio-political conflicts, as well as the advancement of knowledge and science on the environment. In this presentation, I attempt to provide a broad survey on the development and challenges presented due to the implementation of the Albanian environmental Law. The development of a modern environmental legal system based on democratic principles began only in 1991. The legal system is based on the following hierarchy: Constitution, primary legislation (laws) and supporting normative acts, such as by-laws, government decisions, decrees, ministerial orders, regulations, instructions and standards. The Constitution of the Republic of Albania approved in 1998, in Article 56, stipulates that "[everyone has the right to be informed on the status of the environment and its protection". This Article recognizes the right to be informed on the status of the environment and its protection, but, at the same time, it implies the existence of a protective and qualitative system. It calls upon Albanian authorities to preserve a healthy environment, ecologically suitable for present and future generations in a national heterogeneous natural setting. However, as Jaro Mayda's states in his paper, Environmental Legislation in Developing Countries: Some Parameters and Constraints, the main problem with environmental legislation does not rely on the greatness and variety of the natural resources system. "In most jurisdictions, the major constraints are conceptual and structural. Environmental law should not be understood as just another new system of rules and agencies (Mayda 1985, pg. 997)".

I will present not just the structural basis of the framework Law on Environmental Protection, but its performativity as well, placing an emphasis on challenges that have presented toward its implementation and cases of its practical enactment. Furthermore, I stress that Albania will need to develop and implement laws and legal institutions that do not exist at present, or that need significant changes to meet the requirements posed by the EU integration process. Environmental protection is a formal competency of the EU towards approximation and adoption of EU Directives, and, therefore, will be part of the negotiations. The conclusions reached by this study show the evolution of the concept of environment and its protection, analyzes the EU Environmental Directives approximation reform, while emphasizing the need to empower public authorities and strengthen capacities to fully implement environmental legislation and increase public awareness. Social policies tackling environmental protection could not be developed without efficient implementation of environmental legislation in Albania.

Keywords: environmental protection law, structure of environmental law, development of law, Albania

Introduction

This paper reflects on the evolution of the primary framework law on environmental protection in Albania, which I will analyze in three separate periods that also stand for the economic and overall development of the country.

The first period is 1990-2000, which represents the main transitional period of the country; the second period is 2000-2010 decade when Albania's economy started developing further and the country left its transitional period behind and putting into place efforts to become an EU member country; and the third period is the current 2010-2020. Albania's new environmental legislation was created mainly during the last decade, based on the Constitution of the Republic of Albania and includes various types of normative acts, such as general and special laws on the environment and its constituents, Decisions of the Council of Ministers (DCMs), ministerial orders and instructions, specific regulations, standard norms, etc.

First period 1990-2000

During the transition period in Albania, political attention to the environment and its defense has been considerable, although Albania was experiencing severe environmental consequences due to the centralized economic system it employed before the 1990s. During this period, more attention was paid to the creation and strengthening the structures for environmental protection at the central and local level, at creating a new legal framework to appropriately formulate sustainable policies, ensure adherence to a range of agreements and cooperation in international environmental protection programs.

The Constitution, adopted by the Parliament in 1998, required of responsible institutions to maintain a healthy, ecologically sound environment for present and future generations. For the first time in the Constitution of the Republic of Albania in Chapter IV 'Freedom and Economic, Social and Cultural Rights', Article 56 recognized that "Everyone has the right to be informed about the state of the environment and its protection". Along the same lines, Chapter 5 on Social Objectives, Article 59/1 states that "The state, within the constitutional powers and the means it possesses, and in addition to initiative and private responsibility, aims to d) a healthy and ecologically sound environment for present and future generations; dh) rational use of forests, waters, pastures and other natural resources on the basis of the principle of sustainable development."¹

With the onset of the transitional period in Albania, the harsh impact of the past centralized economy on the environment became immediately evident. Environmental legal reform started in post-communist Albania with the approval of the National Assembly of the Republic of Albania with the first democratic Law no. 7664, date 21.1.1993, "On the protection of the environment" repealing Decree no. 5105, date 30.10.1973, "On the protection and conservation of the environment". This law was comprised of six chapters. Chapter 1 of the General Provisions recognized that the protection of the environment constitutes a fundamental condition for ensuring the development of society, as well as a national priority whose main strategic elements are: the prevention and reduction of air pollution and other contaminations of any kind; the preservation of biodiversity according to the biogeographic natural base of the country; rational use of natural resources and avoidance of overproduction; ecological rehabilitation of areas damaged by anthropic activity or natural destructive phenomena; and preservation of ecological balance and improvement of life's life. According to the Law of 1993 "On the protection of the environment", the latter is defined as the entirety of natural elements and factors together with human beings, their actions and interactions.

Natural elements and factors were considered water, air, soil and solar radiation, plant and animal organisms, as well as all the processes and phenomena that derive from their interaction and that condition their being. Anthropogenic factors were represented by the existence of human society and its economic activity. Protection of the environment was defined as the activity that aims to prevent degradation, preservation and improvement of life. The pollution of the environment was delineated as the change of its quality as a result of the creation and introduction of physical, chemical or biological factors, or man-made sources from within or outside the country. The destruction of the environment was determined to be the deterioration of the physical-chemical and structural characteristics of the natural ecosystem, the reduction of biological production and diversity of natural and man-made ecosystems, ecological balance and life quality degradation mainly caused by air and soil pollution and other disasters.

The second and third Chapters of the 1993 Law envisaged environmental impact assessment and permits for activities that impact the environment. These types of activities were very limited, but the fact that for the first the Environmental Protection Act qualified all activities of legal and physical persons, domestic and foreign who exercise their activities in the territory of the Republic of Albania to exercise an environmental impact which could be assessed by authorities, constituted a novelty. Precisely the Environment Impact Assessment was envisaged based only on national and local territorial and urban development plans, as well as activities that had significant environmental impact and in

¹ <http://www.parlament.al/Kuvendi/Kushtetuta>

cases where projects or activities were or are likely to be hazardous to the environmental, as well as local projects according to judgement and determination by local government bodies. Environmental permits in 1993 were provided for economic and social activities, such as the construction and commissioning of various works with national and local advantages, the exploitation of mines, water resources of interest for fishing, and in the case of coastal areas, use was granted for projects that were to improve water flow.

The 1993 Law on Environmental Protection in Albania did not foresee protection through prevention and rehabilitation from the impacts of works, or projects, on the environment, and as this analysis shows, it was up to the free will of the decision-making bodies of the public administration to decide whether activities or projects need an Environment Impact Assessment, or environmental permit. The special provisions of the Law on Environmental Protection provided only a series of by-laws for their implementation, by perceiving the problems encountered at that time as based on a special vertical legislation, specifying that the revocation of environmental permit was rendered by a Decision of the Council of Ministers, including a sub-legal act or legal waiver on the right of a subject to hold a permit. During this decade, I analyzed the first framework Law "On the Protection of the Environment", which was regarded as a significant innovation at the time, as it envisioned and established the first institutional on environmental protection in Albania, gradually raising awareness on the need for a clean and healthy environment. Policies and scenarios or environmental strategies after the 1990s, giving priority to health protection deriving from a clean environment were drafted at central level, through the Ministry of Health and Environmental Protection. Chapter IV of the 1993 Law "On Environmental Protection" provided for control and information on the state of the environment, supervision of natural and man-made environmental elements, observation and recording of changes, and monitoring of sources and causes of the environment these changes. Environmental control was a task assigned by the Ministry of Health and Environmental Protection, the Environmental Protection Committee and Regional Agencies according to territorial units.

Law no. 7664, date 21.01.1993, "On the Protection of the Environment", was accompanied by some additions and amendments, by Law no. 8364, date 02.07.1998, and changing the definition of hazardous waste as toxic gaseous waste, infectious and radioactive substances that have the effect of damaging the natural state of water, soil and air with consequences to human health and articulating for the first time the principle of sustainable development, - adding that institutions, physical and legal persons are obliged to preserve and protect the environment and use it sustainably. This law foresaw the establishment of the National Environment Protection Agency, as the competent body in the Republic of Albania. The National Environmental Protection Agency was a specialized body concerning environmental protection, environmental impact assessment environmental permits, control and enforcement of administrative penalties, operating under the Council of Ministers, whose chairman was the Chief Inspector of Environment. As far as the Regional Environmental Agencies were concerned, they were perfectly structured and inspectors became members of District Councils on Territorial Regulation.

At a time when the Albanian society experienced major and rapid changes in the context of democratic developments, out of all the social issues it really concerned itself with, the Albanian society first of all focused on the problems related to environmental conservation and protection. Out of the first pluralistic and democratic decade, 1990-2000, the evolution of the Environmental Framework Law demonstrated a lack of sufficient knowledge on the legal aspects of environmental issues. The most appropriate solution seemed to have resided, albeit never undertaken, in the harmonization of activities of all links, groups, and individuals included in the implementation of the Law.

Second Period 2000-2010

According to the assessment of second decade 2000-2010 Albania established its first Ministry of Environment in September 2001. The creation of the Ministry in 2001 continued the trend toward giving greater importance and authority to the environmental protection authorities. On the framework of the Law no.8934 dated 05.02.2002 on Environmental Protection, the new Ministry of Environment should to cooperate and coordinate with central and local government institutions, the public and non-profit

organizations to increase the level of enforcement of environmental legislation and its responsibilities on preparation of draft agreements, conventions, protocols, projects and programs that are carried out in the framework of bilateral and multilateral cooperation, including with international environmental organizations, and to follow their implementation when they are finalized².

The new Ministry of Environment in Albania established on 2002 had six Directorates: the Directorate for Pollution Control and Prevention; the Directorate for Natural Resources and Biodiversity Management; the Directorate for Environmental Impact Assessment and Information; the Directorate for Environmental Policy and Project Implementation; the Directorate for Environmental Legislation and Foreign Relations; and the Directorate for Personnel, Organization and Services. The functions and substructures not well-defined and the sufficient staff not be trained to do all these tasks were the challenges for a stronger position of the environmental authority from 2001.

The 2002 Law on Environmental Protection is a comprehensive framework law with the following objectives³:

- Rational use of the environment and reduction of discharges into and pollution of the environment, prevention of its damage, rehabilitation and restoration of the damages environment;
- Improvement of environmental conditions, related to the quality of life and protection of public health;
- Preservation and maintenance of natural resources, renewable and non-renewable, rational and efficient management by ensuring their regeneration;
- Coordination of the state activities to meet the environmental protection requirements;
- International cooperation in the field of environmental protection;
- Promotion of public participation in environmental protection activities;
- Coordination of the economic and social development of the country with the requirements of environmental protection and sustainable development.
- Establishment and strengthening of the institutional system of environmental protection on national and local level.

The field of Environment Protection Law (2002) applied to protect environment from pollution and damage constitutes national priority for all state institutions physic and legal persons, foreign and nationals that exercise their activities within Albanian territory. For the purpose of Law definition "Environment" was the entity of interactions of biotic and non-biotic elements, which enhance and feed the living life on earth, including the natural biophysical environment of air, soil, water, diversity of biologic ecosystems, human health, values of cultural, scientific, religious and social heritage. This law emphasizes more specific impact of human activities and biological diversity compared with the 1993 law. For the first time the law contains the principles of environmental protection as Principle of sustainable development, Principle of precaution, Principle of prevention, Principle of "polluter pays" and etc. This law contains 11 chapters which envisages a more transparent procedure for the environmental impact assessment process, that of issuing an environmental permit, enhancing the quality of environmental information management, providing environmental policies, strategies and programs for the protection of the air, water pollution, nature biodiversity use and protection of soil, the humus layer, water, air, human building environment, waste, including hazardous waste, and environmental charges and taxes. prevention and reduction of environmental pollution, including establishing norms; monitoring and information; control of the state of the environment. The Albanian political development of 2000s led to the establishment of the Ministry of Environment who raised as a priority formulation of new legislation on protection of environment. On the beginning of 2000s influence of the European Union standards has been weak on Albanian legislation on environmental

² http://www.unece.org/fileadmin/DAM/env/epr/epr_studies/Synopsis/Albania_II_EN_Synopsis.pdf

³ http://www.pp.gov.al/web/ligj_per_mbrotjen_e_mjedisit_44.pdf

protection. The purpose of the Law no.8934 dated 05.02.2002 on Environmental Protection was to regulate the relationship between man and the environment, protecting environmental constituents and processes environmental protection and to implement requirements for an environmentally clean environment. As effort for the decade 2000-2010 addressed on environment protection area in Albania we can mentioned new laws and sub-laws include nature protection areas, biodiversity protection, air protection, gaseous emission standards and monitoring systems. Preparation of the draft laws amended existing sectoral laws include the legislation on water and soil management and horizontal legislation too including on environmental impact assessment and environmental information, so that these important tools of environmental management comply with EU legislation. Although the progress mentioned the gaps remain, because the existing legal framework needs to be further developed on area of waste management, including hazardous waste, chemicals, industrial accidents, permits and environmental auditing. From 2004 the ministry of Environment has taken new role and responsibilities in the country as the Ministry of Environment, Forest and Water Administration. This ministry exercises its jurisdiction through the Environment and Forestry Agency as a legal, public and budgetary institution. The Agency of Environment and Forestry (AEF) is established by the Decision of Council of Ministers No.579, dated 23.08.2006, in the framework of restructuring of Institute of Environment and Institute of Forestry and Pasture Researches. Despite the establishment of the agency, the Ministry of Environment was centralized because all the protocols were there the environment permits, Environment Impact Assessment procedure, were approved within the ministry and the agency carried out only the role of monitoring activities of environmental situation and environmental information publication. In June 2006, Albania signed a Stabilization and Association Agreement with the European Union as the first step towards EU membership, SAA came into force on 1 April 2009, following its ratification by the 25 EU member states which constituted the EU at the time the SAA was signed, and by the Albanian Parliament. The ratification process was concluded and completed with the ratification by the Greek Parliament on 15 January 2009. This gave Albania the opportunity to submit its application for (potential) E.U. Candidate Country Status. The environmental acquis comprises over 200 major legal acts that cover horizontal legislation, water and air quality, waste management, nature protection, industrial pollution control and risk management, chemicals and genetically modified organisms (GMOs), noise and forestry. Compliance with the acquis requires significant investment. This requires capacity, time and significant financial resources, especially in environmental infrastructure. A strong and well-equipped administration at national and local level is required to apply and enforce the environment acquis, as well as monitor its implementation⁴.

The process of drafting national environmental legislation and policies has been based on requirements defined by the approximation of EU environmental legislation. Albania considered this task extremely important and concentrated its efforts on fulfilling the obligations, sometimes paying less attention to the existing conditions and capacity within the country which, in the short term, are not always sufficient to adapt to the new requirements. The National Plan of Action for Approximation of Environmental Legislation was prepared and the Implementation of National Plan for Approximation of Environmental Legislation project was launched with the financial support of the EU's Community Assistance for Reconstruction, Development and Stabilization (CARDS) 2006 Programme to facilitate the implementation of the Plan⁵.

Third decade 2010-2011

The third decade involves the transposition and harmonization of the Environmental Acquis Comunitar with domestic legislation. The Albanian parliament approved the

Law on Environmental Protection, No.10431 dated 9.06.2011, replaces the 2002 Law No. 8934 and transposes the Directive 2004/35/EC on environmental liability⁶

⁴https://ec.europa.eu/neighbourhood-enlargement/countries/detailed-country-information/albania_en

⁵ http://www.unece.org/fileadmin/DAM/env/epr/epr_studies/AlbaniaII.pdf

⁶ <http://akm.gov.al/assets/ligji-10431-per-mbrojtjen-e-mjedisit-i-ri.doc>

The new Law entered into force in 2013. It provides a clear legal basis and framework for further transposition of a large number of environmental directives which are relevant to the protection of the environment. Many new by-laws are required for the implementation of the new Law. During the third period 2010-2020 I exactly analyze Albanian Parliament have been transposed a part of the environmental directives of the European Union as the 2011 Law on Environmental Impact Assessment, No. 10440, aims at improving the existing environmental impact assessment (EIA) system. It fully transposes the Directive of 27 June 1985 “On the assessment of the effects of certain public and private projects on the environment” as amended by Directive 97/11/EC, Directive 2003/35/EC and Directive 2009/31/EC⁷.

The 2011 Law on Environmental Permitting, No. 10448, establishes measures for permitting the operation of certain groups of polluting activities, measures designed to prevent or, where that is not practicable, to reduce emissions to the air, water and land from such activities, including measures also concerning waste. This Law aims at prevention and control of pollution arising from certain categories of activities in order to achieve a high level of protection of human health and the environment as a whole⁸.

The primary 2011 Law on Environmental Protection and laws relating to protection of air, water, biodiversity define the responsibilities of MoEFWA. At the same time, according to the Law on Environmental Protection, other linen entities also serve as legal institutions of various parts and components of the environment. The Law “On environment protection” provides a high level protection for the environment, its preservation and improvement, prevention and reduction of the human health and improvement of the life quality of today and next generations as well as ensuring sustainable development. It consists of the following Chapters: General Provisions, The principles of environment protection, Protection of environment ingredients, Environment protection during the planning process and prevention⁹.

The law contains 12 chapters, and in Albania it is qualified as an integrating primary law by European standards, as it also foresees principles but also analyzes them as well as bringing integrity to the division of powers and decentralization of the central institution to the other environmental enforcement institutions. This law provides to protect the environment at a high level, preserving and improving it, preventing and reducing the risks to life and human health , providing and improving the quality of life, to the benefit of present - day generations next, as well as providing conditions for sustainable development of the country. (Article 1`Purpose of the law¹⁰. Climate, quality of life, sustainable development definitions bring the wide vision of complexity of environmental constituents. The Legislation on Environmental Protection envisages for the institution of the agencies and other public entities that administer and enforce the environment legal framework. The institution bodies are the Ministry of Environment,(MoE), National Environmental Agency 2014 (“NEA”), the State Inspectorate of Environmental and Forests2014(“SEIF”) as a specialized body on environmental control, National Agency of Protected Area 2015(“NAPA”) and their units established at the regional levels, as well as inter-ministerial bodies approved by the Council of Ministers, to deal with environmental issues. Their units at the regional levels are located in the territory of Albania based of the new law on the Territorial-Administrative Division(2015)on 12 districts, thus all enforcement institutions on implementation of the environmental legislation besides the main office ,they have 12 regional agencies according to the 12 districts.

⁷ <http://www.qbz.gov.al/Ligje.pdf/mjedisi/ligji%20per%20mjedisin.pdf>

⁸ <http://www.akm.gov.al/assets/ligji-10448-lejet-e-mjedisit-i-ri.doc>

⁹ <https://www.ecolex.org/details/legislation/law-no10431-dated-962011-on-the-environment-protection-lex-faoc112561/>

¹⁰ <http://akm.gov.al/assets/ligji-10431-per-mbrojtjen-e-mjedisit-i-ri.doc>

“The Legislation on Environmental Protection deals with sustainable development, the prevention and reduction of risk to human health, the ‘polluter pays’ principle, the priority of pollution prevention over subsequent remediation of the damages caused thereby, rehabilitation and restoration of the damaged environment, and the establishment and strengthening of the institutional system of environmental protection on a national and local level”¹¹.

In case of violation of Legislation on Environmental Protection, the authorities may impose fines and suspend or revoke, temporarily or permanently the environmental permit. Some of the environmental violations represent criminal acts under the Albanian Criminal Code, Chapter IV (Article 201 and following)¹². Currently, since 2011, Albania has made progress in the transposition of directives and regulations in environmental protection legislation. In support of National Albanian legislation, in line with European Union, environmental agencies should be enforced despite problems such as limited financial budgets or staff training that will need to implement the new environmental legal framework. A challenge of the implementation of the environmental Acquis approximated in Albanian legislation is the new amendment of the Criminal Code since so far all violations committed by human activities are considered as administrative violations. The amendments to the Code can only be done by the Ministry of Justice and it will be recommend a good cooperation between Ministry of Environment on the introduction of amendments. The Law on Environmental Protection addresses environmental liability in a separate chapter; however, subsidiary legislation is still needed to make it work. Assistance with drafting the new pieces of legal and policy framework on the environment has been provided to the Government mostly through the EU-funded projects Strengthening Environmental Law Enforcement in Albania (SELEA, 2012–2014) and Institution Building for Enforcing Environmental and Climate Acquis (IBECA, 2015–2017). However, the number of acts in the environmental field transposed without external assistance, through the efforts of the ministry responsible for environmental issues alone, has recently increased. Environmental laws Law on Environmental Protection the Law on Environmental Protection No. 10431/2011, replacing the 2002 Law, entered into force in 2013. It sets the new framework for strategic planning on the environment, environmental assessments, permitting, environmental monitoring, information, liability for environmental damage and other issues. Since 2011, a large number of subsidiary acts were adopted and many EU directives were transposed on the basis of provisions of this Law”¹³.

The Law puts the concept of best available techniques (BAT) at the centre of the permitting system. The types of permit (A, B or C) for various types of activities, depending on the capacity threshold of installations, although the allocation of some activities to certain types of permit is arguable. The Environmental Fund, due to be established under the Law in order to support environmental protection activities, has not been created. Several environmental laws require the development of regular law enforcement reports; however, these have never been prepared Based on institutional framework the ministry responsible for environmental issues existed as the Ministry of Environment until September 2017, when the institutional restructuring was implemented by the new Government, resulting in the creation of the Ministry of Tourism and Environment¹⁴.

Still, much more needs to be achieved to ensure the coherent functioning of the system at both the national and local levels, with efficient vertical and horizontal coordination. Changing the name and duties of the Ministry of Environment every time after the central elections shows the institutional weakness has led to obstacles on the implementation of the environmental legislation. The

¹¹<https://www.unece.org/environmental-policy/environmental-performance-reviews/enveprpublications/environmental-performance-reviews/2018/3rd-environmental-performance-review-of-albania/docs.html>

¹² <http://www.hidaa.gov.al/ligje/kodi%20penal%20i%20rsh.pdf>

¹³ <https://www.unece.org/info/media/presscurrent-press-h/environment/2017/third-environmental-performance-review-of-albania-kicks-off-with-a-field-mission/doc.html>

¹⁴ www.moe.gov.al

sustainability of staff inside the ministry and the agencies ensure the coherent functioning of the system at both the national and local levels, with efficient vertical and horizontal coordination.

Conclusions and recommendations

The biggest problem with Albania's legal framework, is not the development of the laws but their lack of implementation and enforcement. Poor implementation set out from a number of sources: lack of respect for the law, absence of an ability to measure and monitor compliance; weak enforcement procedures; lack of institutional and administrative capacity, and a dysfunctional distribution of competencies among ministries. The regular analysis of transposition of the EU environmental acquis is conducted but not of implementation and enforcement of national legislation. The primary law on environmental protection in Albania is fully transposed of EU directives foresees the protection of an integrated environment. The problem is that some of its articles do not apply since the by-laws have not yet been prepared. Some of the problems related to the large body of legislation adopted in short time period are: lack of coordination and cross-references between various laws, need for additional byelaws for the laws to be implemented, absence of practical enforceable provisions and the unclear relationship between different laws covering similar issues.

Despite the establishment of environmental agencies and structural changes of the Ministry of Environment, this does not lead to the implementation of the law on environmental protection. First, the staff of the environmental institutions must be in line with the workplace and job description, they must be trained with the new amendments of the environmental protection law, because the nature of the environmental protection law is connected with the evolution of technology and science. The staff and Human resources must be sustainable to work and to get a coherent implementation of the law.

Concept Of The Accounting System Of Costs For Activities And Processes

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Abstract: Costs are present everywhere. The size and scale are different, but their impact is a factor in conceptualizing many of the work plans. Undoubtedly, tracking, recorded and controlled costs are a requirement for successful action.

In fact, the cost estimation is very important. Through it we can easier find a way to reduce them.

Namely, each company offers certain products or services to satisfy certain groups of customers.

Also, in the production or conversion process, each unit of product or service generates specific costs. It is known that the accounting information system for companies is a complex system that collects, classifies, processes and reports on the overall business operations of the business entities.

In fact, this system offers the opportunity to perceive the costs incurred.

Namely, in the functioning of factories through processes and operations in which products pass through, it is necessary to control the activities and costs. Of course, this includes service companies that offer and fulfill their obligations in certain steps.

Here, the need for controlled steps must not be omitted, which makes it easier to determine the price of a certain service.

In fact, companies need to improve the quality of products, the quality in the operation of employees, reducing production time, and so on. Which means, through the records of the costs of processes and by activities, as well as by the condition and number of work orders, an additional cost estimate is also achieved. Standardized and rational costs affect the success of each company's operations. Hence, we come to the process analysis and control of the work.

Namely, the individuals - cost accounting system managers - have the task of monitoring the movement of costs from one process to another and from one activity to the next.

In fact, records need to start from the entry itself (beginning), to the ultimate goal i.e. the realization of products and services.

Keywords: estimation, cost, process, control, improvement.

INTRODUCTION

Production or processing are operations that take place in batches. While the services last a certain number of steps. But these are uninterrupted processes in industry, trade and are practiced continuously. Also, serial production is a model where products go through several stages of processing. Of course, this requires standardization of the system given the amount of the same (standardized) products. In view of this, standardization applies to service companies.

Namely, these companies, such as banks, insurance companies, consulting firms use a system for calculating the costs according to accounting for activities. The common feature of manufacturing and service companies is that operations are always carried out in a sequential way.

Here, we must note that each process involves a set of different activities. Basically, the manager in charge of realizing and controlling these processes needs to understand and determine the costs that are incurred and included in them. Namely, process production is increasingly using automated machines that aim to reduce production costs without affecting the quality itself.

In fact, the serial operations represent each process as a separate production part.

This means that they are interconnected because each subsequent production part accepts the output effect of the previous one. For example, if we have a raw material, a material (wood and timber). And suppose the process is a five-step series. In the end, we realize that only in the first step (the input process), the material has not been processed.

While in the second step the material is taken from the first. In the third step it is taken from the second step, etc. Every step represents a separate department of process production. By repeating these steps, a series of standardized products and services are obtained. Similarly, we can have a similar example if we assume that a fast-track service company provides delivery to a home address. The first step would be to take the shipment, while the second would be the classification and provision of the shipment.

Namely, transport to the designated place (home) is the third step. And, the fourth step is handing the shipment to the recipient and charging/ receiving payment. Here it is necessary to determine how the costs are determined?

In fact, experience and practice show that the costs that occur in each process individually, they shift from one step to another. Hence, the accumulated costs in the final process are calculated on the final product or in the final step of the service.

ACCOUNTING ACTIVITY AND DETERMINATION OF THE COST PRICE

The accounting of activities is characteristic of the fact that it is a management accounting system. It is also a system for determining the cost of the effects. It is also a system for planning, for measuring the results, etc.

In fact, the accounting of activities of one department for a certain period includes four analytical steps:

- ★ physical flow analysis (inflow);
- ★ analysis of the equivalent units;
- ★ an analysis of the cost price of the equivalent units;
- ★ Analysis of cost allocation and alignment.

Namely, the accounting system of activities needs to enable clear monitoring of the activities in the process that generate costs. In this way, you can see the reasons that cause costs which need to be controlled. In the production process, the products themselves create the need for indirect activities (quality control, design, marketing, etc.).

Hence, we emphasize that the more activities a product requires, the higher the costs it causes. Cost allocation needs to be done on the basis of the number of activities of a particular product or service they cause. In fact, based on the recorded costs, this system represents an established form - a way of managing costs. Through the system we create the basis for a real cost estimate. We create a plan and opportunity to reduce the cost price, as well as better competitiveness on the market. In fact, we create an accounting report for accountants' accounting systems of the costs in processes called a production report.

Its' presentation is customary for each process or for each department separate. With the production report, each department manager and other managers control the employees and the execution of the tasks. Additionally, this higher-level management report gives a separate picture of the success of managers by departments.

At the same time, with the help of the production report, accurate information is obtained in the preparation of the total financial statements. The report itself describes, in particular, the costs per department, representing the equivalent units of production achieved in a particular department, as well as the general costs.

Table 1. example of a transfer of costs¹

Purchase costs	600.000 den.
Number of orders	2.000

¹ Markovski, Nedev, Managerial Accounting, pp.315.

Cost per order	300 den.	
	Product A,	Product B
Production volume	600	6.000
Number of orders	10	100
Costs for procurement	3.000	30.000
Costs per unit of output	5	5

From table 1. we need to understand the following: procurement costs of 600,000 MKD refer to the total purchases, ie the total number of orders for one accounting period.

Namely, they also apply to all products produced in the entity (enterprise).

From the example it is clear that on the basis of the total costs and total orders, the costs for one order are calculated. Also, based on the established costs for one order, the cost of procurement for individual products is calculated (A + B = 33.000 den.). While the remainder is 567.000 den. refer to other products.

ACCOUNTING FOR THE COST OF THE PROCESSES

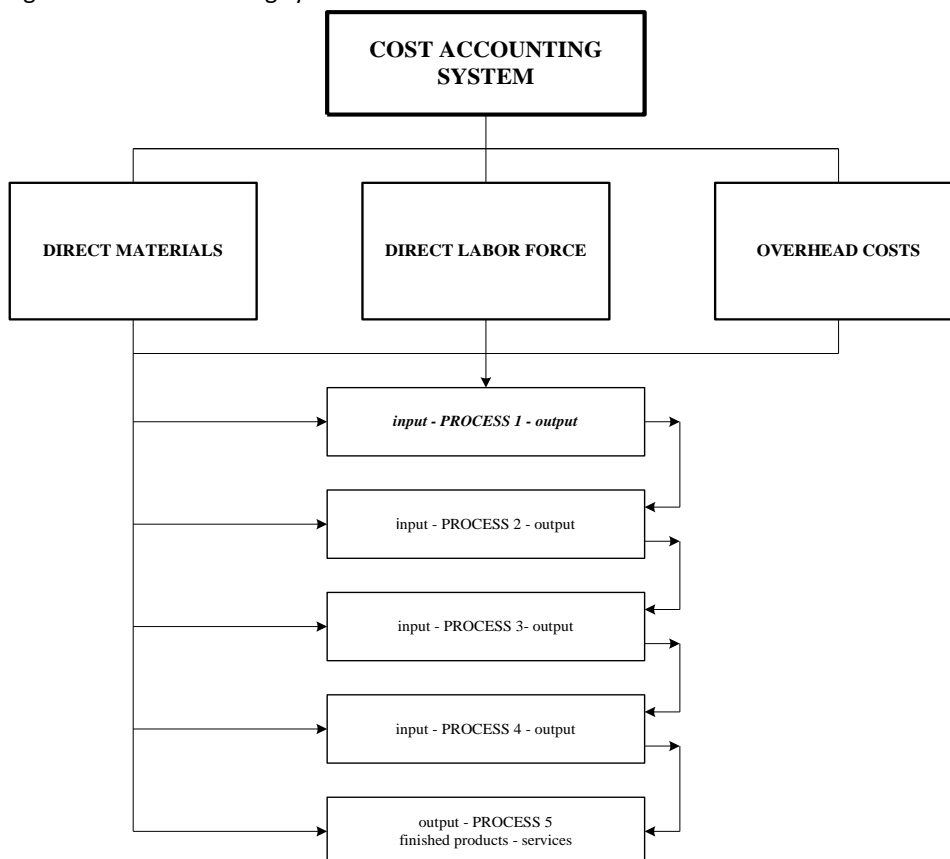
The production processes include materials, labor force and overheads.

In fact, tracking the costs per department is a complex moment. Therefore, it is first necessary to calculate the costs per activity, and then total after a certain department (process).

Namely, the accounting system for the costs in the processes calculates the direct materials, the direct labor force and the cost amount for a certain period.

Thus, the identified total costs associated with the processes are divided by the number of units - products that have passed through them and receive an equivalent price.

Figure 1. Cost accounting system.



Presentation of direct and indirect costs is useful because all materials and labor that can be accounted for by certain processes calculates direct costs. While indirect costs that can not be tracked are channeled into overhead costs. In a serial operation, each process is identified as a separate work center.

Through figure 1. one can see that direct materials, direct labor that cause direct costs, participate in the production process.

But, consequently, each output (output) for the next department is input (input) where the indirect costs are caused, that is, the overhead costs are included. Of course, we will emphasize that the cost records begin even when the materials are purchased, their transport ie. arrival and accommodation in a warehouse.

Then, the moment of their exit from the warehouse and entering the operational production process is followed. In processing the products and completing the costs of the direct workforce it is necessary to include salaries where taxes are included. Naturally, these represent direct costs.

However, the logistics of employees coming from the administrative part (office services - email, documenting, orders, sales, computer tasks, etc.) are not direct costs. This means that they represent an indirect workforce and the costs arising from them need to be included in the record of the overheads of the company. Also, the costs of insurance of capital, (construction objects, use of services, equipment, etc.) represent overheads.

That is, the records in the cost accounting complete the Report on spent materials and auxiliary raw materials.

This report and its importance are inevitable and indisputable, because through it we have an insight into which, how many materials have been issued, in which department what material has been delivered, the period in which it is received, etc.

DISTRIBUTION OF COSTS BY LEVEL

The distribution of costs through the accounting system of activities is mainly done by products or by business processes that we call centers of activity. And this is a traditional system that represents the first degree of cost allocation.

Whereas, in the second instance, the costs are divided into two groups, 1. the allocation of costs according to the centers of activity where products are the cost drivers, and 2. the allocation of costs by the centers of activity where the cost drivers are purchasers.

Namely, the centers of activities are activities for serving the customers, or they act homogeneously in the processing (production of parts, various purchases, sales, etc.).

In fact, the measures of the activities used to allocate costs to the centers of product or purchasing activities are the causes of the costs in the second instance. Here we include direct wages, direct materials, duration in working hours and more. Also, it is necessary to use bases such as: number of preparations, number of orders, working hours, etc.

The cost allocation is multiplied. Which means that costs are created at multiple levels. Determining costs by level is understood to determine the cost per activity.

In fact, if a particular product is required to take certain steps before starting its production it is necessary to prepare the machines. But also design should be determined, which is a separate level that causes costs. Which means, sometimes there may be some changes or deviations from the plan.

Therefore, the cost-level separation is very important. It is, then, easier to make an additional calculation of costs where there are deviations, while the other levels remain unchanged.

Here if the question arises: why all these calculations, divisions and allocations of costs are needed?

The answer is: because of the need to make different types of decisions.

Usually, product activities generate costs.

For example, if it is a set of parts that create one whole (one product) it needs its assembly (assembling, assembly), but also it takes a certain time for the preparation and putting into use of the same product. While the activities with the buyer are calculating, they start the cost with the order. Starting with the receipt of the order, preparation, transportation and delivery.

CONCLUSION

Through the elaboration of the content in the paper we can emphasize that the process production creates (produces) large quantities of similar or identical products. They certainly go through a series of specific processes or services that are offered in a series of steps. Also, the process operations include direct materials, direct labor and overhead costs. Of course, it is also necessary to emphasize the importance of accounting for activities that have an organized advantage. Because costs and costs are generated in the processes of production and provision of services.

Which means, the accounting system of activities allows to clearly define the processes and activities on which the costs are incurred.

All these costs, irrespective of their type, extent and level at which they are caused, are methodologically and accurately recorded.

Accounting activities through equivalent production units measure activity in a given process in number of units. This measurement allows for the calculation of the costs by equivalent units.

At the same time, the transfer of costs in the storage of finished products, but also on the inventory of goods in the work processes.

In this part of the paper it is necessary to note that the accounting of activities determines the steps of the production activities for a certain period.

Accounting of activities is a complex system of multiple subsystems:

- * accounting system of management,
- * system for measuring the results,
- * system for planning and control,
- * system for determining costs and cost, and
- * inventory valuation system.

Of course, we will also emphasize the importance of the production report, which presents the activities of a process for a certain period.

Namely, its ultimate goal is to facilitate the management of costs.

In fact, with managers, the production report creates a clear picture of the situation, provides increased control, and also supports the reliability of the final financial statements. In addition, the paper emphasizes the need for a certain distinction between the accounting system of costs in processes and costs by orders.

Namely, the measured focus in the first system is the process itself and the manufactured standardized units. And, in the second system, the measurement focus is on an individual or a certain set of tasks performed.

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ICT Integration in the Workplace: Its Impact to the Community

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Abstract: Technology is the portal through which people in the community interacts. In communities all across the nation, community extension, through its educational programs, plays a significant role in shaping communities (Bowling and Brahm 2002). This paper presents a study of how the CAS-IT Department Extension Unit of Bukidnon State University significantly contributes to the welfare of the agency they are connected and the community in general. The study is a combination of qualitative and quantitative research in which descriptive data is generated using specific methods such as questionnaires, unstructured interviews, and observations from the participants. Open-ended questions were employed to capture judgments and observation on actual hands-on in the workplace was also conducted to probe and explain the relationships and contextual differences. General findings revealed that the stakeholders of the IT extension projects are proficient in using word processing, internet and social network, multimedia presentation, electronic spreadsheet. As a result, ICT integration streamline their works, enhance their productivity and make most of their task simpler and faster. Through the CAS-IT extension projects, the stakeholders significantly contributes to the welfare of the agency and the community in general.

Keywords: Information and Communications Technology (ICT), ICT integration, IT extension, workplace, community.

Introduction

Extension is one of the core functions of the University. This function makes Bukidnon State University respond effectively to social and economic needs and demands of individuals and society. Likewise, it takes into consideration local, regional and national development thrust as mandated in RA 7722 otherwise known as the Commission on Higher Education (CHED) mandate. The university's extension programs are also based on the World's Declaration on Higher Education for the 21st century, in which the higher education institution (HEIs) are expected to reinforce the role of service to society by undertaking activities to improve the quality of life of the people.

The Information Technology Department conducted the following extension projects from 2012 to present respectively: 1) Computer Literacy for Barangay Secretaries of Malaybalay City, 2) ICT Literacy for Barangay Apo Macote, 3) Computer Literacy for Out-of-school youth of Barangay Casisang, 4) Empowering Women of Barangay 8, Malaybalay City Through Computer Literacy, 5) Enhancing the Area Coordinators and Emergency Response(ACER) Team Through Series of Seminar-workshop, 5) Bridging the Local Digital Divide of LGU Cabanglasan Towards an ICT Enabled Community and recently CHED K to 12 Transition Program Management Unit awarded Bukidnon State University (BukSU) a DARE TO Research Grant Program on Food Squared: Enhancing Organic Production and Climate Resiliency among Small-Holder Farmers in Malaybalay City, Bukidnon Philippines, a collaborative extension program of the College of Arts and Sciences.

In communities all across the nation, extension, through its educational programs, plays a significant role in the knowledge-creation process and therefore is instrumental in shaping communities according to Bowling and Brahm (2002). An integrated extension approach is needed to address multi-faceted community issues effectively and it is one of the major functions of the academic community in order to enhance the capacity of the faculty in their field of expertise by way of extending it to the partner community/communities Gonzalez (2009). As an academic institution, extension facilitates the access of clientele Christoplos (2010), enables their interaction with partners in research, education and other relevant institutions, and supports them to develop their own technical, organizational and managerial skills and practices. Thus, Bukidnon State University, is socially responsible in bringing its expertise to the community especially in the field of teaching, research, and community extension, Gonzales (2008).

Determining the impact will greatly help improve the planning of a specific program. This study generally aims to find the impact of community extension activities conducted by the CAS-IT Department on various clienteles. It will find out if how the IT Department Extension Unit conduct the following process in terms of a)

Conceptualization; b) Design and development; c) Impact; and d) Evaluation. It will also ascertain the feedback of the clientele after having been trained in the use of technology.

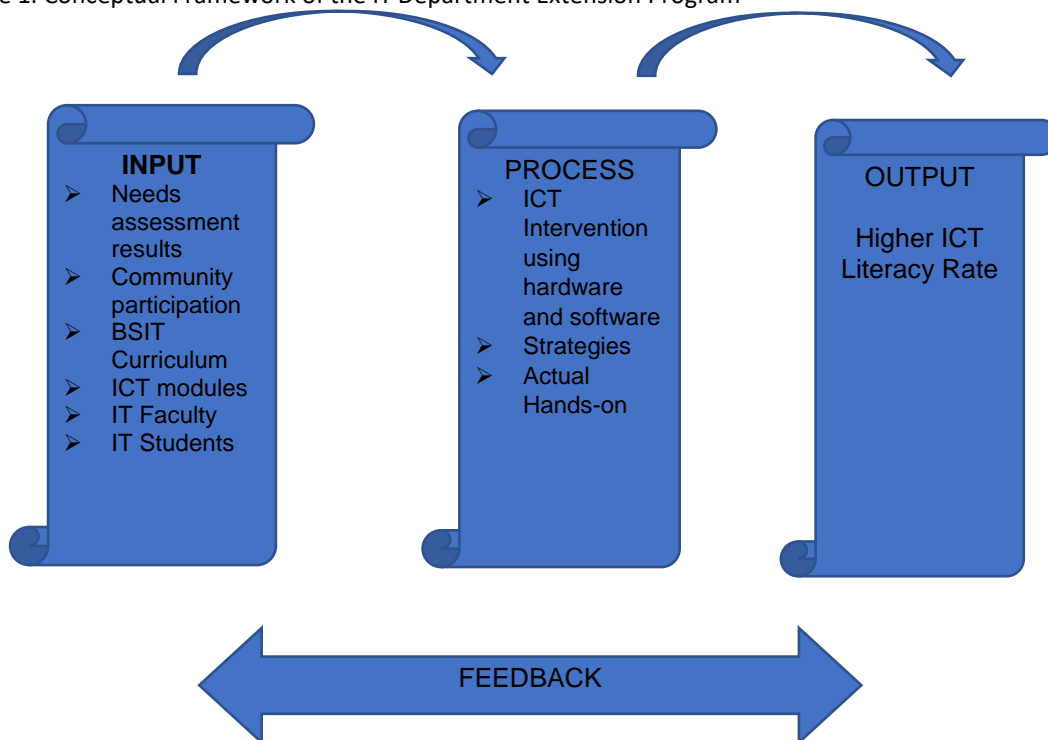
Objectives of the Study

This study generally aims to find the impact of community extension activities conducted by the CAS-IT Department on various clientele. Specifically, it aims to:

1. Examine the relevance of the training in the following aspects:
 - a. Current work;
 - b. Future/desired work;
 - c. Community needs
2. Analyze the contribution of extension services to strengthen the IT extension projects

Conceptual Framework

Figure 1. Conceptual Framework of the IT Department Extension Program



The figure shows the conceptual framework of the IT Department Extension Program that is anchored from the principles of instructional design by (Gagñe and Briggs, 1974). Input, process and output are set of entities that has a relationships with each other. The attributes namely a) needs assessment results, b) Community participation, c) BSIT Curriculum, d) ICT modules, e) IT Faculty and f) IT Students serve as an input in the implementation of the IT extension program. The IT department through the pool of experts and resources of the university conduct training and workshop to different clientele as ICT intervention. At the end of the training-workshop, the participants are assessed and evaluated if the IT extension programs has an impact on their lives.

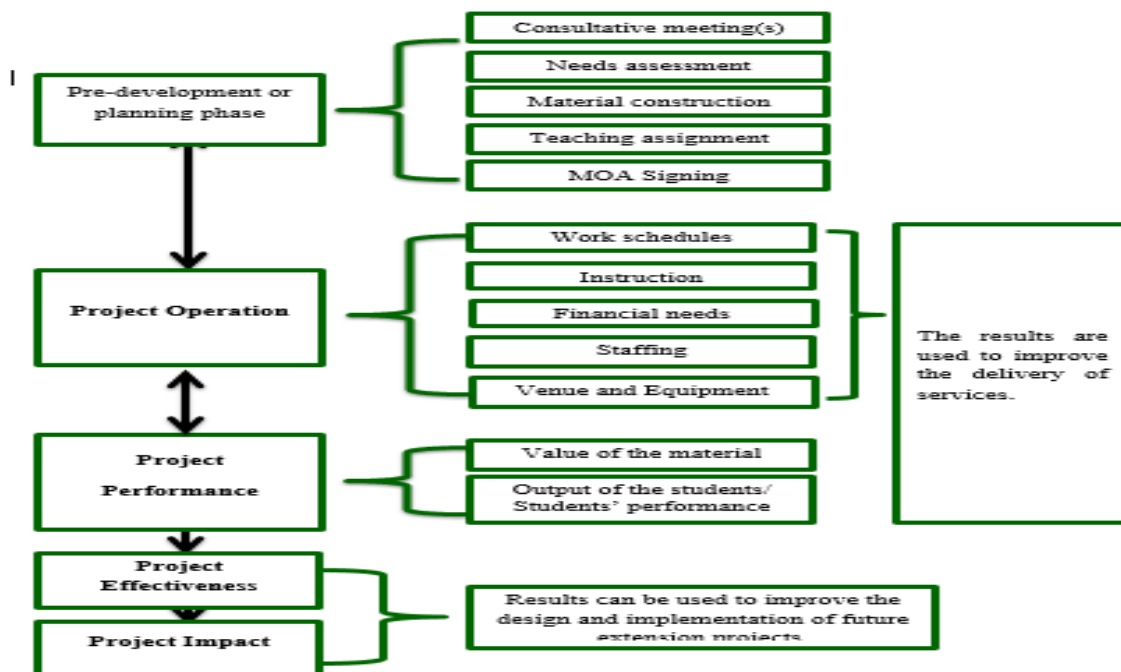
Methodology

The study is a combination of qualitative and quantitative research. A questionnaire developed by Commission on Information and Communications Technology (CICT) on their iSchools project was modified in order to fit

with the trainings conducted by the IT department. The result was analyzed, modified based on the experts feedback and utilized the questionnaire for evaluation. Open-ended questions were also employed to capture judgments and perceptions and allow complex analyses of often non-quantifiable cause-and-effect processes. An observation on actual hands-on in the workplace was also conducted to probe and explain the relationships and contextual differences.

Process Flow of the IT extension projects

Figure 2. Process Flow of the IT extension project



IT Department Extension Projects

Table 1. IT Department Extension Projects

IT Extension Projects	Priority Needs	Designed Activities to respond to their needs	Expected output/Performance in their workplace
a. Empowering Women of Barangay 8 Malaybalay City Through Computer Literacy 2013-2015	Skills on the following ICT topics: <ul style="list-style-type: none"> ➤ Hardware and software operations ➤ MS Word application ➤ MS Excel application ➤ MS Powerpoint Application 	Conceptualization <ul style="list-style-type: none"> ➤ Conduct Needs Assessment ➤ Resource Planning ➤ Identification of Beneficiaries ➤ Conduct consultative Meeting ➤ Presentation of Proposal Design and Development <ul style="list-style-type: none"> ➤ Presentation of 	Enhanced ICT Skills in the following Modules: <ul style="list-style-type: none"> ➤ Hardware and software operations ➤ MS Word application ➤ MS Excel application ➤ MS Powerpoint Application ➤ Internet and social Networking

	<ul style="list-style-type: none"> ➤ Internet and social Networking ➤ Other basic concepts on computer 	<p>full blown proposal</p> <ul style="list-style-type: none"> ➤ Approval of the President ➤ Signing of MOA <p>Implementation</p> <ul style="list-style-type: none"> ➤ Actual Implementation based on scope of the project ➤ Project Operation <p>Evaluation</p> <ul style="list-style-type: none"> ➤ Conducts Monitoring ➤ Site Visits ➤ Evaluates the Extension Program ➤ Solicits Feedback for Improvement <p>Conduct Research Study</p>	
<p>b. Enhancing the Area Coordinators and Emergency Response Team’s Computer Skills Through Series of Seminar-workshops 2013-2015</p>	<p>Advanced Computer Skills on the following topics:</p> <ul style="list-style-type: none"> ➤ Hardware and software operations ➤ MS Word application ➤ MS Excel application ➤ MS 	<p>Conceptualization</p> <ul style="list-style-type: none"> ➤ Conduct Needs Assessment ➤ Resource Planning ➤ Identification of Beneficiaries ➤ Conduct consultative Meeting ➤ Presentation of Proposal <p>Design and Development</p> <ul style="list-style-type: none"> ➤ Presentation of 	<p>Enhanced ICT Skills in the following Modules:</p> <ul style="list-style-type: none"> ➤ Hardware and software operations ➤ MS Word application ➤ MS Excel application ➤ MS Powerpoint Application ➤ Internet and social Networking ➤ Photo Editing

	<p>Powerpoint Application</p> <ul style="list-style-type: none"> ➤ Internet and social Networking ➤ Photo Editing 	<p>full blown proposal</p> <ul style="list-style-type: none"> ➤ Approval of the President ➤ Signing of MOA <p>Implementation</p> <ul style="list-style-type: none"> ➤ Actual Implementation based on scope of the project ➤ Project Operation <p>Evaluation</p> <ul style="list-style-type: none"> ➤ Conducts Monitoring ➤ Site Visits ➤ Evaluates the Extension Program ➤ Solicits Feedback for Improvement <p>Conduct Research Study</p>	
<p>c. Bridging the Local Digital Divide of LGU Cabanglasan towards an ICT-Enabled Community 2015-2017</p>	<p>Skills on the following ICT topics:</p> <ul style="list-style-type: none"> ➤ Hardware and software operations ➤ MS Word application ➤ MS Excel application ➤ MS Powerpoint Application 	<p>Conceptualization</p> <ul style="list-style-type: none"> ➤ Conduct Needs Assessment ➤ Resource Planning ➤ Identification of Beneficiaries ➤ Conduct consultative Meeting ➤ Presentation of Proposal <p>Design and Development</p> <ul style="list-style-type: none"> ➤ Presentation of 	<p>Enhanced ICT Skills in the following Modules:</p> <ul style="list-style-type: none"> ➤ Hardware and software operations ➤ MS Word application ➤ MS Excel application ➤ MS Powerpoint Application ➤ Internet and social Networking

	<ul style="list-style-type: none"> ➤ Internet and social Networking Other basic concepts on computer 	<p>full blown proposal</p> <ul style="list-style-type: none"> ➤ Approval of the President ➤ Signing of MOA <p>Implementation</p> <ul style="list-style-type: none"> ➤ Actual Implementation based on scope of the project ➤ Project Operation <p>Evaluation</p> <ul style="list-style-type: none"> ➤ Conducts Monitoring ➤ Site Visits ➤ Evaluates the Extension Program ➤ Solicits Feedback for Improvement <p>Conduct Research Study</p>	
<p>d. Enhancing Organic Production and Climate Resiliency among Small-Holder Farmers in Malaybalay City, Bukidnon Philippines</p> <p>2016-2018</p>	<p>Square Foot Gardening</p>	<p>Conceptualization</p> <ul style="list-style-type: none"> ➤ Conduct Needs Assessment ➤ Resource Planning ➤ Identification of Beneficiaries ➤ Conduct consultative Meeting ➤ Presentation of Proposal <p>Design and Development</p> <ul style="list-style-type: none"> ➤ Presentation of 	<p>Organic Foods in the backyard</p>

		<p>full blown proposal</p> <ul style="list-style-type: none"> ➤ Approval of the President ➤ Signing of MOA <p>Implementation</p> <ul style="list-style-type: none"> ➤ Actual Implementation based on scope of the project ➤ Project Operation <p>Evaluation</p> <ul style="list-style-type: none"> ➤ Conducts Monitoring ➤ Site Visits ➤ Evaluates the Extension Program ➤ Solicits Feedback for Improvement <p>Conduct Research Study</p>	
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Results and Discussions

The participants were evaluated based on their digital competence level in six different ICT modules namely Computer Basics, Word processing, Electronic Spreadsheets, Presentation software, and Internet and Social Network using the following rating scale.

- 5 I am fully competent with this function/operation and could confidently explain it to others.
- 4 I am a regular and confident user of this function/operation.
- 3 I have used/done this function/operation occasionally but need further practice to be confident.
- 2 I am aware of this function/operation but have not experienced in using it.
- 1 I am not aware of / not have tried this function/operation/tool.

Table 2. Summary of Responses of the participants in Computer Basics

Item#	Computer Basics	WOMENS	ACER	LGU CABANGLASAN
		General Average	General Average	General Average
A1	Explain the terms Information Technology & Communications Technology	1.7	1.666666667	2.328358209
A2	Identify the different hardware and software components of a computer and how they work together	1.85	1.80952381	2.194029851
A3	Differentiate the different types of software	1.6	1.571428571	2.164179104
A4	Discuss Networking / Communications Technology	1.7	1.666666667	2.179104478
A5	Operate a computer	1.7	1.666666667	2.671641791
A6	Arrange and customize the desktop	1.3	1.181818182	2.462686567
A7	Manage applications	1.65	1.75	2.462686567
A8	Manage files	1.65	1.619047619	2.537313433
A9	Manage a printer	1.75	1.714285714	2.611940299
A10	Troubleshoot the computer	1.45	1.333333333	2.059701493

Table 2 shows the summary of responses of the participants in computer basics in relation to their ICT literacy level. Majority of the participants specifically the women's from Barangay 8 and ACER employees rated 1 which means that they are not aware of / not have tried the functions/operations/tools. The participants from the LGU Cabanglasan mostly rated 2 which means that they are aware of the functions/operations but have not experienced in using it although this participants are office staff, some are teachers and others are barangay workers.

Table 3. Summary of Responses of the participants in Word Processing Software

Item#	Wordprocessing Software	WOMENS	ACER	LGU CABANGLASAN
		General Average	General Average	General Average
B1	Manage documents	1.9	1.857142857	2.865671642
B2	Format text	1.7	1.714285714	2.850746269
B3	Format paragraph	1.85	1.857142857	2.701492537
B4	Format document	1.8	1.714285714	2.671641791
B5	Move and copy text Insert text Delete text	1.85	1.904761905	2.776119403
B6	Insert tables	1.7	1.666666667	2.492537313
B7	Insert pictures and images	1.7	1.619047619	2.492537313
B8	Create letters using Mail Merge	1.6	1.523809524	2.253731343
B9	Preview a document	1.8	1.761904762	2.537313433
B10	Print a document	1.9	1.952380952	2.611940299

Table 3 shows the summary of responses of the participants in using word processing software in relation to their ICT literacy level. Majority of the participants specifically the women’s from Barangay 8 and ACER employees rated 1 which means that they are not aware of / not have tried the functions/operations/tools. The participants from the LGU Cabanglasan mostly rated 2 which means that they are aware of the functions/operations but have not experienced in using it although this participants are office staff, some are teachers and others are barangay workers.

Table 4. Summary of Responses of the participants in electronic Spreadsheets

Item#	Electronic Spreadsheets	WOMENS	ACER	LGU CABANGLASAN
		General Average	General Average	General Average
C1	Manage workbooks	1.45	1.428571429	2.104477612
C2	Select cells Enter data in a cell Insert and delete cells Insert and delete rows and columns	1.6	1.571428571	2.253731343
C3	Handle worksheets	1.55	1.523809524	2.166666667
C4	Format data	1.4	1.428571429	2.208955224
C5	Format cells	1.55	1.476190476	2.164179104
C6	Format worksheet	1.45	1.476190476	2.212121212
C7	Create formulas and functions	1.35	1.333333333	2.014925373
C8	Create charts/graphs Format charts/graphs	1.45	1.380952381	2.104477612
C9	Format charts/graphs Print a worksheet	1.5	1.476190476	2.257575758

Table 4 shows the summary of responses of the participants in using electronic spreadsheets in relation to their ICT literacy level. Majority of the participants specifically the women’s from Barangay 8 and ACER employees rated 1 which means that they are not aware of / not have tried the functions/operations/tools. The participants from the LGU Cabanglasan mostly rated 2 which means that they are aware of the functions/operations but have not experienced in using it although this participants are office staff, some are teachers and others are barangay workers.

Table 5. Summary of Responses of the participants in Presentation Software

Item#	Presentation Software	WOMENS	ACER	LGU CABANGLASAN
		General Average	General Average	General Average
D1	Discuss basic presentation skills	1.3	1.333333333	2.059701493
D2	Apply appropriate visuals and design considerations	1.45	1.380952381	2.074626866
D3	Manage presentations using a presentation tool	1.35	1.333333333	2.134328358
D4	Create slides Use different slide views	1.35	1.333333333	2.164179104
D5	Apply slide layouts and templates	1.35	1.071428571	1.597014925
D6	Format text	1.3	1.45	2.257575758
D7	Insert pictures and images	1.263157895	1.4	2.212121212
D8	Insert drawn objects	1.35	1.35	2.212121212
D9	Create charts/graphs	1.3	1.35	2.136363636
D10	Create a slide show Apply slide show effects	1.25	1.3	2.138461538

Table 5 shows the summary of responses of the participants in using presentation software in relation to their ICT literacy level. Majority of the participants specifically the women's from Barangay 8 and ACER employees rated 1 which means that they are not aware of / not have tried the functions/operations/tools. The participants from the LGU Cabanglasan mostly rated 2 which means that they are aware of the functions/operations but have not experienced in using it although this participants are office staff, some are teachers and others are barangay workers.

Table 6. Summary of Responses of the participants in Internet and Social Network

Item#	Internet and Social Network	WOMENS	ACER	LGU CABANGLASAN
		General Average	General Average	General Average
E1	Discuss Internet and World Wide Web	1.4	1.45	2.181818182
E2	Access the Web	1.4	1.45	2.318181818
E3	Use Bookmarks	1.35	1.4	2.196969697
E4	Search the Web	1.35	1.4	2.265625
E5	Download web pages	1.5	1.55	2.242424242
E6	Send and receive email	1.45	1.5	2.439393939
E7	Create an Address Book	1.45	1.5	2.151515152
E8	Organize messages	1.45	1.5	2.272727273
E9	Print messages	1.55	1.6	2.363636364

Table 6 shows the summary of responses of the participants in internet and social network in relation to their ICT literacy level. Majority of the participants specifically the women's from Barangay 8 and ACER employees rated 1 which means that they are not aware of / not have tried the functions/operations/tools. The participants from the LGU Cabanglasan mostly rated 2 which means that they are aware of the functions/operations but have not experienced in using it although this participants are office staff, some are teachers and others are barangay workers.

The participants of the respective projects were evaluated to determine the attainment of the goals and objectives and feedbacks were drawn to determine if the use of technology increases their performance in the workplace or if it improves their quality of life. A scale of 5 to 1 with 5 being the highest and 1 the lowest were used.

Table 7. Summary responses of the stakeholders after the training

Indicators	WOMENS	ACER	LGU CABANGLASAN
	General Average	General Average	General Average
1. Relevance of the training			
(a) Relevance to your current work	4.647058824	4.470588235	4.878378378
(b) Relevance to your future/desired work	4.647058824	4.529411765	4.810810811
(c) Relevance to your institution's needs	4.235294118	4.352941176	4.837837838
2. Information/Skills Acquired			
(a) Amount of information covered in the activity	4.529411765	4.411764706	4.555555556
(b) Extent to which you gained ideas useful to your work	4.529411765	4.529411765	4.756756757
(c) Extent to which you have acquired new skills	4.647058824	4.529411765	4.72972973
(d) Extent that this activity achieved its objectives	4.352941176	4.294117647	4.694444444
3. Design of the Activity			
(a) Effectiveness of the activity in maintaining your interest from start to finish	4.529411765	4.411764706	4.797297297
(b) Effectiveness of the visual aids in reinforcing the lessons	4.352941176	4.470588235	4.716216216
(c) Adequacy of time allotted to each topics	4.352941176	4.294117647	4.5
(d) Logic in the progression or sequence of topics	4.352941176	4.411764706	4.540540541
(e) Time allotted for discussions and Q&A	4.352941176	4.352941176	4.472222222
(f) Variety of the training methods used (lecture, exercises, discussions)	4.466666667	4.411764706	4.671232877

4. Class Interaction			
(a) Effectiveness of the instructors in training you to use and appreciate application	4.764705882	4.647058824	4.810810811
(b) Responsiveness of the instructors in answering participants' questions	4.647058824	4.529411765	4.824324324
(c) Interaction between participants and resource persons	4.705882353	4.705882353	4.821917808
5. Sensitivity and assistance provided by department staff	4.588235294	4.588235294	4.763888889
6. In general, how would you rate this project?	4.470588235	4.470588235	4.828125

Table 7 shows the summary of responses of the stakeholders after the training. Majority of the stakeholders both women's of Barangay 8, ACER employees and office staff, selected teachers and barangay workers rated an average of 4 and higher. This means that the relevance of the training, the information/skills acquired, the design of the activity, their class interaction, the sensitivity and assistance provided by department staff are excellent. In general, the women's of Barangay 8, ACER employees and office staff, selected teachers, barangay workers and some out-of-school youth are fully competent with the functions/operations and could confidently explain it to others.

Conclusion

General findings revealed that the stakeholders of the IT extension projects are proficient in using word processing, internet and social network, multimedia presentation, electronic spreadsheet. As a result, ICT integration streamline their works, enhance their productivity and make most of their task simpler and faster. In the municipality of Cabangsalan, the program really helped the employees improved their knowledge and skills in computer which they need in performing their duties and responsibilities in their respective office. Some members of the women's organization run their business with the aid of ICT, others are promoted and are proficient in the use of ICT. Based on the training evaluation conducted, participants found the training "relevant" to their current work and that the knowledge and skills gained in the training are "useful" in their work. The result also showed that the training design was effective for a logical progression of topics, use of electronic visual aids to reinforce the lessons and the variety of training methods from lecture to laboratory exercises. Through the CAS-IT extension projects, the stakeholders significantly contributes to the welfare of the agency and the community in general.

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New Marketing Paradigm For Gaining A Competitive Advantage And Creating Value For Customers

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Abstract: The sense of formulating business strategy is to improve and sustain advantage. The necessary conditions for obtaining this goal permanently change, which implies an adequate strategic fit of the enterprise. The paper deals with the two main questions that are subject of theoretical and practical analysis in developed economies: the need for continued analysis of competitive advantage and the ability to formulate a successful business strategy connecting with competition. The presented ways of building strategic network are the basis for strategic reaction and development of enterprises of Balkan countries and their economic and social development.

The success on changing markets is conditioned by new marketing paradigm for gaining competitive advantage and coordinating resources, capabilities and competences of enterprise with the level of enterprise's orientation on creating value for customers.

Considering important advantages of global and multinational companies, the future of enterprises of Balkan countries is in connectedness and cooperation, rather than in direct opposing competition. Also, it is important to make superior process of learning as a base for competitiveness and creating superior value for customers.

Key words: marketing, customers, value, competitiveness

1. Introduction

Dynamic environment and its ability to develop a culture in keeping with desired convictions and values guide the visions of successful enterprises.

The nature and management of changes are limited factors of effectiveness and efficiency of an enterprise. Developing a new, unbreakable value system requires flexibility and creating some distinctive capabilities of organization that are a part of intangible resources and an important source of competitive advantage, which is very difficult to copy.

One of the main characteristics of successful enterprises is their ability to redefine business strategy permanently and to coordinate different interests in the value chain. Developing new partnerships with strategic significant participants in the chain requires an adequate reaction of the enterprise. Satisfaction of individuals and groups (consumers, employees, suppliers, competitors, etc.) requires developing new, profitable quality-driven partnerships. Changes in customer value estimation are the basis for changes in organizational culture and organizational behavior. It is a permanent transformation process, in which marketing, as an integrative management in the transformation process enable not only a realization of setting goals (customers satisfaction, market share, profitability), but also a long-term readiness for management of changes.

Redefining the system of value includes a continued process of changes and would be successful if it is driven by strategic choice focused on value added creation. The basis for creating the value is satisfaction and loyalty of customers as well as the ability of the enterprise to coordinate different interests of particular functional and organizational parts and to direct them toward a mutual goal. Many problems could arise in the process of implementing chosen strategies and they might be exceeded by an adequate coordination. Teamwork, with clear emphasized roles of each member of the organization, is an assumption of successful management.

The unfavorable economic conditions of enterprises of the Balkan countries are consequence of negative effect of many factors. For enterprises to survive and realize the planned rate of development it is necessary to emerge certain advantages and strengths as, for example, the abilities for: identification and forecasting market trends, fitting their behaviour with the trends, realizing the operative efficiency, not thinking about the strategy as an incremental and impossible process, making more successful connection with different partners in the value chain toward creating superior value both for customers and all the other participants in the chain. Rapidity and efficiency of strategic fit between each part in the value chain, proceeding from satisfaction of customers and other participants, determine a strategic position of enterprise. As Porter emphasizes (3, p.39),

the fitting makes impossible any imitation because the chain become as unbreakable as the strongest link. In enterprises with efficient strategy the activities complement each other, which contribute to value added creation.

In order to understand market better (young markets, matured markets with great moving and regrouping), an enterprise should rethink and discuss each elements of its business model. The success on changing markets is conditioned by innovating and coordinating resources, capabilities and competences of enterprise with the level of enterprise's orientation on customers and competition as well as its ability for connectedness with the key partners.

Researches both in developed and developing countries have pointed out the important effect of competition growth on business efficiency of enterprise. The expected inclusion of enterprises of Balkan countries in international economic flows also means a broader impact of competitive domestic, regional firms and successful multinational and global companies on the Balkan market. A successful restructuring of enterprise requires, among the other things, the intensive development of capabilities for individual and organizational learning. One way for creating and implementing new knowledge that will enable an adequate strategic reaction of enterprise and develop new marketing relationships is researching the practice of successful enterprises as well as creating capabilities for its application in different environment.

In this context the paper analyzes changes in competition domain and points out the importance of developing new marketing approach to competitive advantage in value creation.

2. Dynamics of competition

The major marketing developments today can be summed up in a single theme: connectedness. Today, the firms are more referred to each other and their connectedness mainly has been enabled by technological development.

Many and very important changes in the approach to strategy development marked the last decade of the 20th century. A successful strategy of enterprise has not been a casual choice of individual parts but a carefully developed system of mutually connected wholes. More than a strong idea, the strategy actively directs management decisions about resources to develop, business activities to complete, and organization to achieve all of that. In market business conditions it is characteristic to emphasize the need for balanced approach to analysis of both external and internal factors determining ability of the enterprise to create competitive advantage. In the process of developing successful strategies there is not a universal formula for all enterprises.

Management of enterprise should adapt its way of thinking and adjust the marketing strategy to changes in demand and competition. Redefining the market and competitive area has been a continued task of marketing management of enterprise. Transformation changes enable the enterprise both to deal with different activities and perform them in different ways. Adjusting the competitive behaviour represents a transformation change that involves the enterprise's strategists in finding a basis for competition, a way for competing, and a choice of competitors on certain product/markets. A successful sustained competitive advantage will be created when strategy is supported by assets and speciality applied in competitive arena with strategic valuable segments and used against competitors that could not easily adapt or neutralize the sustained competitive advantage.

Researching competition has been a very actual problem since market origin. As market was developed, rival partnerships on the market were changed. Traditionally, researching competition was depended on market structures (supply concentration, barriers for entry, product differentiation) as well as on characteristics of enterprise (size, sources). However, competitor behaviours in the last years have been changed with many important changes in business operation and environment. Together with the traditional way of competition, a need for analysis of strategic group behavior has appeared. The strategic group concept is not the new one. It was used several decades before. But, with strategic management development, the basis for the concept has been changed. Originally, the criteria for the concept were technology, but some new variables, as size of vertical integration or level and differences in product differentiation, have been appeared lately.

The new understanding of strategic groups is focused on identifying key determinants of their structure and researching structure stability. Understanding the way of strategic reaction contributes to the stability of enterprise position. An adequate behaviour of enterprise assumes timely perceiving: type of reaction (which instrument of marketing mix or combination of instruments is used), product/ services the reaction is directed

to, course of reaction (retort, adaption or retreat), level or intensity and domain of reaction (market/ segments the reaction is directed to).

A new form of competition, as a consequence of globalization, has become group versus group, that is network versus network. It is about groups, interrelated with special relationships, which are identified as alliance networks, virtual companies, coalition of resources or clusters. The clusters are critical important for competition because of their contribution to productivity of certain enterprises. They emphasize way of competition, rather than area of business operations. The clusters influence competition on three ways: increasing productivity of enterprises in the same area, managing direction and tempo of innovation, which supports future productivity growth, and stimulating creation of new business, which expands and strengthens the cluster. Research are more and more focused on networks which create value, on understanding the process of superior value creation and on connecting key competences by network creating. The superior value creation by network moves competition focus from the level of individual enterprise to the level of network.

The strategic groups use both competition and cooperation. Strong competition animates interrelation of enterprises. Developing multiple related markets causes a change in behaviour of included competitors because of market folding and making multimarket contacts between different firms. The more market folding is, the bigger interrelation of enterprises is. The theory of multimarket competition suggests that competition intensity between enterprises on folding market could be weakened by so-called "mutual tolerance" of rivals. The rivals establish a tacit agreement as consequence of their competition on many markets and more interdependence. Such behaviour is result of more intensive and mutual research and understanding of competitor motives and familiarity, on one hand, and dissuading competitors, on the other hand. Due to using modern technologies, methods and procedures, it is possible to estimate strengths and weaknesses of both enterprise and its main rivals in more realistic way. The received estimations about the competitors desirable for special interrelations are more reliable. Also, it is possible, with appropriate activities, to deter those rivals who are trying to endanger the position of enterprise.

Relation between competitors on multiple related markets is conditioned by: influence sphere, similarities in sources, organizational structure of competitive firms, and sellers' concentration. Without strong competition, interrelation or depreciation would not be necessary. Competition and cooperation could exist together. Strong connectedness between cooperation and competition is manifested through uniting and strengthening power of coordination and using different resources as well as reaching certain flexibility as important prerequisite of successful competitiveness in turbulent environment. The key strategic factor in these processes is organizational learning. It enables to understand relationships between functions and processes, inputs and outputs, and to recover the transformation processes providing, in long term, key capabilities that generate desired goals. The organization is more successful if it handles strategic-interactive skills and capability for learning and managing its processes.

The traditional approach based on supply has been used in competition identification and estimation of competition importance. The competitors has been identified proceeding from their goals, age, competition size and growth, financial strength and success tapping resources, technologies, basic strategies, product/service supplies, product positioning, price, distribution, promotion, corporate climate and culture, vertical integration, economic environment etc.

In the condition when customer or customer total satisfaction is becoming the imperative of growth, it is necessary to add the approach based on demand to the traditional approach. Applying this approach, competitors are classified proceeding from customer attributes (geographic, demographic, economic, psychological characteristics of customer, market size and growth, attractiveness and profitability of customers, etc.).

3. Estimating competitive position by approach based upon the theory of strategic reference point

The competitive advantage theory of competition based on advantage in sources determined by strategic analysis has been developed in modern economic and marketing literature. The theory recognizes and points out the importance of entrepreneurial skills and capabilities of organization as the organizational resources driving to economic changes. The entrepreneurial skills produce economic dynamics when there are proactive innovations, which contribute to efficiency and /or effectiveness, better market position, and superior performance. A careful analysis enables to conclude that the theory includes sources and capabilities.

Developing the resource- advantage theory of competitors has been possible by using the matrix of competitive position with two dimensions: relative value of sources and relative cost of sources. The resource- advantage theory of competitors is a subject of analysis of other authors who is trying to improve it by incorporation of added elements meaning improvement and precision in explaining certain phenomena. Dickson (4, pp. 102-106; 5, pp. 69-83), for example, points out the dynamic approach to explanation of market diversification and importance of competitive , markets for creating distinctive advantage. Tastes, preferences and behaviour of customers are changing categories, primarily influenced by supply changes. The supply influence on demand as well as the demand influence on supply is very dynamic. In that sense, it is necessary to develop the theory of dynamic competition, which shows the ways and dynamics of market change. Costs and values of sources are determined by learning ability of certain enterprises, their norms and values, systems and procedures, which contribute to continued improvements in the enterprises and determine changes of the other participants in the value chain manifested in market dynamics. The advantage based on superior process of learning is more difficult to endanger than the advantage based on product/ service performance. Success in imitation and copying the process of market orientation of successful enterprises is caused by the process of learning both in the enterprise and in reacting competitive firms. If those enterprise improving their products and processes and learn faster than the enterprise with endangered position, there is a real risk to lose superior advantage and, consequently, a favorable market position.

Competitiveness could be created and sustained by key competences, which are the basis for developing successful strategy. The new approach to competitive strategies, in contrast to the traditional approach focused on fitting current resources and potential possibilities, proceeds from the key capabilities and strategic intent of enterprise. The strategy focused on creating "flexible goals" contributes to challenges of razing one market and creating the other. Tracking the changes is more successful if fitting strategic architecture is the brain of strategy and strategic intent is its heart. The strategic intent contains a unique view of competition in future and announces existence of feeling for direction, discovery and destiny. It is defined by creating flexible goals and focusing on sources and key capabilities, which contributes to creation of key competences.

Enterprises differ from each other considering importance they attach to particular capabilities and "riches" in key capabilities. Management could pay attention on internal or external emphasized capabilities or both of them, and it could be obtained by so-called "overcoming activities". The organizations with competitive advantage based on successful integration of all mentioned categories of capability are more efficient. Their key capabilities exist only when "they are driven by the key competence which transfers an expressive better value for customers". For not loosing the key capabilities it is necessary to create a continuous flow of competences.

Successful enterprises of the future create their key capabilities by investing an appropriate supply of new skills (technology, marketing, tacit knowledge, etc.). Anticipating changes, especially in behavior of customers and competition, makes possible to adjust the key capabilities to the strategic intent and transform them in key competence that will be in the function of more successful strategic positioning. Researches of these dimension could provide reliable information enabling to balance strategic and financial position of enterprise. One of reliable approach to analysis of competitive position, as a basis for strategic reaction, is based upon the strategic reference point theory (6. pp. 651-672).

The approach includes taking into consideration internal, external, and temporal dimensions. The internal dimension includes strategic capabilities, that is, the organization's ability to coordinate its resources and utilize organizational processes in order to develop and sell its final products. The external dimension analyses the way an entrprise related to its customers, stakeholders and competitors. The temporal dimension represents the enterprise's ability to learn from past experience, define future direction, innovate and respond dynamically to surrounding events.

Application of the approach helps management of entrprise to identify the strategic position in relation to key competitors and to choose the efficient ways for adjusting realized and desired position. Proceeding from the approach it is possible to identify four different strategic and competitive position of enterprise. (6. pp 656).

Myopic firm- These are enterprises with weak strategic position since they have not sources, key capabilities and key competences for creating superior values. Their internal and external capabilities are weak and, with no one significant change, they will be ruined.

Amorphous firm- This group of enterprises is characterized by emphasized external capabilities and low internal opportunities. The favorable position in relation to customers, competition and other participants has

not been seized for creating rare sources and key capabilities that will, in long term, affect developing new key competences.

Narcissistic firm - These enterprises develop the strategic capabilities but they do not use them in the right way in adapting to the needs of external partners: customers, competitors and other participants in the value chain. The enterprises emphasize importance of efficiency, but insufficiently consider need for effective positioning.

Adaptive firm - This group of enterprises are capable for successful reacting in competitive environment since their optimal use of sources and capabilities and transformation in key competences. In that way, they enable not only to sustain new competitive advantage but also to create it in order to be a market partner who contributes to creating superior value as the basis for network creation.

Creating a network of enterprises in the value chain significantly change competition relation. The competition become a component of network and a partner participating in value added creation. However, all competitors are not equally important and interested in stronger connectedness. To estimate preferable competitors for making network it is possible to use the matrix based on analysis of two key dimension: the added value realized by partners and the level of operating risk. Proceeding from matrix, the all potential relationships could be grouped in four groups: integrative, facilitative, developmental and losers (7. pp 383).

Integrative relationship is based upon the contribution of the partner to current products and future design and development. Operating risk, which is low, involves the risk associated with below par performances by a partner with respect to quality, JIT activities, cooperation and any other activities that impact the partnership.

The **facilitative relationship** define the partner who is easy to work together, but does not add significantly to the value of the market offering. They are important partners, but the main benefit they bring is they facilitate low- cost transaction through their ability to help manage costs.

Losers are the firm who do not add value and are difficult partners. Those partners should be avoided.

Partnerships that create significant value added and have a great operating risk should be analyzed carefully and direct to selection of a few partners preferable for making relationships in order to reduce the operating risk and convert them to the integrative ones.

4. Case study: research on the interest of enterprises from Balkan countries for permanent organizational learning as a base for competitiveness and creating superior value for customers

One way for creating and implementing new knowledge that will enable an adequate strategic reaction of enterprise and develop new marketing relationships is development of capabilities for individual and organizational learning. It is important for developing new marketing paradigm for gaining a competitive advantage and creating value for customers.

Goal and hypotheses for research:

Goal – To identify the impact of the process of organizational learning on competitiveness and creating superior value for customers

Hypothesis: There is no dependence (impact) between: Does the enterprises from Balkan countries implement the process of organizational learning and Does the enterprises from Balkan countries are focused on competitiveness and creating superior value for customers

The research is conducted in the representative sample (41 samples) of the managers and employees in enterprises from Balkan countries

F-Test Two-Sample for Variances

	<i>Variable 1</i>	<i>Variable 2</i>
Mean	2.609756	2.512195
Variance	0.243902	0.256098
Observations	41	41
df	40	40
F	0.952381	

P(F<=f) one-tail	0.439073
F Critical one-tail	0.590738

0.95 > 0.59  Ho is reject

So, there is dependence (impact) between variables: the enterprises from Balkan countries implement the process of organizational learning and the enterprises from Balkan countries are focused on competitiveness and creating superior value for customers.

5. Conclusion

A great number of enterprises from Balkan countries is still characterized by the production of traditional, eventually cosmetic modified products that are technological outdated and maladjusted to target customer needs. There is supply of the products without any chance for success in current environment and more significant opened market conditions. The sense of necessity to establish market driven enterprises and importance of connection with different participants in the value chain has not yet been developed. Creating new relationships with competition become the imperative of successful development since it is the only way for survival on the global market.

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The Economic Significance Of Sport

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Abstract: The article deals with the importance of sport for the economy in general. Sports and sport industry are developing rapidly and its role in national economy is growing year after year.

For a long time, sport and the economy have been seen as two distinct independent spheres, in Bulgarian literature and even in foreign literature, as well. In general, sport is presented as a hobby, independent leisure. It takes the view that sport has nothing to do with the economy, trade and business. It may well be said that this notion has already been radically changed. The dynamics of development sport and its types are increasingly associated with economy, trade and vocational orientation of participants in sports events. In this system are significant material and financial assets, expanding the network of labor and management resources.

Introduction

Over the last decades, the economic relations in the sport and sports industry in the world and in particular in Bulgaria have undergone substantial changes: in a radical way the macroeconomic environment has been transformed, the property relations in the system of sports organizations and their infrastructure have been changed, the activity of sports clubs are placed on a market basis, as well as teams and federations. The processes of radical transformations in sport have not yet been completed so as to bring the sports industry to leadership positions.

The complex tasks of enhancing the effectiveness of physical culture and sport at all levels are to be resolved by sports entrepreneurs and managers. Naturally, only qualified, professionally trained specialists in the field of physical culture and sports can modernize the established system of economic relations in sport and qualitatively improve the parameters of its functioning. The training of such a specialist is impossible without modern knowledge, first of all knowledge of the economy and financing of sport and entrepreneurship. It is these spheres that determine the prosperity of the sports business and sport as a whole.

2. The direction of economic role of sports

The economic role of sport is most expressed in several main directions:

- Physical activity and mass sport contribute to the minimization of economic losses practically in all spheres of life, manifesting themselves as an alternative to harmful habits that have a powerful destructive impact on the economic system (Data are given in paragraph 1 of this chapter);
- physical activity is a significant factor in increasing the life expectancy of the population, positively affects the increase of the working-age elderly;
- sport is one of the main components for the preparation of quality labor resources and therefore a factor for ensuring economic growth [1];
- physical activity, sports and tourism today are one of the most important spheres of broad entrepreneurial activity that provides, on the one hand, employment for many people in the sports industry and tourist complexes, on the other hand, these sectors of entrepreneurship activity fill both state and local budgets at the expense of tax deductions. This allows the state to resolve social problems in society.

The positive impact of physical culture and sport on the economy is not exhausted by the above-mentioned factors. It is also worth highlighting the fact that in recent decades, the sport industry has become a broad field of entrepreneurial activity. It can be argued that sport has become an important branch of the economy. It involves a large number of working and significant financial resources. Many sporting, physical and tourism organizations from all forms of property have been set up and operate on a market basis. The group of such organizations includes sports clubs and associations - fitness and shaving clubs, massage salons, bodybuilding sections, MM combat, and so on.

Another component of the sporting business is professional sport - professional clubs, leagues and federations acting on self-financing and receiving income at the expense of advertising, publishing, selling rights to tele- and radiotransfers of national and international communications corporations and other commercial activity.

In addition, the modern sports industry includes the production of sports shoes, clothing, inventory, simulators and accessories. As a separate component of the sports industry, we can separate the information and sports business (specialized sports radio and television channels, news agencies, sports publishers, etc.) and the business of controversial facilities (stadiums, swimming pools, training halls, sports complexes).

New models for sports management and its financing are perpetually improving and developing. The increasing tendencies towards commercialization and professionalization and the exacerbated competition for budget funds are indicative of the fact that sport should profit independently from its resources.

In sports, it has been possible to win, which happens in the conditions of intense competition, with increasingly limited traditional resources. As a result of these processes, it is necessary to conclude that sport needs not only professional athletes and coaches but also professional economists, managers, lawyers, sociologists and psychologists. This concerns all sports fields: sports for viewers, professional sports, sports unions and clubs, state and municipal government. Insofar as the sport in its manifold manifestations has a clear economic and managerial side, many economic and management theories are also applicable in sport.

Differences can be seen in the fact that the production of sport, and more specifically the personal service, such as the training provided to members of sports clubs, is more sporting and not marketing. The market side of sport as a type of service allows us to identify the following types of sporting markets that have already been differentiated with all the inherent elements:

- profit-oriented market for sports vendors, represented by various dance, gymnastic organizations and sports schools;
- a market for sport tourism goods. This includes technical devices and facilities with the appropriate infrastructure (winter skiing, surfing, golf courses);
- the market for sports training simulators, equipment, equipment. This market evolves not because of the interest in sport, but because the sporting style has become an integral part of the modern lifestyle;
- market for sporting events;
- market for sports programs in the media;
- Market for sporting events organized for commercial purposes by clubs, federations, the Olympic Committee (Olympic Games, Championships, Tournaments, Beneficiaries, etc.);
- A sports sponsorship and advertising market.

In this way, there is a rapid penetration of the laws of the sport market and, at the same time, an increase in the supply of sport as a commodity. This is the main content of the economy of sport. Sport can also be treated as a science that studies the economic aspects of sport. Along with these, the sociological aspects, the psychological and the legal ones, which sporting organizations of all kinds face, are additionally added.

By its very nature, business is very much like sports: entrepreneurship is also based on competition, the rivalry of individual sportspeople and teams. The motivation of activities in both sports and business is the desire of competitors to defeat, to prove to themselves and the public, to gain respect for others and their colleagues. In this way, sport and business are closely interlinked, have a similar motivation and driving force.

Table 1. Income in the sports industry in the world (in million. USD.)[4]

	2010	2011	2012	2013	2014	2015	Temp of growth	Share (2010)
Ticket sales билети	39 570	39 043	40 613	41 317	43 544	44 746	2,5%	32,6%

Broadcasting	29 225	26 945	32 141	30 062	37 801	35 247	3,8%	24,1%
Sponsorship	34 972	35 132	39 173	40 236	45 559	45 281	5,3%	28,8%
Merchandising	17 624	17 570	18 002	18 549	19 565	20 067	2,6%	14,5%
Total	121 391	118 690	129 929	130 164	146 469	145 341	3,6%	100,0%

So, in the whole world, the sports industry is waiting for growth. However, it should be borne in mind that, firstly, any change in the underlying trends may lead to completely opposite results. Secondly, analyzing the market around the world and in all sports, PwC experts miss out on separate, often decisive moments that are specific to each country. Finally, thirdly, the income items in the report are given without reference to their recipients, while the distribution of rights, duties and cash flows is largely decisive, and to make any output based on absolute values, not exactly right.

The sport business meets such vital needs of people as: striving for physical activity and longevity, health and communication, entertainment and meaningful leisure. Unlike other types of entrepreneurial activity, the sporting business performs a socially significant role by opposing the excessive use of alcoholic cigarettes, harmful habits, and stagnant lifestyles.

The field of sports business covers its orbit millions of people who restore their labor and emotional potential, actively rest and devote themselves to other activities, acquire new knowledge and skills in activating motor activity, rational nutrition, establishing a healthy lifestyle. In this aspect, the sport business is emerging as one of the most important elements of the process of reproduction of quality workforce, development and strengthening of the labor resources in the economy.

According to KPMG, sport worldwide accounts for around 1% of global industry, accounting for between \$ 600 billion and \$ 700 billion a year [2]. This includes sports infrastructure, sports events, accommodation, training, production and sale of sports items, and more. These figures characterize the direct economic impact of the tourism industry.

The role of physical education and sport for a healthy nation is generally recognized, the development of sport and its infrastructure has always been cited as a priority for the state. An acknowledgment of how the state assesses the importance of sport to society is the expansion of funding for this area, the constant increase in the number of sports facilities in Bulgaria in 2017 (Table 1).

Table 1. Dynamics of the amount of sports facilities [3]

PERFORMANCE INDICATORS				
Budget program - 2500.03.01 - "Sports facilities and facilities"				
<i>(classification code and name of the budget program)</i>	unit	Budget 2017	Target value	
			Budget 2018	Prognosis 2019
Developing a policy regarding sports facilities and facilities				
1. Construction of new sports facilities, reconstruction and modernization of sports facilities and facilities	BGN	1 250 000	900 000	1 100 000
2. Construction, repair and reconstruction of sports facilities, used by sports organizations according to Regulation N-2 / 08.05.2014 and sports schools	BGN	600 000	750 000	750 000

By performing the function of rehabilitation and restoring the potential of the workforce, the sporting business partly releases the financial and material resources of the state. The government receives several beneficial effects at the expense of the development of the sports business, which consists of the following:

- reducing the state funding of the various sport and physical education programs at the state and local level;
- development of the socially significant area of entrepreneurial activity at the expense of which the population strengthens health, creating new jobs;
- use of alcohol and cigarettes, the level of crime;
- at the expense of the sports business, tax revenues in budgets at all levels are increasing.

Conclusion

At the same time, physical activity, sports and tourism, in addition to the direct economic benefits quantified, also contribute to other non-quantitative goods that are not quantifiable. Consider factors such as broadening the horizons and the intellectual level of people in the process of their participation in competitions, cultural and educational programs. Their free time people spend much more rationally and constructively; gymnastics and sport give each person a vast opportunity for self-proclaiming and self-improvement.

State policy in the field of sports should be aimed at stimulating development of infrastructure projects, power in their financing as well as on action in the preparation of highly qualified frames in this direction.

Thus, the development prospects of sport industry as a full-fledged of the economy as a whole for Bulgaria are put quite optimistic. But this will require considerable efforts from the state and business and will take more than one year. It follows from the above that sport is an essential factor in increasing well-being and improving people's quality of life.

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Results Of A Questionnaire On Senior Tourism In Bulgaria

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Abstract: The Aim of this study is to collect and analyze empirical information on the state of senior tourism in Bulgaria.

Material and methods. A survey of tourism for senior people (60+) living in Bulgaria is presented. The study was conducted with the participation of students from two Bulgarian universities. The "Google Forms" internet application was used. The results are complemented by interviews with the staff of travel agencies.

Conclusion. A number of conclusions regarding the tourist activities of the senior people in Bulgaria can be made on the basis of the results of the conducted survey. The relative share of this group of the Bulgarian population has been increasing and its role in the consumption of tourist services will be increasing too. This requires that the work on the problem should continue.

Keywords: Senior tourism, questionnaire, interview.

Introduction.

The Aim of this study is to collect and analyze empirical information on the state of senior tourism in Bulgaria.

Material and methods. A survey of tourism for senior people (60+) living in Bulgaria is presented. The study was conducted with the participation of students from two Bulgarian universities. The "Google Forms" internet application was used. The results are complemented by interviews with the staff of travel agencies.

More than 500 Bulgarians from various towns and villages filled out the questionnaire. During the preliminary processing of the data the answers of the respondents who are younger than 60 were excluded. Thus the number of the respondents became 480.

The results of the processing of a part of the data were presented by the students from the University of Agribusiness and Rural Development D. Aleksandrova and N. Neykova (Aleksandrova and Neykova, 2018). Here we are going to present the summarized results from the processing of all of the answers.

Results and Discussion.

The questionnaire consists of 20 questions (appendix 1). They can be divided into two groups. The questions from the first group (from No. 1 to No. 8) give some social-demographic characteristics of the respondents – age, sex, residence, marital status, education, professional and employment status, income. These characteristics are determinative in forming the tourist needs of the people and they often limit the possibilities for their satisfaction.

Some statistical data about the country. For 2015 – 2017 the average male life expectancy was 71.3 and the average female life expectancy was 78.4. The working age in 2017 was until 61 for the females and until 64 for the males. The people who are older than the working age are 24.4% (18.6% for the men and 30.0% for the women). In 2016 16.9% of the employed people were aged 55 – 64 and 2.1% were older than 64 (Republic of Bulgaria. National statistical institute. Statistical yearbook 2017).

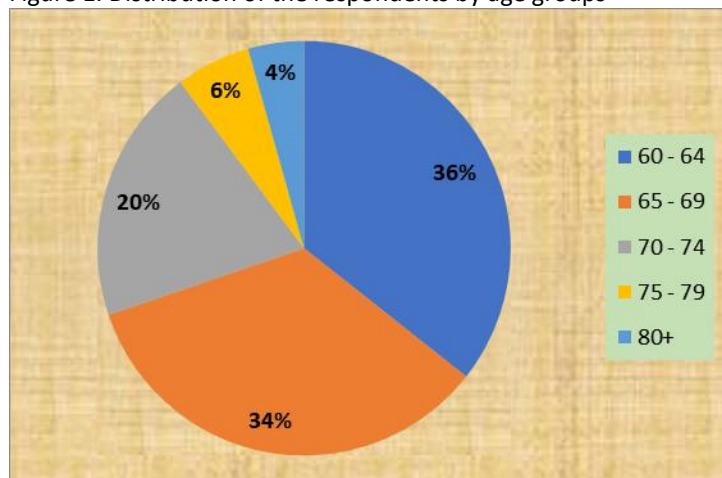
Social-demographic profile of the respondents.

Age (question No. 1). According to the National statistical institute (NSI) in 2017 the people who were 60 or older were 1,969,496, i.e. 27.9% of the population of Bulgaria. The age structure of this part of the population is the following: 60 – 64 years old – 24.7%; 65 – 69 – 24.3%; 70 – 74 – 19.7%; 75 – 79 – 14.0%; 80 and older – 17.2%. (<http://www.nsi.bg/bg/content/2977/население-по-статистически-райони-възраст-местоживеене-и-пол>)

Distribution of the respondents by age: 60 – 64 years old – 35.6%; 65 – 69 – 34.2%; 70 – 74 – 20.0%; 75 – 79 – 5.8%; 80+ – 4.4%. It is presented in figure 1. Almost 70% of the respondents are aged 60 – 69. This is the age of a transition from the active working life to a new, calmer rhythm of life when people have more free time and tourism is one of the ways for making use of it. A large number of the people aged 70 – 74 can also be assigned to this group of real or potential tourists. The relative share of those respondents is 20%. Only 10% of the

respondents are 75 or older. The tourist activity of the population from this group is significantly lower, mainly because of the decreasing physical capacity.

Figure 1. Distribution of the respondents by age groups



Sex (question No. 2). 43.5% of the respondents are men and 56.5% are women. The proportion is almost the same as that of the men and women who are 60 or older in the whole country – 41.8%:58.2%. The larger share of the women in this age group is conditioned by their higher average life expectancy – 78.4 versus 71.3 for 2015 – 2017 (Republic of Bulgaria. National statistical institute. Statistical yearbook 2017). This determines the larger share of the women in the segment of senior tourists in Bulgaria.

Residence (question No. 3). According to NSI data in 2017 73.5% of the population lived in the towns and 26.5% lived in villages. The distribution of the respondents is: in a town (a municipal centre) – 45%; in a small town – 34.4%; in a village – 20.6%. The data shows the determining role of the senior urban residents.

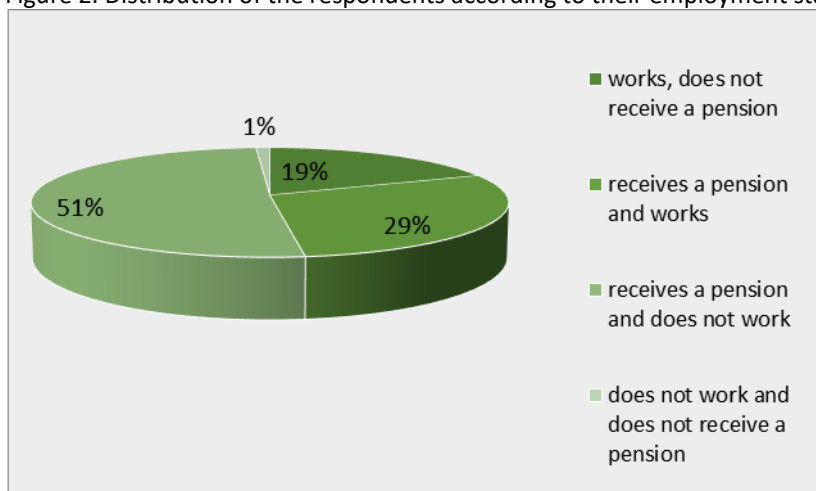
Marital status (question No. 4). Marriage and the family play an important role in the social life of the senior people in Bulgaria. Coming of retirement age objectively restricts the professional contacts and relationships and the family relationships and those with close friends come to the fore. The marital status of the respondents is the following: married – 64.8%; divorced – 10.8%; widowed – 23.8%; other – 0.6%. This supposes a serious presence of the married couples in the tourist activities of the senior people. The interviews with travel agency staff show that the senior couples prefer family travel mainly to sites of the health tourism. The more expensive travelling, especially abroad, is preferred mostly by the single tourists.

Education (question No. 5). The educational structure of the population is an important factor for the formation of its tourist needs. The educational structure of the respondents is the following: with higher education – 38.8%; with secondary education – 52.7%; with primary or lower education – 8.5%. The high educational status is a favourable condition for a significant tourist activity.

Occupation (question No. 6). The answers to question No. 6 show a great variety of jobs. The additional processing which involves their grouping according to economic sectors gives the following summarized structure: industry – 21.9%; construction – 4.6%; agriculture and forestry – 4.0%; transportation – 7.5%; trading – 5.2%; education – 12.5%; health care – 7.7%; tourism – 3.8%; other services (including government, security, etc.) – 24%; other jobs – 4.8%; no occupation – 0.8%; no answer – 3.3%. The majority of the respondents' jobs have to do with providing services. We suppose that this fact has a relatively low impact on the tourist activity of the respondents.

Employment status (question No. 7). The respondents were grouped in the following way: works, does not receive a pension – 18.8%; receives a pension and works – 29.2%; receives a pension and does not work – 51%; does not work and does not receive a pension – 1.0%. Nearly 1/5 of the respondents who are 60 years old or older have not yet retired and are still working. Most of them are men due to the higher retirement age (64 for the men versus 61 for the women). Even greater is the share of the retired who are still working – 29% (figure 2). The respondents from those two categories which include almost half of them have relatively high income. However, they do not yet have enough free time, especially for long travelling.

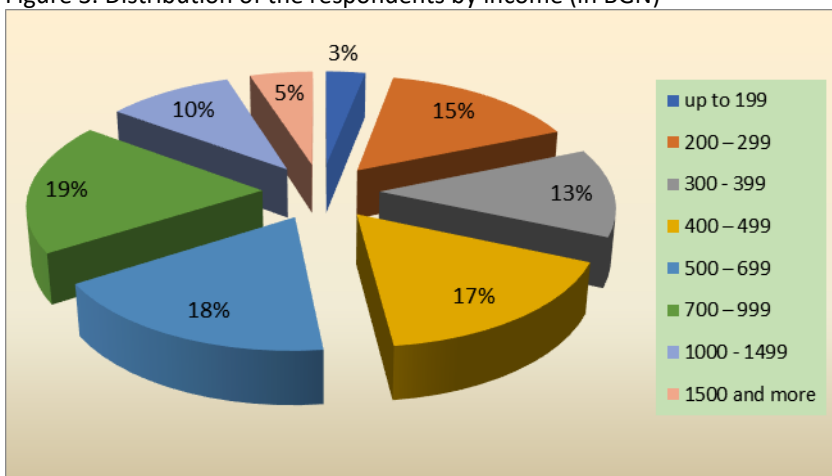
Figure 2. Distribution of the respondents according to their employment status



The other half of the respondents (51%) consists of non-working retired people. We assume that those are people who have enough free time. Their finances determine their tourist activity and they are the reason for the choice of cheaper tourist products which are realized mainly in the country and not abroad.

Income (question No. 8). The income is a crucial factor for the possibility for satisfaction of the tourist needs. The answers show a great differentiation and an increasing social stratification in Bulgaria (figure 3).

Figure 3. Distribution of the respondents by income (in BGN)



The groups that have a monthly income which is around the medium for the country or lower than the medium have the largest share: 700 – 999 BGN (19%), 500 – 699 BGN (18%), 400 – 499 BGN (17%). For the people from those groups the expenses for tourism are not a priority. About 1/3 of the respondents have an income that is under 400 BGN. In reality, they are excluded from the tourist contingent. The income of only 15% of the respondents is over 1000 BGN, so they can put aside some of it for buying various tourist products.

Tourist activity of the respondents.

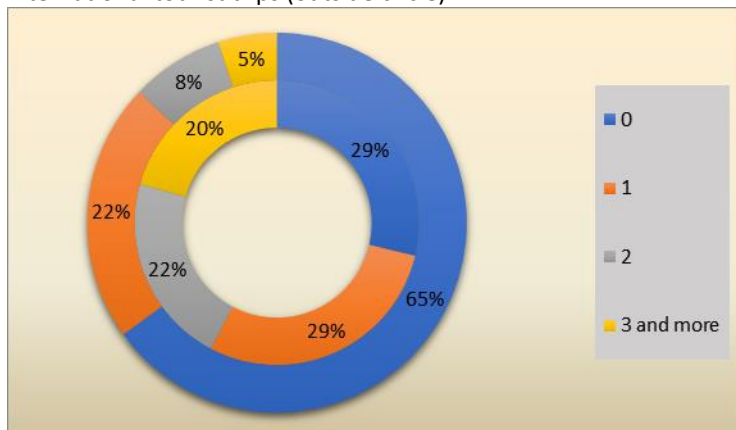
The answers to the questions from the second group (from No. 9 to No. 20) characterize the tourist activities which the respondents realized during the past 12 months (at the time of the survey).

Number of tourist trips (questions No. 9 and No. 10).

71% of the respondents realized tourist trips in the country, including 29% who realized only 1 trip, 22% who realized 2 trips and 21% who travelled 3 or more times. 29% did not travel in Bulgaria at all (figure 4).

The analysis of figure 4 confirms the expectations that most of the senior people in Bulgaria realize mainly domestic tourist trips. 2/3 of the respondents were not able to afford travelling abroad. 22% of the respondents realized 1 international trip and only 13% travelled abroad more than once.

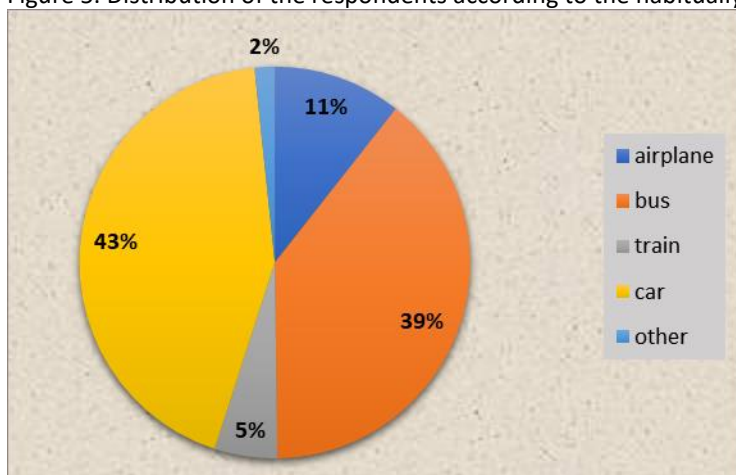
Figure 4. Distribution of the respondents according to the number of domestic tourist trips (interior circle) and international tourist trips (outside circle)



Organization of the trip (question No. 11). The main forms of organization of the trips are two. 31% of the respondents have ticked the organized group tourism and another 31% have ticked the non-organized individual tourism. The share of those who have ticked the organized individual tourism is large – 27%, and the form of organization which has been chosen the least times is the non-organized group tourism – 11%. There are grounds for supposing that the large share of the third from has resulted from the wrong interpretation of the term ‘organized individual tourism’ which was difficult to understand for lots of the respondents and for some of the interviewers. Aleksandrova and Neykova assumed the same after the processing of part of the answers in this questionnaire.

Habitually used means of transportation (question No. 12). The most preferred means of transportation are the car – 43% and the bus – 39%. Considerably smaller are the shares of the respondents who travelled by airplane – 11% and by train – 5%. The share of the respondents who travelled by car corresponds to the sum of the shares of the forms of non-organized tourism (group and individual) which the respondents realized – a total of 42% (question No. 11). Travelling by bus and airplane is typical mainly for the organized group tourism and travelling by train and by other means of transportation is typical for the non-organized group and individual tourism.

Figure 5. Distribution of the respondents according to the habitually used means of transportation



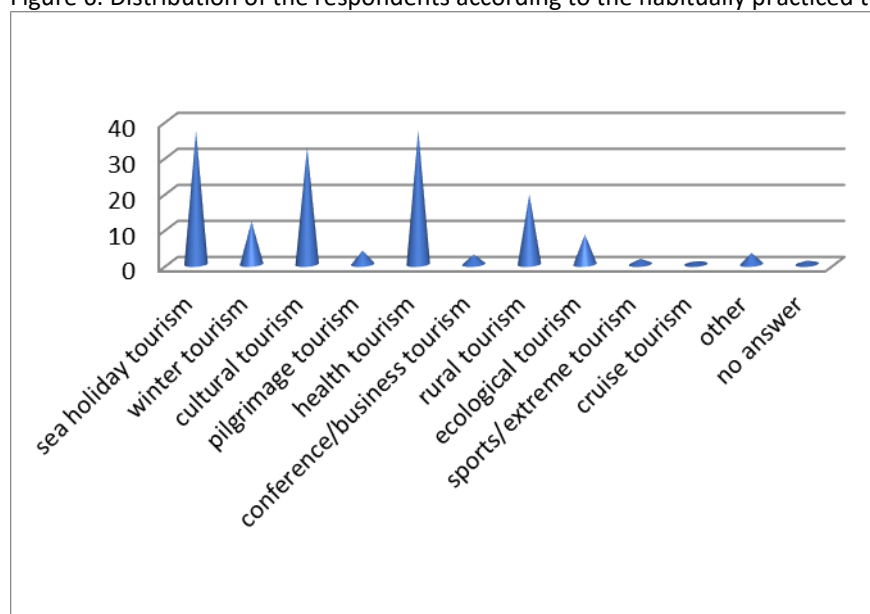
Habitually used accommodation (question No. 13). There is a considerable variety in the habitually used accommodation. The most preferred are the hotels – 42%, the guest houses – 19% and the health tourism

accommodation (sanatoriums, etc.) – 14%. Other answers are one’s own property – 9% and staying at relatives and friends – 4%.

Categorization of the habitually used accommodation (question No. 14). The largest is the share of the places which are not categorized – 48%. Those are mostly one’s own property and the homes of friends and relatives. Such are probably hostels and mountain hostels too, as well as places whose categorization the respondents did not remember. The rest are distributed as follows: places with one or two stars – 18%, with 3 stars – 25%, with 4 or 5 stars – 9%. The summarized data shows preference to the places which offer cheaper overnight stay and even a preference for avoiding this type of expense.

Habitually practiced type of tourism (question No. 15). In order to cover to a greater extent the various kinds of contemporary tourism, for this question the respondents could choose up to three options. The frequency of the answers shows that the senior people in Bulgaria have preferences for three kinds of tourism – sea holiday tourism, cultural and health tourism (figure 6). Each of them was ticked by about 1/3 or over 1/3 of the respondents. Next are the rural, winter and ecological tourism. The types of tourism which were ticked by the least number of respondents are pilgrimage tourism, conference/business tourism, sports/extreme tourism and cruise tourism. While pilgrimage tourism has still no great traditions in our country, the other kinds of tourism in this group are not popular among the senior tourists mainly because of the higher prices of the offered services.

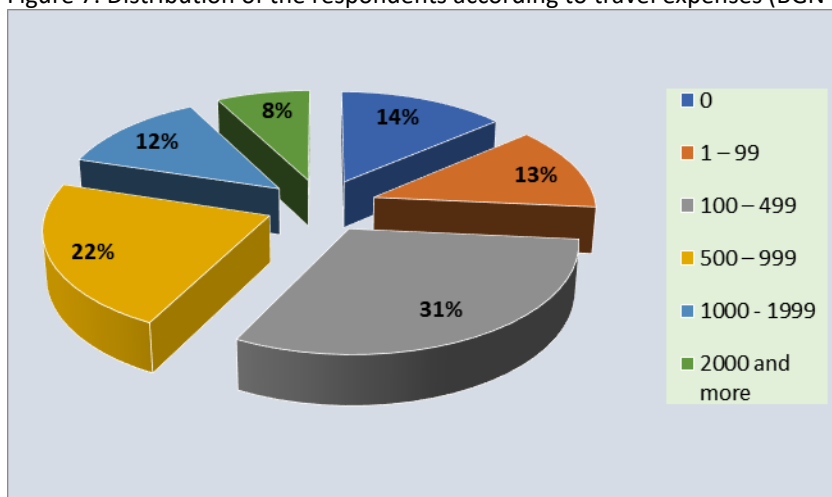
Figure 6. Distribution of the respondents according to the habitually practiced type of tourism (%)



Age of the people you usually travel with (Question No. 16). About 2/3 of the respondents usually travel with people who are their age (60+). Significantly lower is the share of the companions who are middle-aged (28%), and the share of the children and the youth is only 5%.

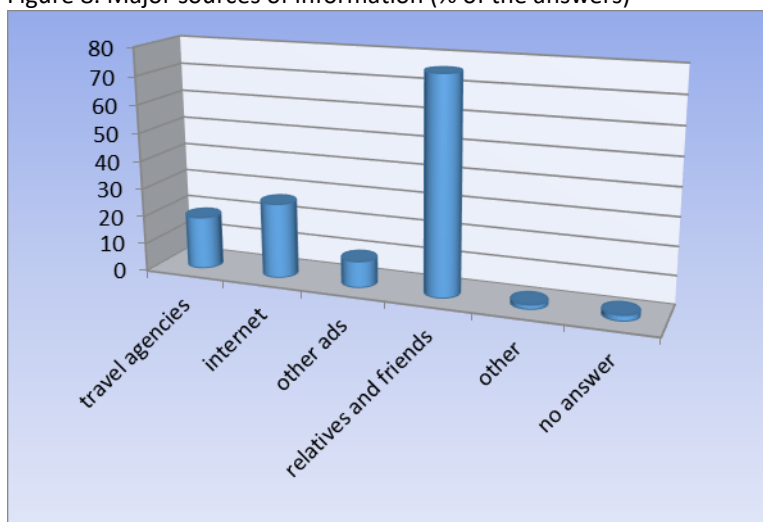
Travel expenses (Question No 17). There is a considerable differentiation due to the great differences in the income of the senior people (figure 3). The largest are the groups with annual expenses for tourism from 100 to 499 BGN – 31% and from 500 to 999 BGN – 22%. 12% of the respondents had expenses in the range from 1000 to 1999 BGN and only 8% – over 2000 BGN. The people from the last two groups had more than one trip, including abroad. The most limited – under 100 BGN per year, are the tourist expenses of 13% of the respondents. Their trips are short, economical and inside the country. About 14% of the respondents had no expenses because they did not travel in the specified period.

Figure 7. Distribution of the respondents according to travel expenses (BGN per year)



Sources of information (question No. 18). The respondents could tick up to two options. The results definitely show that the most preferred source of tourist information are the relatives and friends of the respondents (for 74% of them). Next are the Internet, travel agencies, etc., which are relatively less trusted by the senior people in Bulgaria.

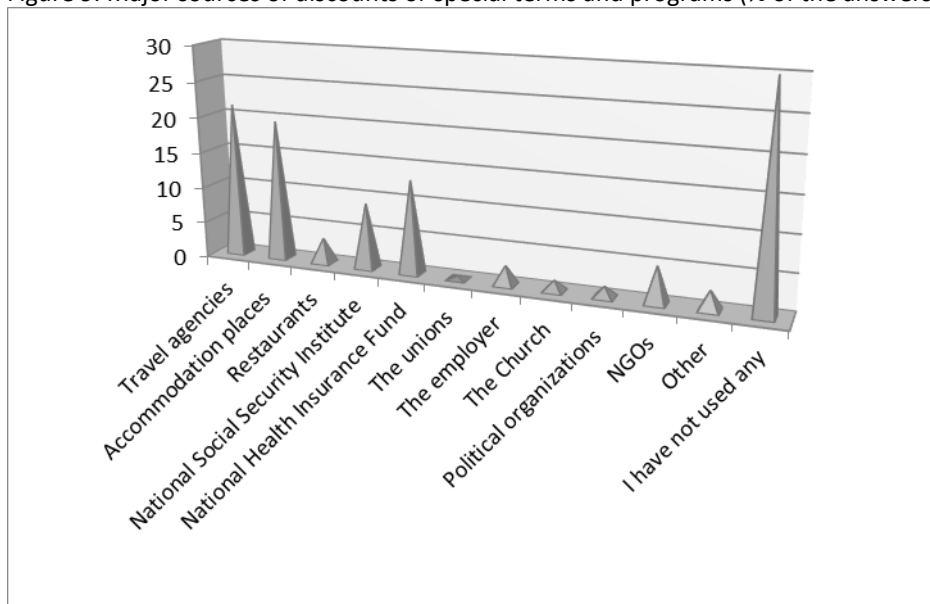
Figure 8. Major sources of information (% of the answers)



Discounts or special terms and programs for the elderly (question No. 19). Two large groups formed for the answers to this question: 38% of the respondents did not use discounts or special terms and programs and 35% rarely used discounts or special terms and programs (less than 1/3 of the cases). Only 14% often got discounts and 13% of the respondents always got discounts. The high share of the respondents who did not get special terms and programs is conditioned to a great extent by the fact that about 20% of them are still in working age.

If you used preferential terms, who provided them? (question No. 20). The respondents could give up to three answers. Once again, the largest is the group of the people who did not use preferential terms (figure 8). Nearly 1/2 of the respondents tell that the discounts were provided directly by travel agencies, hotels, restaurants and places for entertainment. About 1/4 of the respondents used programs and discounts provided by state institutions (the National Social Security Institute and the National Health Insurance Fund). Significantly smaller is the share of employers, trade unions, NGOs, etc.

Figure 9. Major sources of discounts or special terms and programs (% of the answers)



Conclusion

The survey is among the first ones on this topic in Bulgaria. Even though it is not nationally representative, the results give grounds for drawing some conclusions about the tourist activity of the senior people in Bulgaria.

The tourist activity of the senior people in our country is higher among the urban residents who have secondary or higher education compared to the rural residents who have lower education. Having higher education is usually related to having higher income, both during the period of working and during the retirement period. It also determines more diverse tourist needs.

About 2/3 of the respondents have an income that is lower than the average for Bulgaria. The limited finances of the senior people determine their preference for low-priced tourist products, realized mainly inside the country.

The senior people show a considerable interest in alternative tourism – cultural tourism, rural tourism, health tourism, etc. However, the products of health tourism are not affordable for many of them.

In Bulgaria there is a lack of a clear public attitude and state policy aimed at supporting the development of senior tourism. In this respect we are lagging behind the experience of other European countries (see for example (2015), *Growing The European Silver Economy ...*).

Some studies by Bulgarian authors emphasize the need to take into account the direction of the development of the demographic processes and their impact on the age structure and the peculiarities of the tourist contingent in Europe and in our country. M. Neshkov does SWOT analysis of tourism and the tourism policy of Bulgaria and states that the worst weakness is the demographic collapse and the aging of the population (Neshkov, 2012, p. 449). Pl. Lakov emphasizes the need to "develop tourism products suitable for this age category as a combination of specialized types of tourism - balneological, cultural tourism, eco and rural tourism, etc." (Lakov, 2014, p. 99). He calls for "aiming the national advertising to this segment of tourists as well, with an emphasis on the opportunities that the country offers for the development of medical tourism via the construction of balneological (medical spa) centres and thalassotherapy centres and providing opportunities for the tourists from this segment to take advantage of the healing properties of the Bulgarian mineral water and healing mud". (Lakov, 2015, p. 100)

The main conclusion from the present study is that the group of senior tourists (60+) will continue to increase its relative share in the Bulgarian population and its role in the consumption of tourist services will yet increase. This requires the work on the research problem to continue.

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Appendix 1. Questionnaire on senior tourism in Bulgaria

1.	Age
2.	Sex
3.	Residence - town (municipal center); small town; village
4.	Marital status - married; divorced; widowed; other
5.	Education - primary or lower; secondary; higher
6.	Occupation (short answer)
7.	Work status - works, does not receive a pension; does not work nor receives a pension; receives a pension and works; receives a pension and does not work
8.	Net monthly income in BGN from all sources (salary, pension, rent, etc.) - up to 199; 200 – 293; 300 – 399; 400 – 499; 500 – 699; 700 – 999; 1000 – 1499; 1500 or more
9.	How many tourist trips in Bulgaria with a minimum of 1 overnight stay have you had in the last 12 months – 0; 1; 2; 3 or more
10.	How many trips abroad with a minimum of 1 overnight stay have you had in the last 12 months – 0; 1; 2; 3 or more
11.	What is the usual form of your tourist trips – organized group tourism (through a tour operator or travel agent); non-organized group tourism (without intermediaries); organized individual tourism; non-organized individual tourism
12.	Habitually used means of transportation for travel – airplane; bus; train; car (own or rented); ship; other
13.	Type of the habitually used accommodation – hotel; guesthouse; hostel; mountain hostel; own property; other
14.	Category of the habitually used accommodation – no category; 1 or 2 stars; 3 stars; 4 or 5 stars
15.	Habitually practiced type of tourism (up to 3 answers) - seaside holiday; winter; cultural; pilgrimage; health (balneological, spa, wellness); conference/business; rural; ecological; sport/extreme; cruise; other
16.	How old are the people you usually travel with – children (until 14 years old); youth (15 - 34); middle-aged (35 - 59); 60 or older
17.	How much (in BGN) did you spend in the last 12 months for tourist trips, incl. expenses for transportation, accommodation, food and additional tourist services (attractions, entertainment, shopping, etc.) – 0; 1 – 99; 100 – 499; 500 – 999; 1000 – 1999; 2000 or more
18.	Which major sources of information do you use when planning tourist trips (up to 2 answers) - travel agency materials; ads on television and in print media; information from the Internet; information from relatives and friends; other
19.	How often did you use discounts or special terms and programs for senior people when you travelled – never; rarely (less than 1/3 of the cases); often (around or over half of the cases); always
20.	If you used such preferential terms, who provided them (up to 3 answers) - travel agencies; accommodation places; eating establishments; the National Social Security Institute; the National Health Insurance Fund; the trade unions; the employer; the church; political organizations; NGOs; other

Level Of Awareness, Implementation and Engagement Of Senior High School Teachers and Students On The Supreme Student Government Program and Activities Of A Select Senior High School In The Division Of Pampanga, Philippines

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Abstract: The purpose of the study is to evaluate the program and activities of the Supreme Student Government of a selected Senior High School in the Division of Pampanga as perceived by students and teachers. Particularly, it focused on the needs of the SHS students as responded by the program and activities of the Supreme Student Government and assessed in the level of awareness, implementation and engagement. This study employed a descriptive evaluative research method and made use of survey-questionnaire in gathering necessary data. The Cronbach alpha of 0.9 was used and signified the reliability of the instrument used in this study. Using descriptive statistics, particularly mean and standard deviation, the following areas were given less priority and need to be responded: a) Promotes democracy as a way of life, b) provides training and experiences towards total educational growth of students, c) provides the students the right to speak especially by those in authority; d) help create harmonious relationship among faculty, administration, student body and the community; and e) initiate activities that promote group development and human understanding. However, the level of awareness, level of implementation and level of engagement of two respondents, students and teachers alike, showed no significant difference using t-test and ANOVA. The results of the study was incorporated in the present Annual Plan of the Supreme Student Government of the said institution as recommended.

Keywords: Supreme Student Government, Senior High School, Division of Pampanga, Program Evaluation

Introduction

The Department of Education Order No. 14, Series of 2014 (DO No. 14, s. 2014) also known as “Constitution & By-Laws of the Supreme Student Government (SSG) and Supreme Pupil Government (SPG) in Elementary and Secondary Schools” considers both student governing bodies as the “autonomous, unified and highest democratic representative of the student body from whom it power emanates (Art. 1, sec. 1). The Texas Association of Student Leaders (TASL, 2016) defined the student council as a “group of elected and volunteer students with an adult adviser within the frame work of the constitution and bylaws to provide a means for student expression and assistance in the school affairs and activities, give opportunities for students to experience leadership and encourage students, faculty and community relation through projects and activities” The SSG works to promote citizenship, scholarship, leadership, human relations and cultural values (TASL, 2016). Republic Act No. 10533 or “An Act Enhancing The Philippine Basic Education System By Strengthening Its Curriculum And Increasing The Number Of Years For Basic Education, Appropriating Funds Therefor And For Other Purposes also known as “Enhanced Basic Education Act of 2013” introduces the inclusion of Senior High School, an additional two years in the basic secondary education and one year for Kindergarten in the basic elementary education. Furthermore, the Supreme Student Government should submit to the Mission and Vision of the Department of Education “ to protect and promote the right of every Filipino to quality, equitable, culture-based & complete basic education” learning in a “child-friendly, gender-sensitive, safe and motivating environment”. (DepEd Order No. 47. s. 2014, Section 2). However, the scarcity of the activities of the organization, the proximity of the Senior High School from the Junior High School building and the fact that the SHS Curriculum is at the beginning of its implementation, this study evaluated the Program and Activities of the Senior High School Supreme Student Government for School Year 2017-2018 in the area of awareness, implementation and engagement in responding to the needs of the students and the school in general.

Methodology

This study employed a quantitative descriptive-evaluative method. Hubbard, Robin (2016) defined descriptive research as “collection of data describing some phenomenon that may or may not be quantifiable such as

closed ended scales, open-ended survey questions, observation and interviews” The respondents of the study included two eighteen (218) randomly selected Grade 12 students and sixteen (16) selected SHS teachers who were employed last SY 2017-2018. The survey questionnaire identified the demographic profile of respondents, the needs of the students as responded by the Program and activities of the SHS SSG and assessed in the level of awareness, implementation and engagement . The instrument has a reliability of 0.9 Cronbach alpha maintained the ethical consideration in administering the research instruments.

Results and Discussions

Using descriptive statistics, particularly mean and standard deviation, the following areas were given less priority and need to be responded: a) Promotes democracy as a way of life, b) provides training and experiences towards total educational growth of students, c) provides the students the right to speak especially by those in authority; d) help create harmonious relationship among faculty, administration, student body and the community; and e) initiate activities that promote group development and human understanding. However, the level of awareness, level of implementation and level of engagement of two respondents, students and teachers alike, showed no significant difference using t-test and ANOVA as shown in the three (3) tables below.

Table 1. Significant Difference in the Level of Awareness of the SSG Activities and Program between Two Respondents

Respondents	N	Mean	SD	t	df	p(2-tailed)	Mean Difference
Students	191	3.2539	.59878	-1.693	205	0.92	-.26170
Teachers	16	3.5156	.53008				

Table 1 shows no significant difference in the level of awareness of both teachers and students on the SSG program and activities. The findings showed that there is no significant difference in the mean score for students (M = 3.2539, SD = .59878) and teachers (M = 3.5156, SD = .53008) respondents; $t(205) = -1.693$, $p = 0.92$. The results suggest that teacher respondents exhibit a higher level of awareness compared to the student respondents with a mean difference of -.26170.

Table 2. Significant Difference in the Level of Implementation of the SSG Activities and Program between Two Respondents

Respondents	N	Mean	SD	t	df	p(2-tailed)	Mean Difference
Students	192	3.0215	.68497	-.421	206	0.675	-.08008
Teachers	16	3.1016	1.17457				

Table 2 shows no significant difference in the level of implementation of SSG program and activities between students and teachers respondents. The findings showed that there is no significant difference in the mean score for students (M = 3.0215, SD = .68497 and teachers (M = 3.1016, SD = 1.17457) respondents; $t(206) = -.421$, $p = 0.675$. The results suggest that teacher respondents exhibit a higher level of implementation compared to the student respondents with a mean difference of -.08008.

Table 3. Significant Difference in the Level of Engagement of the SSG Activities and Program between Two Respondents

Respondents	N	Mean	SD	t	Df	p(2-tailed)	Mean Difference
Students	192	3.0098	.63608	-2.130	206	0.034	-.39648
Teachers	16	3.4063	1.37045				

Table 3 shows a significant difference in the level of engagement of SSG program and activities between students and teachers respondents. The findings showed that there is a significant difference in the mean score for students (M = 3.0098, SD = .63608 and teachers (M = 3.4063, SD = 1.37045) respondents; $t(206) = -2.130$, p

= 0.034. The results suggest that teacher respondents exhibit a higher level of engagement compared to the student respondents with a mean difference of -.39468.

Recommendation:

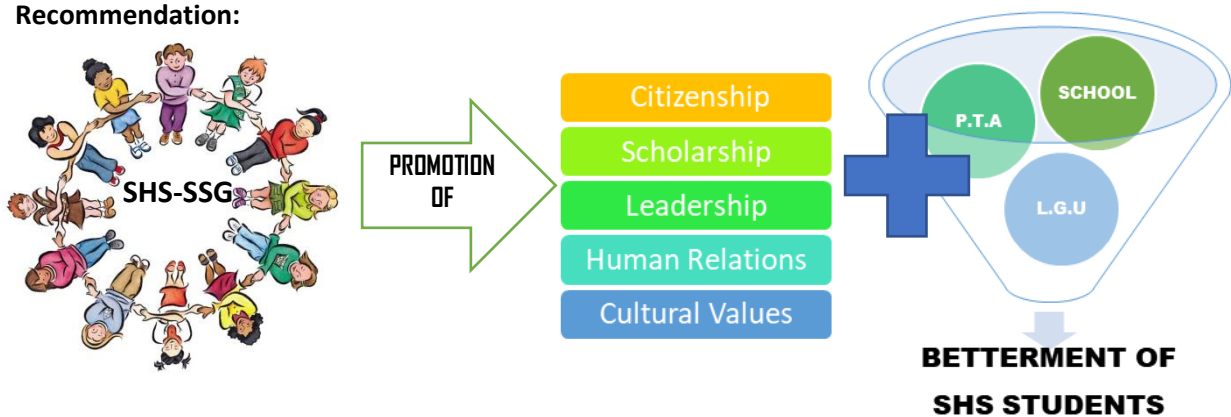


Figure 1. Capulso, L.B. (2018), Framework on Enhancing Senior High School –Supreme Student Government Program and Activities

Short Biodata:

The Researcher is a academician for almost 2 decades both from Catholic schools/university and in a public school system. He has been doing researches on Community Extensions Services, Student and School Leadership and Classroom Management and awarded as Top 1 Most Outstanding Teacher in the Division of Pampanga, Department of Education, Philippines.

Presently, he is the SHS-SSG Adviser and a Cluster 6 Research Coordinator of DepEd Pampanga. He holds a Master in Religious Education (Don Bosco Center of Studies –Paranaque City – affiliated: Salesian Pontifical University in Rome, Italy (CUM LAUDE), a bridge course in Master of Arts in Education (MAEd- DLSU Dasmariñas) and Doctor of Philosophy (Ph.D) in Educational Management (on going). He is married to Dr. Sheryl Lou Castillo Lagman Capulso, an Occupational Health Physician.

Data Mining Process

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Abstract: Data Mining is a powerful tool for companies to extract the most important information from their data warehouse. These tools allow you to predict future trends and behaviors in order to be able to provide activities based on specific knowledge. Such activities are much more effective, and thus, more economical. This tool allows you to obtain information that would be too time-consuming to acquire in the traditional way. At the same time, this tool allows you to obtain information that would probably be omitted by experts due to their unpredictability.

Data Mining is ready for immediate introduction to business due to three factors that are now well advanced:

- Mass gathering of information by companies
- The enormous computing power of computers
- Ready algorithms

Data Mining got its name from the similarities between searching for valuable information in large databases and searching for a new vein of ore, eg iron in the mountains. Both of these activities require a huge amount of work and a precise search to be able to find a place where real and real value is located. If we provide a database of sufficient size and quality, Data Mining will allow us to gain new business opportunities.

Keywords: Data Mining tools, databases, data warehouse, knowledge.

1. Introduction

Data Mining is a powerful tool for companies to extract the most important information from their data warehouse¹. These tools allow you to predict future trends and behaviors in order to be able to provide activities based on specific knowledge. Such activities are much more effective, and thus, more economical. This tool allows you to obtain information that would be too time-consuming to acquire in the traditional way. At the same time, this tool allows you to obtain information that would probably be omitted by experts due to their unpredictability.²

Data are any facts, numbers, or text that can be processed by a computer. Many organizations accumulate vast and growing amounts of data in a variety of formats and databases. These data may be loosely grouped into three categories: operational or transactional data, such as company sales, costs, inventory, payroll, and accounting; non-operational data, such as industry sales, forecast data, and macro-economic data; and metadata, which is data about the data themselves, such as elements related to a database's design or query protocol.

The patterns, associations, and relationships among all these data can provide information. For example, analysis of retail point-of-sale transaction data can yield information on which products are selling and when. Information can then be converted into knowledge about historical patterns and future trends. For example, summary information on retail supermarket sales can be analyzed in light of promotional efforts to provide

¹ Jiawei Han, Micheline Kamber, Jian Pei, DATA MINING, Concepts and Tehniques, Third Edition, Simon Fraser University Elsevier Inc., 2012, page 2.

²<http://lean-management.pl/technologie/wprowadzenie-do-data-mining/>

knowledge of consumer buying behavior. Thus, a manufacturer or retailer could determine which items to combine with promotional efforts for the best sales or profit results.³

Most companies have already accumulated large amounts of data. Data Mining can be quickly implemented into existing databases, which will allow you to get answers such as: Which customers will most likely answer our offer and why?

Evolution began as information began to be collected on computer hard drives. This allowed access to information in real time and data mining according to the needs of an individual user. Data Mining has made it possible to revolutionize this process from retrospective to prospect. It allowed the current data available to predict the future, which allows immediate decision-making.

Data Mining is ready for immediate introduction to business due to three factors that are now well advanced:

- Mass gathering of information by companies
- The enormous computing power of computers
- Ready algorithms

Data Mining got its name from the similarities between searching for valuable information in large databases and searching for a new vein of ore, eg iron in the mountains. Both of these activities require a huge amount of work and a precise search to be able to find a place where real and real value is located. If we provide a database of sufficient size and quality, Data Mining will allow us to gain new business opportunities by providing the following factors:

Automated prediction of future behaviors and trends

Predicting behaviors and trends by traditional methods is very time-consuming, thanks to Data Mining the same information can be drawn straight from the database in a quick way. This is clearly seen in direct marketing. Mailing sent to customers of the past is used to predict the most profitable group of recipients in future mailings.

Automatic discovery of previously unknown models.

The Data Mining tool combing databases can detect previously unknown models, e.g. customer behavior. For example, there may be a correlation between the model of the bought car and the favorite color. In a traditional way, it is difficult to catch such correlations, especially since they first have to be predicted. Data Mining does it for us.⁴

2. Data Mining process

Data mining is a promising and relatively new technology. Data mining is defined as a process of discovering hidden valuable knowledge by analyzing large amounts of data, which is stored in databases or data warehouse, using various data mining techniques such as machine learning, artificial intelligence (AI) and statistical.

Many organizations in various industries are taking advantages of data mining including manufacturing, marketing, chemical, aerospace... etc, to increase their business efficiency. Therefore, the needs for a standard data mining process increased dramatically. A data mining process must be reliable and it must be repeatable by business people with little or no knowledge of data mining background. As the result, in 1990, a cross-industry standard process for data mining (CRISP-DM) first published after going through a lot of workshops, and contributions from over 300 organizations.⁵

³<https://www.encyclopedia.com/science-and-technology/computers-and-electrical-engineering/computers-and-computing/data-mining>

⁴<http://lean-management.pl/technologie/wprowadzenie-do-data-mining/>

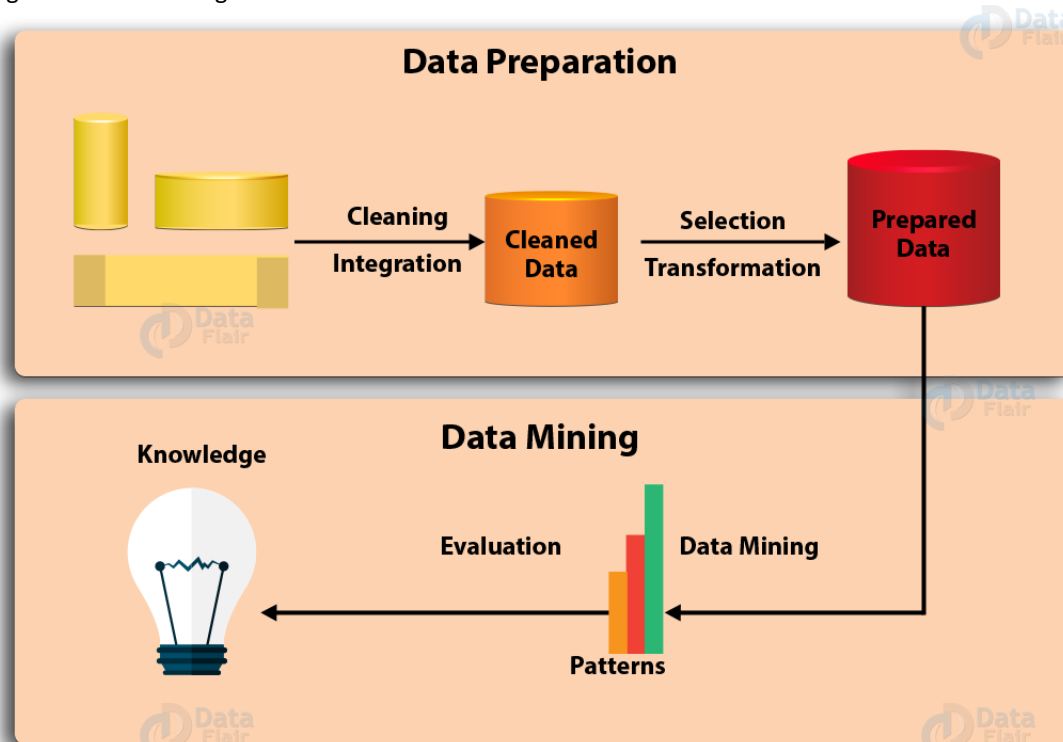
⁵<http://www.zentut.com/data-mining/data-mining-processes/>

<http://lean-management.pl/technologie/wprowadzenie-do-data-mining/>

As we can see on diagram 1 Data Mining Process is classified into two stages: Data preparation or data preprocessing and data mining.

Data preparation process includes data cleaning, data integration, data selection and data transformation. Whereas the second phase includes data mining, pattern evaluation, and knowledge representation.

Diagram 1: Data Mining Process



Sources: <https://data-flair.training/blogs/data-mining-process>

a. Data cleaning

In the phase of data mining process, data gets cleaned. As we know data in the real world is noisy, inconsistent and incomplete.

It includes a number of techniques. Such as filling in the missing values, combined compute. The output of the data cleaning process is adequately cleaned data.

b. Data integration

In this phase of Data Mining process data is integrated from different data sources into one. As data lies in different formats in a different location. We can store data in a database, text files, spreadsheets, documents, data cubes, and so on. Although, we can say data integration is so complex, tricky and difficult task. That is because normally data doesn't match the different sources.

c. Data selection

This is the process by which data relevant to the analysis is retrieved from the database. As this process requires large volumes of historical data for analysis. So, usually, the data repository with integrated data contains much more data than actually required. From the available data, data of interest needs to be selected and stored.

d. Data transformation

In this process, we have to transform and consolidate the data into different forms. That must be suitable for mining. Normally this process includes normalization, aggregation, generalization etc.

e. Data mining

In this phase of Data Mining process, we have applied methods to extract patterns from the data. As these methods are complex and intelligent. Also, this mining includes several tasks. Such as classification, prediction, clustering, time series analysis and so on.

f. Pattern evaluation

The pattern evaluation identifies the truly interesting patterns. That is representing knowledge based on different types of interesting measures. A pattern is considered to be interesting if it is potentially useful. Also, easily understandable by humans. Further, it validates some hypothesis. That someone wants to confirm new data with some degree of certainty.

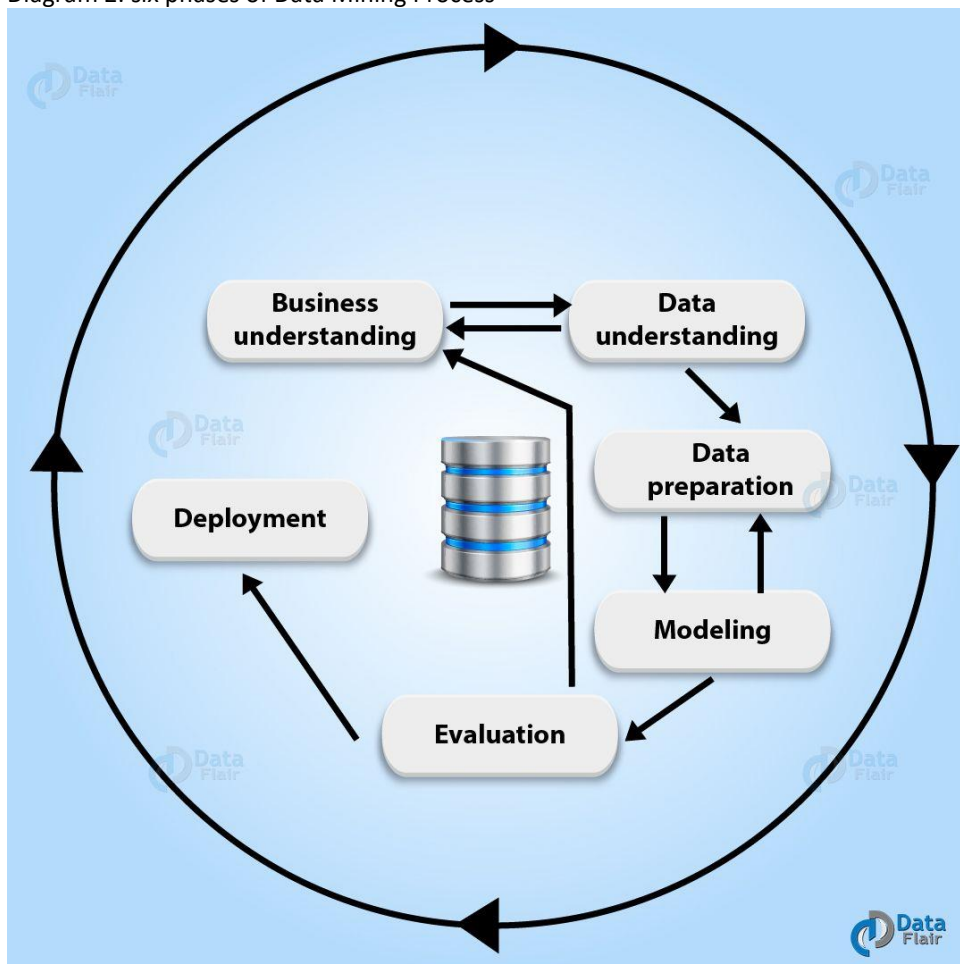
g. Knowledge representation

In the phase of Data Mining process, we have to represent data to the user in an appealing way. Also, that information is mined from the data. To generate output different techniques are need to be applied.⁶

3. Stages of Data Mining Process

As we can see on diagram 2 Data Mining Process has six stages, and it's a cyclical process.

Diagram 2: six phases of Data Mining Process



Sources: <https://data-flair.training/blogs/data-mining-process/>

a. Business understanding

⁶<https://data-flair.training/blogs/data-mining-process/> <http://lean-management.pl/technologie/wprowadzenie-do-data-mining/>

- First, we have to understand the requirements. Then have to find what are the business requirements.
- Next, the current situation has to access by finding out the different resources, assumptions. Also, by considering other important factors.
- Then, to achieve the business objectives we need to create data mining.
- Finally, we have to establish a new data mining plan to achieve both business and data mining goals. The plan should be as detailed as possible.

b. Data understanding

- First, this phase starts with the collection of initial data. As in this, we have to collect data from available sources. As we have to collect data to get familiar with the data. Also, in order to make data collection, we need some activities that need to perform. Such as data load and data integration.
- Next, the “gross” or “surface” properties of acquired data need to examine and report.
- Then, we need to explore the data needs by tackling the data mining questions. That can be addressed using querying, reporting, and visualization.
- Finally, have to examine the data quality by answering some important questions. Such as “Is the acquired data complete?”, “Is there any missing values in the acquired data?”

c. Data preparation

In this data, the preparation process our 90% time consumed in our project. Also, it’s outcome is the final data set. Once we identify the data sources, then we need to select, clean, construct and have to format in the desired form. The data exploration task has to be done at a greater depth. That need to be carry during this phase to notice the patterns. That is based on business understanding.

d. Modelling⁷

- First, we have to select modelling techniques that we need to use for the prepared dataset.
- Next, we have to generate a test scenario to validate the quality and validity of the model.
- Then, by using modelling tools we have to prepare one or more models on the dataset.
- Finally, by involving these models need to assess involving stakeholders. That is to make sure that created models are met business initiatives.

e. Evaluation

- Particularly, in this case, have to evaluate the result in the context of the business goal.
- In this phase, due to new patterns, new business requirements occurs. That patterns have to discover in the model results or from other factors. Gaining business understanding is an iterative process in data mining. The go or no-go decision must make in this step to move to the deployment phase.

f. Deployment

The information, which we gain through data mining process, we need to present it. The information has to represent in such a way that stakeholders can use it whenever they want it. Based on the business requirements, the deployment phase could be creating a report. Also, as complex as a repeatable data mining process across the organization. In this plans for deployment, maintenance, have to create for implementation.

⁷ Florin Gorunesku, DATA MINING, Concepts Models, and Techniques, Springer-Verlag Berlin Heidelberg, 2011, page 29.

and also future supports. From the project point, the final report needs to summary the project experiences. And, the review the project to see what need to improved created learned lessons.

As a result, we have studied the Data Mining Process. Along with this have learned stages of data with diagram and cross-industry standard process (CRISP-DM). Furthermore, if you feel any query feel free to ask in a comment section.⁸

4. Techniques of Data Mining

Just as a carpenter uses many tools to build a sturdy house, a good analyst employs more than one technique to transform data into information. Most data miners go beyond the basics of reporting and OLAP (On-Line Analytical Processing, also known as multi-dimensional reporting) to take a multi-method approach that includes a variety of advanced techniques. Some of these are statistical techniques while others are based on artificial intelligence (AI) .

Cluster Analysis

Cluster analysis is a data reduction technique that groups together either variables or cases based on similar data characteristics⁹. This technique is useful for finding customer segments based on characteristics such as demographic and financial information or purchase behavior. For example, suppose a bank wants to find segments of customers based on the types of accounts they open. A cluster analysis may result in several groups of customers. The bank might then look for differences in types of accounts opened and behavior, especially attrition, between the segments. They might then treat the segments differently based on these characteristics.

Linear Regression

Linear regression is a method that fits a straight line through data. If the line is upward sloping, it means that an independent variable such as the size of a sales force has a positive effect on a dependent variable such as revenue. If the line is downward sloping, there is a negative effect. The steeper the slope, the more effect the independent variable has on the dependent variable.

Correlation

Correlation is a measure of the relationship between two variables. For example, a high correlation between purchases of certain products such as cheese and crackers indicates that these products are likely to be purchased together. Correlations may be either positive or negative. A positive correlation indicates that a high level of one variable will be accompanied by a high value of the correlated variable. A negative correlation indicates that a high level of one variable will be accompanied by a low value of the correlated variable.

Positive correlations are useful for finding products that tend to be purchased together. Negative correlations can be useful for diversifying across markets in a company's strategic portfolio. For example, an energy company might have interest in both natural gas and fuel oil since price changes and the degree of substitutability might have an impact on demand for one resource over the other. Correlation analysis can help a company develop a portfolio of markets in order to absorb such environmental changes in individual markets.

Factor Analysis

Factor analysis is a data reduction technique. This technique detects underlying factors, also called "latent variables," and provides models for these factors based on variables in the data. For example, suppose you have a market research survey that asks the importance of nine product attributes. Also suppose that you find three underlying factors. The variables that "load" highly on these factors can offer some insight about what these factors might be. For example, if three attributes such as technical support, customer service, and availability of training courses all load highly on one factor, we might call this factor "service." This technique can be very helpful in finding important underlying characteristics that might not be easily observed but which might be found as manifestations of variables that can be observed.

⁸<https://data-flair.training/blogs/data-mining-process/> <http://lean-management.pl/technologie/wprowadzenie-do-data-mining/>

⁹ Charu C. Aggarwal, DATA MINING, The Textbook, Springer International Publishing Switzerland, 2015, page 16.

Another good application of factor analysis is to group together products based on similarity of buying patterns. Factor analysis can help a business locate opportunities for cross-selling and bundling. For example, factor analysis might indicate four distinct groups of products in a company. With these product groupings, a marketer can now design packages of products or attempt to cross-sell products to customers in each group who may not currently be purchasing other products in the product group.

Decision Trees

Decision trees separate data into sets of rules that are likely to have different effects on a target variable¹⁰. For example, we might want to find the characteristics of a person likely to respond to a direct mail piece. These characteristics can be translated into a set of rules. Imagine that you are responsible for a direct mail effort designed to sell a new investment service. To maximize your profits, you want to identify household segments that, based on previous promotions, are most likely to respond to a similar promotion. Typically, this is done by looking for combinations of demographic variables that best distinguish those households who responded to the previous promotion from those who did not.

Neural Networks

Neural networks mimic the human brain and can "learn" from examples to find patterns in data or to classify data. The advantage is that it is not necessary to have any specific model in mind when running the analysis. Also, neural networks can find interaction effects (such as effects from the combination of age and gender) which must be explicitly specified in regression. The disadvantage is that it is harder to interpret the resultant model with its layers of weights and arcane transformations. Neural networks are therefore useful in predicting a target variable when the data are highly non-linear with interactions, but they are not very useful when these relationships in the data need to be explained.

Association Models

Association models examine the extent to which values of one field depend on, or are predicted by, values of another field. Association discovery finds rules about items that appear together in an event such as a purchase transaction. The rules have user-stipulated support, confidence, and length. The rules find things that "go together." These models are often referred to as Market Basket Analysis when they are applied to retail industries to study the buying patterns of their customers.¹¹

5. Users of data mining

Data mining is at the heart of analytics efforts across a variety of industries and disciplines.

Communications

In an overloaded market where competition is tight, the answers are often within your consumer data. Multimedia and telecommunications companies can use analytic models to make sense of mountains of customers data, helping them predict customer behavior and offer highly targeted and relevant campaigns.

Insurance

With analytic know-how, insurance companies can solve complex problems concerning fraud, compliance, risk management and customer attrition. Companies have used data mining techniques to price products more effectively across business lines and find new ways to offer competitive products to their existing customer base.

Education

¹⁰ Jared Dean, BIG DATA, DATA MINING and MACHINE LEARNING, Value Creation for Business Leaders and Practitioners, John Wiley and Sons Inc., Hoboken, New Jersey, 2014 page 101.

¹¹<https://www.encyclopedia.com/science-and-technology/computers-and-electrical-engineering/computers-and-computing/data-mining> <http://lean-management.pl/technologie/wprowadzenie-do-data-mining/>

With unified, data-driven views of student progress, educators can predict student performance before they set foot in the classroom – and develop intervention strategies to keep them on course. Data mining helps educators access student data, predict achievement levels and pinpoint students or groups of students in need of extra attention.

Manufacturing

Aligning supply plans with demand forecasts is essential, as is early detection of problems, quality assurance and investment in brand equity. Manufacturers can predict wear of production assets and anticipate maintenance, which can maximize uptime and keep the production line on schedule.

Banking

Automated algorithms help banks understand their customer base as well as the billions of transactions at the heart of the financial system. Data mining helps financial services companies get a better view of market risks, detect fraud faster, manage regulatory compliance obligations and get optimal returns on their marketing investments.

Retail

Large customer databases hold hidden customer insight that can help you improve relationships, optimize marketing campaigns and forecast sales. Through more accurate data models, retail companies can offer more targeted campaigns – and find the offer that makes the biggest impact on the customer.¹²

Car company

The company needs information about the fastest growing car markets where it can sell its cars. For this data is required about past sales and the other companies present with which new company will be required to compete. This requires data mining to be performed to be able to reach to a conclusion after a number of analyses like annual sales data, growth rate, preferred segment, people's preference for a car, affordability.

Insurance company

The company needs information about the disasters which have occurred in the past and which might occur in the future. Identification of all possible disasters and then assigning the probability to each as per which the final policy will be framed. Now since disasters are unknown a number of studies need to be carried out, and historic data needs to be collected and analyzed. The data will be available from a number of sources which will then be collected, stored, sorted and analyzed.¹³

6. Summary

One of the key issues raised by data mining technology is not a business or technological one, but a social one. It is concern about individual privacy. Data mining makes it possible to analyze routine business transactions and glean a significant amount of information about individuals' buying habits and preferences.

Another issue is that of data integrity. Clearly, data analysis can only be as good as the data that is being analyzed. A key implementation challenge is integrating conflicting or redundant data from different sources. For example, a bank may maintain credit card accounts on several different databases. The address (or even the name) of a single cardholder may be different in each. Software must translate data from one system to another and select the address most recently entered.

Finally, there is the issue of cost. While system hardware costs have dropped dramatically within the past five years, data mining and data warehousing tend to be self-reinforcing. The more powerful the data mining queries, the greater the usefulness of the information being gleaned from the data, and the greater the pressure to increase the amount of data being collected and maintained. The result is increased pressure for faster, more powerful data mining queries. These more efficient data mining systems often cost more than their predecessors.

¹²https://www.sas.com/en_us/insights/analytics/data-mining.html

¹³<https://planningtank.com/computer-applications/data-mining>

We can find many articles on the web that show the advantages use of Big Data technology. He describes many threats resulting from analyzes and tools based on this solution. Which side of the dispute has so right? There is no unconditionally correct answer. Any solution, which revolutionizes the way of thinking to the extent that Big Data changes approach to data brings innumerable benefits. However, at access to such huge amounts of data is not enough to make them bad used. Currently, almost every Internet user in a lesser or to a greater extent is surrounded by the effects of the Big Data i technology It is not necessarily a bad thing. If, thanks to this, the user saves time because suggested to him are searches tailored to his preferences then this is on certainly added value, and user experience resulting from the use of some applications are significantly changed for the better. There is no doubt that these benefits may cost us a leak of data about our activities and movements Internet.

The most justified way out in this situation is definitely not closing for any new technologies, which is undoubtedly the analysis based on Big Data. Education in a given area is always the right approach to such issues. We will learn more about how the technology works, the easier it is predict the consequences resulting from its use, and thus - we become its conscious users. We can have more influence on what data we share about each other. This allows us to enjoy the benefits flowing using this technology, while understanding the risks they pose with being its recipient.

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Social Entrepreneurship Skills and Ecological Vegetable Gardening Training for People with Disabilities: Example of the ECOGARD Project

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Abstract: The paper makes a short presentation of the ECOGARD Project “Supporting access to training and qualification of people with disabilities through development of VET course on Ecological Vegetable Gardening based on ECVET learning outcomes”, co-funded by the Erasmus+ Programme of the European Union, putting the accent on the opportunities and the potentials for the development of inclusive ecological vegetable gardening and social entrepreneurship skills. Project goals, activities and intellectual outputs are considered in terms of the improvement of qualification and prequalification in the field of ecological vegetable gardening not only considering the essence of gardening but also in the context of gaining social entrepreneurship skills, including starting-up own business and (self-) employment opportunities, so as to enable people with disabilities to be active participants on labor market. The project is focused on the opportunities which are provided by the vocational education and training (VET) system and the work on the development of curricula, handbooks and training materials is based on the approach of defining learning outcomes in terms of knowledge skills and competences. The main aim of the paper is to contribute to project dissemination and to share a specific part of the project work for increasing the interest in project outcomes and activities. Furthermore, the setting up of the units for training and their detailed description under the project is a good example as presented for the project intellectual output “Social entrepreneurship skills guidelines”.

Key words: ECOGARD, ecological, vegetable, gardening, social entrepreneurship, learning outcomes.

Introduction

Ecological gardening is increasingly becoming popular and the concept of ecological vegetable gardening mastered by people with learning / cognitive disabilities is a novel concept. However, the training in this field is barely existent or entirely non-existent when considering as a target group the people with disabilities.

The project “Supporting access to training and qualification of people with disabilities through development of VET course on Ecological Vegetable Gardening based on ECVET learning outcomes” /ECOGARD/ implemented under Erasmus+ Programme in the period 2017-2020 goes a step further by 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 worker. This also involves the possibility for a peer support by more advanced students.

The project will train VET teachers at inclusive way of provision of education in mastering the concept of inclusive ecological vegetable gardening. This novel inclusive ecological vegetable gardening approach will raise new awareness among youth for new entrepreneurial initiatives whereby they embrace ecological vegetable gardening as well as the employment of people with disabilities.

The inclusive ecological vegetable gardening will as such become a learning tool for students with learning/cognitive disabilities. They will be able to grow fresh fruits, vegetables and herbs. Additionally, students with learning and behaviour disabilities will have a hands-on learning environment where a broad range of abilities can work together and learn not just science while also gaining important skills such as working in a group and project environment. This will also contribute to their employability and professional development, as well as social entrepreneurship encouragement.

Material and methods

The project direct target users are: VET trainers in area of ecological vegetable gardening, VET teachers introducing the ecological vegetable gardening in their curricula, VET Students with learning/cognitive disabilities, VET Schools with gardening in their training profiles, SMEs active in ecological gardening, etc.

Beneficiaries of the project outcomes are: employers, SMEs, NGOs of people with disabilities, governmental educational institutions in the field of agriculture, and wider society.

The project coordinator is University of agribusiness and rural development, Bulgaria. The project partners are:

- Center for information and vocational guidance “ZGURA-M”, Plovdiv, Bulgaria;
- Complex for social services “St. George”, Plovdiv, Bulgaria;
- Amitica Ltd., Kresna, Bulgaria;
- Institut za trajnostni razvoj, Ljubljana, Slovenia;
- PhoenixKM BVBA, Kortemark, Belgium;
- International Association for Research and Development of Vocational Education and Training, Istanbul, Turkey;
- Canakkale Onsekiz Mart Universitesi, Canakkale, Turkey.
- Project aims and objectives are the following:
 - 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 approbate 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.

Results and discussions

Project intellectual outputs (IO) are defined as follows:

- IO1: “Train the trainer” – Curriculum and training handbook on provision of ecological (organic) vegetable gardening training (ECVET based) for VET trainer/teachers;
- IO2: Training course on ecological vegetable gardening (ECVET based) for the students with learning disabilities;
- IO3: Illustrated eco-vegetable gardening handbook;
- IO4: Social entrepreneurship skills guidelines;
- IO5: Ecological (organic) Vegetable Gardening Worker;
- IO6: Accessible mobile learning application for Android devices.

IO1: “Train the trainer” – Curriculum and training handbook on provision of ecological (organic) vegetable gardening training (ECVET based) for VET trainer/teachers aims at the development of a handbook for VET teachers / trainers how to structure (via curriculum) the process of training of VET learners including those with learning difficulties by using and implementing the ECOGARD training resources. This is a guidance didactic material only for the VET providers in the field of this new area of learning – eco (organic) vegetable gardening.

The goal of IO2: Training course on ecological vegetable gardening (ECVET based) for the students with learning disabilities is to develop and approbate a training course which will consist of modular based training content which will be connected with ECVET learning outcomes. Characteristics of the ecological vegetable gardening worker knowledge, skills and competences are considered: grow, harvest and blend a variety of vegetables, mushrooms, herbs and herbal teas, seeds etc.; identify and correct soil deficiencies; identify and organically treat pests and diseases on plants, vegetables, mushrooms, herbs etc.; prepare fields, garden beds or lawn areas by cultivating soil and adding natural fertilisers and composts; read landscape plans and construct rockeries, paths or ponds; plant and transplant flowers, shrubs, trees and lawns; maintain gardens by naturally fertilising, trimming and making sure that plants are receiving adequate water; prune trees and hedges in ways

that help the plants' health, are safe and look good; thin out, hoe, irrigate and naturally fertilise crops; maintain lawn and grass areas using machinery, natural fertilisers but no chemicals; service equipment such as tools, lawn mowers and heavy machinery; operate and install irrigation and drainage systems; plan and supervise other workers' daily activities; develop long-term plans, set budgets and manage the financial aspects of the organization or business, etc.

IO3: Illustrated eco-vegetable gardening handbook is targeted to the design and development of an easy to understand, beautifully designed book with step-by-step instructions and photographs, tips and tricks for everything from organic fertilizing and composting to rotating a vegetable garden for every important gardening and landscaping technique. VET learners including those with learning difficulties with no prior knowledge will learn how to turn their yards from weedy, overgrown patches to gorgeous landscapes. The learners will be trained – the right way – how to take care of everything from perennials to shrubs to their vegetable gardens, ensuring success the first time around the new settlement.

The goal of IO4: Social entrepreneurship skills guidelines is to develop guidelines which will support the VET learners (VET students, students with learning difficulties) and supporting the teaching/training process conducted by the VET trainers/teachers) in order to achieve acquisition of social entrepreneurship skills and to apply them on the establishment of their own business.

IO5: Ecological (organic) Vegetable Gardening Worker aims at developing and submitting for accreditation a new job profile in EQF (NQF) Level 2.

IO6: Accessible mobile learning application for Android devices will develop a pilot native Android mobile app to facilitate self-planning, self-learning and self-assessment needs of ECOGARD learners (including those with learning difficulties). Its objective is to offer a simple, intuitive and self-explained user interface, thus removing usage stress and subsequently increasing adoptability by all types of users: VET learners including those with disabilities, VET trainers, Educational experts, Employers / In-house trainers.

The project activities are based and put in line with the development and the application of the European Qualifications Framework for Lifelong Learning (EQF)¹ and the European Credit System for Vocational Education and Training (ECVET) and the notion of the learning outcomes defined as “statements of what a learner knows, understands and is able to do on completion of a learning process”. This is a key concept in the European tools and instruments for “fostering transparency, comparability, transferability and recognition of qualifications between different countries and at different levels”².

Current paper presents the development of the IO4: Social entrepreneurship skills guidelines as an example in defining training goals and learning outcomes.

ECOGARD Social Entrepreneurship Skills Guidelines

These guidelines are designed to support social entrepreneurs and those interested in ecological vegetable gardening in the inclusion of people with disabilities and increase in the inclusive gardening and enterprise sector lead by the goal of developing healthy communities, resilient local food systems and biodiversity conservation.

One of the key step in the project is namely the elaboration of the ECVET training framework of the guide addressing social entrepreneurship and outlining that it is a model that:

- solves social problems by business and enterprise approaches;
- is double bottom-line thinking – the profit and social good;
- uses new organisational forms or old organisational forms in new ways for social changes / transformations;

¹ The European Qualifications Framework for Lifelong Learning: supporting learning, work and cross-border mobility. 10th Anniversary, EU 2018.

² CEDEFOP. European Centre for the Development of Vocational Training. Research Paper No 6: Learning outcomes approaches in VET curricula - A comparative analysis of nine European countries. Luxembourg: Publications Office of the European Union, 2010. Available at: https://www.cedefop.europa.eu/files/5506_en.pdf. Accessed: 08/04/2019.

- enables different types of financing to engage social changes and sustain effective initiatives - social return on investment;
- employs new approaches to accountability - social impact measurement as means of evaluation.

The above points imply that the mechanisms of the social change are enriched by new concepts that are integrated into the field of entrepreneurship and that the project learners can use entrepreneurial approaches to make a positive social impact through ecological vegetable gardening. Namely, this turns to be the novel and the original approach in the project presented.

The structure proposed under the project is based on CEDEFOP Learning outcomes approaches in VET curricula of 2010³. It contains the following units:

Unit 1. What is a social enterprise?

Unit 2. Growth in the EU Social Enterprise Sector

Unit 3. Inclusive Social Enterprise Development

Unit 4. Disability Trends and Inclusive Enterprise Planning

Unit 5. Initial Business-Planning Template

Unit 6. Workforce Development and building of a successful team

Unit 7. Inclusive Garden Design Considerations

Unit 8. Gardening Safety Tasks and Accommodations

Unit 9. Funding possibilities

Unit 1. What is a social enterprise? provides information on the definition of the social enterprise, steps and activities on its establishment as well as the legal framework in each country together with a checklist/action plan for creation of a new social enterprise.

Unit 2. Growth in the EU Social Enterprise Sector aims to provide important and summarised information about the growth of social enterprise sector on EU level. This includes provision of information about the Social business initiatives as well as information about legal environment and key documents related to the social entrepreneurship sector on EU level.

Unit 3. Inclusive Social Enterprise Development provides information onto the inclusive social enterprise development model that addresses the following important characteristics:

- People with disabilities work in integrated community jobs side by side with people without disabilities;
- Individuals with disabilities are paid at least minimum wage and, preferably, the prevailing market wage;
- Individuals with disabilities have the choice in deciding whether to work for the social enterprise business;
- There are regular skill assessments for people with disabilities and the opportunity for advancement and promotion where appropriate, or movement to another job with another employer.

Unit 4. Disability Trends and Inclusive Enterprise Planning aims to define and understand the market and customers by the VET learner (including those with disabilities) as an essential point to the development of the vision, strategy, financial model, and operating structure of their potential enterprise. The unit also provides a review of the basic demographic and related data for disability trends, considers how social enterprises will segment, target, and position their services or products.

Unit 5. Initial Business-Planning Template provides knowledge on initial business planning and includes a practical template with guidance onto key activities, resources, values, channels as well as customer segments.

Unit 6. Workforce Development and building of a successful team provides knowledge and guidance on the creation of successful work teams. The content raises the awareness among young social entrepreneurs towards the importance of developing appropriate level of social competences and presents information on

³ Ibid.

success factors when building up a team for letting young entrepreneurs to build up mediation and leadership competences.

Unit 7. Inclusive Garden Design Considerations provides knowledge about each garden and each space within the garden that will need to address the sensory preferences, accessibility needs, and specific precautions for the people who will work there.

Unit 8. Gardening Safety Tasks and Accommodations takes into consideration that organisation and implementation of a gardening safety tasks and accommodations is important part of the setting up a new eco-gardening enterprise. Each young entrepreneur should be aware of the occupational safety and risk prevention of injuries. This will further strengthen the safety at work especially where workers with disabilities will be involved. Furthermore, the unit provides information and guidelines what the employer should do in case of injury.

Unit 9. Funding possibilities provides information on existing European and national programmes and funding availability that serve, and benefit from, an inclusive workforce in a farm or garden-based setting.

Tables 1, 2 and 3 summarize the aims and objectives, contents and learning outcomes, respectively, as defined under the project for each of the units.

Table 1. Aims and objectives of the units of Social entrepreneurship skills guidelines

Units	Aims and objectives
<i>Unit 1. What is a social enterprise?</i>	<ul style="list-style-type: none"> • to provide tailored information about social enterprise concept; • to justify the reasons why establishment of a social enterprise in gardening is important for the career development of VET learners including those with disabilities; • to provide legislative framework and procedures for the establishment of a social enterprise in Bulgaria, Turkey, Slovenia and Belgium; • to provide a step-by-step action plan for establishment of a social enterprise in partners countries;
<i>Unit 2. Growth in the EU Social Enterprise Sector</i>	<ul style="list-style-type: none"> • to provide information about the growth of social enterprise sector on EU level; • to provide with information about the Social business initiatives; • to provide information on legal environment and key documents related to the Social entrepreneurship sector on EU level;
<i>Unit 3. Inclusive Social Enterprise Development</i>	<ul style="list-style-type: none"> • to provide information about the inclusive social enterprise development model; • to raise the awareness towards the possibilities for labour market integration of people with disabilities; • to provide information on advancement opportunities that the working at social enterprise is offering;
<i>Unit 4. Disability Trends and Inclusive Enterprise Planning</i>	<ul style="list-style-type: none"> • to provide information that will raise the knowledge of the VET learners towards the market and customers; • to provide a review of the basic demographic and related data for disability trends; • to improve the decision making skills of the VET learners considering how social enterprises will segment, target, and position its services or products;
<i>Unit 5. Initial Business-Planning Template</i>	<ul style="list-style-type: none"> • to provide practical information on initial business planning; • to equip new entrepreneurs with the necessarily practical advises when planning to start a social enterprise;
<i>Unit 6. Workforce Development and building of a successful team</i>	<ul style="list-style-type: none"> • to provide guidance on creation of successful work team; • to raise the awareness among young social entrepreneurs towards the importance of developing appropriate level of social competences; • to provide information on success factors when building up a team; • to build up mediation and leadership competences of the potential young entrepreneurs;
<i>Unit 7. Inclusive Garden Design Considerations</i>	<ul style="list-style-type: none"> • to provide knowledge on garden design in terms of following accessibility standards; • to ensure that young entrepreneur is aware to take into account accessibility

	<p>needs and sensory preferences of the workforce with disabilities;</p> <ul style="list-style-type: none"> • to provide knowledge on specific precautions in order to prevent labour accidents;
<i>Unit 8. Gardening Safety Tasks and Accommodations</i>	<ul style="list-style-type: none"> • to provide a perimeter fence, way-finding features, and systems to assure safety so that gardeners can feel at ease in their work; • to provide information on how to organise the occupational safety of the employees; • to provide guidelines on risk prevention of potential injuries; • to provide guidelines on actions in case of an injury;
<i>Unit 9. Funding possibilities</i>	<ul style="list-style-type: none"> • to provide information on possibilities for external funding of setting up of a social enterprise; • to equip potential young entrepreneurs with necessarily knowledge on preparation of application form and documentation.

Table 2. Contents of the units of Social entrepreneurship guidelines

Units	Contents
<i>Unit 1. What is a social enterprise?</i>	<ul style="list-style-type: none"> • Definition of social enterprise • How to establish a social enterprise • Legal framework (policies and regulations) for establishing of social enterprise in partners countries • Checklist for creation of social enterprise (adapted per country)
<i>Unit 2. Growth in the EU Social Enterprise Sector</i>	<ul style="list-style-type: none"> • Fields where social enterprises operate • The Social Business Initiative • Making it easier for social enterprises to obtain funding • Increasing the visibility of social entrepreneurship • Making the legal environment friendlier for social enterprises • Key documents
<i>Unit 3. Inclusive Social Enterprise Development</i>	<ul style="list-style-type: none"> • Definition of the inclusive social enterprise development model • What means integration at a community jobs? • Focusing on abilities rather than disabilities • How to conduct skill assessment?
<i>Unit 4. Disability Trends and Inclusive Enterprise Planning</i>	<ul style="list-style-type: none"> • Understand the customer problems that your enterprise will solve • Paint a picture of your target customer • Which specific customers will benefit from your offer? • Think about niche markets • What company expertise can you offer? • Who are your competitors?
<i>Unit 5. Initial Business-Planning Template</i>	<ul style="list-style-type: none"> • Importance of business planning • Steps at initial business planning • Practical template for initial guidance in business planning
<i>Unit 6. Workforce Development and building of a successful team</i>	<ul style="list-style-type: none"> • Setting up your team • Success factors to build up a good working team • Importance of well-developed social competences – communication, collaboration, conflict resolution, problem solving, empathy, assertiveness, leadership • Internal code of conduct • How to become a good mediator inside your team?
<i>Unit 7. Inclusive Garden Design Considerations</i>	<ul style="list-style-type: none"> • What is accessibility? • How to ensure the accessibility of the environment at your social enterprise? • What precautions for the people who will work there you should be aware of? • Ambient conditions, such as noise, dust, or temperature that could irritate people with sensory sensitivities • Accessibility checklist

<i>Unit 8. Gardening Safety Tasks and Accommodations</i>	<ul style="list-style-type: none"> • What means occupational safety? • What are the potential risks of injuries? • How to deploy a safety and risk prevention tasks and accommodations? • External bodies that provide occupational safety support • What to do in case of injury?
<i>Unit 9. Funding possibilities</i>	<ul style="list-style-type: none"> • Available funding programmes on national and EU levels • How to apply for them? • Practical examples

Table 3. Defined learning outcomes for each unit of the ECOGARD Social entrepreneurship skills guidelines

Units	Knowledge	Skills	Competences
<i>Unit 1. What is a social enterprise?</i>	<ul style="list-style-type: none"> • Knowledge on the social enterprise concept; • Knowledge about the legislative framework for establishment of a social enterprise in Bulgaria, Turkey, Slovenia and Belgium; • Knowledge on structure of the social enterprise; • Knowledge on the actions and activities towards establishment of a social enterprise; 	<ul style="list-style-type: none"> • Ability to implement actions towards development of social enterprise; • Improved problem solving skills; • Improved managerial skills; 	<ul style="list-style-type: none"> • Improved awareness to establish his/her own social enterprise; • Improved capability to plan and manage own social enterprise;
<i>Unit 2. Growth in the EU Social Enterprise Sector</i>	<ul style="list-style-type: none"> • Knowledge about the fields where social enterprises operate; • Knowledge about the Social Business Initiative; • Knowledge about the way that social enterprises may obtain funding; • Knowledge about the visibility of social entrepreneurship on EU level; 	<ul style="list-style-type: none"> • Improved ability to understand the EU dimension of the social entrepreneurship; • Improved understanding skills; 	<ul style="list-style-type: none"> • Awareness raised towards key EU documents in the field of social entrepreneurship; • Strengthened EU citizenship skills and social inclusion;
<i>Unit 3. Inclusive Social Enterprise Development</i>	<ul style="list-style-type: none"> • Knowledge about the definition of the inclusive social enterprise development model; 	<ul style="list-style-type: none"> • Ability to conduct skill assessment; • Ability to focus on abilities not on disabilities; 	<ul style="list-style-type: none"> • Raised disability awareness; • Raised level of understanding of the importance of the integration at a community jobs of people with disabilities; • Improved inclusive mind-set of thinking;
<i>Unit 4. Disability Trends and Inclusive Enterprise Planning</i>	<ul style="list-style-type: none"> • Knowledge about customer problems that the social enterprise will solve; • Knowledge about how to target customers; • Knowledge about how to investigate niche markets; 	<ul style="list-style-type: none"> • Improved creative thinking skill; • Improved problem solving skill; • Improved prioritizing skill; • Improved managerial skills; • Improved marketing skills; 	<ul style="list-style-type: none"> • Ability to establish own social enterprise and to position it well in a competitive market;
<i>Unit 5. Initial Business-Planning</i>	<ul style="list-style-type: none"> • Knowledge on the initial steps of business planning; • Knowledge on measures towards 	<ul style="list-style-type: none"> • Ability to plan the initial business structure based on 	<ul style="list-style-type: none"> • Raised entrepreneurial capability;

<i>Template</i>	internal assessment of the planned activities;	established entrepreneurial idea; <ul style="list-style-type: none"> • Improved planning skills; • Improved managerial skills; • Improved problem solving skills; • Improved prioritising skills; • Improved risk management; 	<ul style="list-style-type: none"> • Raised risk prevention capability;
<i>Unit 6. Workforce Development and building of a successful team</i>	<ul style="list-style-type: none"> • Knowledge about techniques to build up a successful working team; • Knowledge about the importance of social competence and how to develop them; • Knowledge about obstacles that could become a barrier at the team building; • Knowledge on creation of internal code of conduct; 	<ul style="list-style-type: none"> • Improved social competences – communication, collaboration, conflict resolution, problem solving, empathy, assertiveness, leadership; • Ability to create internal code of conduct; • Improved mediation skills; 	<ul style="list-style-type: none"> • Overall strengthening of the managerial and leadership competences; • Overall strengthening of the self-esteem and self-confidence to become entrepreneur;
<i>Unit 7. Inclusive Garden Design Considerations</i>	<ul style="list-style-type: none"> • Knowledge on garden design in terms of following accessibility standards; • Knowledge on specific precautions in order to prevent labour accidents; 	<ul style="list-style-type: none"> • Ability to implement accessibility standards in the design of the environment at the social enterprise in eco-gardening field; • Ability to prevent any possible risk of the work accidents; 	<ul style="list-style-type: none"> • Raised awareness on accessibility guidelines towards preparing accessible workplaces; • Raised assertiveness and empathy towards the needs of the people with disabilities;
<i>Unit 8. Gardening Safety Tasks and Accommodations</i>	<ul style="list-style-type: none"> • Knowledge about precautions to avoid injuries, pain and discomfort; • Knowledge about compulsory safety procedures; 	<ul style="list-style-type: none"> • Ability to implement safety procedures at eco-gardening workplace; • Ability to prevent potential risks of injuries; • Ability to react in case of injury; 	<ul style="list-style-type: none"> • Overall raised awareness towards occupational safety and risks; • Overall strengthening of the managerial and leadership competences;
<i>Unit 9. Funding possibilities</i>	<ul style="list-style-type: none"> • Knowledge about possible external funding programmes and grants that may support the establishment of a social enterprise; • Knowledge about the procedures to apply for external funding. 	<ul style="list-style-type: none"> • Ability to apply for external funding; • Ability to complete procedures and to provide justification while preparing documentation for request of external funding. 	<ul style="list-style-type: none"> • Overall strengthening of the managerial and leadership competences; • Overall strengthening of the self-esteem and self-confidence to become entrepreneur.

Defined in a such way the learning outcomes are more easy to understand, compare and recognize so as to apply individual learning targets and approaches.

On the other hand, the topic of social entrepreneurship skills under the project is addressed in the context of the ecological vegetable gardening which penetrates the guidelines developed under ECOGARD providing some special insights into the business model of social enterprises in this sector accenting both commercial and social values and impact. More information could be found on the ECOGARD e-learning platform on the following address: <https://ecogardening.eu/elearning/>.

Conclusion

In the ECOGARD Project the social entrepreneurship concept is considered as a sustainable business model oriented towards some new solutions to social problems and aiming at some kind of social transformations based on the principles of equality and nondiscrimination, solidarity and participation, social innovation and inclusion, employment and integration. The application of the rationale for using learning outcomes in vocational education and training curricula and programmes provides the necessary prerequisites in the definition of the outcome-based standards and quality assurance in teaching and student-oriented learning.

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Benefits from the Implementation and Application of a Performance Measurement System

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Abstract: The performance measurement system consists of methodologies, metrics, processes and software tools. It represents a link between operational, financial and strategic goals. Today, most of the organizational performance measurement systems have an integrated measurement approach and they take into account various perspectives of organizational performance.

Measurement is important for managers because it can determine the company's growth. Performance measuring refers to all parameters that are important for managers in decisions making processes. Managers want to have an overview of which activities are performed according to the planned, and which are not. Also, they need accurate and timely information to achieve their goals. The main need for implementation and application of a performance measurement system is the need for transparency in the performance of the company's goals. Performance measurement systems enable this. Through the application of such a system, managers and employees are enabled to have better control over the performance of the activities.

The main goal of this paper is to research the main benefits for the companies from the implementation and application of the performance measurement system. The research refers to companies from the food industry in the Republic of North Macedonia. The paper first elaborates the importance for measuring performance. After that it presents the results from the research and tests the relation between benefits from the implementation and application of a performance measurement system and the number of Key performance indicators that are used in the measurement process.

Key words: performance measurement systems, benefits, organizational performance.

Introduction

Today, companies operate in a dynamic, competitive and unpredictable business environment. Such a business environment requires from the managers of companies to have a multi-dimensional approach in their management and decision-making processes. The main goal of each company is to achieve profit and competitive advantage. Many companies in their operations implement a variety of management tools, methods, models and strategies in order to increase their competitive advantage, and thus achieve higher profits. In this direction is the implementation and application of systems for measuring organizational performance. In fact, managers need to be constantly provided with accurate information about the performance of the company's activities, from several aspects.

There are many systems for measuring and managing organizational performance, all designed to help managers in this complex business environment. Many of them are oriented only to financial performance. They are the so-called traditional performance measurement systems that are no longer effective in today's dynamic business environment. The focus today is on consumers and the quality of products and services offered to consumers. Globalization and rapid technological change have increased competition between companies, which makes the business environment more complex. Therefore, the need for measuring and non-financial performance is increasingly imposed. Because of this, significant researchers and practitioners are struggling to offer and promote a so-called balanced, integrated or multidimensional set of performance indicators that will be part of a single system. Such a performance measurement system is a major innovation in organizational performance and their measurements. In order to be effective, this measurement must be linked to the organizational strategy.

Why measurement is so important?

Organizational performance measurement systems are in the focus of research not only for the academics, but also for the businesses. Measurement is important for managers because it can determine the company's growth. Through the measurement of the various activities in the business, valuable information is obtained for all stakeholders of the company. The existence of a system for managing organizational performance, apart

from measuring them, can also provide the reasons for the changes in performance, which can be easily managed further. One of the key challenges they face is to determine (select) what to measure. Performance can be used to streamline organization to focus on real problems. When a company has the information needed to carry out certain activities or processes, management is more easily involved in the decision making process.

Measuring performance is an important means of decision making. It is used for (Parker, 2000):

- Identifying success
- Identifying whether the needs of consumers are met
- Help to understand the processes
- Identify is there a problem, and where improvements are needed
- Ensuring that decisions are made on the basis of facts rather than on the basis of emotions and intuition
- To show if the planned improvements really happen

Lebas (Lebas, 1995) goes even further and declares that management can hardly function without measuring performance. So performance measurement helps managers respond to five strategically important issues:

1. Where were we?
2. Where are we now?
3. Where do we want to go?
4. How will we get there?
5. How will we know we are there?

Sinclair and Zairi provide a more detailed summary of the meaning and the need for measuring performance in the following dimensions (Sinclair & Zairi, 1995):

- Performance measurement supports and increases the improvement in the performance of activities in companies
- Performance measurement can provide managers to create a long-term strategy and strategic goals
- Performance measurement makes the communication between all employees more precise
- Performance measurement helps the organization to allocate its resources to the most attractive activities
- Performance measurement is central for effective and efficient planning, control and evaluation of systems
- Performance measurement can affect the motivation of individuals and encourage positive organizational behavior
- Performance measurement can support management initiatives and change in management

Reasons why measurement is important according to Bitici, Turner and Mendibil (Bitici, Turner, & Mendibil, 2002):

- Monitor and control
- Make improvements
- Maximize effectiveness
- To achieve organizational goals
- To reward and discipline

According to the previously stated reasons for measuring organizational performance, where the importance of measuring the organizational performance in the companies is noted, it can be concluded that the measurement plays one of the key roles in the decision-making process. In this regard, measurement must be an integral part of management at every level in the company. Measurement is a major part of the control over the performance of activities and the achievement of strategic goals and strategy in general. It allows you to have an overview of the results achieved and identify problems if they occur.

According Simons (Simons, 2000) performance measurement systems as a tool for balancing 5 main things in the company:

- Balancing profit, growth and control
- Balancing short-term outcomes versus long-term capacities and development opportunities
- Balancing the expectations of performance from different stakeholders
- Balancing opportunities and attention
- Balancing the motives of human behavior
- Development of the performance measurement system

Performance measurement systems are part of the performance management and decision-making process. Measurement is the first step leading to control or eventual improvement. As mentioned earlier, if something can be measured, it can be understood. If something cannot be understood, it cannot be controlled.

Performance measurement systems are an important part of the decision-making process and performance improvements. It provides information that is crucial in making the right decisions. Making wrong decisions affects overall business and its performance, such as low sales growth, profitability, consumer satisfaction, employee satisfaction, social responsibility, and so on. In this direction, the main thesis is that the measurement of performance from a multidimensional aspect improves the performance of businesses in the long run.

Managers need accurate and timely information at any time to achieve their goals. They want to have an overview of which activities are performed according to the planned, and which are not. This is what enables the systems to measure organizational performance. The main need for implementation and application of a performance measurement system is the need for transparency in the performance of the company's goals. Through the application of such a system managers and employees are also enabled to have better control over the performance of the activities.

The challenge of implementing a performance measurement system is seen in the following areas:

- Technically - to provide the required data quality, create an easy-to-use application, make it easy to visualize data
- Organizational - to create a business culture that will enable the implementation of systems for measuring organizational performance, to adapt the processes, to ensure proper strategic control of the processes.
- Individually - to reduce prejudices in terms of systems for measuring organizational performance, to train staff for the proper implementation and application of systems for measuring organizational performance, to increase the decision-making ability based on system information.

Research findings

The research is primarily realized through a systematic review of literature in the field of performance management, integrated management, operations management, financial management, risk management, strategic management. This is done in order to find as many studies as possible related to this issue and to determine the current offer of models and performance measurement solutions. In order to achieve the goal, a search on all published works in this area was made. Several electronic libraries and web pages are used, which enable access to the published works.

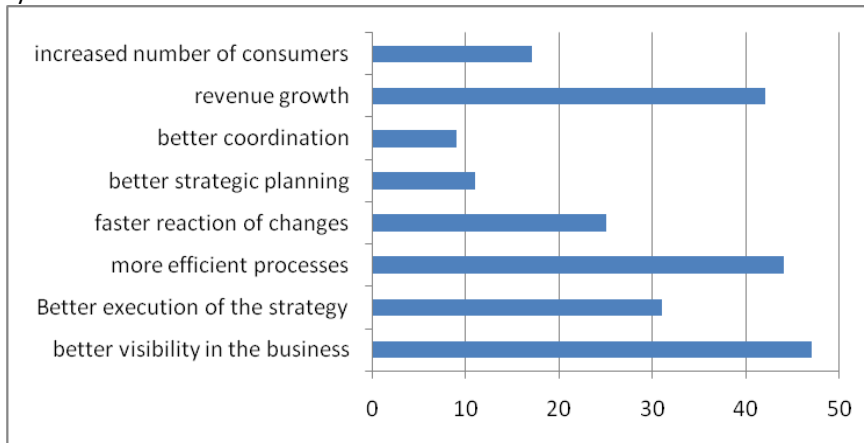
For the collection of primary data, the survey method is used through an interview with a structured questionnaire intended for managers and employees from the companies in the food industry in the Republic of North Macedonia. For this purpose, a questionnaire with 26 questions was prepared, which was first electronically disseminated to the food industry companies randomly selected, and then with the same questionnaire, a personal interview with employees and company managers was made.

The data are processed mainly with mathematical-statistical methods and the statistical package SPSS. Data processing is performed through descriptive data analysis, correlation analysis of data, and testing the dependency between certain variables using the χ^2 tests. Descriptive statistics involve measuring frequency, percentages, measuring the central tendency and standard deviation. In order to detect the relationship

between the obtained data, a relational data analysis was performed. Using relational analysis, it is possible to test the hypotheses and make conclusions from the research. This analysis covers the application of correlation analysis and Hi-square test.

The greatest benefit to managers from the implementation and use of the performance measurement system is to measure their performance through financial and non-financial integration. The research resulted in certain information regarding the benefits that respondents expect from the implementation and the application of the system for measuring organizational performance. They are presented in Chart 9: Benefits from the implementation and application of the system for measuring organizational performance in the companies from the food industry in the Republic of Macedonia.

Table 1: Benefits that manager expect from the implementation and application of performance measurement system



Source: authors research

From the results of the research, most of the respondents expect better visibility of execution of all activates - 63.9%. The others benefits are as follows: more efficient processes 61.1%, revenue growth 58.3%. Among other benefits, they expect the system to increase the number of consumers, to enable faster reaction of the changes, better execution of the strategy, better strategic planning and better coordination between the departments and the employees. According to the answers received, generally the organizational performance measurement system should enable benefits mainly in the strategic planning and execution of the strategy, that is, alignment the strategy with the processes, and also to enable business visibility at any time, so that they can have data to perform the work from multiple perspectives, in order to have the ability to react quickly to the constant changes occurring in the dynamic environment.

In order to examine the dependence of benefits with some of the other variables, the following hypotheses have been tested.

H0: there is no dependence between the benefits that managers expect and the number of defined key performance indicators in companies in the food industry in the Republic of Macedonia

H1: there is dependence between the benefits that managers expect and the number of defined key performance indicators in companies in the food industry in the Republic of Macedonia.

		Number of Key performance indicators											
		none		From 1 to 5		From 6 to 10		From 11 to 20		From 21 to 50		Up 50	
		No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Benefits from the implementation and application of performance measurement system	Better visibility of the activities	5	50,0%	3	60,0%	12	66,7%	18	60,0%	7	87,5%	2	100,0%
	Better execution of the strategy	4	40,0%	2	40,0%	7	38,9%	10	33,3%	7	87,5%	1	50,0%
	More efficient process	4	40,0%	2	40,0%	11	61,1%	21	70,0%	4	50,0%	2	100,0%
	Better reaction of the change	3	30,0%	0	0,0%	3	16,7%	11	36,7%	6	75,0%	2	100,0%
	Better strategic planning	2	20,0%	1	20,0%	1	5,6%	4	13,3%	2	25,0%	1	50,0%
	Better communication between the teams	2	20,0%		0,0%	2	11,1%	3	10,0%	2	25,0%	0	0,0%
	Revenue growth	5	50,0%	3	60,0%	8	44,4%	19	63,3%	6	75,0%	1	50,0%
	Increasing number of the costumers	2	20,0%	0	0,0%	4	22,2%	8	26,7%	3	37,5%	0	0,0%

Pearson Chi-Square Tests

		Number of key performance indicators	
Benefits from the implementation and application of performance measurement system	Chi-square	45,762	
	df	40	
	Sig.	,245a,b	

On the basis of the obtained data in a table it can be seen that Asymp. Sig. (2-sided) or $p > 0.05$, which means that the zero hypotheses is accepted, and the alternative hypothesis is rejected. This means that there is a statistically significant link between the variables. That is, there is dependence between the benefits that managers expect and the number of defined key performance indicators in companies in the food industry in the Republic of Macedonia. From the obtained results it follows that the individual hypothesis H1 - is accepted.

The research further enables to be testing other hypothesis and research other dependences between the variables.

Conclusion

From the results obtained from the research we can conclude that there are a lot of benefits from the measurement of the organizational performance. The benefits can be seen in the following aspects:

- 1) Measurement of organizational performance ensures increased consumer satisfaction. The selection of Key Performance Indicators related to customer satisfaction, their loyalty enables them to obtain information about the extent of their satisfaction, their loyalty, the frequency of purchase. This information is further useful in creating strategies for increasing consumer satisfaction.
- 2) Measuring organizational performance ensures the efficiency of internal processes and operations in the organization and links them with organizational goals. Internal processes and operations in companies are among the most important ones that enable the acquisition of end product.
- 3) Measuring organizational performance improves the decision-making process. Performance measurement systems are designed to support the decision support system and they provide the necessary information for making appropriate decisions by all stakeholders.

4) Measuring organizational performance ensures achieving improved results at all organizational levels. Through the measurement of organizational performance, it is possible to achieve better results at all levels. It is particularly important that the systems for measuring organizational performance are available to all employees and they all participate in their creation. This also increases employee satisfaction.

5) Measuring performance makes it easier to implement the organizational strategy. The main purpose of the systems for measuring organizational performance, especially further with their management, is to enable the realization of the organizational strategy. This is achieved by selecting key performance indicators from the strategy of the company and its strategic goals. In such a way, its execution is guaranteed, that is, its actual execution is measured.

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Implementation of a European Common Agricultural Policy (CAP) after 2020 in Bulgaria

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Abstract: The implementation of a European Common Agricultural Policy (CAP) after 2020 will take place in a new system where more responsibilities will be transferred to Member States and regions. Under the current two-pillar structure, CAP funds are divided between direct area payments and the Rural Development Program (RDP). Each EU country will develop its own strategic plan - approved by the Commission - setting out how it intends to achieve its objectives. The emphasis will be placed on monitoring progress and ensuring that funding is targeted to concrete results. Moving from a universal to an individualized approach means that policy itself, as well as its impact on real life, will be closer to the people who apply it in practice, the EC says. Support for farmers will continue through the direct payments system. Climate change and pressure on natural resources will continue to exert influence on agriculture and food production. The future CAP should reflect more ambitious targets in terms of resource efficiency, environmental care and climate action.

Main conclusions on the topic:

- promotion of modern technologies;
- focus on opportunities to encourage young people to start farming;
- finding solutions to citizens' concerns about sustainable production, including health, nutrition, food waste and animal welfare;
- pursuing concerted action between the various policies, in particular on trade, migration and sustainable development;
- setting up an EU-level risk management platform to help farmers cope with uncertainty about climate change, market volatility and other risks

Keywords: The implementation of a European Common Agricultural Policy (CAP); Rural Development Program

I. INTRODUCTION

The implementation of a European Common Agricultural Policy (CAP) after 2020 will take place in a new system where more responsibilities will be transferred to Member States and regions. This is clear from a Communication from the European Commission (EC) on the Future of Food and Agriculture.

Simultaneously, it is based on simplified rules and a more flexible approach. They will ensure that the CAP achieves real results - supporting farmers and promoting the sustainable development of agriculture in the EU.

The leading initiative is for Member States to take greater responsibility when deciding how and where to invest their CAP funds to achieve ambitious global environmental, climate change and sustainable developer goals, the proposal is an important step towards modernization and the simplification of the CAP. Member States will have to draw up strategic plans for the CAP, including their actions under Pillar I and II (direct payments and the Rural Development Program - RDP). This will allow simplification, better coherence and monitoring of results, and Member States and regions will benefit from a much greater degree of subsidiarity.

II. LITERATURE REVIEW

The European Community's financial framework for agriculture should be maintained, but applied in a new way - fairer, more equal to the individual actors in the community, bringing more benefits to a larger number of users. Support for farmers to be tailored to the needs of their production. This opinion on the new Common Agricultural Policy (CAP) 2021-2027 was announced today by the National Union of Gardeners in Bulgaria.

He presented the position developed jointly with the whole fruit and vegetables sector based on the criteria for fairer and balanced support and compensation for all farmers, BTA reported.

The position of the group of non-governmental organizations, including the Bulgarian Pepper Association, the Bulgarian Association of Producers of Greenhouse Production (BAPOP), the Bulgarian Association of the

Producers of Fruit and Vegetables (AOPP), does not differ from that of the other sub-sectors on the main issues.

1. The direct payments system

Under the current two-pillar structure, CAP funds are divided between direct area payments and the Rural Development Program (RDP). Each EU country will develop its own strategic plan - approved by the Commission - setting out how it intends to achieve its objectives. The emphasis will be placed on monitoring progress and ensuring that funding is targeted to concrete results.

Moving from a universal to an individualized approach means that policy itself, as well as its impact on real life, will be closer to the people who apply it in practice.

Support for farmers will continue through the direct payments system.

Climate change and pressure on natural resources will continue to exert influence on agriculture and food production. The future CAP should reflect more ambitious targets in terms of resource efficiency, environmental care and climate action.

2. Single Area Payment Scheme

The most important request is that the aid is not based on the Single Area Payment Scheme but that it be as a percentage of the cost of production, the implementation of the scheme in Bulgaria has not sufficiently influenced agriculture as a whole. This scheme has led to a great imbalance between the sub-sectors, categorized by the Fruit and Vegetables sector.

The President of the Union of Gardeners also said that, according to the EC data of 2015, on average 80% of the beneficiaries in Bulgaria and 88% in Bulgaria and Romania receive about 20% of the payments and the remaining 80% are received by 12% of the beneficiaries.

We are convinced that our position is much more balanced and fairer than most of the farmers in Bulgaria and in particular the Fruit and Vegetables sector.

In 2012, 54,500 farmers in Bulgaria received direct support under € 500 a year, totaling € 9.9 million. At the same time, a direct subsidy of € 21.6 million was allocated to 20 beneficiaries.

As a result of the application not only of the single area payment system but also of the applied policy in the Agriculture sector in Bulgaria in the last 20 years, we have more than 180 completely depopulated villages and this trend is deepening.

The competitiveness of the grain sector in Bulgaria in 2017 is at its highest level for all years since 2000. This is said in an analysis of the Center for Agricultural Research in Agriculture (CAPA) at the Institute of Agricultural Economics.

With a maximum index value of 1 that practically can not be reached by any country in the world, Bulgaria in 2017 has an index of 0.77. Thus, in terms of product and value, the country exceeds by 4-6 times the average world average per capita.

By 2018, the last best year on this benchmark is 2014, when the index was 0.76. In recent years, there has been a marked improvement in the value component of the indicator, which has shown closer proximity to average world export prices.

III. CONCLUSIONS

The Commission will present the proposals that the objectives outlined in the Communication will be legislated before the summer of 2018 after the presentation of the MFF proposal.

- promotion of modern technologies;
- focus on opportunities to encourage young people to start farming;
- finding solutions to citizens' concerns about sustainable production, including health, nutrition, food waste and animal welfare;

- pursuing concerted action between the various policies, in particular on trade, migration and sustainable development;
- setting up an EU-level risk management platform to help farmers cope with uncertainty about climate change, market volatility and other risks.

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Fitting Organizational Structure with Needs for Networking – Selected Case Studies of Serbian Small and Middle Sized Transport Companies

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Abstract: Being able to network is becoming crucial aspect in business activities. Networking is a source of power, success, authority, and hundreds of other categories in positive sense. Organizations all over the world seeks to be connected to maintain desired pace of development. Networking supports flexibility to potentials of doing business. The aim is to set better organizational architecture solutions. Connected with networking and organizational design fit, the article pays special attention to selected case studies of middle size transport companies in Serbia. With methodology of selected basic Social network analysis (SNA) and Organizational network analysis (ONA) – measures and contingency factors with organizational design aspects, the author tried to find out are there enough potentials in structural background – fitted organizational design properties for widening the business activities (e.g. shipping services, accompanying shipments, etc.). The organizational design properties such as span of control, decentralization and level of delegation, information flow capacity (media richness), level of formalization – standardization are usually in misfit position with needs for wider networking. The misfits can be illustrated in topological positions, e.g. connectedness between functions as links of internal network. The implications are derived in form of recommendations for better organizational design e.g. structural design solutions.

Keywords: Networking, Organizational design, Organizational network analysis, Organizational structure, Transport companies

1. Introduction

1.1. The branch of transport and forwarding

The industry of transport is getting bigger and bigger. It is as a known phenomenon but is it followed with clear steps in order to be prepared for the even bigger challenges that appears for the stakeholders? The transport industry is part of great number of entities in business environment. According to the Serbian Register of Business Entities at the beginning of July 2018, there were 381,718 registered entities in the territory of the Republic of Serbia. The total number of all business entities in the past six months increased by 2.66% (9,902), and for the year it increased by 4.79% (17,469), Source: The Business Register Agency (APR).

Out of the total number of registered companies in the branch of transport and forwarding is 3,789, out of which 2,323 enterprises are active, and 1,295 of them are now deleted from the register. Out of the active companies the limited liability there are 1,895 companies, which makes up more than 80% of the companies in this field, the entrepreneurs have 335, the joint stock companies 17, public enterprises 31. The road and freight transport remains one of the most popular activity for entrepreneurs. On the list of Top 10 activities within companies established in 2018 this branch got the 6th rank position.

1.2. Activities and services

Serbian SME in the branch of *transport* usually deals with *freight forwarding, transport, warehousing and logistics* meantime. This tasks need multi-year experience efficient and quality work, the set of services that is provided makes high quality services on one side and makes extremely sophisticated needs for highly skilled and trained employee.

Transportation of goods with their own vehicles from the sender to the end user. Customs procedure when goods entered into the territory of Serbia at border crossings (e.g. Horgos and Kelebija – the border crossing towards Hungary). Final customs clearance of goods at customs offices in Subotica and at the customs terminal Belgrade. Warehousing of goods in a newly built, modern equipped warehouse in Subotica. If necessary distribution of goods from warehouse to the end user in the territory of Serbia. bank guarantee to the Customs Administration of the Republic of Serbia, registered customs agents, CMR insurance of goods in transport for all vehicles, own vehicle service that provides efficiency and speed in delivery.

International and domestic transport

International and internal transport of goods is usually carried out by own vehicles. The fleet consists mostly of vehicles with a capacity from van and smaller vans up to 3.5 t, and transport vehicles with a capacity of up to 24 tons. As well as transportation container goods from the port to the end user. All vehicles have the appropriate CMR insurance of goods in transport.

Within the company majority of firms have their own workshop for inspection and regular maintenance of vehicles. These possibilities significantly increase the efficiency and quality of services. Meantime well defined documentation, offered inquiry for transport are part of the major data for needed activities included to offer depending on type of load, quantity, place of loading, place of unloading, links for establishing contact, Other comment (deadlines, special transport conditions ...)

Freight forwarding services - customs brokering are certainly indispensable within an international transport and storage of goods, when importing, exporting or transiting goods in the territory of Serbia. These services can be provided based only on many years of work at border crossing points at customs offices and customs terminal.

Beside customs there are additional services for inspection procedures related to the entry of goods in the entry or transit through Serbia. 24-hour working hours at border crossings allows for goods effectively and without unnecessary retention of shipping to the final destinations. The headquarters of the companies are usually in border region (e.g. in Subotica, or in Belgrade). For all customs procedures, whether import, export, temporary importation

or the placement of goods under customs supervision they have an appropriate customs guarantee and skilled staff that allows the entire procedure to be performed efficiently.

At the case of selected transport and forwarding firm from Subotica, warehouse is located in industrial zone in Subotica, near the border with Hungary. A newly built warehouse for accommodation of consumer goods. meets all the necessary requirements conditions of modern storage. (Pallet racks for goods storage, properly tempered, video surveillance for control and adequate security of goods, modern fire protection, appropriate means for manipulating goods, the warehouse was registered in the customs administration of the Republic of Serbia so that the goods can be stored under customs supervision, which enables the provision of complete services to the recipient.).

Also, in accordance with the needs of modern business, *distribution of goods* is enabled, by own vehicles, at the order of the receiver, in all relations. All vehicles have insurance of goods from the risks in internal transport. The focus of business is on road transport (most profitable is) throughout Europe, which is organized mainly by vehicles owned by own fleet or with vehicles of long-term cooperators.

International road transport and local *distribution* across Serbia takes place continuously for 7 days, 24 hours. Services are fitted for all customer requirements, from the aspect of time and place of delivery and delivery of goods. Competitive strategy is primarily recognized through the competitive offer of international road transport. It can be organized as full and or partial shipping as well as group transport throughout Europe. Strong contacts with international partners provide a wide range of lines and short delivery times from UK, Spain and Portugal to Eastern Europe, from Benelux and Germany, through Turkey.

The suitable fleet is fitted with administrative regulations of truck – load rules. The trucks are in range of: over 12t, 7.5t and 3.5t, van and pick up vehicles are up to 3.5t. Majority of those vehicles are monitored by the GPS system, which enables full visibility of the delivery for the client at any moment, i.e. tracking the movement of goods in real time.

Offered *warehousing services* are in the most modern conditions. There are customs and non-customs zones within the storage capacities, which means that there is the possibility of keeping goods under customs control and goods in domestic traffic. For goods that require special storage conditions and temperature regimes, those are engaged in partner storage capacities.

Majority of the warehouses are insured against all risks, with continuous physical security and video surveillance. Employees in warehouses are competent for all types of services required by the client, from classic merchandise manipulation, through additional services that include picking, labeling, post-packaging, etc.

In order to properly prepare the job, as well as to avoid possible mistakes that can occur due to insufficient knowledge of the regulations, complete *consulting services* are needed for regarding all important elements of

import and export usually it is a team work with the team of highly-qualified experts with experience needed in all areas of customs clearance.

customs procedures, such as: making customs declarations, classification of goods, quota management and permissions, acquiring preferential origin of goods and proof of origin, possibilities of using a free trade agreement (Stabilization and Association Agreement, Agreement with Turkey, CEFTA and EFTA agreement); bilateral and diagonal accumulation of origin and all necessary supporting documents, etc. all instructions regarding taxes and excise taxes. Taking ex-post controls and complaints (objection) related to customs documentation - customs clearance. Dealing with questions of customs and freight forwarding is usually based on a wide range of services in the interest of the client - regular and temporary import and export, transit, report, mediation to inspections, legal advice, banking Guarantee and all other consulting services that may arise as a need of the client. A correct relationship with customs authorities, inspection services and all participants in the customs-forwarding procedure, all with the aim of getting the client on time at the lowest cost.

Some transport companies, usually the bigger ones, offer *parking services*. In the business units beside the warehouses, offer the illuminated, locked and fenced parking for trucks. Within the parking lot there are possibilities of refreshment for drivers. (e.g. In Subotica, besides parking, drivers can use: kitchen, coffee maker and bath with showers).

Some other accompanying activities in traffic Includes: - freight forwarding - organizing transportation of railway, road, sea or air routes - organizing group and individual shipments (including downloading and delivery, as well as grouping of shipments) - issuing and obtaining transport documents and bill of lading - customs agent jobs - maritime and air freight forwarders - brokerage for shipping and aviation space - cargo handling, e.g. temporary packaging only for the purpose of protecting goods during transit, repackaging, taking samples and measuring the weight of goods

2. Materials and Methodology

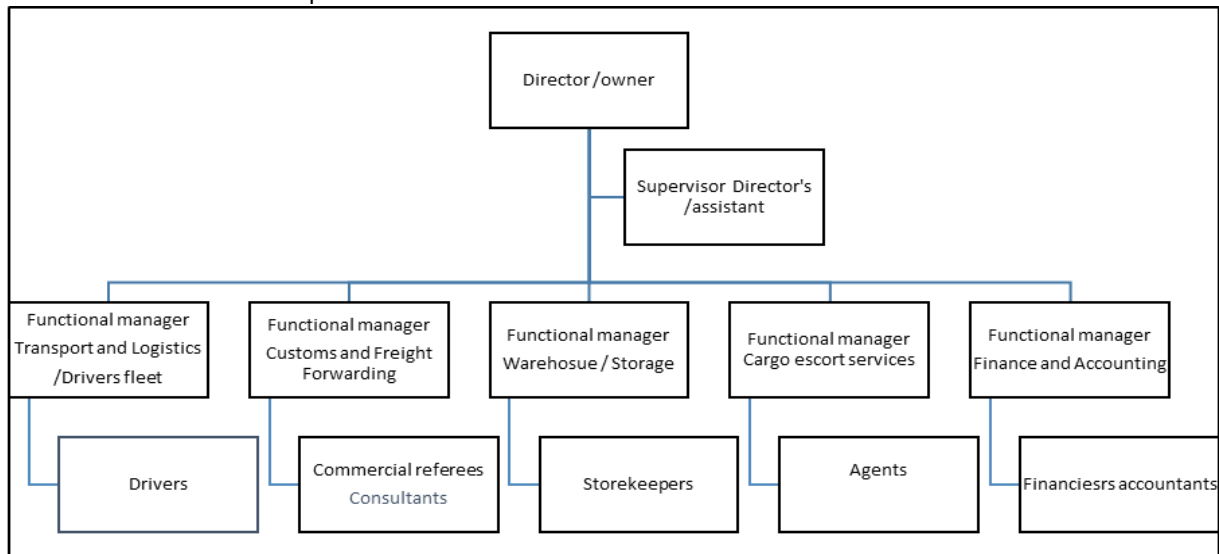
The article is based on highlighted example of somewhat simplified example – case study of transportation and forwarding company located in Subotica (Serbia). In general this case represents the majority of SME firms dealing with mentioned activities in introduction.

Structural solution and its organizational design properties according to Contingency theory (Burton, Obel, 1998, 2004) (Burton, Obel, DeSantis, 2006) are compared with needs of internal and external networking based on basic work activity of the company. Networking in this case is defined as establishing and building advanced linkages of business activities. Internal communication links – connectedness on functional base (functional departmentalization) is described by traditional chart of hierarchy, and by SNA software generated on the basic ruling communication lines (- edges). The SNA measures (Brass D.J. 1995) are supporting the values obtained from organizational analysis based on contingency approach, as well as the values obtained from Cultural dimensions based on G. Hofstede methodology. (Hofstede G,) Measures got with applied SNA software (SocNetV. 2.3) Betweenness Centrality (BC), Degree Centrality (DC), Geographic Distances Matrix can be easily interpreted with National cultural dimensions of Power Distance, Collectivism, Femininity, Risk avoidance. SNA software offers easy way of experimentation with different type of linkages and their impact on possible structural solutions such as directed line between units or some other topological type e.g. full mesh.

3. Results

Sample of transport and forwarding company from Serbia is presented with Organizational chart see picture 1.

Picture 1. The typical organizational structure for Small and Middle size Enterprise - Transport company in Serbia Source: author's compilation



The typical organizational structure is functional with fairly strong tight – lines of centralization. Especially in the case of private firms the readiness of owners to delegate is on low level. They used to delegate operational and some tactical decisions to their “assistants” or “supervisors” (usually in position as family members) . The span of control depends on the personal abilities. The internal formalization and standardization rules are defined to lower level of execution – employees but, in no case for strategic dictions. Coordination and control is centralized with not particularly good use of modern information technology. It is not only case for transport companies. It is characteristic for majority of SMEs. Nothing astonishing. According to (Hofstede insights) - power distance - “Serbia scores high on this dimension (score of 86) which means that people accept a hierarchical order in which everybody has a place and which needs no further justification. Hierarchy in an organization is seen as reflecting inherent inequalities, centralization is popular, subordinates expect to be told what to do and the ideal boss is a benevolent autocrat” (Hofstede Insights)<https://www.hofstede-insights.com/country-comparison/serbia/>. The big distances does not contribute to facilities of building networking based climate. The networking aspects with limits could be based on the phenomenon of Serbia, with a low score of “Individualism” - 25 is considered a collectivistic society. This is manifested in a close long-term commitment to the member ‘group’, be that a family, extended family, or extended relationships. Loyalty in a collectivist culture is paramount, and over-rides most other societal rules and regulations. The society fosters strong relationships where everyone takes responsibility for fellow members of their group. In collectivist societies offence leads to shame and loss of face, employer/employee relationships are perceived in moral terms (like a family link), hiring and promotion decisions take account of the employee’s in-group, management is the management of groups. That means the only way (or barrier – note author) of contacting could be made through group (family or firm) bosses or leaders.

The same case of organization and its communication lines are examined with measures of Social Network Analysis (SNA) or Organizational Network Analysis (ONA) too. Picture 2 shows the organizational structure “transformed to network”. It displays the hidden topology of centralized communication and authority lines.

Picture 2. Detected lines of hierarchy in selected firm Source: author’s compilation (SocNetV 2.3)

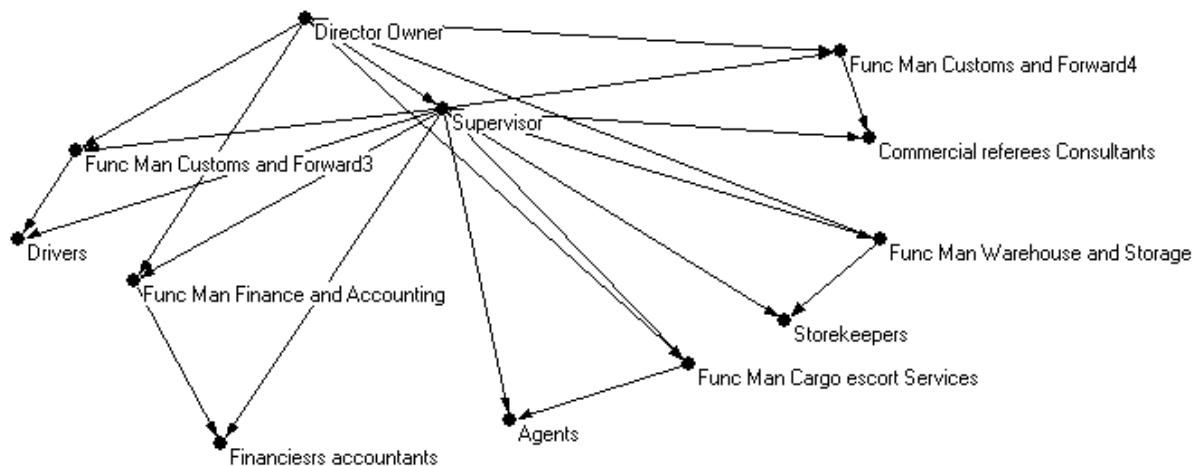


Chart in picture 2 is more communication case sensitive because of the directed edges considered. - links between nodes – units of examined organization. This model emphasizes positions of the “influencers” actors with highest Betweenness – Centrality (see table 1 and report, Table 2 and report). At first glance they are the actors to be the link for extended relations too. but as a matter of fact, the problem is that they are overloaded. First because of inadequate level of delegation. Too much of centralization brakes the potentials of internal communication (examined in showed case – see Table 3 and report, so they are not ready for expansion of linkages, simply they are so engaged with current obligations throughout existing links that makes them unable to think about building further networking potentials. The first step should be made on adequate measures of delegation basically towards functional managers and their advanced cooperation, meantime at least with better or improved communication channels (media richness) (Burton, Obel, 1998, 2005). Especially (according to the growing needs) connection between Drivers and Agents, Drivers and commercial referees - consultants should be improved immediately.

“Betweenness Centrality (BC) report

Actors: 12

The BC index of a node u is the sum of $\delta_{(s,t,u)}$ for all $s,t \in V$

where $\delta_{(s,t,u)}$ is the ratio of all geodesics between s and t which run through u.

Read the Manual for more.

BC' is the standardized index (BC divided by $(N-1)(N-2)/2$ in symmetric nets or $(N-1)(N-2)$ otherwise.

BC range: $0 \leq BC \leq 110$ (Number of pairs of nodes excluding u)

BC' range: $0 \leq BC' \leq 1$ (BC'=1 when the node falls on all geodesics)

Table 1 Betweenness and Centrality measures for units in analyzed transport and forwarding company

Node	Label	BC	BC'	%BC'
2	Supervisor	15.000	0.136	13.636
1	Director O	9.000	0.082	8.182
5	Func Man W	2.000	0.018	1.818
3	Func Man C	1.000	0.009	0.909
4	Func Man C	1.000	0.009	0.909
6	Func Man C	1.000	0.009	0.909
7	Func Man F	1.000	0.009	0.909
8	Drivers	0.000	0.000	0.000
9	Commercial	0.000	0.000	0.000
10	Storekeeper	0.000	0.000	0.000
11	Agents	0.000	0.000	0.000
12	Financiers	0.000	0.000	0.000

BC Sum = 30.000, Max BC' = 0.136 (node 2), Min BC' = 0.000 (node 8), BC' classes = 5, BC' Sum = 0.273, BC' Mean = 0.023, BC' Variance = 0.002

Group Betweenness Centralisation (GBC)

GBC = 0.124, GBC range: $0 \leq GBC \leq 1$

GBC = 0, when all the nodes have exactly the same betweenness index.

GBC = 1, when one node falls on all other geodesics between all the remaining (N-1) nodes.

This is exactly the situation realised by a star graph.

(Wasserman & Faust, formula 5.13, p. 192)

Betweenness Centrality report, Created by Social Network Visualizer v2.3" (SocNetV 2.3)

Degree Centrality(DC) report

Actors: 12

In undirected networks, the DC index is the sum of edges attached to a node u.

In directed networks, the index is the sum of outbound arcs from node u to all adjacent nodes (also called "outDegree Centrality").

If the network is weighted, the DC score is the sum of weights of outbound edges from node u to all adjacent nodes.

Note: To compute inDegree Centrality, use the Degree Prestige measure.

DC' is the standardized index (DC divided by N-1 (non-valued nets) or by sumDC (valued nets).

DC range: $0 \leq DC \leq 11$

DC' range: $0 \leq DC' \leq 1$

Table 2 Degree for Centralization of units in analyzed transport and forwarding company

Node	Label	DC	DC'	%DC'
1	Director O	5.000	0.455	45.455
2	Supervisor	10.000	0.909	90.909
3	Func Man C	1.000	0.091	9.091
4	Func Man C	1.000	0.091	9.091
5	Func Man W	2.000	0.182	18.182
6	Func Man C	2.000	0.182	18.182
7	Func Man F	1.000	0.091	9.091
8	Drivers	0.000	0.000	0.000
9	Commercial	0.000	0.000	0.000
10	Storekeepe	0.000	0.000	0.000
11	Agents	0.000	0.000	0.000
12	Financiers	0.000	0.000	0.000

DC Sum = 22.000, Max DC' = 0.909 (node 2), Min DC' = 0.000 (node 8), DC' classes = 5, DC' Sum = 2.000, DC' Mean = 0.167, DC' Variance = 0.066,

Group Degree Centralization (GDC)

GDC = 0.810, GDC range: $0 \leq GDC \leq 1$

GDC = 0, when all out-degrees are equal (i.e. regular lattice).

GDC = 1, when one node completely dominates or overshadows the other nodes.

(Wasserman & Faust, formula 5.5, p. 177), (Wasserman & Faust, p. 101)

Degree Centrality report, Created by Social Network Visualizer v2" (SocNetV 2.3)

Power Distance

"This dimension deals with the fact that all individuals in societies are not equal – it expresses the attitude of the culture towards these inequalities amongst us. Power Distance is defined as the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally.

Distances Matrix report

“Actors: 12

The distance matrix, DM, of a social network is a NxN matrix where each element (i,j) is the geodesic distance (length of shortest path) from actor i to actor j, or infinity if no shortest path exists.

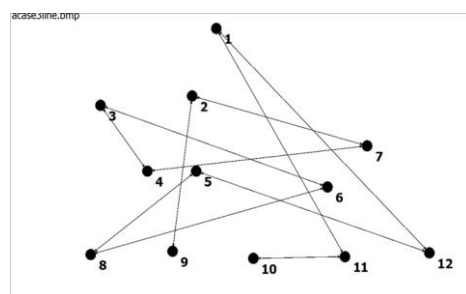
Table 3 Distances matrix with warning signs (infinity) of communicational issues.

Actor/Actor	1	2	3	4	5	6	7	8	9	10	11	12
1	0	1	1	1	2	1	1	2	2	2	2	2
2	2	0	1	1	1	1	1	1	1	1	1	1
3	∞	∞	0	∞	∞	∞	∞	1	∞	∞	∞	∞
4	∞	∞	∞	0	∞	∞	∞	∞	1	∞	∞	∞
5	1	2	2	2	0	2	2	3	3	1	3	3
6	3	1	2	2	2	0	2	2	2	2	1	2
7	∞	∞	∞	∞	∞	∞	0	∞	∞	∞	∞	1
8	∞	∞	∞	∞	∞	∞	∞	0	∞	∞	∞	∞
9	∞	∞	∞	∞	∞	∞	∞	∞	0	∞	∞	∞
10	∞	∞	∞	∞	∞	∞	∞	∞	∞	0	∞	∞
11	∞	∞	∞	∞	∞	∞	∞	∞	∞	∞	0	∞
12	∞	∞	∞	∞	∞	∞	∞	∞	∞	∞	∞	0

Values: integers only, - **Max value:** ∞ (=not connected nodes, in distance matrix), - **Min value:** 0
 Matrix report, Created by Social Network Visualizer v2.3” (SocNetV 2.3)

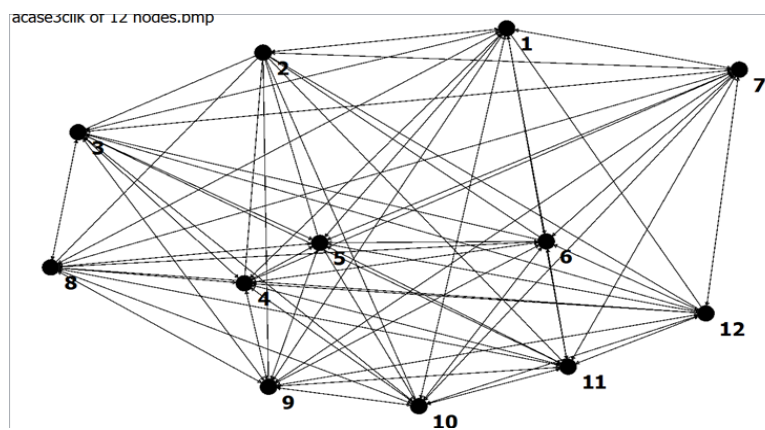
Picture 3, and 4 shows simulated alternatives of communication lines for the original case with 12 nodes. Picture 3 shows one line e.g. one project line of connected units in offering service. As a matter of fact it can be one of the steps in building Process Based Organization. Inserting other links the organization becomes more and more viable. It can be built on the base of improved cross functional linkages.

Picture 3 One “line topology” between units Not efficient solution yet for real case. Source: authors compilation (SocNetV 2.3)



In picture 4 the number of communicational lines – edges is enlarged. (to its maximum for this case) It is the less centralized with full mesh type of topology. The increased number of communication links involve higher flexibility for organization, better preconditions for building higher level of internal and external networking. But, it is somewhat too complex and in some respects not rational and usually impossible to be maintained with adequate means of communication in bigger organizations.

Picture 4 The overloaded communicational network (full mesh topology)



SNA software provides possibility of making different experiments. According to the needs of great variety of possible situations the organization structure as a network can be analyzed and developed. This solutions with measures of ONA and rules of contingency theory can be fitted on real demands of span of control (number of units or staff subordinated), their communicational needs, projects and needed communicational links, overview of formalization (standards, rules procedures directly or indirectly connected), etc.

4. Discussions

“According to organizational theories, we can get acquainted with many corporate structural forms alternatives of configuration. The division of labor, the functions, processes, the applied technology, the size of the company, the preferences of the management (e.g. centralization decentralization, objects of delegation, scope of organization) are always fundamental questions for organizational design. In the eye of an attentive expert, these are clearly visible but confidential data.

Organizational structure has been equated with social networks.” By James and Jones ([James, L.R., & Jones, A.P. 1976) “the enduring characteristics of an organization reflected by the distribution of units within an organization and their systematic relationship to each other.” Organizational structure influences interaction/ communication networks.” Social network measures can easily be applied to describe structure (Krackhardt, D., 1993) whether it is group, organizational or industry structure. Networks are becoming a new, basic structural form together with other new forms of cooperation inside and between organizations. Inside organizations can be considered through “dual structures” (Kotter J., 2014) as form of parallel existence of formal and informal structure of enterprise. Networks are always identified as potential source of power. (Cross R. Parker A. 2004).

Organizations as networks consist of elements of structure, process, and purpose. Structurally, a network organization combines co-specialized, possibly intangible, assets under shared control. Joint ownership is essential but it must also produce an integration of assets, communication, and command in an efficient and flexible manner. Procedurally, a network organization constrains participating agents' actions via their roles and positions within the organization while allowing agents' influence to emerge or fade with the development or dissolution of ties to others.” (Marshall Van Alstyne, 1997).

Transport companies and those smaller ones the “Family companies” from the very beginning are interested and engaged with various tasks of trucking and forwarding of goods especially in international road transport. The most of transport companies are oriented to transport goods from Serbia to the markets of Western Europe (France, Germany, Belgium, the Netherlands, Italy, Austria, Spain, Hungary etc.) and vice versa, as well as for and from countries in the region (the WBC).

They take all measures to ensure the highest possible reliability of delivery in a difficult market and administrative environment. With renewed and expanded fleet of heavy duty trucks in order to improve the quality of the transport service, majority of them invested a lot in the education of personnel, rivers and

managers in order to minimize risky situations. But actually there are reserves in organizational solutions. This study tried to draw attention on potentials that can be developed with more recent understanding of the organization.

In 2018, the logistics industry faced great challenges. One of the reasons for this is the turbulences in European economy and geopolitical positioning. As a result, demand for capacity in the field of transport services and load compartment with larger oscillations, remains in trend stable with a tendency of growth. At the same time, a steady increase in the demand for transport capacities is followed with problems of the lack of professional drivers, which means that there are no additional vehicles to manage. Therefore, many transport companies had to hire an incompetent driver, and with a well-educated driver, to increase their income. Most of the transport firms had to reduce their business to a minimum of profit, so, that is not a healthy way of doing business.

Growing needs for HRM on the level of individual transporter means questions of successful recruitment of employees. Structural solutions in formal organization are not following the needs of stuffing at all. The inadequate communicational links followed by aggravating circumstance of national cultural dimensions such as great power distance and uncertainty avoidance are not encouraging more flexibility in this field. In spite of collectivism the communicational barriers are existing between functions and or hierarchical positions. unwillingness of change (e.g. organizational design properties) is partly because of high extent to which the members of a culture feel threatened by ambiguous or unknown situations and have created beliefs and institutions that try to avoid these. "Serbia scores 92 on this dimension and thus has a very high preference for avoiding uncertainty. Countries exhibiting high Uncertainty Avoidance maintain rigid codes of belief and behavior and are intolerant of unorthodox behavior and ideas. In these cultures there is an emotional need for rules (even if the rules never seem to work) time is money, people have an inner urge to be busy and work hard, precision and punctuality are the norm, innovation may be resisted, security is an important element in individual motivation." (Hofstede Insight).

The increased demand for transport capacities and number of professional drivers, - the growing demand for trucks affects the overload of European transport infrastructure. Large crowds, road works, frequent accidents affect the fact that it is increasingly difficult to plan transit times, loading and unloading times, while on the other hand, clients have very strict demand for short terms, which in this case cause major problems for carriers. These problems can create "domino effect" that impacts all the further clients who are supposed to be in that chain. So the couplings (lines or edges) between units or partners must be efficient (or shortest) as much as possible. In this study stressed as Geodesic distances (table 3), or creation of undirected links instead of directed tights (picture 4).

Another result of the increase in the number of trucks is large congestion at border crossings and customs, where losses can be measured by billions of euros annually. The guilty is partly in a difficult and complicated administration. The better navigation, time schedules, cargo escort services, can offer better positions for individual transporters. Unfortunately there are no visible solutions yet in average company.

Motivational problems are depleting the power of collectivism inside firms. Inadequate abilities or willingness to motivate crew of drivers is deepening power distance while the real fear of uncertainty is growing. Growing individual fear is depleting femininity inside unique organizations. While this norms (features of national cultural dimensions) remains unchanged in society as whole, this emerging ambivalences create frustration between employee. it can be expected that these contradictions in the near future will cause significant changes in merging requirements – building networks, creating business links (at all level from employment to complex business contacts).

The transport prices continue to fall because of the increased number of trucks, carriers are united, especially after the adoption of new laws when a large number of new and inexperienced carriers appeared and market competing exclusively on the basis of the dumping of transport prices, and not the quality of the service, and accept load at low prices to cover only the costs, not thinking about the future, while transportation costs exponentially grow. This means that saves on many other elements such as technical maintenance, staff training, insurance savings will affect the quality and safety of cargo transportation.

Conclusions

There are no optimal solutions forever. But, “the future is predictable” (Barabasi A.L. 2010). Organizational structure together with other organizational properties should be fitted according to temporary situations. Business activities runs into difficulties if there are no built in support system or path between elements (organizational units or employees) dedicated to same processes or interfunctional cooperation.

Considered “organizational design properties” (Burton, Obel, 1998, 2005) such as level of centralization, span of control, formalization, media richness shows misfit situations for development of network type of organization in analyzed SMEs in Serbia. Beside of prevailing solutions of outdated and rigid structures some Determined level of power distance, collectivism, risk avoidance (national cultural dimensions) make barriers to changing conditions for networking.

More flexible organizational structural solutions with much higher level of delegation is needed. It may be connected with the need of higher level of trust for HRM.

Performed experiments show applicability of the methodology of SNA or narrowed to ONA offering help in understanding organizational questions and organization diagnosis and design processes.

The activities covered by transport and forwarding companies are diverse and requires high professional knowledge and skills. The examined case is taken from the branch of transport and logistics sector that carries out the organization of shipments by road transport. The study was prepared with the aim to examine interorganizational network of structural and communicational links. Organizational design properties need to be fitted with ever growing requirements of networking with the aim of more efficiency, wider cooperation, boundary spanning towards customers, technology, etc.

Communicational problems can be derived from too long channels of media between functionally depending and tightly connected units or staff. These problems are not adequately solved with higher management “representatives” like the owner’s – manager’s confidant assistant in the case of small (private) company. There are certain communication links to be emerged in order to enable direct business information flow.(e.g. real time navigation for drivers on the roads, support for missing or corrections of documentation, expert escort and custom services, etc.).

There is growing need to develop Process driven horizontal structural solutions It is worth to consider development of process structure. Process structure is a horizontal approach where instead of organizing along the product or function, the organization is structured along the key processes (along the main activities – e.g. transport service, forwarding case for load X in country X, etc.). Typically, a process refers to a set of related tasks and activities that work together in a predetermined sequence to transform inputs into user consumable outputs. The main challenge is to identify the core business processes which produce product or service that is directly consumed by the customers.

A divisional structure (not forbidden for smaller companies, but in a recent case) can be reorganized horizontally by identifying the dependencies between different divisions or sub-divisions. Similarly, a matrix can be sliced horizontally along the product management and inter-connected based on interdependencies - identification of core business processes. By delegating to process owners, some functions such as director’s assistant is released.

Strong customer orientation, is,encouraging the teamwork and process orientation. however, process structure involves radical change in the roles of middle management. Middle management, have to give up their authority and become coaches and facilitators in multi - skilled self - managed team.

There is a risk for employers of losing the best skilled workers – (in our case) drivers, agents etc.) because of after certain duration, the most inadequately motivated individuals may find that their services are more valuable to organization than their oneself. it is common between drivers to establish their own firms or business entrepreneurship.

The not flexible and stiff type of structural solutions such as links or relations in certain aspects brakes and stops advanced potentials of building or preparing network for faster extension.

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Economic and Monetary Policy in Albania during the Interwar Period

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Abstract: This paper aims to provide, via empirical analyses, the economic and monetary policy background in Albania during the interwar period, based on studies from different authors, annual reports from the National Bank of Albania and on the data set by the South-East European Monetary History Network (SEEMHN)

Key words: monetary policy, national banks, exchange rate, gold standards, foreign reserves

Introduction

With the end of the WWI, the problem which dominated the currencies was that of stabilization, which in the prevailing opinion of the time, equalled a return to gold. Albanian Monetary System was established according to the former gold parity of LMU. The paper includes three sections, (i) political and economic development from 1922 to 1944, (ii) establishment and the independence of the National Bank of Albania, and, (iii) monetary system and policy under gold standard.

1. Political and economic development from 1912 to 1944

1.1. Political development

An assembly of eighty-three Muslim and Christian leaders, in November 1912, declared Albania an independent country and set up a provisional government. In July 1913, the Great Powers opted to recognize an independent state. In December 1920, the League of Nations recognized Albania's sovereignty by admitting it as a full member. In 1924 Ahmed Bey Zogu, regained power and the parliament quickly adopted a new constitution, provided for a parliamentary republic. On January 31st, Ahmet Zogu was elected president for a term of seven years, prior to his proclamation King of Albanians, in 1928 (Jacques, 1995). On April 7th 1939, King Zog was overthrown when Italy invaded Albania (Zickel & Iwaskiw, 1994), and proclaimed Italy's figurehead King Victor Emmanuel III of Italy as King of Albania (Glenny, 2001). After the surrender of the Italian Arm, on September 1943, units of the German Wehrmacht occupied the country. On November 29th 1944, Albania was liberated from the German occupation.

1.2 Economic development

The Albanians faced daunting developmental challenges when they declared independence in 1912 after some 500 years as part of the Ottoman Empire. About 90% of the country's peasants practiced subsistence agriculture. Albania lacked a banking system, a railroad, a modern port, an efficient military, a university, or a modern press. Albania's economic and financial situation was in many respects similar to other Balkan states. A low level of capital, a heavy reliance on foreign nations, granting to these countries loans and a low standard of living¹. The countries also shared a similar pattern of production, essentially based on raw materials and agricultural produce, characterized by a low ratio of exports to total of imports. In the late 1920s, agriculture contributed for over 90% of the national income, although only 8% of the country's land area was under cultivation. Even in 1938, Albania's industrial output amounted to less than 4% of national income².

Calmès (1922) gives a clear picture of the Albanian economy, as an economic system extremely primitive, with industries connected on agriculture and with few roads impracticable for the economic development. He states

¹ The foundation of the Albanian Central Bank in 1925 was supported by a large loan 62.7 million gold francs to Albanian government for public works. In Greece stabilisation was supported by a large foreign loan of 9 million pounds sterling, related with two pre-conditions for lending: (i) the restoration of convertibility and (ii) the foundation of a central bank. In 1931, Serbia contracted a stabilisation loan of 1.025 million French francs in gold. In 1928, Romania concluded a credit with 14 issuing banks, to obtain a USD 25 million and in 1929 a stabilisation foreign loan. In Bulgaria, foreign loans such as the Refugees Loan in 1926 and the Stabilisation Loan in 1928 helped the country to accumulate foreign reserves.

² Based on information from Economist Intelligence Unit, *Country Profile: Bulgaria, Albania, 1990-91*, London, 1990, 37.

that “politically, Albania is a state, but economically it is not”. He argue the need for huge infrastructural investments, development of agriculture, establishment of a Central Bank and prospecting for mineral wealth. The year 1925 marked, the establishment of the NBA and the agreements with Italy which began to lend to government funds at high interest rates for transport, agriculture, and public-works projects. Heavy-dominatete by Italy between 1925 to 1943, the Albanian economy was subsidised by Italian loans. The imbalance of trade between in 1920 and 1921, began to be absorbed by a considerable increase in exports. In 1925, this balance represented only 4.7 million francs as opposed to 15 -16 million of a few years earlier, while the ratio of exports to imports rose to 78% in 1925 (table 1).

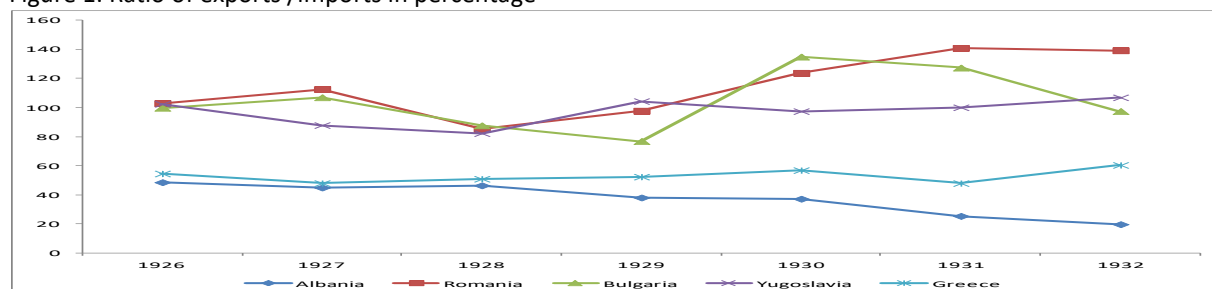
Table 1: Albanian balance of trade, 1920–1938 (in millions of Albanian francs)

	Exports	Imports	Balance	Percentage exports/imports
1920	17.5	1.5	-16.0	8.6
1921	17.7	2.2	-15.5	12.1
1922	12.1	3.0	-9.1	24.8
1923	23.4	8.1	-15.3	34.6
1924	20.5	12.4	-8.1	60.5
1925	21.8	17.1	-4.7	78.4
1926	24.9	12.1	-12.8	48.6
1927	24.7	11.1	-13.6	44.9
1928	32.1	14.9	-17.2	46.4
1929	38.6	14.7	-23.9	38.1
1930	33.3	12.4	-20.9	37.2
1931	29.5	7.5	-22.0	25.4
1932	22.8	4.5	-18.3	19.7
1933	15.9	5.7	-10.2	35.8
1934	12.3	4.3	-8.0	35.0
1935	13.7	6.0	-7.7	43.8
1936	16.8	7.4	-9.4	44.0
1937	18.9	10.2	-8.7	54.0
1938	23.0	9.7	-13.3	42.2

Source: Calmes report for years 1920 and 1921, and L.Lenti, in Principii de economia Albanese (Padua, Cedam, 1940)

Alexandro (2006) has analysed the economic development through the evolution of the balance of trade and the balance of payments in three phases between 1926 to 1938. The first covers the years 1926 – 1929, when foreign trade expanded vigorously. The capital account surplus not only compensated for the negative balance in the current account, but also allowed the accumulation of foreign assets. In 1929, the capital account registered a surplus of 15.6 million francs, and the overall balance also showed a surplus, of 4.8 million francs (see table 2). The second from 1930 to 1934 is marked by Great Depression period and the reduction of inflows from Italy in 1932 and 1933. Economy and foreign trade did not escape the dramatic deterioration encountered as in other Balkan countries (see figure 1). The starting point of the crisis in the Balkans can be identified in the widespread drop in the price of agricultural produce. Since the Balkan countries heavily depended on agricultural exports, they were consequently obliged to drastically reduce their imports (Hinic, Durdevic & Sojic, and Lazaretou, 2008). Albania finds itself in the worst situation compared to the other countries in the persistence of a very low export/import ratio. The ratio dropped from 48.6% in 1926 to 25.4% and 19.7% respectively in 1931 and 1932.

Figure 1: Ratio of exports /imports in percentage



Source: The author from data collected from SEEMHN papers, Vienna 2008

In terms of trade transactions, in mid-1929 there was a sharp decline in both imports and exports, which lasted until early 1934. In Albania imports were maintained for as long as the inflow of Italian capital continued. The

positive overall balance, which remained until 1932, was cancelled out in 1933 owing to the reduced inflow of capital (table 2). The final phase the period from 1935 the year when reconciliation with Italy began to 1938, and Albania's balance of trade began to fare better. Italy renew assistance and promised substantial loans and grants, and Albania agreed to accept greater influence.

Table 2: Albania's balance of payments, 1926–1933 (in millions of Albanian francs)

	Current account				Capital account					Overall balance
	A	B	C	D	E	F	G	H	I	L
1926	-13.6	-0.2	+11.9	-1.7	0.6		1.6		2.2	0.5
1927	-14.5	-0.2	+11.9	-2.8	1.4		2.2		3.6	0.8
1928	-17.6	-0.2	+12.7	-5.1	2.4		3.5		5.9	0.8
1929	-24.8	-0.2	+14.2	-10.8	9.6		6.0		15.6	4.8
1930	-20.8	-0.2	+10.3	-10.7	11.8		4.5		16.3	5.6
1931	-22.4	-0.2	+10.1	-12.5	15.8	1.0	2.2		19.0	6.5
1932	-18.7	-0.2	+9.0	-9.9	7.0	7.0	2.0		16.0	6.1
1933	-12.3	-0.2	+2.7	-10.1	4.0	3.4	0.6	2.1	10.1	0.0

A: trade balance; B: interest and dividends on foreign capital in Albania; C: services balance, D: total balance of current account; E: SVEA loan; F: 1931 loan; G: other long-term capital inflows; H: short-term transactions; I: total balance of capital account; L: overall balance. Source: Société des Nations, Balance des paiements, Geneva, 1932, 1933, 1935.

The period of the Italian occupation from 1939 to 1943 is marked by a further increase in the flow of financial resources and expansion in trade, especially on the side of Italian exports to Albania. In 1939, the value of Albania's imports outstripped that of its exports by about four times. Albanian exports to Italy were also strengthened, making up 90% of the total in 1939, as opposed to 68.4% in the previous year. This has "contributed to the impression that Albania was on the point of becoming an important complementary element in Italy's economy" (Alexandro 2006).

Pano (2012) argues that in the overall period, Albanian economy scant progress. He notices that "...relevant data of that time such as the increasing revenue of the tenth and livestock xhelep is a proxy for the agricultural and livestock product growth, or, during 1921-30, the import of cement increased about 30 times, a proxy that industry product has growth as well". The 62.7 million gold francs loan granted by the Italian company, SVEA, gave considerable impact to construction of streets, bridges and in industrial sectors (Alexandro, 2006). For the period 1927-38, the real growth can be estimated at 12%, to an average yearly of about 1%, a level close to the yearly rate of growth for the advanced economies in the interwar year's period (1918 – 1938) of about 1.2% (Matthias, 2006). In 1938, the national income estimate of 198 million francs at constant prices, and a population of 1,05 million, give a per capita income of 188 francs, or around 740 lire, compared with an Italian income of 3,183 lire. So, at that time, Italy's GDP per capita was four times higher, while now it is 13 times higher. Demaria (1938) and Pernack (1972) argue that Italy's economic policy towards Albania was more concerned with stability rather than development. They argue that the Albanian economy was stagnating, considering the sluggishness of imports as indirect evidence of the lack of growth. Italy's interest was to maintain a closely complementary relationship of the two economies, which meant having Albania firmly rooted in a development model based exclusively on agriculture and raw materials.

2. Establishment and independence of the National Bank of Albania

2.1. Establishment of the National Bank and development banking system

The history of Albanian banking system is closely related with country's overall political and economic developments. The Provisional Government of Vlora pointed out the need to establish a bank in Albania, by negotiating with Vienna and Rome for granting some concessions, including that for the National Bank (Shkoza, 2016). The National Bank was short-lived, as a result of the difficulties arising from WWI, and ceased its activity after only a few months from its establishment. On February 25th 1922, the Albanian Government addressed the League of Nations to assess the country's potentials. Calmès in his report recommended the establishment of an issuing and crediting bank of domestic and foreign capital. In 1925, the government addressed the most important issue, i.e., establishment of the National Bank and currency. For the establishment of the National Bank, the priority was given to Italian capital, considering the impossibility to establish it with domestic capital and the need of a provision of loans. On March 15th 1925, the agreement for the creation of the National Bank and for a large loan from Italy to the government were signed. The National Bank was established with a nominal capital of 12,500,000 gold francs. The distribution of the capital was divided 26% to Italian group, 10%

to Yugoslav holding group, 15% to Swiss and Belgian holdings, and 49% to private individuals. Prior to the Italian invasion four banks were established and operated, the National Bank, Banco di Napoli, Agriculture Bank of the State, and the subsidiary of the Bank of Export of Belgrade. In 1939, after the invasion, the Bank was asked to submit proposals for a division of work between itself, the Banco di Napoli and the Banca National di Lavoro. The Banco di Napoli would be entrusted with the land credit and the BNL with mortgage credit. Then, in 1942, the country's basic banking structure looked like the Bank of Albania, the Banco di Napoli and the BNL.

2.2. Independence of the National Bank of Albania

The international monetary conference in Genoa in 1922 advocate the need to stabilize currencies and to restore gold convertibility due to a huge expansion in national budgets, increase of the foreign debt and a violent acceleration in inflation. Gold standard principles, as recommended in the conference, mean that any expansionary monetary policy is conditioned by a foreign surplus; that government cannot borrow from the central bank; the central bank must be independently managed; and that its balance sheet can only be invested in perfectly safe, short term, self-liquidating assets, as to avoid granting medium- or long-term loans. Alexandro (2006), argues that: *"we can safely say that these principles were fulfilled by National Bank"*. The Bank of Albania shall have the rights to carry out any banking and financial operations, to have the exclusive privilege of issuing paper currency, to receive government deposits, and to act as treasury agent. The Bank and the State were to receive 50% of each of the proceeds from the rights to issue notes and mint coins. Its relations with the Treasury it should be allowed to take on the services of state treasurer and to negotiate government and municipal loans. The task of financing the country's infrastructure and industry was left to other bodies³.

Some critics which affected the independence of the Bank. The way of the distribution of the capital, when Albanian share remained in minority of about 30%. But, according to Alexandro (2006) *"...the country did not fail to recognize the serious implications of this capital ownership structure, ... but the only subsequent alteration it underwent was when ownership of shares in the Bank was officially centralized in the Italian state,...and the shares, with few exceptions, were taken over by INCE, on behalf of the Italian Treasury"*. Pasko (2012) introduced a number of facts that affected the independence of the National Bank⁴. One other critic is the fact that the Bank did not give credit freely enough to meet the needs of Albania economy, but focused on its own profit (Pano, 2012). In the period from 1930 to 1934, Central Bank increased investment of its financial resources usually in Italy's treasury bill, when the economy had great need for crediting. According to Alexandro (2006), it was ultimately unthinkable that the Bank's management would ever question the regime's strategic choices to invest, particularly later on, towards the middle of 1938, when we see the Bank of Albania working actively (probably under politicians' instructions) on projects for monetary reform, which presupposed the Albania's loss of independence. However, as Kristafi (2012) states *"...despite the participation of foreign entrepreneurs, National Bank of Albania was an Albanian institution,, and the Albanian State's designating its representatives in the Administrative Council, etc..."*.

3. Monetary system and policy under gold standard

3.1 Monetary system base under gold exchange standard

Monetary Albanian system was established according to the former gold parity of LMU, which at that time was applied in other countries in the region, and got restored in the Western countries as well (Magliulo, 2017). Albanian monetary system maintained the gold standard during the 1930s, while the major currencies were forced one by one to abandon it⁵. Pano (2012) considered the monetary system of National Bank of Albania as

³ The total SVEA loan between 120 - 170 million francs, represent of 30 to and 40% of GNP.

⁴ The long concessionary period of 50 years compared to many other countries with a period of 20-25 years; the ratio of subscribed capital to paid-in capital in Albania was 2/10, which according to commercial codes, it should have been at least 3/10; the gold reserve that accounted for 1/3 of banknotes in circulation had to be held in Albania and not in Rome; the unfair allocation of its net profit, with only 10% of its net profit, a very low ratio compare to countries in the region (in Greece the state received 33%, in Yugoslavia 56.20%, in Bulgaria 77.06% and in Romania 24.66% of the net profit), and the unfair issue of small divisionary coin minting, from both viewpoints - the quantity put into circulation and ownership of income yielded from it

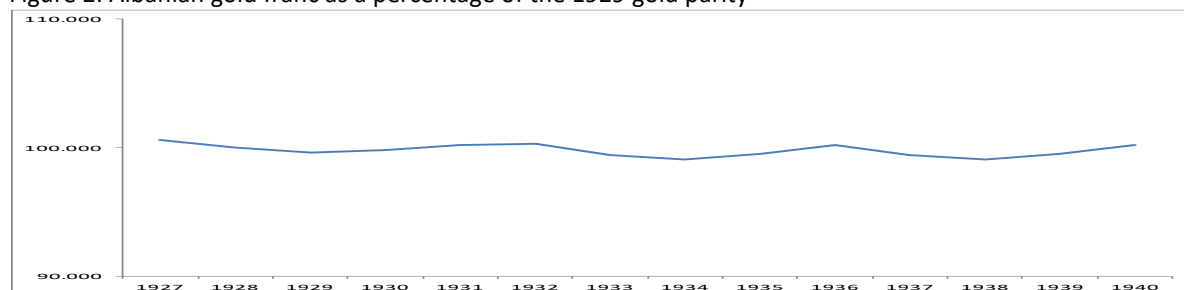
⁵ UK in 1931, USA in 1933, France, Belgium, Italy stay longer, Greece in 1932, Yugoslavia in 1931 and Romania in 1932.

a truncated gold standard⁶, combined the two last forms of the gold standard, that of the *gold exchange standard* and the *gold bullion standard*. This decision was due to several reasons: (i) the country did not possess a currency regime of its own; (ii) the independence only dated back in 1913; (iii) the little circulation was for the most part made up of coins from countries belonging to the Latin Union; (iv) Albania had not experienced the process of expansion in public spending⁷; and (v) the rudimentary nature of the economy. The monetary system had its basis on the new currency, the Albanian gold franc, with a parity equalling of 0.290322 grams of fine gold. The Organic Law moved away from the concept of full backing for the paper circulation. The Bank would issue notes against a reserve, which would be equal to at least one-third of the value of the notes issued, made up of gold, foreign notes from countries in which convertibility was in force. If the overall reserve was to drop below one-third of the circulation, the Bank would have to increase interest rates on its own transactions by 1 to 1.5 points, depending on the size of the drop. With the “union” between the two monarchies, the country leaves the gold-exchange standard on 20 April 1939. At this point in time, the Albanian gold franc is renamed Albanian franc and is kept as the currency unit, but is debased and disconnected from gold, and is pegged by a fixed exchange rate to the Italian lira. Thus, the backing for the circulation in Albania would no longer be made up of gold and foreign currencies, but exclusively of Italian lire. It could be seen as a sort of model of the gold exchange standard, burying in mind that the lira was tied by a fixed parity to gold since October 1936 (*1 lira equivalent to 0.0467710 grams of fine gold*). However, as Alexandro (2006) mentions “*the institutional framework of Albania’s monetary system, was a gold exchange standard regime, and and the gold franc remained pegged constantly to its original gold content of the Latin Union, and to its gold convertibility*”.

3.2 Albanian franc convertibility

One of the main goals of the Bank remains the defence of the currency. In the annual report in 1938, is state: “*In the two and a half years of its life, the National Bank has achieved this, it has given the country a sound currency which remains stable within the gold points ... a currency which has nor depreciated even in periods of political tension, and this at a time when the currency situation in other major states of the Balkan Peninsula has been anything but strong*”. The stability of the Albanian franc was noticeable from 1927 to 1940.

Figure 2: Albanian gold franc as a percentage of the 1929 gold parity



Source: Base on the figures from League of Nations 1929 – 1939, and NBA annual report, and calculate by the author

Table 3: In percentage of the 1929 gold parity

	1931	1932	1933	1934	1935	1936	1937	1938
Germany	99.2	99.7	99.6	98.6	100.3	100.1	99.7	99.6
Belgium	100.1	100.2	100.1	99.9	78.6	72.0	71.7	71.8
Denmark	93.5	70.3	55.8	50.0	48.5	49.0	48.6	48.1
France	100.1	100.3	100.0	100.0	100.0	92.4	61.0	43.4
Italy	98.9	97.4	99.0	97.0	93.0	82.0	89.5	59.5
Norway	93.5	67.2	62.7	56.3	54.5	55.2	54.7	54.1
Netherlands	100.1	100.3	100.1	100.0	100.0	94.9	80.9	88.8
Great Britain	93.2	72.2	68.1	61.8	59.8	60.5	60.0	59.3
Swiss	100.6	100.6	100.2	100.1	100.0	92.6	70.2	70.0
USA	100.0	100.0	80.7	59.6	59.4	59.2	59.1	59.1
Albania	100.2	100.3	99.4	99.1	99.5	100.2	99.4	99.1

⁶ Obligation to hold a reserve of precious metals, equal to 1/3 of banknotes in circulation, the gold coins circulated freely marked, and trade and balance of payments shows that its foreign liabilities were settled by using gold or silver bullions.

⁷ Ratio of expenditures coverage from revenues is about 83% in 1925, 100% in 1926, and 107% in 1927

Source: Based on information from Economist Intelligence Unit, Country Profile: Bulgaria, Albania, 1990-91, London, 1990, 37.

The currency recorded nominal rates even higher than hard foreign currencies on the international stock markets⁸. International Currency Review of July 1977 states: “before the Second WW, the Albanian franc was the strongest currency in Europe..., never devalued, in spite of devaluation of sterling in 1931, dollar devaluation in 1933 and the Swiss franc in 1936”. The exchange rate of franc to Italian lira and US Dollar, after a stable evolution, showed a strong depreciation of both Lira and Dollar respectively in 1935 and in 1933. The stability of Albanian gold franc can be explained by the massive inflows of Italian capital (table 4). The highly restrictive policy pursued has been influenced by a wish to maintain the overvalued exchange rate. Alexandro (2006), highlights that Italy has an interest to maintain the old parity of the franc. A devaluation would have disadvantages, by leading the Albanian government to ask for the capital gains deriving from the revaluation of its reserves⁹, the risk to run on withdrawals and a flood of returned banknotes to the National Bank¹⁰, and for a political motive since the franc was backed by Italy’s moral guarantee. Some criticism raised on the strength of the Albanian currency, that this was exploited by NBA as a means of getting its hands – via banknote issue – on the gold stored by Albanians (Roselli, 2012). And, has strengthen Albanian currency made more difficult the export of Albanian commodities and stimulated imports¹¹.

Table 4: Albanian franc – Italian lira and Albanian franc – dollar exchange rate, 1927 - 1938

	Lira – Albanian franc rate	USA cent – Albanian franc rate
1927	3.84	19.4
1928	3.67	19.3
1929	3.66	19.2
1930	3.68	19.3
1931	3.79	19.4
1932	3.78	19.3
1933	3.65	30.0
1934	3.78	32.3
1935	4.00	32.4
1936	6.22	32.7
1937	6.22	32.7
1938	6.22	32.7
1939	6.22	31.6

Source: based on Alexandro (2006) figures

3.3 Monetary policy under gold exchange standard

An assessment of the monetary policy pursued is important to evaluate if the monetary policy was expansive or restrictive. We have analysed the movement of money supply components, evolution of the ratio of the coverage of money in circulation and the way that the money creation has occurred. Also, we have analyse correlation of the monetary policy and price stability. To analyse money supply, two phases are considered, the first one from 1926 and 1937 and the period of occupation from 1939 until 1943. Figure 3 shows the evolution of money supply, the currency in circulation and the amount of effective credit in thousands of gold franc. In the period from 1926 – 1932, the monetary policy it was characterized as expansive, with an annual average rate of growth of money supply is 125%, of the currency in circulation is about 80% and to the effective credit about 40%.

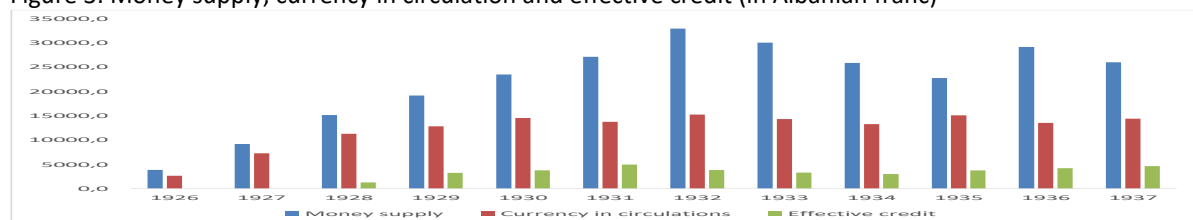
⁸ Albanian franc was quoted on stock exchanges of Milano, Trieste, Switzerland and Vienna (Pisha, Vorpsi, Hoxhaj, 2008).

⁹ This would have involved a transfer from Italy to Albania of something between 13 and 32 million lira.

¹⁰ Estimate in an exodus from Italy of “several tens of millions of lire” and obliged the Bank to reduce its investments in Italian Treasury securities, and its deposits, which in June 1938 amounted of 13,6 million francs or about 60% of imports.

¹¹ The volume of Albanian export from 12 352 thousand in 1930 to 4 284 thousand gold francs in 1934, or about - 65%.

Figure 3: Money supply, currency in circulation and effective credit (in Albanian franc)



Source: Author from data of NBA

It is important to notice the correlation of the monetary policy with the nominal discount rate to the money supply and the credit in this period. The discount rate had been reduced from the 12% when the Bank had begun its activity, to 10% in February 1927, and then to 9% in April of the same year. According to Pano (2012) “it is understandable that the monetary system adopted by the Bank during 1925-1931, by ensuring price stability, helped in developing sustainable production and commodity exchange”. While, in the period from 1933 to 1937, there is a contraction in the money supply, a part from of 1936 when Albania receive a new loan of 14.4 million francs. According to Alessandro (2006), a clear restrictive phase is certainly the period 1932–1934, when central bank’s credit activity contracted and the “real” discount rate rose, to reach a maximum of 30.1% in 1933. There are several factors explaining this¹². The National Bank of Albania, instead of increasing the monetary amount through lending, interest rate cut and currency depreciation, as evident in other countries, pursued the opposite course, reduction on money supply and keeping a very higher interest rate. For the period of 1938 to 1943, monetary policy was *expansive*, mainly as a result of transfers from Italy on behalf of the State.

Table 5: Growth of money supply, exchange rate in % of parity and real discount rate, 1932-1935

		1932	1933	1934	1935
Albania	Growth of money supply in % year to year	21.4	-8.8	-13.9	-12.0
	Exchange rate in % of parity	100.3	99.4	99.1	99.5
	Real discount rate in %	26.5	30.1	18.3	-2.5
Greece	Growth of money supply in % year to year	-2.5	12.4	5.2	1.2
	Exchange rate of gold paper/drahma	26.1	34.8	34.9	35.0
	Real discount rate in %	4.5	0.7	5.3	6.9
Bulgaria	Growth of money supply in % year to year	-2.5	12.4	5.2	1.2
	Exchange rate of leva/pound	496.1	472.3	430.6	413.9
	Real discount rate in %	21.1	13.8	12.7	5.0
Romania	Growth of money supply in % year to year	-15.3	-7.9	-3.0	6.9
	Exchange rate of leu/pound	592.9	564.1	574.0	492.9
	Real discount rate	-10.3	-3.2	0.2	14.5
Yugoslavia	Growth of money supply in % year to year	3.3	6.2	-1.2	14.4
	Exchange rate of dinar/pound	199.8	141.9	173.8	215.6
	Real discount rate in %	18.1	8.7	8.7	0.8

Source: By author

Evolution of the ratio of the coverage of the money of circulation with gold and foreign currency, reflects also the path of the monetary policy. In the overall period, the ratio remained low, well within its statutory limits of 11%. In the expansion period from 1927 to 1930, the money in circulation has coverage of about 13%. After this period, the ratio has continuously increased, corresponding to the period of the restrictive monetary policy. This strong coverage is explained by the deflationary policy pursued to maintain the currency in circulation below Albania’s needs and engage in the obligatory collection of the gold (Fishta (2003). The period from 1939 to 1943, total reserve ratio of the coverage falls sharply, corresponding to the period when the gold standard stopped working and a clear expansionary monetary policy.

Table 6: Monetary and balance of payments in millions of gold franc, discount rate and exchange rate in%

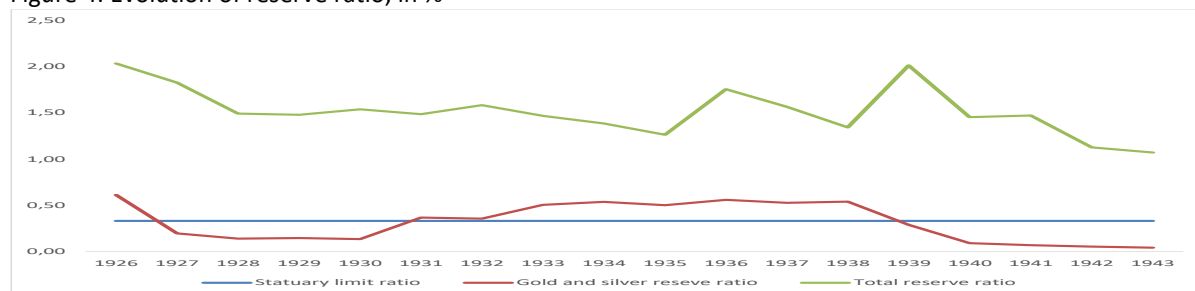
	Total reserves	Metal reserves	M1	M3	Discount rate	Real rate	Gold franc	Exports	Imports	Overall balance
1926	5.4	1.6	2.7	3.9	12.0	n.a.	n.a.	12.1	24.9	0.5
1927	13.3	1.4	7.3	9.2	9.4	n.a.	100.6	11.1	24.7	0.8
1928	16.9	1.6	11.3	15.2	9.0	5.0	100.0	14.9	32.1	0.8
1929	19.0	1.8	12.8	19.2	9.0	13.0	99.6	14.7	38.6	4.8
1930	22.4	1.9	14.6	23.5	9.0	20.9	99.8	12.4	33.3	5.6

¹² Entries on the ‘assets’ side of the balance of payments diminished; the use of the Italian loans fell; emigrant remittances dropped; and internal demand fell. In addition, the years 1933–1934 reflect effects of the Great Depression.

1931	20.5	5.0	13.7	27.1	8.5	6.1	100.2	7.5	29.5	6.5
1932	24.1	5.4	15.3	32.9	8.0	26.5	100.3	4.5	22.8	6.1
1933	21.1	7.2	14.3	30.1	7.9	30.1	99.4	5.7	15.9	0.0
1934	18.4	7.1	13.3	25.9	7.5	18.3	99.1	4.3	12.3	n.a.
1935	19.1	7.5	15.1	22.8	7.5	-2.5	99.5	6.0	13.7	n.a.
1936	23.8	7.6	13.5	29.2	7.2	-4.3	100.2	7.4	16.8	n.a.
1937	22.6	7.6	14.4	26.0	7.1	2.5	99.4	10.2	18.9	n.a.

Source: By author, M1 correspond to currency in circulation, M3 correspond to money supply, Gold franc in % of the parity 1929 =100, Real rate of the discount rate, over balance correspond to the balance of payments

Figure 4: Evolution of reserve ratio, in %



Source: By author base on NBA data

Table 7: Total reserves, currency in circulations, and ratios of total reserves and metal reserve to currency in circulations

	Total reserves in 0000 of gold franc	Metal reserves in 0000 of gold franc	Currency in circulations	Total reserve to currency in circulations in %	Metal reserves to currency in circulations in %
1926	5421,0	1.628,0	2.664,0	203,5	61,1
1927	13310,0	1.417,0	7.282,0	182,8	19,5
1928	16870,0	1.564,0	11.302,0	149,3	13,8
1929	19016,0	1.859,0	12.849,0	148,0	14,5
1930	22401,0	1.936,0	14.563,0	153,8	13,3
1931	20450,0	5.041,0	13.763,0	148,6	36,6
1932	24162,0	5.409,0	15.259,0	158,3	35,4
1933	21052,0	7.227,0	14.341,0	146,8	50,4
1934	18421,0	7.125,0	13.299,0	138,5	53,6
1935	19071,0	7.556,0	15.100,0	126,3	50,0
1936	23811,0	7.556,0	13.555,0	175,7	55,7
1937	22571,0	7.583,0	14.414,0	156,6	52,6
1938	18894,0	7.574,0	14.070,0	134,3	53,8
1939	52996,0	7.567,0	26.316,0	201,4	28,8
1940	123019,0	7.567,0	84.632,0	145,4	8,9
1941	166131,0	7.567,0	112.846,0	147,2	6,7
1942	164769,0	7.567,0	146.335,0	112,6	5,2
1943	200642,0	7.567,0	187.369,0	107,1	4,0

Source: By the author base on NBA data

For the period of 1927 to 1938, in his assesment Alessandro (2006), is based on the movement of the money supply and the channel of its creation. He considers two classes of assets on the money sources, “foreign” and “internal”. From 1927 to 1932 the main source of money creation in Albania was “foreign component”, through capital inflows from Italy, as the balance of payments created a surplus. The creation of money via “internal” component also played an active role, through the discount window and advances made by the Bank. It is a period, in which the gold standard seemed to work according to the rules of the game. Every time the Bank was a net purchaser of gold and foreign currency not only by a surplus in the foreign accounts as a result of capital inflows but also by gradual gathering of coined gold, it expanded the money supply by discounts and advances to the economy. To the extent that this surplus occurred, central bank was able to expand its credit, with a corresponding increase, of banknote circulation.

Table 8: Money supply components, in percentage

	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938
Foreign	68.2	44.4	76.1	a	B	-42.7	-90.5	a	92.6	a	A
Economy	31.8	55.6	23.9	a	B	-47.3	-9.5	a	7.4	a	A

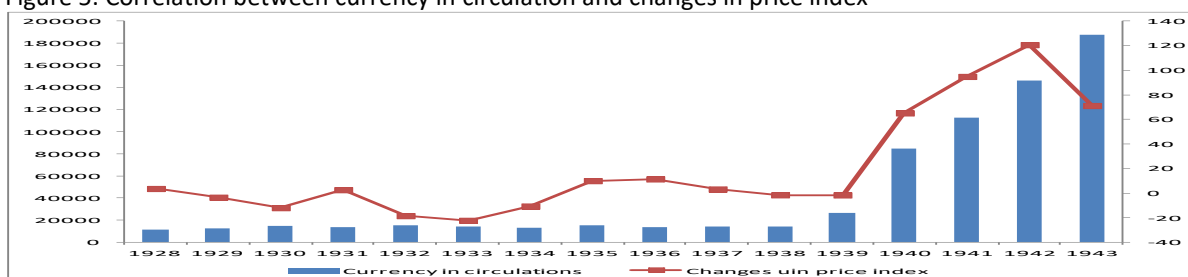
Source: Alexandro Roselli, “Italy and Albania”, I.B. Tauris, London – New York, 2006

The period from 1933 to 1938, correspond to a restrictive monetary policy with a continuous contraction in money supply since “foreign” component was constantly negative (except of course in 1936). The “internal” component resumed a creative role, with an increase in discounts and advances when the ‘real’ discount rate became negative due to prices picking up, but it mostly did not succeed in offsetting “foreign” component, which was acting in the opposite direction.

In the end we have considered the impact of the monetary policy pursued by National Bank to the price stability. Two periods can be distinguished, from 1927 to 1937 and from 1938 to 1943. In the first period, the evolution of the wholesale price index is dominated until 1934 by major decreases in the price index¹³. There is a little correlation since in overall period, the coefficient is considerably lower by 0.1419¹⁴. According to Alessandro (2006), money supply and prices were affected more directly by the economic depression, the restrictive monetary policy and then by the small reflation. But, within the period, between 1932 and 1937, the correlation coefficient between the two series, is very high of about 0.6335. From 1938 to 1943, there is a strong correlation between growth of money in circulation and wholesale price index.

The monetary policy pursued by the Bank has reserved criticism. The monetary system remain pegged to the gold standard, even in the time of the economic depression, cause a deflationary situation with unpleasant consequences to economy¹⁵. The deflationary monetary policy pursue with the reduction of the amount of money supply made a large negative impact on the Albanian economy after 1932. According to Pano (2012) *“that the National Bank of Albania instead of taking measures to restrict the negative consequences of the 1929-33 economic crisis, it pursued a monetary policy of greater interest to the Italian financial group, and increasing the capitals and profit of that group”*. The same opinion is share by Pernack’s (1972), that the Bank it was not so much interested in a policy for sustaining growth as in stability of the value of the currency and in the management approach to increase Bank’s profitability. The highly restrictive policy pursued was influenced by a wish to maintain the overvalued exchange rate. Alessandro (2012) emphasise that credits of NBA did not finance fixed investments in plants, machinery, buildings, and it was too strict in granting credit to the Albanian economy and therefore contributed to its underdeveloped state. As Borgatta (1940), observes, the aim of deflation was to avoid a *“relative inflation”* which could have compromised the stability of the exchange rate.

Figure 5: Correlation between currency in circulation and changes in price index



Source: By author

4. Conclusion

Albanian monetary system was established according to the former gold parity of LMU. The institutional framework of Albania’s monetary system was a gold exchange standard regime, and gold franc remained pegged constantly to its original gold content. The Albanian franc has long been remembered as one of the strongest currencies of the inter-war period. It is very important to state the fact that the highly restrictive policy pursued by the monetary authorities has been influenced by a wish to maintain the overvalued exchange rate. The analysis of the movement of money and its components, the evolution of the ratio of the coverage of money in circulation and the way that the money creation has occurred, we can conclude that the monetary policy was actually expansive until the early 1932s, heavily restrictive or more restrictive than elsewhere until 1937, in particular for the duration of the Great Depression, and then again very expansive from 1938 to 1943. In general, the foreign component of the money supply played a decisive role, first promoting expansion, then aggravating the restrictive phase with the suspension of the loans. The monetary policy pursued by the National Bank has reserved criticism in regard to a restriction monetary policy, to the law ratio below its

¹³ Reflecting the Great Depression and lowered the cost of imported goods cause by devaluation of other currencies.

¹⁴ In 1928, the large increase in the money supply was due to the start up of the new system. It is difficult to explain the correlation between increase in the money supply and the decreases in prices in 1929, 1930 and 1932. Gino (1940) attributes this in part to stockpiling phenomena and to a reduction in the velocity of currency circulation.

¹⁵ In the time of depression, it was a need of rapid expansion of money supply and the abandon of the gold standard. Countries that abandon the gold standard by 1932 suffered an average decline in production of only 3% between 1929 – 1934. Countries that stayed on the gold standard until 1933 or latter suffered an average decline of more than 30%.

statutory limits, and being too strict in granting credit to the Albanian economy, and investing in advance in Italian government securities¹⁶. Also the monetary system remain pegged to the gold standard, even in the time of the economic depression. In addition, the advantage of the gold standard monetary system was ensuring price stability, a fact that we have to consider as the impact of the monetary policy pursued by National Bank. After this system stopped working, the expansion in money circulation caused problems of the increase of wholesale price index.

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¹⁶ By 1943, treasury bills, which in december 1938 were 12.7% of the total reserves, has come to represent 48.3%

Marketing Profiling Of Participants In Organisation Of Producers And Traders Of Organic Production

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Abstract: Bulgaria has a relatively small but rapidly growing organic production sector with agricultural areas under organic crops have tripled for about 3 years to reach about 181,000 ha 2017 and e about 6800 organic operators including 177 organic processors. Given that the focus of the organic operators is primarily on the export markets related to the higher demand and prices, the present research among organic producers showed a promising trend towards developing national and regional organic processing and sales. The analysis of the country's marketing environment done by this study showed the possibilities to address the gaps in the market and demand from consumers by promoting Producers' Organisations (POs). An example of a PO at a regional (South-Central) level is presented and a matrix developed identifying at least six organic product groups, which can be produced by the PO member companies/producers and marketed on at least 15 different markets across the country. Marketing profile of the PO members/ producers of the targeted organic products is presented and analysed. Based on it, the most efficient and profitable models of marketing chains are also suggested. Finally, the study argues and suggests a realistic marketing mix, which can be a focal point of an efficient PO marketing strategy to help and its members, i.e. certified organic-producers and processors and those in conversion to organic, to efficiently develop the regional and national organic markets.

Key words: organic production, producer organisations, marketing strategy

TREND OF ORGANIC PRODUCTION AND TRADE IN THE COUNTRY

Bulgaria has a relatively small but rapidly growing organic production sector. Agricultural areas under organic crops have tripled for about 3 years to reach 161,000 ha in 2016 - of which 89,000 ha of cultivated land and 33,000 ha of permanent crops, and to about 181,000 ha in 2017. The number of organic producers has doubled during this period, reaching up to about 6800 farms (Table 1, MAFF, 2018), which is about 7-8% of all registered agricultural producers in the country. Of these, in 2016, 6 961 agriculture producers, 3 aquaculture producers, 177 organic processors (up to 202 in 2017) and 121 traders (importers, exporters, , wholesalers and retailers).

Table 1. Number of operators (producers, processors, traders) of organic production in the country

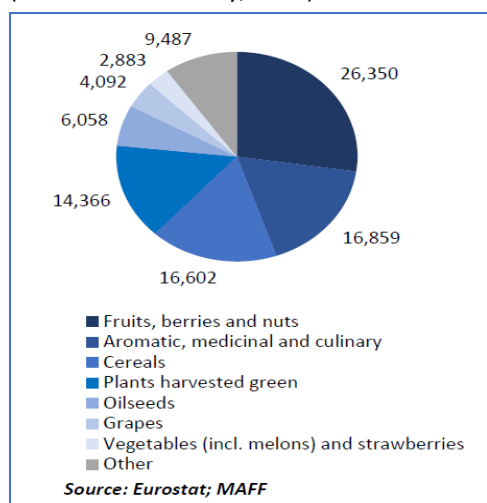
	2006	2007	2008	2009	2010	2011	2012	2013	2015	2016	2017
Number of operators	214	339	311	476	820	1054	2016	3123	6173	7262	6822

Source: MAFF, based on data from the annual reports of the controllers of organic production

The interest to organic production by the producers in the country is mainly due to the support from the Rural Development Program (RDP) - Measure 11, and the use of priority in the financing through the investment Measure 4. Another important factor for this growth is the growing demand and consumption of organic products in the EU (EEA), which is the second largest global organic market after the US. The measure will already have a positive effect and contribution to the sustainable development of rural areas by contributing to the environment and mitigating the effects of climate change and supporting small and medium-sized farms, most of which are family farms (MAFF Agriculture Report, 2017).

Still in Bulgaria, the organic market takes a relatively low volume (about 2-3% market share). In recent years, the country has been perceived as a potential source of organic raw materials, especially for traditionally well-developed markets for fresh produce and the processing industry (Netherland Embassy, 2018, Figure 1).

Figure 1. Arable land, land under organic permanent crops (incl. in conversion) and their share of the total land (Netherland Embassy, 2018).



By 2017, Bulgaria is the leading producer and exporter of organically certified honey in the EU with more than 236,000 bee-hives (the largest in the EU) and about 2,000 tons of organic honey produced.

Trends in Europe

There is a significant price differential across Europe. In the countries with low prices of conventional products their organic analogues show also lower prices at the market. Distribution channels also affect the price. In countries where basic organic sales are sold in grocery stores, the retail price of these products is generally lower than in countries where organic products are sold in specialised stores. Different marketing channels are used in different countries to sell organic products. On the one hand, Belgium, Germany, Greece, France, Luxembourg, Ireland, Italy, the Netherlands and Spain dominate direct marketing and sales in specialised stores. In many countries, however, the locally or regionally organic produce is directly supplied from the farm to the costumers. According to the season, consumers receive the so-called "organic basket" of fresh products. On the other hand, in Denmark, Finland, Sweden, Great Britain, Hungary, the Czech Republic and Ireland, most of the sales are realised in supermarkets or non-specialised stores. In Sweden and Denmark, sales in supermarkets are more than conventional foods. Countries where most organic products are traded in supermarkets are also the countries where the organic market is the largest. In many EU countries, including Switzerland, more than 70% of organic production is sold through multiple retail chains. Despite the establishment of retail chains, grocery stores have not lost their significance for the sale of organic products. In most of the European countries, chains of specialist stores make use of this and sales increase. A major trend for most of the Central and Eastern European countries is the development of their organic produce mainly for export. This makes it impossible for organic products to adapt to the local market and to attract more national costumers, so therefore, their prices are too high for consumers in these countries. The solution lies in the rapid development and expansion of the internal market for organic agriculture products and food.

Competitive advantages

The comparatively large number of micro, small and medium-sized farms as well as small and medium-sized processing plants are more advantageous to organic production. Other advantages are the presence of large agricultural areas, where extensive production is predominant, as well as the existence of large natural and protected areas, agricultural traditions, experience and scientific achievements in specific productions (e.g. medical and essential oils, small fruits, vegetables). Bulgaria ranks first in the EU by area of organic oil rose; the largest producer of organic greenhouse cucumbers in Europe is a Bulgarian company; it is second by certified organic area for collecting wild herbs, fruits and mushrooms; it is fourth in number of organic bee families.

Wholesale and retail trade in food: legislation, certification and control

The marketing of organic products and foods in Bulgaria is governed by the Law on the Application of the Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products. Chapter II of this Act deals with product quality policy. The Minister of Agriculture and Food of the Republic of Bulgaria applies a quality assurance policy in accordance with the European Regulations, also the EC Regulations No 509/2006 and 510/2006 and the Regulations for their implementation affecting the retail of organic products.

PRODUCER ORGANISATIONS

Over the past 10 years, there has been an increase in the uniting of producers in order to improve the marketing of the products they produce. Producer Organisations (POs) are a consortium of natural or legal persons in the field of production of products and goods offered for consumption by end-customers on the Bulgarian and European markets. In such POs (Associations, Cooperatives, Ltd's, etc.), the members are organic operators with long experience and existing know-how in the production and supply of organic products and foods. They have established themselves in this market and their goal is to promote products more efficiently. The PO members strive to improve the ways, methods and venues for offering this type of goods, their advantages and qualities to the end-costumers and to add value and enhance their income. The POs (individuals and / or companies) aim to contribute each member to their own competences in the creation of certain set of standards in the production, packaging, transport, supply, marketing and advertising of organic products.

Analysis of the marketing environment

Type of trading points

Although about 80% of all organic products on the Bulgarian market are sold through conventional supermarkets, and the rest are sold in food stores for organic and healthy foods, it is expected that over the next 3-5 years, sales of organic products will increase in supermarkets and internet shops at the expense of specialised organic shops. The volume of sales and product range will also increase, including fresh food and meat products. However, this requires a well-coordinated campaign to raise the level of competence and knowledge in sales and managers so that consumers are better informed about the positive effect of organic products on human health and other biological aspects.

Consumer interest in organic products

The wider public shows a growing interest in products and foods of organic origin, but there is still little consumption, mainly due to several factors such as:

- Insufficient quantity and quality information.

Consumers need additional information on the origin of the ingredients of bio-products, the benefits and benefits of bio-food consumption and the rules on production and certification and on organic products.

- Lack of rational provision of information, with mass media having a small share in the supply of information.

- Insufficient knowledge about the nature of organic products generating a lack of interest in organic products and foods.

- Lack of consumer confidence in manufacturers.

- Not knowing organic products and foods on the market.

Consumers often react that they do not have information as to who is certifying the biological origin of the product.

Reasons to Purchase Organic Products

The main reason mentioned by consumers, as well as store and restaurant managers, is that organic food is healthier than regular products, tastes better, and that organic practices conserve nature. Most consumers prefer organic produce that is produced in Bulgaria.

Distribution by types of merchants

Merchants are a major supermarket provider, but they can also run at least one of their own stores. Supermarkets are the main niche for the realisation of organic products and foods. Fewer traders are manufacturers.

Marketing channels identified in the marketing study

- Conventional supermarkets
- Specialised organic products stand (in supermarkets / shops)
- Single (scattered) organic products sold in conventional stores
- Specialised grocery store (for organic products only)
- Specialised drugstores, pharmacies or sanitary shops
- Open (open) market (including organic products)
- Specialised stores for dietetic, diabetic or natural products and foods
- Cosmetic shops

Type organic products sold on the market

The products with the most sales are food, followed by organic cosmetics, essential oils and herbs, honey, baby foods and more.

Measures to improve the supply chain of organic products in Bulgaria so far include strong horizontal and vertical integration (between producers, processors and traders), pooling of organic products producers through contractual agreements and on a territorial basis. In the process of distribution and retailing, it is appropriate to stimulate the consumption of organic products in the public institutions - hospitals, schools, kindergartens, state and municipal departments, etc. The delivery of organic products to sites for specialised tourism (rural tourism, ecotourism, etc.) increases the popularity of organic products and promotes them in their natural environment.

Purposefulness

The vision of the OP in relation to the market positions and the goals set for achieving these market positions depends on the activities envisaged in the marketing strategy. In order for the POs to offer their organic products on the markets and to be recognisable by the end-costumers, a trade mark should be created to be placed on the packaging of organic foods that the PO will offer and guarantee the quality of the products offered. The PO will promote its activities, its products and its trademark at the events that are planned to promote the joint product range of the Organisation. Thus, on the one hand, it will inform end-costumers about their existence and the opportunity to buy organic foods, and on the other they will inform companies and organisations about the possibility to join as members.

PO on a regional principle

The PO plans to enter the market by offering its products first in the shops of one or more of its members in South Central Region (in big cities such as Plovdiv, Haskovo, Kardzhali, Asenovgrad, Ivaylovgrad, etc.), and then introduce them in other stores in the other regions. The aim is to offer products not only in specialised organic food stores, but also in large food chains to reach a larger consumer market. In the short term, the PO will offer a number of new organic products on the market, which determines the development of a variety of similar products. The organic PO will offer its products in a market where demand is steadily increasing and the supply of a diverse range is relatively limited. This leads to an initial rapid upsurge and rapid market penetration by the Pos products as well as a strong market share. Strategically, competition is developing and new companies enter the market, both Bulgarian and foreign. Until then, the PO will offer a wider variety of organic products and will work with a wide range of suppliers, and newcomers will contribute to further stability of the PO and market share. In the first three years, the PO will only offer its products on the domestic (regional) market, which will account for 100% of its revenue. In the long term, after the fifth year, the PO will also focus on

foreign markets by offering its products first in countries neighboring Bulgaria and then in the European Union, which will account for at least 20% of their revenues. Entering these markets is not an easy task as competition is strong. This market has high demands, which, to overcome, it is necessary for the PO to have a stable positions on the local market, the products offered to be of high quality, certified not only from Bulgarian certification bodies, but also from European ones.

Possibilities for realisation of the products of the Organization of Producers of Markets in the country and abroad (with the respective identified demand)

POs product groups are diverse. They fully respond to the desire to find solutions addressing the attributed weaknesses of marketing organic products at the regional level. The matrix developed (Table 2) identified at least 6 product groups of organic products produced and marketed by the PO member companies. The matrix has helped screen these organic product groups for their positioning and marketing on at least 15 markets across the country.

Table 2. Matrix for target product groups of the PO members and points of sales in the country

Product group	Wine/ grapes	Tahini paste/ sesame	Grain & flour	Meat & meat products	Nuts, dried fruits	Honey, jams
Points of sale						
Supermarkets in the big cities in the country		0			0	0
Specialised organic stores in target region(s) in Bulgaria	0	0	0	0	0	0
Open markets in Bulgaria	0	0	0		0	0
Auctions in Bulgaria		0	0		0	0
Distributors in the big cities (e.g. Sofia, Plovdiv, Burgas, etc.)	0	0		0	0	0
Restaurants and hotels in big cities (e.g. Sofia, Plovdiv, etc.)	0	0		0	0	0
Guest-houses in Bulgaria	0	0	0	0	0	0
Tourist houses/ hotels	0	0		0	0	0
Bulgarian organic producers	0	0	0	0	0	
Foreign organic processors			0	0	0	
Fairs, exhibitions in the country	0	0	0	0	0	0
Fairs, exhibitions abroad	0	0	0	0	0	0
Foreign trade through organic foreign traders	0	0	0	0	0	0
Internet-trade in Bulgaria	0	0	0		0	0
Organised groups in the social networks	0	0		0	0	0

Marketing profile of the OP participants, producers of the targeted bio-products

The volumes and volume of similar product groups present on the domestic consumer organic product market is still small compared to the quantities and varieties produced in the conventional sector. As such, small volumes of local organic products on the basis of organic raw materials from the region of the Eastern and Western Rhodope mountain as well as the Thracian Lowland could be classified as such.

1. Organic wine and organic grapes

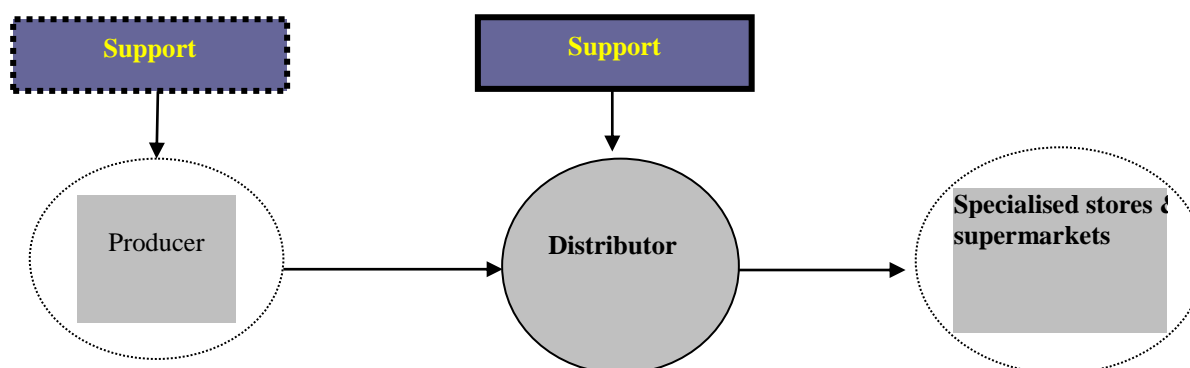
The SWOT analysis of production and sales by the PO members shows that:

- There is sufficient presence of certified producers and volumes of organic grapes for organic wine or for fresh consumption;

- Traditional Bulgarian grape varieties are grown and wine is produced having excellent qualities - a prerequisite for a regional (geographic) organic products;
- Potential for fast market development and consumer interest by guest houses, eco-hotels, restaurants, merchants, etc.
- Ability of the stores and supermarkets to buy larger volumes directly from producers
- Organic wine is available to experienced distributors to offer it in specialized organic shops or in smaller (boutique) quantities in restaurants, eco-hotels, guest houses, exhibitions, or via Internet marketing.

(a) Chain model

The targeted approach is the one that ensures the shortest route from the field to the consumer, given the demand, the new 2012 labeling rules and the threat of sales as conventional in the absence of organic markets.



Therefore, it is recommended that the marketing efforts should be focused on encouraging the signing of purchasing agreements by distributors or restaurants and specialised organic shops.

(b) Model benefits:

- Ensuring optimal storage conditions and commercial appearance of products;
- Faster turnover and product performance over a large number of relatively higher- income customers;
- Additional communication support through brochures of restaurants and hotels;
- Increasing confidence in the biological origin of the products and the unique brand by presenting them in specialised organic shops;
- Promotion of PO organic production with guaranteed realisation of the produced quantities of organic wine or organic grapes.

(c) Stimulating the model

The main incentives to ensure the effectiveness of the model described must be directed at the key unit in the distribution chain, which is due to the absence of small farmers with sufficient logistical and transport capacity to supply chain stores and have sufficient resources for this. It is recommended that they be promoted in the form of financial incentives for promotional activities at points of sale and communication with consumers - placing promotional billboards and banners, organizing wine tastings and promotions in hotels, restaurants, regional guest-houses ('Route of Wine'), coverage of promotions and organic products in brochures of tourist sites, etc.

2. Organic sesame and organic tahini paste

The organic tahini, obtained from the processing of the organic raw material (raw sesame, variety "Yellow Haskovski") has a longer shelf-life and transportability. This necessitates serious investments to certify processing, compliance with hygiene standards, but in the production of sesame itself. The PO sets as a priority to promote the launch of organic tahini on the market. Smaller organic sesame producers wanting to be profiled in organic production do not have enough resource. When implementing the proposed model for the promotion of the organic tahini,, account should be taken of market specificities for this sector. Unfair competition between the organic processors in the industry and the processing requirements imposed by the

European Union put small processors in a position requiring them to follow strategies to maintain the stability, profitability and competitiveness of the market. The PO organic tahini paste is a unique product, and together with organic sesame can be marketed on both the Bulgarian and the European market (e.g. Dutch, Austrian, French, German, Greek, etc.), as well as in specialised stores and through the Internet commerce.

(a) Chain model

The strategy and model of the organic tahini chain could be the same as the one for organic wine/grapes. Here again, there is a processor again. The difference is that if the PO attracts a strong market player from the branch, much larger production facilities in favor of organic products will be provided as well as the entire marketing and trade policy behind the name, and a wide range of products, representing a significant share of the consumption of Bulgarians.

(b) Model benefits

The advantages are similar to those of the organic wine/grape model.

(c) Stimulating the model

It is recommended to stimulate the model in the form of subsidies to processors on the basis of the difference between the average purchase price per kilogram of conventional tahini paste and kilogram of organic tahini.

3. Organic meat and meat products

Organic livestock breeders (cattle and calves) are still small in the country and this is one of the reasons for the inadequate assortment of end-products (including processed meat and milk) on the consumer market. Another factor is the more complex process of certification of production and the need for certification of processing, as well as the intermediary unit such as a slaughterhouse. The survey also explored the approach of interviewing one of the major representatives of this sector in Bulgaria, as well as seeking information about his views in a medium-term period. Overall, the health benefits of organic products are still not well known to the mass consumer in the country. Smaller bio-producers and processors (including those under Regulation 26 of 2010 of the MAFF on Direct Sales) have very little experience in organic marketing. In most cases, each individual participant tries to take all the steps i.e. from obtaining the product(s) and their packaging through processing to distribution, and self-negotiating with the retailer.

Due to the identified shortcomings, the PO takes the following strategy:

- Meat and meat produce must be marketed in as many locations as possible on a regional basis, identifying and supporting an organically certified slaughterhouse (e.g. the Asenovgrad Meat Processing Factory or the "Wild Farm" in Madjarovo)
- Organise a campaign to recognise and promote the organic meat and meat products with the help of experts.
- Identify all sites for possible sales in the country e.g. specialised stores or supermarkets.
- Use sales by specialised distributors such as the "Bio Bulgaria" Ltd., Sofia, which have sales representatives, warehouses, transport to the points of sale, carry out professional marketing with special tasting in hotels and restaurants, promotions, merchandising, so that the sales can increase up to 3-4 times, including at points of sale up to 200%.
- Promote regularly, for example, regional holidays of organic farming, international exhibitions and fairs such as AGRA, FoodTech and Vinaria in Plovdiv town, Interfood & Drink in Sofia, Festival of Traditional Foods and Crafts in Ivaylovgrad, etc. through open advertising on billboards, visual advertising materials, articles in mass media and others.

4. Organic dried berries or nuts

The SWOT analysis of production and implementation by PO members shows that:

- The volumes and the number of nationally-produced or collected small berries (rose-hips, berries, blueberries, raspberries, strawberries, aronia) and nuts are still low
- Producers and processors of organic produce, members of the PO conclude that there is insufficient consumer demand on the domestic market to cover the costs of selling this type of food and that is why opportunities for their export are sought

- A short cycle of forest fruit production, but also rapid certification
- Drying under natural conditions is profitable and less costly
- Possibilities for consumption without processing.

The focus of the marketing strategy on the presentation of certified organic berries and nuts to end-users should be on dried packaged products as they are in the best position regarding their durability, while at the same time develop the consumer demand. It is recommended that the marketing of this type of products should be encouraged by signing purchase agreements with supermarket dealers, specialised shops or with distributors.

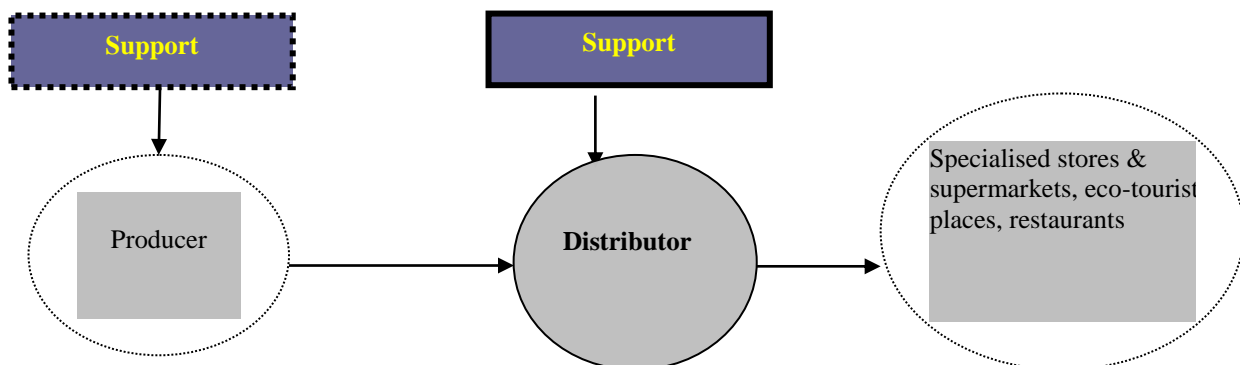
5. Organic grain, organic flour and bakery products

The SWOT analysis of production and implementation by the PO members shows that:

- Producers and processors from this sector express a positive attitude and are ready to increase the volumes of certified areas, grain and flour, certified raw materials and certified mills
- There are relatively fewer diseases and enemies of wheat spelta, eincorn and other traditional species and varieties of wheat and grain
- A relatively short certification period for organic processing
- Sustained demand for grain for dietary and diabetic flours and foods.

(a) Chain model

The chain's strategy and model for organic grain, bread and bakery products should be focused on supporting manufacturers and processors to stimulate sales in specialised stores, tourist sites, restaurants, exhibitions, Internet commerce, and more.



Defining a conditional center with a concentrated presence of organically certified crops

Such a center on a regional basis could include existing producers of organic cereals, organic vegetables and fruits, whose production is based on a defined area, allowing their easier logistic service and providing different forms of support. This is done both in terms of ensuring the profitability of transport to the distributor's warehouse and because of the short shelf life of most of the fresh vegetables. The Plovdiv Region and the South Central Region could be identified as a pilot zone, where the highest concentration of matrix organic producers was identified for all groups of organic products of PO companies.

Providing logistic services to the finished products of the PO and distributing the products to end-customer sales-points

It is necessary for the implementation of the whole process to identify experienced distributors, specialised in collaborative work with organic products. They will also help the general logistics of the finished products to the big municipal and district centers. Incorporating such distributors into the model will allow the sales of products in the retail chains, specialised stores, (eco) tourist sites and the Internet because they have entered a significant number of points of sale to the end-costumers.

Helping the certification process

At this stage, the role of the expert teams will be to provide comprehensive methodological support for certification of the entire marketing cycle - both to the processor and its existing or associated suppliers or distributors. This includes the provision of clear and unambiguous information to participants as to the requirements for the certification process.

Support processing and marketing

The support could involve experienced technologists as external consultants in their respective companies to help organic processors for a certain period of time.

Conclusion

Marketing mix of the PO for marketing of the produced organic products

An effective marketing strategy to help certified organic producers and processors (including those in conversion) should provide guidelines for the effective realisation of the organic products and foods they produce or process together (Evans et al., 1987; , 1988; Seiler A., 1991). An important part of the strategy is the marketing mix of the PO and its members.

Product policy

With the help of its members, the PO will offer the market a wider product range of organic products and foods. These organic products have two direct competitors i.e. organic products of direct competitors and their conventional analogues.

Concerning the organic products offered by competitors, the advantages of the PO are the participation of the members in the whole process. As a combination of the competences of each member, the end products are of a relatively higher quality, as every detail is fulfilled by highly experienced specialists until the final appearance of the merchandise that is available in the shops. Consumers of organic foods and products are looking for quality of the goods they buy, they are willing to invest more money but get a better quality in return. Concerning the competition between organic and conventional products, the competitive qualities of a product of the PO are indisputable. The lack of preservatives in order to extend their shelf life, the absence of harmful chemical substances, antibiotics and others in the primary (raw) production / plants and animals / make the organic products of PO beneficial and more tasty.

Pricing policy

Generally, organic products are more expensive than conventional products. By bringing together many members, the regional PO will seek to reduce the production costs of the end- products to bring their price as close as possible to non-organic products. In this way, it will provide the opportunity for consumers, who perceive organic products as “pricy”, to buy the PO products that are even better in having an “added value”, i.e. healthy, safe and tasty. By addressing the key marketing ratio value-for-cost, the PO will very well justify higher prices to consumers. In the communication process with processors, traders and consumers, the PO members will seek to attract these groups as partners in order to have mutual benefit for all stakeholders.

Sales policy

By joining new members, the PO will also aim to increase its product portfolio. In the short term, the PO will offer at least two new bio products on the market, in the medium term, by the end of the third year, at least 5 five new organic products.

As a newly established, the PO plans to offer its products on the regional markets - the in the South-Central region, including the towns of Plovdiv, Asenovgrad, Haskovo, Kardzhali, Ivaylovgrad, and outside the region e.g. in Sofia. Within one year of the start of the PO, organic products and food will be offered on the national market and 100% of PO revenues will be offset by revenues from the local market (i.e. Bulgaria). Regarding the PO strategic plan, after the fifth year, the PO will target markets in neighboring countries and then in the EU member states. At the start of selling at these markets, the forecast predicts about 20% of the PO revenues coming from these external markets.

The PO will aim not to offer the same types of organic products and foods produced by its members, but a combination of them, thus maximizing their range. Thus, the OP will establish itself on the national market, will attract loyal customers to look for its brand as a sign of quality and a preferred organic product range. Each new member of the PO will contribute to enriching the POs product range by offering significantly higher quality as well as innovative methods of selling goods, packaging, transporting, marketing and advertising. The PO will continually expand its suppliers' catalog to offer even greater diversity and better services.

With the help of its members, the POs existing distribution network will be set and enlarged in order to improve the quality of customer service. The PO must maintain personal and regular contacts with its clients, and it will be done through the specialised points of sale, i.e. stores. In the PO strategic plan, the PO plans to open its own chain of grocery stores to offer its products and to impose its own organic quality standards and requirements in favour of customer service.

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Perspectives of Green Pilgrimage Tourism in Lithuania

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Abstract: *Relevance of the topic and scientific problem.* There are many types of tourism in the world that allow travellers to gain new experience, get to know new cultures, see exceptional tourist attractions, and more. One such type is green pilgrimage tourism. This is a fairly new, little-known type of tourism that was only started in 2009 with the establishment of the Green Pilgrimage Organization. Green pilgrimage encourages travellers to change behaviours and attitudes towards the environment, take care of nature, re-establish contact with the natural world - both during the journey and when returning home. Participants in this type of tourism are called green pilgrims who respect local culture and the environment. They try to reduce fuel consumption by traveling, eating, sleeping and volunteering in small local communities, contributing to the well-being of places they visit. Thanks to the green pilgrimage, great attention is paid to the maintenance of pilgrimage sites. Increasingly, these areas are being adversely affected: the local environment is not harmed and natural resources are rationally used.

Green pilgrimage combines tourism types such as pilgrimage tourism, spiritual tourism, religious tourism, sacral tourism, which are very interrelated and some authors use these types of tourism as synonyms. Abad-Galzacorta and Guereño-Omil (2016) describe a pilgrimage tourism in their work; other authors, such as Durán-Sánchez, Álvarez-García, de la Cruz del Rio-Rama and Oliveira (2018), Griffin, Raj (2017), Moufahim, Lichrou (2018), Sarumi (2018), Terzidou, Scarles, Saunders (2017) deal with pilgrimage tourism concept and essence. A description of religious tourism is provided in the work of Duran-Sánchez, Álvarez-García, de la Cruz del Rio-Rama and Oliveira (2018), Griffin, Raj (2017), Syamala, Kakoti (2016). Also Cheer, Belhassen, Kujawa (2017), Norman, Pokorny (2017) write about spiritual tourism. It is important to emphasize that the authors, such as Rózycki, Dryglas (2017) and Temizel, Attar, (2015) describe religious or pilgrimage tourism and use it in their articles as the concepts of sacral and religious tourism.

In Lithuania there is no research on green pilgrimage, which emphasises the problem of the research as well as the topicality, as the first steps on this topic are taken.

The aim of the research - to explore the perspectives of green pilgrimage tourism in Lithuania.

Methodology of work: analysis of scientific articles, publications, documents, qualitative research - semi-structured interviews, systematization of obtained research data, graphic representation, formulation of conclusions and recommendations.

Keywords: green tourism, pilgrimage tourism, St. James's Way Lithuania.

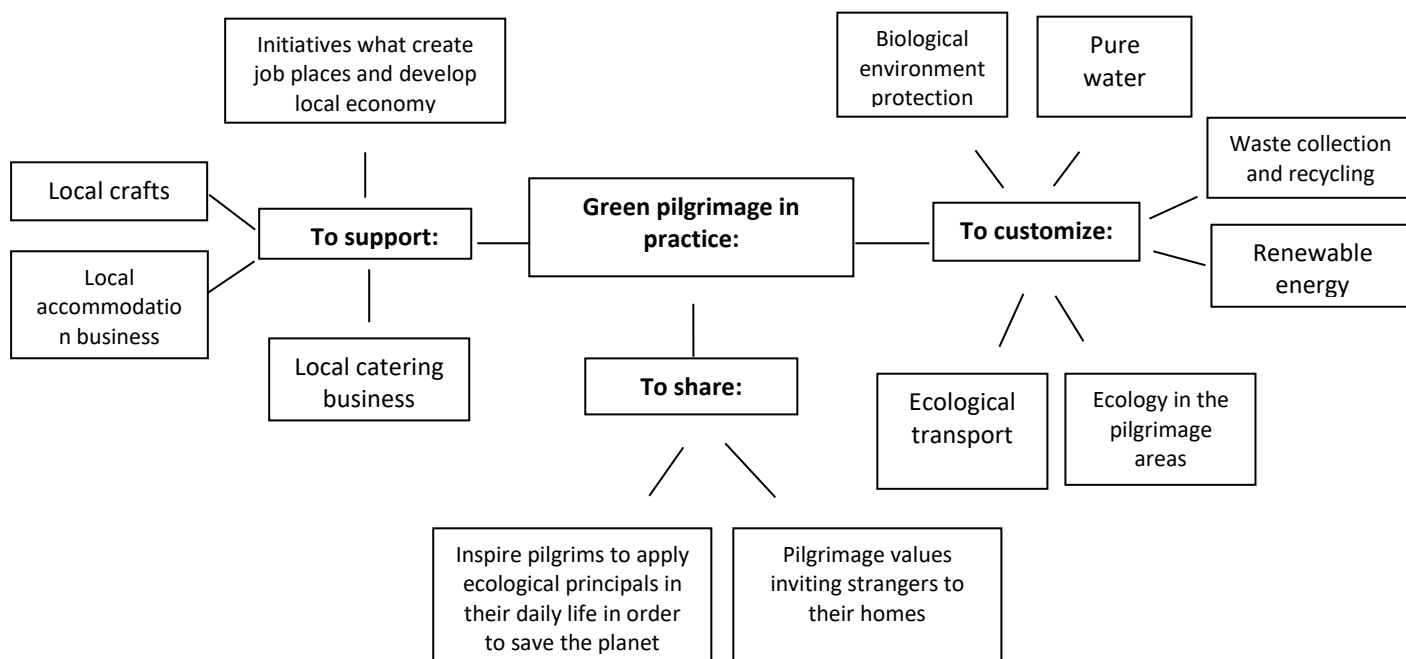
1. INTRODUCTION

We can only consider the beginning of the Green Pilgrimage as a research object in the 21st century, because at that time the Green Pilgrimage Network (hereafter GPN) was founded, which aims to encourage pilgrims to travel less detriment the nature and more taking care of sacred places, to change the behaviour of millions of people rediscovering the relationship with the environment - both during the journey and returning home (The European Green Pilgrimage Network, 2018).

Visiting sacred places with the aim of seeing, praying, and nurturing is growing, and therefore almost all the pilgrimage roads are contaminated with garbage, which even increases the contamination of local areas, the use of pesticides, the threat to wildlife and other types of environmental damage. (Alliance of Religions and Conservation, 2014). For these reasons, we started talking loudly about the green pilgrimage and its benefits. It is increasingly emphasized the need of to reduce the impact of pilgrimage on the environment. This means that energy resources, water, non-segregated waste and the release of carbon dioxide into the environment should be more appreciated, as pilgrim tourists contribute to the protection of our planet.

Scientists studying green pilgrimage problems group green pilgrimage into theoretical and practical. The European Green Pilgrimage Network is an organization that makes practical recommendations (see Figure 1), that show what steps need to be taken to minimize the impact on the environment.

Fig. 1. Practical Recommendations for Green Pilgrimage Application



Source: made by the authors according to the European Green Pilgrimage Network, 2018

Thus, these practical recommendations (see Figure 1) illustrate what green pilgrimage is and how to put it into practice. All recommendations are divided into three categories: to support, to customize, and to share. It can be seen that the focus is on the local communities, what encourages them to contribute to their social and economic well-being. It also encourages the use environmentally friendly measures, protecting biodiversity, providing clean water, and so on. To share means to express ideas, discussions, values that need to be shared with others, because only then you can find great solutions for harmony with nature and people.

So, with the increasing spread of world-wide travel ideas in addition to the aforementioned organization, the Green Pilgrimage Jerusalem community is currently operating in Europe, too, both of which are responsible for spreading the idea of green pilgrimage (in works and orally).

2. ST. JAMES'S WAY AND ITS SECTION PRESENTATION IN LITHUANIA

The topic of green pilgrimage was inspired by the opened section of St. James's Way in Lithuania, which is a part of the sacred pilgrimage net, joining the world network in Santiago de Compostela (Spain), where one of the most known pilgrimage locations is, famous for St. James's tomb in Cathedral. Pilgrimages from all over Europe have been traveling along St. James's Way or Camino de Santiago for a long time to honour the apostle James (Camino Lituano, 2018). The believers have been on this way since the X century and from then it remains one of the most popular pilgrimage directions. Based on European St. James's Way Federation data more than 300 thousand pilgrims arrived to this city in 2017 (278 thousand pilgrims in 2016). The number of believers is expected to grow even more, so the Galicia region and the city of Santiago de Compostela have joined the European Green Pilgrimage Organization to promote ecology and are already awarded 5 international environmental prizes.

St. James's Way in Lithuania or *Camino Lituano* is a 500-kilometer modern pilgrimage route across Lithuania, joining the European International Network of St. James's Way. The route begins at the Latvian-Lithuanian border, winds through Šiauliai, Kaunas, Alytus counties and reaches Poland, where it joins the *Camino Polaco* pilgrimage way in Poland. It was also established that the Lithuanian territory is crossed by the four international St. James's Ways - Samogitia/Königsberg, Siauliai, Kaunas and Vilnius, and all of St. Apostle James's temples, which we have eleven in Lithuania, are joined by the Lithuanian Inner Way - St. James's Ring (Račkauskas, 2016).

For the convenience of pilgrims traveling, the main *Camino Lituano* is divided into an average of 25 kilometres of daily travel, and the entire route is about of 20 sections. The way leads through cultural, religious, and natural objects. Accommodation, catering facilities and other necessary infrastructure is available for the pilgrims and hikers at all sections” (*Camino Lituano*, 2018). According to the community of *Camino Lituano* (2018), the first sections of the way from Paberžė to the Lithuanian-Polish border and to the first stop of *Camino Polaco* in Sinai (Poland) have already been prepared. These sections are already fully customized and detailed on the *Camino Lituano* website, information about the road sections is also provided in the tourist information centres.

3. THE RESEARCH METHODOLOGY

The aim of the study is to find out whether green pilgrimage tourism has perspectives in Lithuania and can be developed.

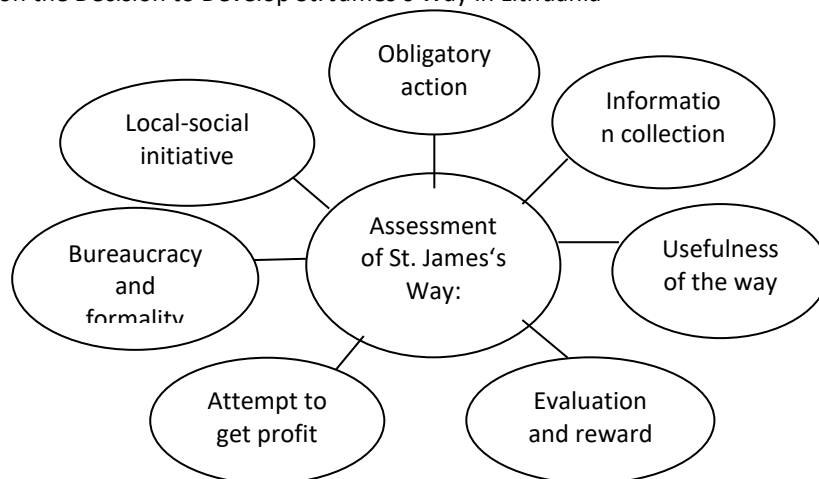
The research method is a qualitative study using a semi-structured interview consisting of 6 open questions. Respondents were selected, who are directly related to St. James’s Way in Lithuania, has contributed to its implementation and has the most knowledge of this way and its potential prospects. 6 respondents were selected for the survey, as the other respondents’ answers started repeating the same. The study was conducted in March 2018.

4. THE RESULTS OF THE RESEARCH

The study showed that the preparation of St. James’s Way in Lithuania is already marked by the interest of pilgrims both from abroad and from Lithuania, and a desire is noticed to come and try it. Most experts appreciate the decision to develop this way, and its establishment provides an excellent opportunity to develop green pilgrimage tourism in Lithuania.

It is important to know the expert's opinion on how they evaluate the decision to prepare a St. Way of James in Lithuania. The reviews on expert opinion you can see in Figure 2.

Fig. 2. Expert Opinion on the Decision to Develop St. James’s Way in Lithuania

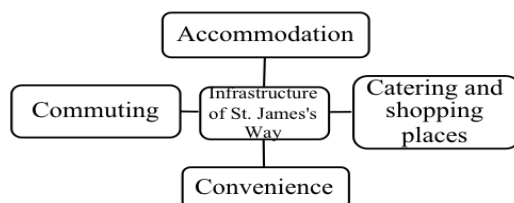


As shown in Figure 2, the respondents appreciate the decision to prepare the way in various ways. Some respondents highlighted the usefulness of this way by attracting more tourists from abroad and encouraging local pilgrims to travel. Usefulness notices when thanks to this way “pilgrims from all over the world learned about Lithuania and the possibility to travel along the certified St. James’s Way sections in Lithuania” (Respondent No. 3). They distinguished the preparation of this way in Lithuania as the act that had to be done as an important fact. The fact that when preparing the maps, “it was revealed what we have not even believed: in Lithuania we have not only the routes drawn by the Council of Europe, but the whole of St. James’s Way network” (Respondent No.1). It is also important to emphasize that joining the European St. James’s Way network is considered a great appreciation and achievement, as it contributes to the country's reputation throughout the world and Europe. In addition to this, communion is being created to people because the way

connects states, traditions, people and other important things. However, not all experts appreciate the way preparation decision, saying it is simply an attempt to profit from a known name. Other way extensions are just a tourist trick when seeking to profit from it. Some critics also criticize the government's announced decision in 2016 on St. James's Way through Lithuania. According to them, this resolution has no influence on the further formation of the way and it is only a bureaucratic formality and solution. According to the respondent, "the way must be alive and people must check it, mark it, ..." (Respondent No. 5). It is a local-social initiative, therefore the state support for the smooth running of the work becomes very important. Thus, having summarized the received answers, it can be said that almost all the experts have a positive view of the planned decision to develop a St. James's Way in Lithuania. It is also important that respondents observe and believe in the perspectives of this way, although they have highlighted some negative things as well.

Establishing the way, it is important to identify the expert opinion on the key elements of the infrastructure that is necessary for a new St. James's Way in Lithuania (see Figure 3). In their opinion, one of the necessary elements is accommodation. It is described as a place where "pilgrims could stay at a low cost and get the minimum amenities" (Respondent No. 3). The accommodation should be next to the pilgrimage object so that the traveller does not have to move away from the route and at least every 25 kilometres. According to the experts, much attention should be paid to better communication, which means the bicycle and pedestrian paths are needed on the way. It is important to note that the new road should have clear links and detailed travel routes that were divided into sections. Also, the way should go along the rural roads, paths that are comfortable and away from the main roads. When traveling, dining and shopping venues are also necessary, where you can eat or buy water and food, and they should appear every 10 kilometres.

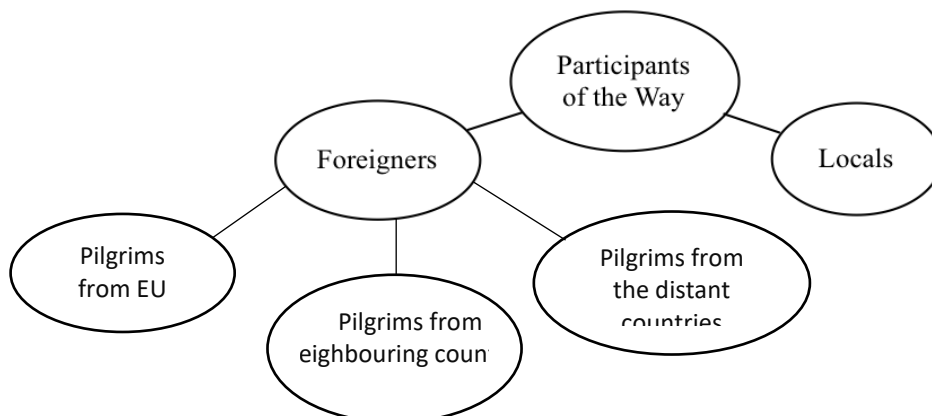
Fig. 3. Expert Opinions on the Most Important Infrastructure Elements in St. James's Way in Lithuania



One of the most important elements is convenience, the road sections have to be assembled properly. When traveling, there should be space where you can fill up with water, and according to the respondent, "various stands, rest areas where people can stop for rest" (Respondent No. 5). To sum up, while lodging and catering are the most important ones while traveling, however, communication and convenience are no less important on the way. Other things that are needed during the trip were not listed by the experts but are also necessary but less important.

When exploring the perspectives of this way, it is important to find out the expert opinion on what countries pilgrims it will attract and why. As it is shown in Figure 4, the experts identified three different categories according to the directions. All the experts unanimously agreed that St. James's Way in Lithuania will attract the attention of pilgrims from other countries. Most pilgrims who have already travelled to the traditional St. James's Way in Spain, all of them are potential travellers in Lithuania. Many travellers are interested in this way from Poland, France, Italy, Spain and other EU countries.

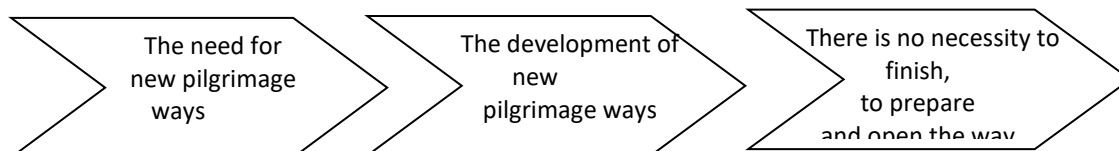
Fig. 4. Expert Opinion on the Attractiveness of St. James’s Way in Lithuania to Pilgrims according to the Directions



However, one of the experts pointed out that Lithuania is reachable even from the distant countries such as Australia, South Korea, the United States and other. Also, experts agree that this route can be attractive for Lithuania's neighbouring countries as well, because convenient connections and pilgrimage objects are much closer and easier to reach. It is also important to note that, according to the respondents, this way has led Lithuanians to participate more actively in traveling. It is noticed that more and more people like to go for a short weekend trip with their family or friends and overcome one section of the way. This way encourages independent travel and presence in nature. It is also highlighted that good weather has less impact on pilgrims than ordinary tourists. Comfort and good conditions are important, but this is not the most important part of this type of trip. Summarizing all the answers given by the respondents, it is concluded that many pilgrims from abroad who have already tried this way in Spain are interested in St. James’s Way in Lithuania. There is also increasing interest of Lithuanians to desire to travel in nature.

As pilgrimage tourism is becoming more and more popular, it is important to hear the opinion of the experts about the need for new pilgrimage ways in Lithuania, which would be attractive to both Lithuanians and foreigners.

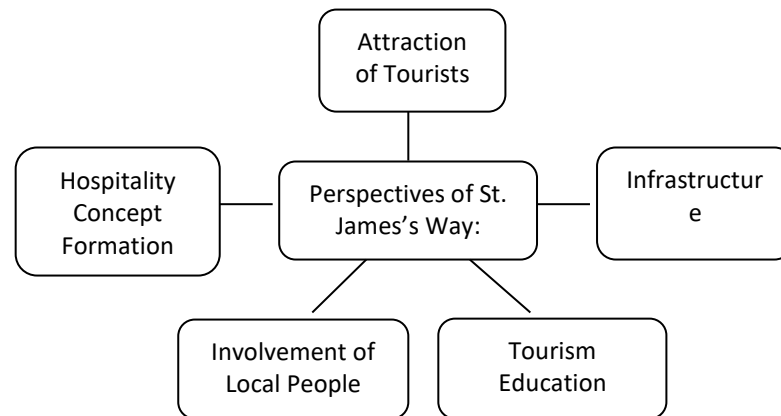
Fig. 5. Expert Opinions on the Need for New Pilgrimage Ways in Lithuania



As it is shown in Figure 5 all the experts unanimously agreed that the pre-existing pilgrimage routes should be fully arranged and adapted to travel. Also, there is no need to create new routes at this time. One of the experts points out that it is now important to observe St. James’s Way in Lithuania. First of all, it is needed to test this path with its strengths and weaknesses to be eliminated. It is also necessary to improve the current way conditions to make things smoother, more efficient in creating a new route. However, the experts do not exclude the possibility of later creating and offering more interesting routes only without advertising them as pilgrimages. Thus, the fourth question suggests that there is currently no need to create new pilgrimage routes in Lithuania.

The experts were asked about the perspectives of St. James’s Way in Lithuania assessing it in five dimensions.

Fig. 6. The Perspectives of St. James's Way in Lithuania on Infrastructure, Attraction of Tourists, Involvement of Local People, Tourism Education, Hospitality Concept Formation



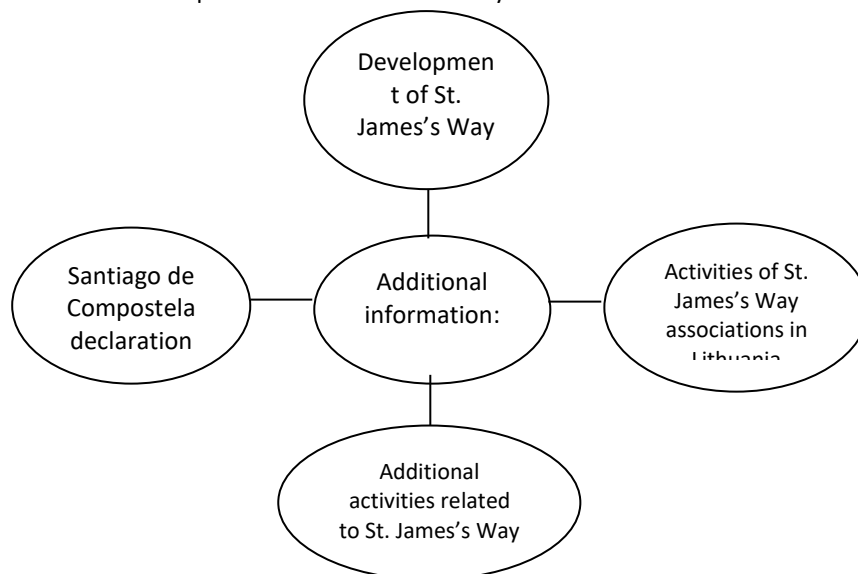
In Figure 6 there are five dimensions for evaluating the perspectives of the way and the experts were asked to comment on each part of it. Firstly, all the experts have responded about the infrastructure possibilities, that this will improve the current situation, contribute to its creation, nurturing and preservation. However, in the opinion of one expert, municipalities and regions create their own infrastructure of local significance, and the way simply connects existing paths. In his opinion, “the increase in traffic would obviously require improvements in infrastructure” (Respondent No 5).

In asking about the attraction of tourists, experts highlighted the visibility of this way at European level and the fact that St. James's Way in Lithuania contributes to the country's reputation both in Europe and worldwide. It is believed that it will attract more pilgrims from all over the world because people more and more travel on foot or by bicycle. One of the experts said that improving infrastructure and attracting tourists is a matter of direct concern, and with the increasing number of travellers, the infrastructure needs to be gradually upgraded. Unfortunately, not all respondents agree with the statement that the way will help attract more travellers from abroad. “It will rather stimulate Lithuanian tourism in smaller towns through which it will go” (Respondent No. 4). Nonetheless, there is an increased interest in this way by pilgrimages, letters are received with the intent to enter the country, hiking trips are being organized from abroad.

When asking about the involvement of the local population, the responses received suggest that the local population is encouraged to contribute to the way. The locals willingly help, invite pilgrims to their homes and provide accommodation for the travellers. Residents are given new opportunities to set up accommodation, catering services, familiarize with their craft, sell their product, etc. These people also contribute to the education of tourists as they introduce local traditions, food. In this way, the traveller has the opportunity to see the country from the other side. Various publications with detailed information on localities, local communities, history, etc. – it important, but everything you need for a traveller can be found on the Camino Lituano website. It is noted that the most important and best way to provide the necessary information is lively communication. According to the expert, co-operation between the community and travellers contributes greatly to tourism education. Finally, the experts were asked about the concept of hospitality and they highlighted the mutual understanding, hospitality, and cooperation between communities and pilgrims. The received responses showed that all five dimensions (see Figure 6) are closely related and important. Despite the negative feedback from several experts, it can be said that St. James's Way in Lithuania is promising, pilgrims are already well aware of it and local people are increasingly involved in contribution to this way.

Finally, the experts wanted to share their additional insights about St. James's Way in Lithuania, what was not asked about (see Figure 7).

Fig. 7. Additional Comments from Experts on the St. James's Way in Lithuania



Here are some of the experts who shared more information about the activities of this way association, which is actively taking care of this pilgrimage way. For example, the Lithuanian Association of St. James's Way Municipalities is one of those organizations that actively collaborates with the European St. James's Way Federation and actively contributes to the internationalization of this way. Another expert says that the Lithuanian Association of St. James's Way Friends is initiative that has become the first step in Lithuanian way idea. There is also a willingness to share ideas about additional activities related to the way. Also one of the specialists is interested in the development of the way, and he is interested in "how it will take place when the tourist flow increases" (Respondent No. 2). Another expert identified the Santiago de Compostela Declaration, which is important in describing the measures to be taken by the Europe Council in revitalizing St. James's Way tradition. Thus, in summary, there are a number of additional activities related to this way. It is important that the activities being developed are not reduced and further developed. Thanks to this issue, we have also learned about important activities of some organizations in Lithuania that cooperate with European organizations.

Summarizing the results of the interview, it can be stated that green pilgrimage tourism has excellent perspectives for successful development in Lithuania. The results show, that St. James's Way in Lithuania has elements that meet green pilgrimage.

5. CONCLUSIONS

1. Having analysed scientific literature and other sources about green pilgrimage it can be claimed that green pilgrimage has only begun in the 21st century, and the main problem being investigated is the damage caused by pilgrims to the sacred places. Green pilgrimage encourages pilgrims to travel more responsibly, rediscover the link with nature, support the local population, apply ecological principles in their activities every day. In order to succeed in spreading this idea, three organizations have been set up, one of which operates globally and the other two organizations are active in Europe.

2. Having reviewed the literature related to St. James's Way in Spain it is known that this way has been extensively visited by prayers since the ancient times. There is a section of St. James's Way in Lithuania, too, leading to Spain and becoming more and more popular over the world. Three organizations founded in Lithuania take care of the maintenance of this way: St. James's Way Friends Association, St. James's Way Municipalities Association and Camino Lituano Organization. At the moment, to prepare St. James's Way in Lithuania the founding work is carried out that is running smoothly.

3. The empirical study (a new green pilgrimage object - St. James's Way) showed that the perspectives for the development of green pilgrimage tourism are good, as respondents appreciated St. James's Way in Lithuania very much, which can be described as a purified object of this kind of tourism. Respondents see this way as a great opportunity for a foreigner to see Lithuania in the view of the local people and they pointed out that St. James's Way will help attract more tourists from abroad, not only those who are interested or already have

tried St. James's Way in Spain and would like to try this pilgrimage in Lithuania, but also those who didn't know about it. The study showed that the development and popularity of this pilgrimage would be driven by the development of infrastructure and the provision and establishment of missing services. According to the respondents, active involvement of the local communities into various activities on the way would contribute to their economic and social well-being, as local people willingly assist traveling pilgrims in their homes for overnight, rest, socializing, and providing the necessary information. Finally, there is still a lot of work to be done to bring out St. James's Way's negative effects in Lithuania, but experts are currently distinguishing really positive perspectives.

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The Need To Develop Educational Human Resource Capacity in The Security Sector

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Abstract: In his book *Envisioning Future Warfare*, Major-General James Dubik points out nine reasons for his belief that war is not to disappear in the foreseeable future, as it represents a conflict of the desires of different individuals, peoples and states. The deeper causes for it are often false, as everyone usually sees what they want in the enemy. War is not only the use of force, but also the threat of using force, where warfare has always led to the development of military equipment and military art. War is a continuation of politics by other means, and as such it has its own logic and its own rules of engagement but it also forms new laws which, in turn, change the lives of the affected countries, peoples and individuals. There are two possible ways of putting an end to war: a decision to terminate it or the complete exhaustion of one of the sides. Either way it ends, war burns its trace in the collective memory.

The contemporary understanding of security is unconceivable without the concepts of comprehensiveness and indivisibility. This means adopting a comprehensive approach to security and its universality, both globally (on the global, continental and regional levels), and within the European Union and NATO whose policy aims at achieving the same level of security for all member states. One of the consequences of Bulgaria's integration into the Euro-Atlantic community is the inextricable link of its national security to that of the community. Since the national security policy faces a number of challenges posed by existing threats and risks in the new environment, it is necessary, now more than ever, to formulate and implement a new, science-based security policy and strategy for its implementation. This is the reason to focus our research in this direction, which also defines our research goal, whose feasibility is achieved by implementing the scientific and the architectural approach to resource knowledge management.

Keywords: security,management; security knowledge management

1. Introduction

The security of our country is inseparable part of the security of the Euro-Atlantic community and international security as a whole, which requires that security be interpreted in terms of contemporary new concepts and new formulations. Also, security is no longer only a value but a state which is to be guaranteed by society through providing the necessary conditions.

Among the reasons for commencing the process of formulating of the educational capacity in the security sector, we think the following three stand out:

- the changes in the security environment that have occurred after the adoption of the National Security Strategy of the Republic of Bulgaria in 2011; the lack of subsequent legislative work in the field of security;
- Bulgaria's full membership in NATO that necessitates the formulation of a national security and defense policy within a military alliance;
- the need resulting from our EU membership to change the national security policy in order to make it adequate to the new security environment and ensure its decent place in it. [4,5]

There are sufficient grounds to argue that the national security policy and the strategic management of security sector organizations should purposefully work for adequate and socially useful authority of the public products they provide to the civil society. This is because the positive public perception of the public good national security ensures a positive attitude that can facilitate the provision of more resources and better production conditions.

The highly positive image is also important for the human resources of the security sector organizations, which in turn can motivate them further in their characteristic activities. Moreover, this is a prerequisite for increasing the quantity and quality of the human resources in the security sector. The recruitment and

employment of highly educated, highly motivated, concerned and accepted national security citizens is possible provided that there is a high and adequate level of image in the security sector among civil society. The slogan "People in the security system are the number one priority" supports this notion which has provoked our scientific research. Its basis is the fact that in the integrated national security sector public goods should be produced that meet the needs and interests of civil society for defense and security. This means that the sector is responsible for maintaining a dynamic balance between the necessary needs and production in it.

Maintaining the desired level of security or raising it inevitably requires certain costs and has a price that our society must be willing to pay. Under the emerging uncertainty and risk conditions, ensuring acceptable social security can hardly be achieved without a substantial change in the capabilities of government-authorized institutions and organizations. In this context, an appropriate tool for finding solutions in this dynamic and changing environment is the training of professionals in professional field 9.1. "National Security".

2. Material and Methods

The support pillars for the successful implementation of knowledge-based security include a favourable environment and conditions for development; a well-developed information structure; creative and well-prepared human capital; a national innovation system capable of delivering the product of security.

The information age has changed the practice of existing security systems by making them operate in a rich information environment, creating and implementing a number of new complex policies, missions and tasks, and emphasizing on the growing complexity of management that bases the improvement of their organizational skills on a scientific grounds. The institutions of the security system exhibit the moral and volitional qualities of the individual and, together with their structures, largely reflect the state of society, the country and even the nation.

Following the adoption of the European Security Strategy - A Secure Europe in a Better World, Member States defined the tasks for the development of the European Security and Defense Policy, updating the set objectives in the light of the development of the international security environment and the increased European ambitions for a leading world role. The European Union has agreed on a common threat assessment and has set clear goals for developing the security interests of the Union on the basis of "our most important values". These ambitions are evident in the first sentence: "The European Union is a global actor ready to share its responsibilities for global security." [2]

The European Union has as its primary objective, if need be, to be able to respond quickly and decisively to the full range of crisis management operations referred to in the Treaty on European Union, from humanitarian and rescue to peacekeeping. According to the European Security Strategy, such operations may also include disarmament operations, counter-terrorism support to third countries and security sector reforms.

This is precisely the place of the appropriate educational programs and their action as a natural environment for the development of ideas, concepts, researches and exchange of experience between countries in the security education process. Today, the need for new creative behavior in a dynamically changing environment and a common universal approach to effective and efficient change, as well as for the implementation of the architectural approach as an attempt to strike a balance between public authority and a policy of nationally responsible public life management is also imperative. Security education is the appropriate tool for developing these attitudes and skills.

Moreover, it is paramount to find ways to create the resources, skills and capacities required to achieve the goals and carry out the tasks of problem solving in a new age where the management of hierarchical and network structures outlines the peculiarities characteristic of the training in the professional field 9.1. National Security.

Under the conditions of the rapidly changing economic environment, knowledge is becoming a major resource determining the effective functioning of all other areas. In the context of this new concept and of its future, Bulgaria has the task of finding the mechanism to integrate into the world's fastest-growing economies. This can only happen if the government, business and society are charged with the appropriate responsibilities and provided with measures for the successful development of the economy of knowledge [1].

The Bologna process, launched by 29 countries in 1999 and now covering a total of 46 (out of which 20 outside Europe), as an excellent example of a successful European initiative, demands that we develop flexible, broad-

based curricula that are oriented towards learner mobility through the transfer of educational credits. A fundamental part of the Bologna Declaration is the issue of assessing the quality of higher education. The established European Register of Agencies for quality assurance and the development of national qualifications frameworks has increased transparency and facilitated academic recognition. Higher education has been modernized by adopting the structure of these three learning cycles within national contexts and intermediate qualification capabilities linked to the first cycle.

The Lisbon Strategy requires a critical analysis of the existing scientific potential both within the EU and for each country individually, as well as outlining the prospects for building a knowledge society through the effective development of the knowledge triangle - education, research and innovation.

If our society wants to follow modern laws of social development and governance, it should also instill, through its education and training system, in its youth values on whose basis to establish a public order in which responsibilities to others go hand in hand with the recognition of one's own rights.

Building knowledge-based security is not only a challenge for security system scientists, but also an opportunity to critically review what has been achieved in our science and education organizations [5].

In line with these needs, Bulgarian higher education is still lacking in building the proposed security competences for supporting the development of Euro-Atlantic security cooperation capacity (in view of the internal and external security of the European Union).

The qualification profile, structure and content of the new curricula should focus on security - global, Euro-Atlantic and national - in the context of the external risks and external borders of the European Union, and should be based on the Euro-Atlantic values [6,7]. A good practice in this regard is the updated model of the qualification profiles of international experts in the security system and experts on the security of citizens and property performing preventive and crisis activities as proposed by Angel Kanchev University of Ruse.

3. Result and Discussion

3.1. Qualification profile in the security sector for various structures

The profile of the qualification obtained in the specialty covering the specific and generally applicable competencies of experts in international security cooperation within the security structures is as follows:

- ✓ Ministry of the Interior: cooperation in the context of the European Union's area of freedom, security and justice: protection of the financial interests of the European Union, European Return Fund, European External Borders Fund, Danube Strategy, South-East European Cooperation Convention; EUROPOL; border police and cooperation within FRONTEX and the cross-border police cooperation contact points; cooperation on migration issues; international projects; international operational cooperation and INTERPOL;
- ✓ Ministry of Foreign Affairs: cooperation within the framework of the Common Foreign and Security Policy of the European Union; cooperation within NATO and the Organization for Security and Cooperation in Europe; consular relations and visa policy of the Republic of Bulgaria;
- ✓ State Agency for National Security: cooperation on international terrorism and extremism; illegal international trade in arms, dual-use items or technology; cross-border organized crime; illegal migration; illegal absorption of EU funds;
- ✓ National Intelligence Service: information servicing of the foreign policy priorities of the Republic of Bulgaria; asymmetric threats and counterintelligence; cooperation with similar services from the EU and NATO member states and others countries.

The abovementioned competencies are relevant for: analytical activity related to identifying and solving problems that pose a threat to Euro-Atlantic and global security, as well as communication and coordination activities related to establishment and maintenance of cooperation with international partners on security issues.

These competencies are applicable to professional careers in the above mentioned structures of the state security management, in the non-governmental security sector, in international security organizations, and in the continuing training towards acquiring a doctoral degree in the accredited doctoral programs. They are

formed as a result of the acquisition of knowledge, skills and practical habits in the context of multidisciplinary and interdisciplinary training whose duration is compliant with the HEA provisions.

Specific competencies include:

- ✓ Acquired knowledge about theories and practices related to: basic political concepts, including the concept of freedom; security; history of political ideas; political geography; basic concepts of law and deviations from law enforcement (criminology); basic concepts of the micro-, macro- and global economy; organization management; communication and behavior of people in organizations and society;
- ✓ Acquired knowledge about Euro-Atlantic and global security: theory and history of international relations; European integration and globalization; Policies and Programs of the European Union; European Security Strategy - 2011; Area of Freedom, Security and Justice of the European Union; Common Foreign and Security Policy of the European Union; European border security; transnational corporate and organized crime; security concepts and strategies in the Euro-Atlantic area; international security organizations; NATO Strategic Concept adopted at the Lisbon Summit 2010; Islam in Europe; migration and minorities in Europe; global information society and security; geopolitics and security; global issues of environmental security; global issues of the security of the individual; terrorism and global security; Information security; methods and techniques for analyzing political risk; managing European security projects;
- ✓ *Understanding and internalizing*: the complex interdependence between freedom and security; the security dilemma and the problem of securitization of security; viewpoints on security arising from European and non-European cultural environments; challenges to security cooperation in a globalized world; political security solutions as a European and global responsibility;
- ✓ *Skills for*: Identifying and using appropriate information sources in all relevant areas; using advanced information and communication technologies; problem solving of both own values and learned concepts, ideas and theories; risk analysis; public relations management, including such management in crisis situations; collaboration in intercultural teams; collaboration in interdisciplinary fields; applying knowledge into practice.
- ✓ The generally applicable competencies can include: analyzing and synthesizing skills; communication skills; knowledge of ethical standards and behavioral skills in an organizational environment; psychological and physical training.
- ✓ The development of specific and generally applicable competences is carried out through the following educational methods:
- ✓ Participation in interactive lectures, seminars and consultations; independent study of information sources and scientific literature; independent data collection and processing; independent development of course assignments, course papers and projects and their oral defence; discussions with expert practitioners; pre-graduation practice under the guidance of a practitioner during which professional tasks are carried out and a term report is written on the knowledge and skills applied in practice; independent preparation for state exams.

3.2. Qualification profile of citizen and property security experts

The qualification profile of the curriculum corresponding to the ISCED classifier (mentioned in the current higher education development strategy of the Republic of Bulgaria) is consistent with the internal risks to the security of citizens and property at the open internal borders of the European Union in a cross-border environment. [3,6]

The proposed profile of the qualification acquired in the specialty covers the specific and generally applicable competencies of experts on the security of citizens and property carrying out preventive and crisis activities in a cross-border context with regard to: state borders and border crossing points; military objects and critical infrastructure objects; production and transmission of energy and other natural resources; production activity in the industrial and agrarian sectors; transport infrastructure – railroad stations, airports, ports, roads, car parks, passenger and freight transport; settlements, residential and public buildings; retail outlets and warehouses; construction sites; kindergartens, schools and universities; sports halls and facilities; hospitals, medical care facilities, emergency services; social housing; hotels and catering facilities; entertainment and

tourist sights; corporate environment, including banking and other business services; events; emergencies; public figures protection; natural disasters; environmental catastrophes; terrorist attacks.

These competencies are relevant for: analytical activity related to identifying and solving problems related to the security of citizens and/or public and private property; communication and coordination activities related to the security of citizens and property; application of cutting-edge security technologies for preventive purposes and technological support in crisis management.

Their relevance pertains to: professional careers in public, private and non-governmental organizational security structures set up for preventive and crisis response; continuing the training towards a doctoral degree on the accredited doctoral programs. Their formation is the result of acquiring knowledge, skills and practical routines in the context of multi- and interdisciplinary training with duration compliant with the HEA requirements.

Specific competencies refer to:

- ✓ *Knowledge about theories and practices related to:* basic political concepts, inclusive of the concept of freedom; security; history of political ideas; political geography; basic concepts of law and deviations from its application (criminology); basic concepts in micro- and macroeconomics; organization management; communication and behavior of people in organizations and society; information and communication technologies; environmental protection and environmental monitoring technologies;
- ✓ *Knowledge about security of citizens and property in a cross-border environment:* European integration and globalization; cross-border cooperation in the European Union; territorial resources and security in a cross-border environment; territorial infrastructure and security in a cross-border environment; cross-border cooperation in social crises, ecological crises, natural disasters and terrorist attacks; cyber security; analysis and risk assessment in production; human resources management in the European security industry; marketing of the European security industry; competitiveness of the European security industry; regulating the European security industry; good practices for the protection of citizens in the European Union; managing European security projects;
- ✓ *Knowledge about security “hardware”:* cutting-edge technologies for environmental protection and environmental monitoring; for cyber security; for prevention, crises response and overcoming crisis consequences;
- ✓ *Knowledge and internalizing of:* the complex interdependence between freedom and security; the security dilemma and the problem of securitization of security; the culture of prevention as a key value for the security professional.
- ✓ *Skills for:* identifying and using appropriate information sources in all relevant areas; use of advanced information and communication technologies; the problem of both own values and learned concepts, ideas and theories; risk analysis; management of public relations, including during crisis situations; communication in a foreign language; cooperation in intercultural team; cooperation in an interdisciplinary field; application of knowledge into practice.

The generally applicable competencies include: analyzing and synthesizing skills; communication skills; knowledge of ethical standards and behavioral skills in an organizational environment; mental and physical training.

It should be borne in mind that the declared ambition of the EU Lisbon Strategy is to make the European Union the most dynamic and competitive economy in the world and to ensure a high quality of life for European citizens by placing a major emphasis on the development of research, education and all forms of innovation. Also, to create an environment in which universities and scientific organizations can be modernized, to attract business as a major partner in the scientifically innovative system while working under conditions of very limited resources in terms of financial funds, human potential and physical infrastructure. The new EU 2020 Strategy, facing new serious challenges, is a kind of continuation of the Lisbon Principles and focuses on three main priorities [3]:

- ✓ Reasonable growth: developing a knowledge and innovation - based economy;
- ✓ Sustainable growth: building a resource-efficient, green and competitive economy;
- ✓ Growth and inclusion: promoting high levels of employment and achieving social and territorial cohesion.

In connection with the achievement of the defined objectives, the Strategy defines various key actions on which the European Commission and the Member States will work together in order to implement them by 2020. Of great importance for Bulgaria are the following, as recommended in the document, tasks:

- ✓ Reforming the national (and regional) science-innovation system through "reasonable" investments in quality and partnerships;
- ✓ Providing conditions for more students and PhD students in the field of science, mathematics and engineering specialties;
- ✓ Prioritizing the cost of knowledge, through introducing tax alleviations, incentives and other affordable financial instruments.

4. Conclusion

In conclusion, the security system (national and Union) in today's dynamically changing security environment is experiencing a transformation towards transnationalization and internationalization in the context of the changing internal and external borders of the EU's expanding influence and globalization and migratory pressures. It urgently needs the support of higher education, which can and must provide appropriate education, training and relevant research to tackle not only today's (visible on the horizon) problems but also the future challenges and dangers that will need to be faced.

It is difficult to provide a common response to all security issues relevant to the European Union and the Member States. What is indisputable is that external and internal risks to the security system imperatively require its adaptation to new challenges and the Bulgarian higher education in the field of security has an extremely important role in this process.

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Impact Of Branding On The Success Of Enterprises On Food Products Market

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Abstract: The brand is an identifiable mark or product name, which is often associated with product quality. The brand must create a strong and lasting identity of the product, in the best way to present the company, as well as to gain trust and confidence among consumers. The main advantage of the brand originates precisely from the subconscious of the consumers, i.e. the possibility of its recognition.

Today, when we mention the term brand, people most often respond to it as something that manufacturers invented to attract more buyers. When we look at today's brands, we can determine that no brand has the same value for each consumer. One consumer can experience the brand in a completely different way from the experience of another consumer. Accordingly, the main task of the brand or branding is to single out a product or service in accordance with the values of the consumer, and then the consumer, if he considers that the product meets his needs, decides himself whether to buy it or not. While creating a brand, it is very important to create special, unforgettable feelings and perceptions among potential buyers.

Key words: brand, food products, business success, market.

INTRODUCTION

Branding is a result of the marketing management of the product. In the evolutionary stages of the society that only evolved, a category of buyers emerged that began to recognize the products not only according to the generic composition or function, but also by the name, logo, color, message, but mostly after the experience with that product.¹

The term brand is used in different ways and in different contexts. The thing that distinguishes branded product compared to a non - branded one is exactly consumer perceptions and feelings about the properties of the product , the brand name, and what the product actually represents in the subconscious of the consumer. The brand is a name, a symbol or a design (or a combination of them all) that is determined by the maker or manufacturer of products, and that product can be tangible good, service, organization, place, person or idea. The brand as a symbol or sign that consumers will first see is actually not a product or service itself, but a series of relationships that the product has with the market is a set of different emotions that occur with the consumer and gives a certain quality assurance, and thus the way the company trades and behaves towards its customers. The essence of the brand is exactly its value, which is recognizable to customers. Components of the brand are: brand identity, its value and uniqueness, as well as awareness for the brand. The purpose of this research is to discover the ways in which new products are branded, how these products are marketed and how much that placement affects the success of the enterprise.² The subject of research in this paper is the branding of products on the market of food products. Branding of products means creating awareness about this product in the eyes of consumers and recognizing the market. Nowadays, when there is an enormous amount of products available for consumers, it is especially important to create a product that will offer something different, better, more innovative and more quality. The goal of placing a product on the market is to bring some economic benefits. Branding a product means that behind it stands a whole range of values or factors that make it special.³

It is in this research that we will talk about the parts of the brand, the quality, the use, the users, the layout, the packaging, the country of origin. These are factors that influence the formation of a strategy for branding

¹ Kotler. P., Marketing Management, Mate, Zagreb, 2001.

² Keller, Sternthal B., Chiba A. : For your brand, Harvard Business Review, 2002.

³ V. Auken: Brand Management, London, 2004.

products and how to incorporate those products into the already existing assortment, i.e. how to keep the product on the market, presenting a competitive advantage.

In the research, one basic and four auxiliary hypotheses are set, based on the thorough knowledge of the behavior and behavior of the phenomenon, which examines the economic reality, and at the end of the examination and processing of the data, the hypotheses will be accepted or rejected.
H0: Branding positively affects the success of enterprises in the food market.

H1: An intense marketing strategy affects the greater brand awareness.

H2: The existence of various substitutes on the market has a negative impact on the brand's position on the market.

H3: Investing in the brand increases the image of the company, which and everyone they want to work with.

H4: Increased media exposure increases consumer awareness for the brand.

MATERIALS AND METHODS

The methods of scientific research can be considered as a way and a way to arrive at scientific data on the phenomena in the society. For the purposes of this study, have been used several scientific methods:

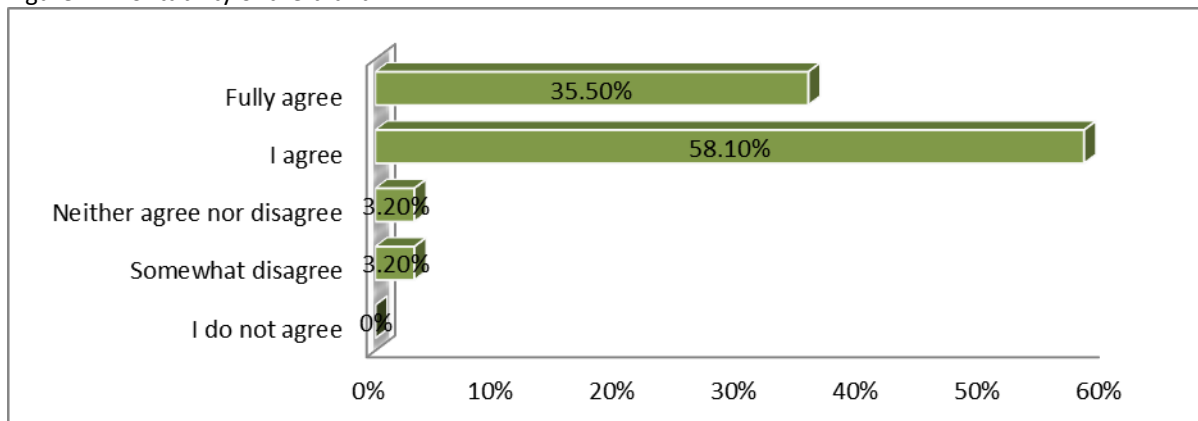
1. The method of explanation is a way of explaining the basic phenomena and their relations.
2. The descriptive method is a procedure for simply describing or reading facts, processes and objects in nature and society, as well as their empirical affirmations of relationships and relationships, but without scientific interpretation or explanation.
3. The method of concretization can be the understanding of the unities, abstract - general and individual.
4. The generalization method is a generalization procedure, by means of which a more general notion arises from a particular notion, which is by representation greater than the other individual ones.
5. The method of comparison is a way of comparing the same or related factors, i.e. determining their similarities and differences.
6. The method of classification is a systematic and complete division of the general notions of special, within the very term.
7. The inductive method is applied to the inductive way of reaching a conclusion, which, on the basis of the analysis of certain factors, leads to a general conclusion.
8. The deductive method is applied to the deductive way of reaching conclusions, by which special and individual conclusions are made from general views.
9. The method of analysis is a procedure for scientific research, a breakdown of the complex notions, opinions and conclusions of their simple components and elements.
10. The synthesis method is a process of scientific research and explanation of reality by synthesizing simple thoughts more complex.
11. Test method - The method of inquiry was applied from the survey method using a pre-structured survey questionnaire intended for medium- or top-level managers from the economic entities - producers of food products from the Republic of North Macedonia.
12. Statistical method whereby the statistical processing of the obtained data from the research is interpreted, then analyzed, based on which appropriate conclusions were drawn.

RESULTS AND DISCUSSION

The investigation involved 31 respondents - managers (middle or high level) from the economic entities - producers of food products from the Republic of North Macedonia who were involved in the investigation, with greater representation of the males. The majority of the respondents were persons with 5 years and more than 5 years of service, in the company for which they provide answers to the questionnaires. Given that this is a medium and senior management, the results of the level of education held by the respondents are not at all surprising, the majority of the respondents are with higher education, 24 of the respondents, or 77.4%. The enterprises monitored are for the most part privately-owned companies, mainly

companies that are older than 50 years old, 77.4%, but also for enterprises that exist from 21 to 50 years, ie 16.1%. Most often monitored enterprises are enterprises with more than 2500 employees, some of them have 501 to 2500 employees, while smaller enterprises are enterprises with 51 to 250 employees. Most of them are sales, marketing and management.

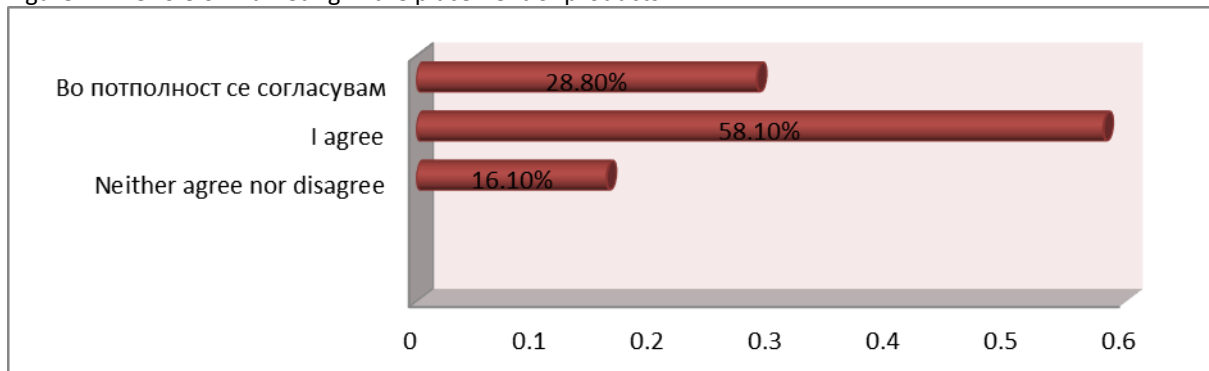
Figure 1. Profitability of the brand



Source: Own research

Regarding the question whether the branded product brings higher incomes, 11 respondents, ie 35.5%, fully agree, 18 respondents or 58.1% agree with this claim, 1 respondent did not give a specific opinion, while 1 respondent is not somewhere agrees with the stated claim. No respondent expressed a complete disagreement with the claim. Considering the results obtained, we come to the conclusion that the branded products also bring higher incomes of the company.

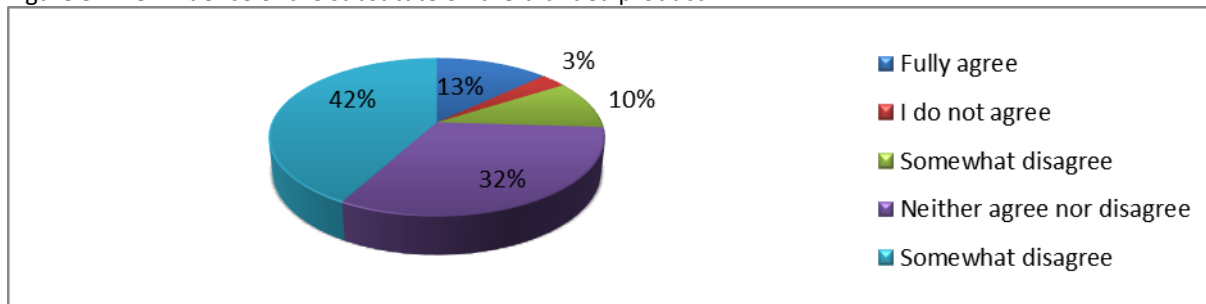
Figure 2. The role of marketing in the placement of products



Source: Own research

With this statement, 8 respondents or 28.8% of them fully agreed, 18 respondents or 58.1% agree, while 16.1% did not give a specific answer. We can conclude that almost all respondents agree that marketing plays a major role in placing products on the market.⁴

Figure 3. The influence of the substitute on the branded product

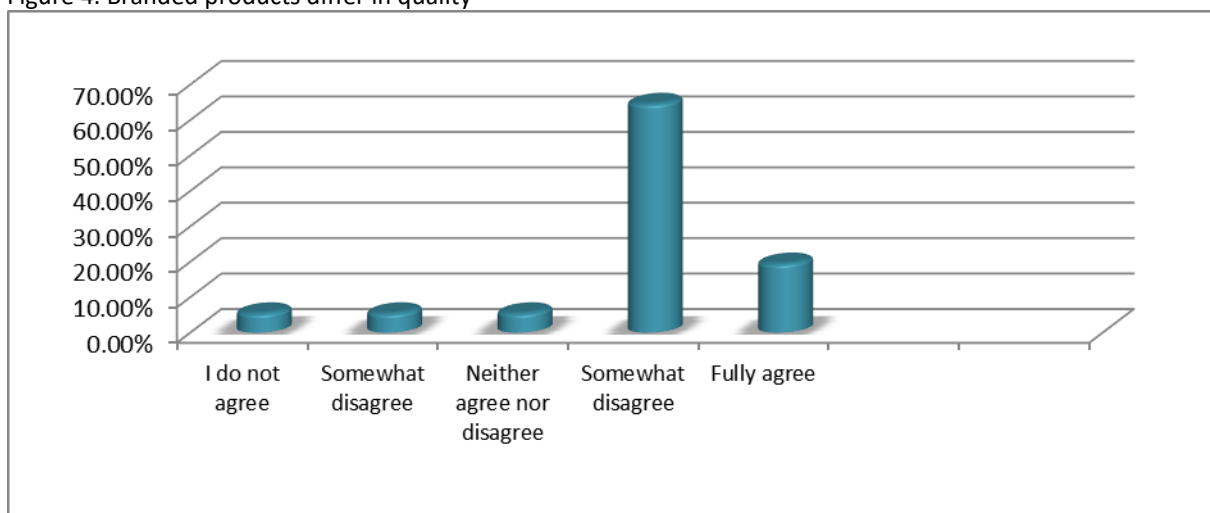


⁴ Jorge de Vincent: State branding in the 21st century, Fletcher School, May 2004.

Source: Own research

Most of the respondents agree with the stated claim, that is 42%, while 13% fully agree that the substitutes negatively affect the branded products. High percentage is the percentage of respondents who did not give a specific answer 32%, 10% of the respondents somewhat disagree with the claim, while 3% completely disagree. Accordingly, we can conclude that although the branded products are high quality and well positioned on the market, with the arrival of the substitute on the market their sales are experiencing a certain decline. Probably it's about satisfying products the same consumer needs, but are more cost-effective. Therefore, the marketing function is quite important, in order to minimize the influence of the substitute on the branded products.

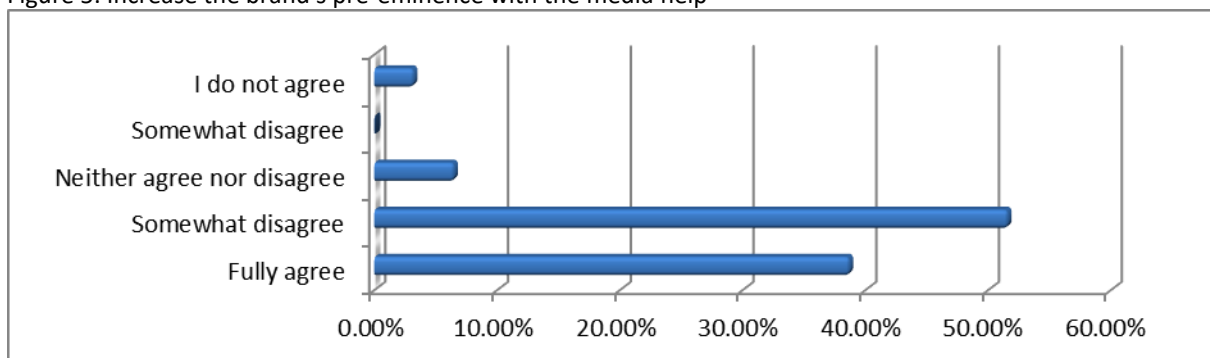
Figure 4. Branded products differ in quality



Source: Own research

The demonstration shows that 20 respondents or 64.5% agree with the stated claim, 19.4% fully agree that the branded product means higher quality, while 1 respondent is abstained, 1 respondent partly disagrees with the claim and 1 respondent who does not agree with the claim at all.

Figure 5. Increase the brand's pre-eminence with the media help



Source: Own research

From this view we can conclude how the majority of respondents agree that media promotion increases consumer awareness of the brand. Of these, 90.3% agree partly or totally with the stated claim, 6.5% did not give a specific opinion, while 3.2% disagree with the stated claim. Previews analyzed relate to the impact of competition on the branding process, the brand's presence on the market and its recognizability. The analysis helps us to prove other auxiliary hypotheses.

H2: The existence of various substitutes on the market adversely affects the brand's position on the market. We come to the conclusion that the branded products are partly threatened by the substitute on the market and that with the emergence of competition, the sale of branded products decreases. From this we can accept this hypothesis, that the substitutes negatively influence the position of the brand on the market, but only delimited. In further research, we found that competition does not obstruct the process of branding, consumers still appreciate branded products and consider that branded products provide better quality.

CONCLUSION

The brand is a recognizable designation or name of a product that often implies quality. The brand must create a strong and lasting identity of the products or services in the best way to present the company, as well as to gain a sense of trust, profit and reliability. Branded products do not have the same value for all consumers, so it is very difficult to adapt products to all consumers in order to promote their products for sale. We come to the conclusion that the branding achieves greater market recognition, the products are better positioned, a larger market share is conquered, the company's image grows, and the production increases. The monitored companies invest in their brands on a daily basis and thus increase their competitiveness on the market, conquer most of the market and increase the scope of their operations. Through the branding of its products, services or the firm in its entirety, the company presents itself to the buyers and thus shows them what it wants to be, what it can offer them and what their needs can satisfy.

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Perspectives of Investment Banking in the Republic of North Macedonia

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Abstract: In the last several decades, the investment banking has been becoming more actual, mainly as a result of the process of globalization and integration of the world financial markets. The needs for international portfolios diversification and capital providing under the best conditions, determine the need of global functioning of the investment banks.

The essence of the investments banking is in mediation during the securities taking over and placement in the primary capital market, and offering intermediary financial services in the secondary market, in a role of dealers and brokers. In the primary market, the investment banks perform the advising function, the function of underwriting and the function of distributing the newly-issued securities.

The subject of this research will be the investment banks role and importance in the capital market, with a special accent on the prospects of the investments banking in the Republic of North Macedonia.

Keywords: investment banking, underwriting, capital market.

INTRODUCTION

In a situation of globalization and integration of the world financial markets, the investment banking is becoming more actualized. The attractiveness of the investment banking is also a result of the fact that it is the most profitable activity within the banking.

Namely, the investment banks are the strongest and most powerful participants in the capital market. These banks, like any other banks, have a wide scope of activity, but their basic function is purchase of newly-issued securities from the business entities and their public sale. In fact, these banks, besides they generate profit as financial mediators, they also perform consulting services in the segment of mergers and acquisitions, taking over, at capital assessment, they also participate in preparing new issue of securities, mediate in processing the entire documentation requested by the Commission for Securities etc.

Furthermore, the investment banks, as key participants in the capital market, perform two basic functions. On the one hand, they assist the business subjects, the state and the local authorities to get the necessary resources through the securities issue; on the other hand, for the investors, i.e. the owners of free financial resources who want to invest them, the investment banks act as brokers and dealers.

1. The role and importance of the investment banks in the capital market

The investment banking is a special banking segment that connects the capital market with its participants. Namely, the investment banks have crucial role in the contemporary capital market. They have double role in the capital market: as issuers and as mediators.

The main activity of the investment banks is in the primary capital market, where their clients are corporations and state institutions which want to come to a capital through issue of shares and bonds. In that context, the investment banks have a role of mediators at primary issue of long-term securities to the business entities. In this way, they help the business entities, the state and the local authorities to get the necessary financial resources for financing their investment projects.

In this subtle process, the investment banks perform three mutually connected functions, i.e.:

- Advisory function. The banks monitor and analyze the market and on the basis of the obtained results of the performed analyses, they offer advisory services to their clients, concerning the amount of the

securities that can be issued, conditions under which the issue can be realized, and the time for securities issuing, depending on the market oscillations,

- Underwriting, i.e. risk taking during securities issue. This function consists of a warranty for the securities placement, which means that if the issue is not sold out successfully, it takes the obligation to buy the remaining amount of the securities or to pay out the value amount of unsold securities (as a credit) to the client up to the moment of all securities sale,
- Sale or distribution of securities. This function means final sale through the bank's respective selling networks.

So, the investment banks actively participate in the whole process; in the beginning they have advisory role on that which securities to be issued (proprietary-shares or treasury), but, in defining the issue amount, they prepare all things concerning the issue, its warranty, placement, distribution to the capital owners – investors and its sale in the secondary market.

Besides the activities associated with the securities issue, the investment banks perform many other activities, in order to adjust themselves to the needs and trends of the existing and potential clients. So, the investment banks are active in the secondary market as well, where they are engaged in the investment management, in mergers and takings over, securities trading and selling, in researches for their own needs and the clients' need etc... In fact, for the investors who want to invest their resources, the investment banks act as brokers and dealers.

2. Current situation on the Capital Market in Republic of North Macedonia

In Republic of North Macedonia, the capital market is not developed enough yet, especially the market of long-term securities. This not sufficient development of the long-term securities market has negative influence on the economy, i.e. the business entities are faced with big difficulties when mobilizing financial resources indispensable for financing their work, and all this affects the country growth and development.¹

Namely, the companies in the Republic of North Macedonia have not got big experience in the processes of securities issue, having in mind the fact that during their privatization in the 1990s of the 20th century, instead a method for public offering of their shares to the wider public, the procedure of internal buying of shares by the management and employees was used. Therefore, main driving force for the capital market development in the Republic of North Macedonia in the transitional process from socialistic system into market economy was the struggle for taking over the managing control over the enterprises to be privatized. However, during the time, i.e. by acquiring the dominant control over the companies, the new owners withdrew the taken companies from the capital market, and the trading was continuously decreasing as a consequence of the market failure to provide liquidity and to become an alternative for development financing.²

Such situation caused the companies, by inertia, to avoid the financial markets and to use the "traditional" credits from commercial banks as a source of money. The main reason for this situation is a consequence of the fact that the Macedonian shareholding companies, i.e. their management, are not informed enough on the advantages of using the capital market as a source of the business development financing and are not interested in providing the necessary capital through an issue of securities. In fact, the business entities in our country are faced with chronic lack of capital, but when providing it, they prefer the expensive bank credits.

This is confirmed by the fact that since the establishment of the Macedonian stock exchange up to this moment, only three issues of corporate bonds have been realized, of which only the last one in 2017, was realized by a public offering. The news in the Macedonian market are the perpetual bonds issued by UNI Banka AD Skopje, that have been listed since 27.03 2019. This is a hybrid financial instrument with specific characteristics, which means news in the domestic securities market and in the Macedonian financial system generally.

¹T.Spaseska, A.Risteska, G.Vitanova, D.Odzaklieska, F.Risteska, Analysis of Knowledge about Capital Market Activities in Republic of Macedonia analysis about the capital market activities, International Journal for Economic Theory and Practices and Social Issues, EKONOMIKA, Vol.2, 2016

²Zoran Jeremič, Financial markets, University Singidunum, Beograd, 2008

Table 1: Realized Issues of Corporate bonds

Realized Issues of Long-Term Securities (in million denars)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Corporate bonds	300	653	0	0	0	0	0	0	0	0	6	0

Source: Reports of Financial Stability in Republic of Macedonia in the period from 2007 to 2017, National Bank of Republic of Macedonia

Similar situation is with the issue of proprietary securities – shares, i.e. weak interest of non-financial sector for financing the businesses through the issue of shares, is evident. The financial institutions and non-state economic entities practically do not use financial markets as a possible source of financing their activities, and because of that the issue of non-state bonds and shares is very rare and is of incidental character (98,5% of the total value of the realized issues of securities are long-term state securities).

Table 2: Realized Issues of Shares³

Realized Issues of Long-Term Securities (in million denars)	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Shares	1.728	2.728	5.395	3.327	3.531	10.032	121	6.325	120		
Shares issued by banks	1.108	1.275	0	414	3.314	2.546	111	0	0	1.111	
Shares Issued by other financial institutions	155	914	226	17	217	191	10	267	3		249
Shares Issued by nonfinancial institutions	164	539	5.170	2.897	0	7.295	0	6.059	117	0	249

Source: Reports of Financial Stability in Republic of Macedonia in the period from 2007 to 2017, National Bank of Republic of Macedonia

This situation is mainly due to the weak interest of the corporative sector in financing their activities through an issue of securities, which is mainly result of: ⁴

³ T.Spaseska, D.Odzaklieska, A.Risteska'Jankuloska, F.Risteska, The Effects of Mandatory Listing in Capital Market Development in Republic of Macedonia, XI. International Balkan and Near Eastern Social Sciences Congress Series - Tekirdağ / Turkey, 2019

⁴Vitanova, G. Angeleski, M. Spaseska, T. Opportunities for financing the small and medium-sized business in the Republic of Macedonia, REDETE - ECONOMIC DEVELOPMENT AND ENTREPRENEURSHIP IN TRANSITION ECONOMIES, Banja Luka, 2011

- The management is not very familiar with the advantages offered by this way of financing;
- Poor preparation for the companies' opening to the public, because of the fear of the financial reports public disclosure;
- Fear of loss of control over the company, should new shares are issued;
- Not meeting the responsibilities on the basis of the issued securities by the issuers (not paying a dividend);
- Poor education of the wider public on the advantages from investing into securities.

Additional reason for such a situation is the fact that although in our country there are two banks that offer services in the field of investment banking, there is not any registered investment bank. Namely, the lack of sufficient level of banking expertise (in the domain of the investment banking) for structuring and promoting the securities as an alternative form for businesses financing, has negative influence on the capital market use for financing their investment projects.⁵ In fact, they neither know the entire procedure for issue of securities, nor they have a support from the advisory financial institutions such as the investment banks. So, in the future, it is recommended to activate the banks in the segment of the investment banking, which will enable higher advancement and competitiveness of the capital market by enriching the pallet of financial instruments and introducing financial innovations.

3. The actual situation and perspectives of the investment banking in the Republic of North Macedonia

The investment banking establishment and future development depends, to a large degree, on the financial market development. Transformation and modernization of the banking system in Republic of Macedonia also has a great influence in the creation of preconditions for the development of investment banking.⁶ The creation of conditions for the development of investment banking in the near future, parallel would create conditions for development of financial derivatives that are most used by investment banks.⁷

The investment banks in R. Macedonia, in the true sense of the word, do not exist. From totally 15 banks making up the banking system in R. Macedonia, 6 have an authorization from NBRM to give services for securities, but only two of them offer services from the domain of the

Furthermore, the services associated with the securities of the existing banks in the capital market in the Republic of North Macedonia, are reduced to the activities in the secondary capital market. Most of their activities are related to the clients' orders execution, i.e. securities buying-selling. On the other hand, the activities in the primary capital market are reduced to a closed sale of shares or to eventual public offering for shares for capital increase of the banking institutions. In fact, there is not demand for services in the segment of investment banking associated with signing and distributing of securities.

The researches on the situation with the investment banking in the countries of the Western Balkans, show that one of the key restricting factors is the underdeveloped capital market. The situation with the investment banking in the Republic of North Macedonia is similar. In fact, the importance of the domestic financial markets for the financial flows in the country and for the way and conditions under which the real sector is financed has remained on a relatively modest level.⁸

Namely, the Macedonian stock exchange as the most important part of the capital market was used as an institution through which the capital transformation from social into a private one was made. The analysis

⁵Report of Financial Stability in Republic of Macedonia, National Bank of Republic of Macedonia, 2009

⁶Dragoljub Arsovski, Banking Risks, Scientific Center FUV, Ohrid, 2004, p. 327

⁷Irena Lekoska, Perspectives and needs for investment banking development in Republic of Macedonia, 2010, Institute of Economy, p. 1

⁸Report of Financial Stability in Republic of Macedonia, National Bank of Republic of Macedonia, 2016

show that the private sector has remained restraint for capital providing and long-term support through new issues of securities, restricting itself on getting financial support from the banks.⁹

Having in mind that the business sector is the main driver of the activities in the primary capital market in the future it will be necessary to take various measures in order to stimulate and encourage the business entities to use the capital market as an alternative source for their business activities. In that context, it is indispensable to organize a campaign through which the business sector will get information on the advantages of this kind of financing. Only in this way there is a possibility to popularize the use of capital market as an alternative source of financing that will result in a need for establishing investment banks which will offer support in the activities associated with the issue and placement of the newly-issued securities.

Should the business entities start capital mobilization through issue of securities, there will be conditions for revival of the investment banking, both on the primary and the secondary market.

Also, a key factor for creating preconditions for the investment banking development in the Republic of North Macedonia is the approach and integration of our country in the European Union.

CONCLUSION

The development of the financial market has a big influence on the establishment and development of the investment banking. Namely, the capital market, as a segment of the financial market, is the base of the investment banking.

Although the capital market of the Republic North Macedonia functions institutionally, it is not developed enough yet, especially in the part for providing the needed capital of the business sector by means of securities issue. Due to those reasons, one of the main restricting factors for the investment banking development in our country is the underdevelopment of the capital market. In fact, the investment banks in R. Macedonia, in the true sense of the word, do not exist. From totally 15 banks making up the banking system in R. Macedonia, 6 have an authorization from NBRM to give services for securities, but only two of them offer services from the domain of the investment banking that are restricted to the activities in the secondary capital market, but not the services in the segment of signing and distribution of proprietary securities. Having in mind the fact that the business sector is the main driver of the activities in the primary capital market, in the future it will be necessary to take various measures that will stimulate the business sector to use the capital market for financing the investment projects, which will impose a need for establishing investment banks which will offer a support in the activities associated with the issue and placement of the newly-issued securities. Only in this way, conditions for revival of the investment banking, both on the primary and the secondary market, will be created.

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Sanayileşme ve Ekonomik Büyümenin Çevre Kirliliğine Etkisi: MINT Ülkeleri Örneği

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Özet: Son yıllarda küresel ısınma, iklim değişikliği gibi çevresel sorunların artması makroekonomik değişkenler ve çevresel kirlilik arasındaki ilişkiyi belirlemeye yönelik çalışmaların daha fazla artmasına sebep olmuştur. Özellikle gelişmekte olan ülkelerde büyümenin yoğun oranda endüstrileşmeye bağlı olması, bu ülkelerin daha fazla sayıda çalışmada yer almasına neden olmaktadır. Bu çalışma, MINT olarak adlandırılan Meksika, Endonezya, Nijerya ve Türkiye ülkelerinde, sanayileşme ve ekonomik büyümenin çevre kirliliği üzerinde etkisini araştırmayı amaçlamaktadır. Bu amaçla 1985-2016 dönemine ait yıllık veriler Dünya Bankası veri tabanından elde edilerek, bu değişkenler arasındaki uzun dönemli ilişki Kao ve Westerlund panel eş bütünleşme testleri ile analiz edilmiştir. Ampirik sonuçlar, sanayileşme, ekonomik büyüme ve çevre kirliliği arasında uzun dönemli anlamlı bir ilişkinin var olduğunu göstermiştir. Uzun dönemde hem sanayileşme hem de ekonomik büyüme değişkenlerinin CO₂'yi pozitif olarak etkilediği bulunmuştur. Buna ek olarak kısa dönemde değişkenler arasındaki nedensellik ilişkisini test etmek amacıyla VAR modeline dayanan Granger nedensellik analizi uygulanmış ve bu test sonucuna göre bu ülkelerde değişkenler arasında kısa dönemde nedensellik ilişkisine rastlanmamıştır.

Anahtar Kelimeler: CO₂, Ekonomik Büyüme, MINT, Panel Eş bütünleşme.

1. GİRİŞ

Sanayileşme, kentleşme, nüfus artışının yanı sıra ticaret ve ekonomik büyüme gibi makroekonomik faktörlerinde çevre kirliliği üzerinde önemli etkisi bulunmaktadır. Ülkelerin ekonomik büyümelerini gerçekleştirmek amacıyla ihtiyaç duydukları enerji taleplerini fosil yakıtlardan sağlaması sera gazı emisyonunda, özellikle de CO₂ emisyonunda önemli artışlara neden olmaktadır. Bu nedenle hızlı bir ekonomik büyüme gösteren ülkelerde ekonomik büyüme ve CO₂ emisyonu arasındaki ilişkinin belirlenmesi ve nedensellik yönünün tespit edilmesi uygulanacak ekonomi ve çevre politikalarında önem göstermektedir.

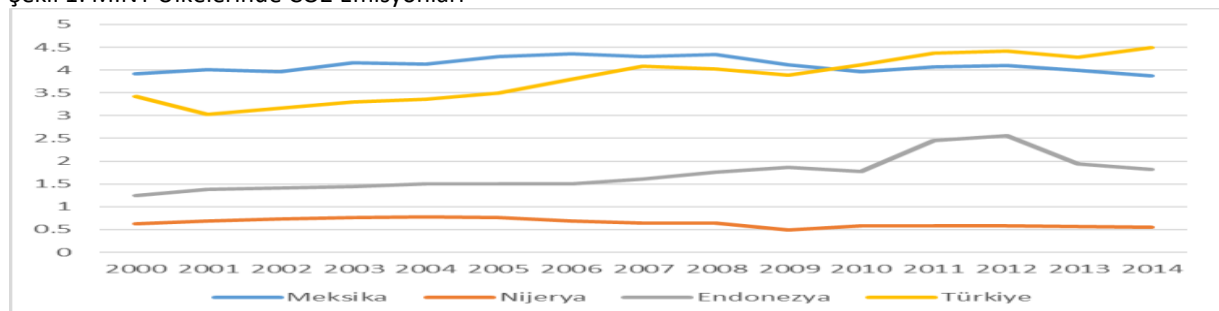
Büyüme ve CO₂ emisyonu arasındaki ilişki genel olarak Çevresel Kuznets Eğrisi (ÇKE) çerçevesinde incelenmektedir. Bu hipoteze göre kişi başı gelir artışı belli bir eşik değere kadar çevreye zarar vermekte, söz konusu eşikten sonra kişi başı gelir artışının çevre kirliliğini azaltacağı öngörülmektedir. Dolayısıyla bu hipoteze göre büyüme ve CO₂ arasında ters-U şeklinde bir ilişki durumu olduğu varsayılmaktadır (Kanberoğlu vd., 2017: 274).

Sera gazlarından (GHG) biri olan karbondioksit emisyonları, küresel sera etkisine en fazla katkıda bulunmakta ve bu emisyonlar atmosferde radyasyona neden olarak küresel ısınma etkisi yaratmaktadır (Oganesyan, 2017:1). Her ne kadar dünya genelinde çevre kirliliğini azaltmaya yönelik çalışmalar artmış olsa da küresel ölçekte CO₂ emisyonları özellikle sanayileşmekte olan ülkeler nedeniyle yüksek oranlarda kalmaya devam etmektedir.

Dışa dönük sanayileşmeye ve ekonomilerde liberalleşmeye dayalı ekonomi politikalarıyla birlikte hızla sanayileşme sürecine giren MINT ülkelerinde enerji talebi artmakta ve bunun sonucunda atmosfere salınan sera gazı miktarında artış meydana gelmektedir (Yıldırım vd., 2016:189). Bu çerçevede çalışmanın temel amacı MINT ülkelerindeki ekonomik büyüme ve sanayileşmenin CO₂ emisyonlarına etkisini belirlemektir. MINT ülkelerinin seçilmesinin sebebi bu ülkelerin demografik ve sanayileşme açısından benzerlik göstermesidir.

Şekil 1'de MINT ülkelerinin 2000-2014 yılları döneminde karbon emisyonlarının seyri verilmiştir.

Şekil 1: MINT Ülkelerinde CO₂ Emisyonları



2. LİTERATÜR ARAŞTIRMASI

Çevre kirliliği ve ekonomik büyüme arasındaki ilişkiyi belirlemeye yönelik, farklı yöntemler kullanılarak ve farklı dönemlerde olmak üzere birçok çalışma yapılmıştır. Elde edilen sonuçlar seçilen ülkeye ve seçilen analiz türüne göre farklılık göstermektedir. Çalışmanın bu bölümünde literatürde yer alan çalışmalar ve bulgulara yer verilmiştir.

İlk olarak Grossman ve Krueger (1991) çalışmasında 42 NAFTA ülkesinde 1977-1985 dönemini ele alarak, ekonomik büyüme ve karbon emisyonları arasındaki ilişkiyi araştırmış ve uyguladığı panel analiz yöntemi sonucunda ekonomik büyümeden karbon emisyonuna doğru tek yönlü nedensellik tespit etmiştir.

Condo ve Dinda (2002), 88 ülkede 1960-1990 döneminde panel granger nedensellik analizini kullanarak ekonomik büyüme ve karbon emisyonları arasındaki ilişkiyi araştırmışlardır. Analiz sonucunda Kuzey Amerika, Doğu ve Batı Avrupa'da CO₂'den ekonomik büyümeye tek yönlü, Merkezi-Güney Amerika, Okyanusya ve Japonya'da ekonomik büyümeden karbondioksit emisyonuna tek yönlü ve Afrika ile Asya'da ekonomik büyüme ve karbondioksit emisyonları arasında çift yönlü ilişki bulunmuştur.

Halıcıoğlu (2008), 1960-2005 dönemini kapsayan çalışmasında karbondioksit emisyonları, enerji tüketimi, gelir ve yabancı ticaret arasındaki dinamik ilişkileri ampirik olarak test etmiştir. Bu amaçla ARDL sınır testi uygulamış ve analiz sonucunda karbondioksit emisyonlarının enerji tüketimi, gelir ve yabancı ticaret tarafından belirlendiğini, diğer taraftan da uzun dönemde gelirin de karbon emisyonları, enerji tüketimi ve yabancı ticaret tarafından belirlendiğini tespit etmiştir. Elde ettiği ampirik sonuçlar, CO₂ emisyonunu belirlemede gelirin en önemli değişken olduğunu göstermiştir.

Soytaş ve Sari (2009), Türkiye'de ekonomik büyüme, CO₂ ve enerji tüketimi arasındaki uzun dönemli ilişkiyi TY granger nedensellik testi ile araştırmışlardır. 1960-2000 dönemini kapsayan çalışmada kısa dönemde karbon emisyonundan enerji tüketimine tek yönlü nedensellik tespit edilmişken uzun dönemde nedensellik ilişkisi bulunmamıştır.

Asumadu-Sarkodie ve Owusu (2011), ARDL sınır testini kullanarak Rwanda da 1965-2011 periyodunda sanayileşme, nüfus, ekonomik büyüme ve CO₂ emisyonları arasındaki ilişkiyi araştırmış ve uzun dönemde değişkenler arasında karşılıklı nedensel ilişkinin varlığını tespit etmiştir. Kısa dönem nedensellik sonuçlarına göre ise sanayileşme ve nüfustan CO₂' ye doğru tek yönlü nedensellik bulunmuş ve ayrıca sanayileşme ve nüfustan da ekonomik büyümeye doğru tek yönlü nedensellik bulunmuştur.

Çınar (2012), Çevresel Kuznets Eğrisinin (ÇKE) geçerliliğini, gelişmiş ve gelişmekte olan ülkelerde incelemiştir. 1985-2009 dönemini kapsayan çalışmada pedroni ve westerlund eşbütünleşme testleri kullanılmıştır. Yapılan testler sonucunda gelişmiş ülkelerde kişi başına gelir ile CO₂ emisyonu arasındaki ilişki ters-U şeklinde, gelişmekte olan ülkelerde ise U şeklinde bulunmuştur.

Lee (2013) G-20 ülkelerinde 1971-2009 yılları arasında doğrudan yabancı yatırımların, yenilenebilir enerji tüketimi, karbon emisyonu ve ekonomik büyümeye etkisini sabit etkiler modelini kullanarak incelemiştir. Bulgulara göre doğrudan yabancı yatırımların ekonomik büyümede önemli bir rol oynadığı bulunmuş iken doğrudan yabancı yatırımlar ile CO₂ arasında önemli bir ilişki bulunmamıştır. Bunun yanı sıra ekonomik büyüme ile karbon emisyonu arasında negatif ilişki olduğu sonucuna ulaşılmıştır.

Shahbaz vd. (2013) Endonezya için 1975-2011 döneminde ekonomik büyüme, karbon emisyonu, enerji tüketimi, finansal gelişmişlik ve dışa açıklık değişkenleri arasındaki ilişkiyi araştırmışlardır. Değişkenler arasındaki ilişkiyi belirlemek amacıyla ARDL (Autoregressive Distributed Lag Model) analizi kullanılmış ve analiz sonucunda değişkenler arasında karşılıklı nedensel ilişkiler tespit edilmiştir.

Aytun (2014) çalışmasında karbondioksit salınımı, ekonomik büyüme, enerji tüketimi ve eğitim düzeyi arasındaki ilişkiyi eşbütünleşme ve panel vektör hata düzeltme modeli ile araştırmıştır. Bu amaçla gelişmekte olan 10 ülkeye ait 1971-2010 yıllarını kapsayan veriler ile analiz gerçekleştirmiştir. Elde ettiği sonuçlar Çevresel Kuznets eğrisi hipotezinin geçerli olduğunu göstermiş ve eğitim düzeyi ile karbondioksit salınımı arasındaki ilişkilerde bu hipotezi desteklemiştir. Seriler arasında kısa dönemli nedensellik ilişkisi bulunmamışken, uzun dönemde açıklayıcı değişkenlerin tümünün karbondioksit salınımına neden olduğu tespit edilmiştir.

Akay vd (2015), 1988-2010 dönemine ait yıllık verileri kullanarak, seçilmiş MENA ülkeleri için yenilenebilir enerji tüketimi, iktisadi büyüme ve karbondioksit emisyonu arasındaki ilişkiyi Panel Vektör Otoregresyon (PVAR) yöntemi kullanılarak incelemiştir. Ekonomik büyüme ve yenilenebilir enerji tüketimi arasında çift yönlü

nedensellik, CO₂ emisyonundan yenilenebilir enerji tüketimine tek yönlü, ekonomik büyümeden CO₂ 'ye tek yönlü nedensellik tespit edilmiştir.

Kasperowicz (2015) panel veri yaklaşımını kullanarak 1995-2012 döneminde 18 AB üyesi ülkede CO₂ emisyonları ile ekonomik büyüme arasındaki ilişkiyi araştırmıştır. Panel hata düzeltme tahminini kullanarak yaptığı analiz sonucunda, uzun dönemde ekonomik büyüme ile CO₂ emisyonları arasında negatif ilişki bulmuş iken, kısa dönemde ekonomik büyüme ile CO₂ emisyonları arasında pozitif ilişki olduğu sonucuna ulaşmıştır.

Çetintaş ve Sarıkaya (2015) 1960-2004 yılları arasında İngiltere ve ABD'de karbon emisyonlarının ekonomik büyüme ve enerji tüketimi üzerindeki etkileri ile nükleer enerji üretimi, dış ticaret ve şehirleşme değişkenleri de dahil çok değişkenli bir model kurarak değişkenler arasındaki nedensellik ilişkilerini araştırmışlardır. Eşbütünleşme test sonuçları değişkenler arasında uzun dönemli ilişkinin varlığını doğrulamış ve İngiltere'de kısa ve uzun dönemde ekonomik büyümenin CO₂ emisyonları üzerinde pozitif bir etkiye sahip olduğu, ABD'de ise ekonomik büyümenin CO₂ emisyonları üzerinde bir etkisi bulunmadığı sonucuna ulaşılmıştır. İngiltere'de CO₂' den ekonomik büyümeye, ABD'de ise enerji tüketiminden CO₂ emisyonlarına tek yönlü bir nedensellik bulunmuştur. Her iki ülkede de enerji tüketimi ve ekonomik büyüme arasında bir nedensellik ilişkisine rastlanamamıştır.

Maryam vd. (2017) BRICS ülkelerinde CO₂ emisyonu, ekonomik büyüme ve enerji tüketimi arasındaki ilişkiyi 1991-2011 dönemi için, sabit ve rassal etkiler panel modelleriyle tahmin etmişlerdir. Analiz sonucunda ekonomik büyüme ve enerji tüketiminin CO₂ emisyonları üzerinde pozitif ve anlamlı etkisi olduğu tespit edilmiştir.

Pata (2018) Türkiye'de ekonomik büyüme, enerji tüketimi, finansal gelişme, şehirleşme, sanayileşme ve CO₂ emisyonları arasındaki kısa ve uzun dönemli dinamik ilişkileri Çevresel Kutnez Eğrisi çerçevesinde 1974-2013 dönemi için analiz etmiştir. Uygulanılan ARDL test sonuçlarına göre ekonomik büyüme, enerji tüketimi, finansal gelişme, şehirleşme ve sanayileşmenin uzun dönemde CO₂ emisyonları üzerinde pozitif etkisinin olduğu bulunmuştur. Türkiye için kısa ve uzun dönemde ÇKE hipotezi desteklenmiştir.

Akbulut Bekar (2018) CO₂ emisyonu ile ekonomik büyüme arasındaki ilişkiyi Toda-Yamamoto ve Dolado-Lütkepohl VAR nedensellik yöntemlerini kullanarak 1977-2014 döneminde Türkiye ekonomisi için incelemiştir. Ekonometrik analizler sonucu bu dönemde Türkiye'de CO₂ emisyonundan ekonomik büyümeye doğru tek yönlü ve pozitif bir nedensellik ilişkisi bulunmuştur.

3. YÖNTEM VE ANALİZ

Bu çalışmada Meksika, Endonezya, Nijerya ve Türkiye (MINT) ülkelerinde ekonomik büyüme, sanayileşme ve çevre kirliliği arasındaki ilişkinin varlığı panel nedensellik testleri kullanılarak araştırılmıştır. 1985-2016 dönemini kapsayan bu çalışmada değişkenler arasındaki ilişkinin ortaya çıkarılmasında kullanılan CO₂ emisyonları (karbondioksit emisyonları kişi başına metrik ton), kişi başına gayrisafi yurtiçi hasıla (2010 sabit fiyatlarla) ve sanayileşmenin göstergesi olarak (Endüstri Katma Değeri, ekonomik büyüme içindeki payı) değerleri dünya bankası veri tabanından elde edilmiş ve değişkenlerin logaritması alınarak analizler yapılmıştır.

Çalışmada ilk olarak birimler arası korelasyon varlığını tespit etmek amacıyla yatay kesit bağımlılık testi uygulanmış ve daha sonra birim kök testleri yapılmıştır. Serilerin aynı derece durağan oldukları tespit edildikten sonra uzun dönemli ilişkiler Kao ve Westerlund eşbütünleşme testleri ile analiz edilmiştir.

Tablo 1'de yatay kesit bağımlılığı test sonuçlarına yer verilmiştir.

Tablo 1: Yatay Kesit Bağımlılığı Test Sonuçları (Peseran CD testi)

Değişken	İstatistik	Olasılık değeri
CO ₂	4.32	0.000
GSYİH	12.48	0.00
SANAYİ	-1.12	0.262

H_0 : Yatay Kesit Bağımlılığı Yoktur

H_a : Yatay Kesit Bağımlılığı Vardır

Hipotezleri altında test sonuçları değerlendirildiğinde CO₂ ve GSYİH değişkenlerinde yatay kesit bağımlılığı gözlenmekteyken, SANAYİ değişkeninde yatay kesit bağımlılığının bulunmadığı gözlenmektedir.

Yatay kesit bağımlılığı bulunması halinde ikinci kuşak testleri daha doğru sonuçlar vereceğinden çalışmada birinci kuşak testlerinin yanında ikinci kuşak testleri de uygulanmıştır. Bu amaçla çalışmada Levin, Li, Chu (2002), Im, Peseran, Shin (2003) ve Peseran CADF (2007) testleri durağanlığı test etmek için kullanılmıştır.

Panel birim kök testleri özünde Dickey-Fuller ve Genişletilmiş Dickey-Fuller test yaklaşımlarından türetilmişlerdir (Güriş, 2015: 204)

Levin vd.(2002) tarafından geliştirilen Levin, Li, Chu (LLC), birim kök test istatistiği eşitlik (1)'deki gibi yazılabilir (Asteriou ve Hall 2007, 367);

$$\Delta y_{it} = \mu_i + \theta_t + \delta_i t + \rho y_{it-1} + \sum_{j=1}^k \alpha_j \Delta y_{it-j} + e_{it} \quad (1)$$

LLC test istatistiğinde ρ otoregresif parametrenin tüm birimler boyunca aynı olduğu varsayılmakta ve gecikme uzunluğunun serbestçe değişebildiği varsayılmaktadır. $H_0: \rho = 0$ hipotezine karşılık $H_a: \rho < 0$ hipotezi sınanmaktadır. H_0 hipotezinin red edilmesi serinin durağan olduğunu göstermektedir.

Im, Peseran ve Shin (IPS) testi (1) nolu denklemden hareket etmekte fakat LLC testinden farklı olarak ρ_i otoregresif parametrenin yatay kesitler boyunca farklı olduğunu varsaymaktadır. Daha açık olarak bu testte tüm birimler için zaman serilerine ayrı ayrı birim kök testi uygulanmakta ve test istatistiği tüm istatistiklerin ortalaması olarak alınmaktadır (Tatoğlu, 2012:212).

Panel veri setinde birimler arası korelasyon olması durumunda birinci kuşak testlerinin asimptotik özellikleri etkilenmektedir. Bu nedenle birimler arası korelasyonu dikkate alan ikinci kuşak testlerinden Peseran CADF testi de bu çalışmada uygulanmıştır.

Peseran CADF testinde diğer testlerden farklı olarak birimler arası korelasyonu varsayımından hareket edilerek (2) nolu eşitlikteki test istatistiği hesaplanmaktadır (Tatoğlu, 2012: 223);

$$\Delta Y_{it} = \alpha_i + \rho_i^* Y_{it-1} + d_0 \bar{Y}_{t-1} + d_1 \bar{Y}_t + \varepsilon_{it} \quad (2)$$

Burada, \bar{Y}_t tüm N gözlemlerinin zaman t'ye göre ortalamasıdır.

Bu testte gecikmeli yatay kesit ortalamaları ve birinci farklarının varlığı, bir faktör yapısı yoluyla birimler arası korelasyonu hesaba katmaktadır. Tablo 2'de değişkenlere ilişkin birim kök test sonuçları verilmiştir.

Tablo 2: Birim Kök Testi Sonuçları

	DÜZEY DEĞERLERİ					
	IPS		LLC		Peseran CADF	
	Sabit	Sabit+Trend	Sabit	Sabit+Trend	Sabit	Sabit+Trend
CO ₂	-0.14952 (0.4406)	-1.17250 (0.1205)	-1.24442 (0.1067)	-1.22089 (0.1111)	-1.613 (0.053)	0.341 (0.633)
GSYİH	2.82876 (0.9977)	-0.57757 (0.2818)	0.55064 (0.7091)	-0.91022 (0.1814)	-1.902 (0.029)	0.824 (0.795)
SANAYİ	0.46816 (0.6802)	1.75884 (0.9607)	0.11195 (0.5446)	1.10676 (0.8658)	1.727 (0.958)	3.017 (0.999)
	1. FARK					
	IPS		LLC		Peseran CADF	
CO ₂	-10.4006 (0.0000)		-12.1797 (0.0000)		-4.375 (0.000)	
GSYİH	-7.58229 (0.0000)		-7.91908 (0.0000)		-1.836 (0.033)	
SANAYİ	-9.01922 (0.0000)		-8.63597 (0.0000)		-5.161 (0.000)	

Not: parantez içindeki değerler olasılık değerlerini göstermektedir.

H_0 : Seri birim kök içermektedir (Seri durağan değildir) hipotezi altında tüm değişkenlerin IPS, LLC ve Peseran CADF birim kök testlerine göre düzey değerlerinde durağan olmadığı serilerin 1. Farkı alındıktan sonra tüm değişkenlerin durağan hale geldiği Tablo 2'den görülebilmektedir.

Değişkenlerin aynı düzeyde durağan olduğu belirlendikten sonra değişkenler arasında uzun dönemli ilişki olabileceğinden mevcut ilişkiyi belirlemek amacıyla Kao ve Westerlund eşbütünleşme testleri uygulanmıştır.

Kao (1999) hata eşbütünleşme testi, Dickey-Fuller ve Genişletilmiş Dickey-Fuller temeline dayanmaktadır. Bu test bireysel sabit bulunması halinde Schwarz kriteri ve uzun dönem varyansı bulmak için Newy-West tahmincileri kullanılarak tahminlenmiştir (Çınar, 2011:77)

Kao (1999) panel eşbütünleşme testinde sıfır hipotezi “eşbütünleşme yoktur” şeklinde olup, alternatif hipotez “eşbütünleşme vardır” şeklinde tanımlanmaktadır. Sıfır hipotezi sınamak için ADF test istatistiği kullanılmaktadır. ADF test istatistiğinin anlamlı olması durumunda sıfır hipotezi reddedilmektedir.

Westerlund (2006) testi ise standart normal olarak asimptotik olarak dağıtılmış bir Lagrange Çarpan İstatistiği üzerine dayalıdır. Westerlund eşbütünleşme testi yapısal kırılma ve yatay kesit bağımlılığını da dikkate almaktadır.

Bu testte veri üretim süreci aşağıdaki gibi tanımlanabilmektedir;

$$y_{it} = \gamma_{ij}z'_{it} + \beta_i x'_{it} + e_{it}$$

$$e_{it} = r_{it} + u_{it}$$

$$r_{it} = r_{i,t-1} + \phi_i u_{it}$$

$$x_{it} = x_{i,t-1} + v_{it}$$

γ_{ij} ve β_i parametreler vektörü, x_{it} k boyutlu I(1) açıklayıcı değişken vektörüdür. $j=1,2,\dots, M_i + 1$ ve M yapısal kırılma sayısını göstermekte ve kırılma tarihleri $T_{i0} = 1, T_{iM_i+1} = T$ için $T_{i1}, T_{i2}, \dots, T_{iM}$ olmak üzere en çok M_i sayıda kırılmanın varlığına izin verilmektedir (Campo ve Melo, 2015:896).

Bu testte H_0 hipotezi eşbütünleşme yoktur şeklinde kurulmaktadır.

Eşbütünleşme test sonuçları Tablo 3 ve Tablo 4'te verilmiştir.

Tablo 3: Kao Eşbütünleşme Testi Sonuçları

Test istatistiği	İstatistik Değeri	Olasılık
Modified Dickey-Fuller t	-1.9233	0.0272
Dickey Fuller t	-2.0017	0.0227
Augmented Dickey Fuller t	-1.8330	0.0334
Unadjusted Modified Dickey Fuller t	-2.4347	0.0075
Unadjusted Dickey Fuller t	-2.1824	0.0145

Tablo 4: Westerlund Eş bütünleşme Testi Sonuçları

Test istatistiği	Değer	z-değeri	Olasılık
Gt	-3.484	-3.148	0.001
Ga	--11.235	-0.673	0.251
Pt	-7.039	-3.499	0.000
Pa	-10.458	-1.643	0.050

Tablo 3 ve Tablo 4' te verilen Kao ve Westerlund eşbütünleşme test sonuçlarına göre H_0 : Eş bütünleşme yoktur hipotezi %5, %10 anlam düzeyinde red edilmekte ve CO₂ emisyonları ile ekonomik büyüme ve sanayileşme arasında uzun dönemli ilişkinin var olduğu söylenebilmektedir.

Değişkenler arasında uzun dönemli ilişkinin var olduğu tespit edildikten sonra uzun dönem katsayılar panel dinamik en küçük kareler yöntemi kullanılarak tahmin edilmiş ve sonuçlar Tablo 5'te verilmiştir.

Tablo 5: Uzun Dönem Panel Dinamik En Küçük Kareler Tahmin Sonuçları

Bağımlı Değişken/ CO ₂	Katsayı	Standart Hata	t-istatistiği	Olasılık değeri
SANAYİ	0.457786	0.21777	2.102085	0.0377
GSYİH	0.849391	0.118269	7.181871	0.0000
$R^2 = 0.957270$				
$\bar{R}^2 = 0.955459$				
D-W = 0.362421				

Uzun dönem katsayı tahmin sonuçlarına göre hem SANAYİ hem de GSYİH değişkeninin CO₂ emisyonu üzerinde pozitif anlamlı etkisi olduğu görülmektedir. Uzun dönemde sanayi değişkenindeki yüzde %1'lik artış CO₂'de %0.4 artışa sebep olurken, yine uzun dönemde GSYİH katsayısındaki %1'lik artış CO₂'de % 0.84 artışa sebep olmaktadır.

Son olarak kısa dönem ilişkileri belirlemek amacıyla Granger nedensellik testi uygulanmış ve kısa dönemde değişkenler arasında nedensellik ilişkisine rastlanmamıştır.

Tablo 6: Granger Nedensellik Test Sonuçları

Bağımlı Değişken: CO ₂	Test İstatistiği	Olasılık Değeri
SANAYİ	0.66247	0.5175
GSYİH	0.22468	0.7991
Bağımlı Değişken: GSYİH		
CO ₂	1.56163	0.2142
SANAYİ	0.63166	0.5335
Bağımlı Değişken: SANAYİ		
GSYİH	1.04721	0.3542
CO ₂	1.55446	0.2157

4. SONUÇ

Son yıllarda özellikle gelişmekte olan ülkelerde büyümenin yoğun oranda endüstrileşmeye bağlı olması bu ülkelerden kaynaklanan CO₂ emisyonlarının küresel karbon emisyonlarına katkısının daha fazla olmasına neden olmaktadır. Küresel karbon emisyonlarındaki artışın ise küresel ısınmaya sebep olması ve insan sağlığını olumsuz etkilemesi gibi nedenlerle ekonomik büyüme, sanayileşme ve karbon emisyonları arasındaki ilişkiyi araştırmaya yönelik yapılan çalışmaların daha fazla artmasına neden olmuştur. Bu çalışmada ekonomik büyüme ve sanayileşme açısından benzer özelliklere sahip olan ve MINT olarak adlandırılan Meksika, Endonezya, Nijerya ve Türkiye ülkelerinde, sanayileşme ve ekonomik büyümenin çevre kirliliği üzerindeki etkisi araştırılmıştır. Bu amaçla 1985-2016 dönemine ait yıllık veriler dünya bankası veri tabanından elde edilerek, bu değişkenler arasındaki uzun dönemli ilişki Kao ve Westerlund panel eş bütünleşme testleri ile analiz edilmiştir. Ampirik sonuçlar, sanayileşme, ekonomik büyüme ve çevre kirliliği arasında uzun dönemli anlamlı bir ilişkinin var olduğunu göstermiştir. Uzun dönemde hem sanayileşme hem de ekonomik büyüme değişkenlerinin CO₂'yi pozitif olarak etkilediği bulunmuştur. Sanayi değişkenindeki %1'lik artış CO₂'yi % 0.4 artırırken, GSYİH katsayısındaki %1'lik artış CO₂'yi % 0.84 oranında artırmaktadır. Buna ek olarak çalışmada kısa dönemde değişkenler arasındaki nedensellik ilişkisini test etmek amacıyla VAR modeline dayanan granger nedensellik analizi uygulanmış ve bu test sonucuna göre bu ülkelerde değişkenler arasında kısa dönemde nedensellik ilişkisine rastlanmamıştır.

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Structural Equation Modeling Analysis Overview of the Tax Compliance and Revenue Administration in Turkey

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Abstract: Today, tax administrations have adopted a functional and taxpayer-oriented structuring model in order to carry out taxation effectively. Revenue Administration of Turkey was founded in 2005, and functional structuring model was adopted. Organization structure of tax administration has played an important role in tax compliance. Administrative factors determining tax compliance of taxpayers can be considered an organization structure of tax administration, use of technology, taxpayer services, procedural fairness and trust in tax administration.

This exploratory study investigated the relationship between tax compliance and organization structure of tax administration and taxpayer services. We were using survey data collected from 407 certified public accountants. We found that taxpayers' view of tax administration and their effect on tax compliance, the most important factor is the "Taxpayer Services". Therefore, the quality of services offered to the taxpayers by the tax administration will enable the taxpayers to fulfill their tax obligations voluntarily and increase their tax compliance.

Keywords: tax compliance, tax administration, reconstruction, structural equation modeling

JEL Classification: H30, H83, C30, D73

1. INTRODUCTION

In all countries, tax administrations have been faced with the issue of how to decrease their tax losses. This issue keeps tax compliance literature on the agenda. An important role of tax administrations in contemporary countries is to measure the factors that determine tax compliance by observing the taxpayers' approach and expectations.

There are many previous studies on tax compliance focusing on social factors. Alm and Torgler (2011) found that social norms and morality can explain the differences in tax compliance. Devos (2008) investigated the relationship between demographic variables (age, occupation, etc.) and taxpayers' attitudes towards tax evasion. Lozza et al. (2013) investigated the relationship between political ideology and attitudes toward tax compliance. Seeing that every country has distinctive features, successful tax compliance must give due weight to all relevant factors and their interaction in each country.

In contrast, few studies have directly addressed the relationship between tax compliance and organization structure of tax administration. Administrative factors determining tax compliance of taxpayers can be considered an organization structure of tax administration, use of technology, taxpayer services, procedural fairness and trust in tax administration. Today, tax administrations have adopted a functional and taxpayer-oriented structuring model in order to carry out taxation effectively. Revenue Administration of Turkey was founded in 2005, and functional structuring model was adopted. However, the restructuring process is not fully completed, and there are three different configurations in tax administration.

The remainder of this paper is organized as follows. In the next section, we describe the administrative factors determining tax compliance. Then, we derive the research model used in this paper along with the hypotheses that inform the study. We then present the results of our data analysis and hypothesis testing and subsequently discuss the implications of our findings for future research. A final section concludes.

2. ADMINISTRATIVE FACTORS DETERMINING TAX COMPLIANCE

Tax administration has a major role in ensuring the voluntary compliance of taxpayers. In order to fulfill the income generation function effectively, tax administrations provide tax revenues while taking measures to increase tax compliance. Administrative factors determining tax compliance are; taxpayer services, use of technology, procedural fairness, trust in tax administration and organization structure of tax administration.

2.1. Taxpayer Services

Providing fair, high quality and reliable service to the taxpayers is important in terms of their trust in tax administration. Taxpayer services constitute a strong conviction that taxation procedures are conducted in accordance with the taxpayers (Murphy, 2004: 199). Therefore, taxpayers with high quality and reliable treatment increase their trust in tax administration, decrease their resistance against the administration and encourage voluntary tax compliance (OECD, 2004: 42). For this reason, it is necessary to provide quality service by a central and provincial organization of Revenue Administration in order to ensure voluntary compliance (GİB, 2018: 43).

2.2. Use of Technology

Today, tax administration is one of the institutions that make the most use of e-government applications and in this way it is effective in increasing tax compliance. Turkish Revenue Administration offers almost all of the services using automation infrastructure and produces electronic service options in order to increase tax compliance, to ensure that taxpayers can perform their tax homework more quickly, easily and with minimum cost (GİB, 2018: 21). Therefore, the e-taxation system is used directly to influence the behavior of taxpayers. The use of technology in taxation reduces the resistance of taxpayers to the tax system and increases tax compliance (Schaupp, Carter & McBride, 2010: 641).

2.3. Procedural Fairness

Fairness is an important factor in taxpayers' decision between tax compliance and tax evasion. Since tax fairness has a potential impact on tax compliance, taxpayers' perception of fairness is important for policymakers (Thomas, 2012: 8). Procedural fairness is the perception that the tax administration is fair and impartial in the treatment of taxpayers. The procedural fairness literature specifically highlights the importance of the tax authority's trustworthiness, interpersonal respect, and neutrality (James & Alley, 2002). Taxpayers being treated respectfully by the tax administration are an important factor determining tax compliance.

2.4. Trust in Tax Administration

Tax compliance is related to both the power of the state and trust in tax administration. If trust in tax administration is low, and if the power of the authorities is weak, it is likely that citizens seek opportunities to avoid or evade taxes (Kirchler, 2007: 205). Trust in tax administration is in turn correlated to the willingness to comply. If tax administration is seen to be acting fairly, taxpayers will trust the motives of that institution and will voluntarily comply with its decisions. Fairness and trust are thus interlinked, and the one cannot exist without the other (OECD, 2010: 28).

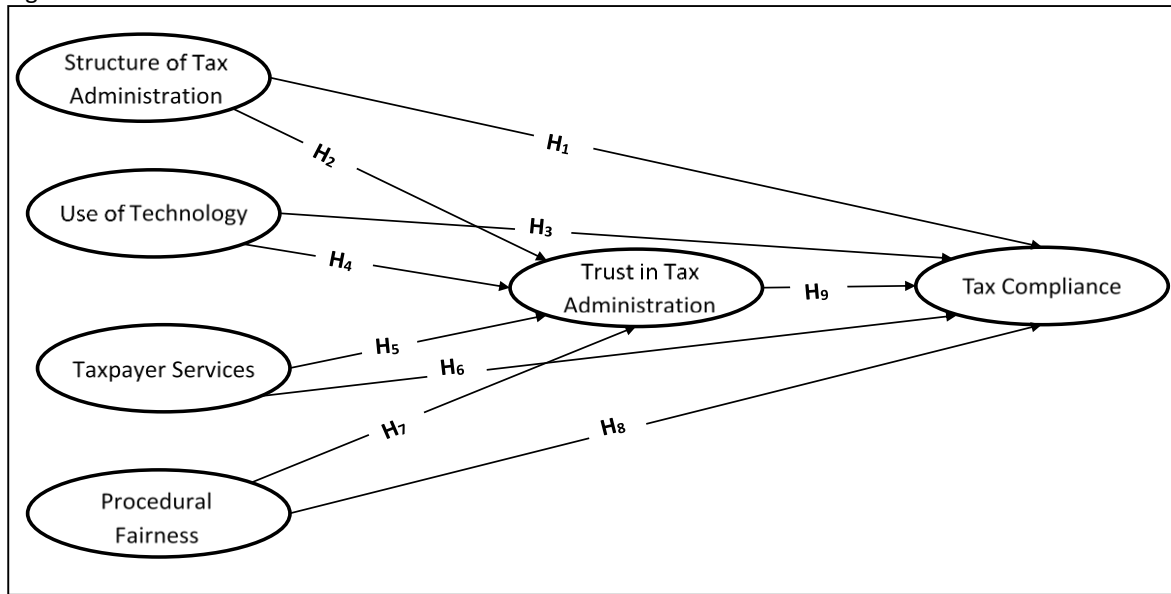
2.4. Organization Structure of Tax Administration

The most important task of the tax administrations is to ensure the timely and full payment of the tax by considering the taxpayers' rights. For the tax administration to perform its task effectively, an administrative structure with the perfect organization must be established (GİB, 2018: 7). For this reason, the central and provincial organizations of the tax administration should be organized in a good way and have an organizational structure to comprehend all the taxpayers. It has a positive effect on tax compliance if the revenue administrations have a functional or taxpayer-oriented organizational structure and provide better service to the taxpayers (Gerçek et al., 2015: 166).

3. THE MODEL AND HYPOTHESES

A model has been developed to determine the factors that affect the viewpoints of the certified public accountants on the organizational structure of tax administration and tax compliance with the structural equation modeling approach. The following research model is proposed:

Figure 1. The Research Model



The research model proposes four direct determinants of trust in tax administration and tax compliance. These are the structure of tax administration, use of technology, taxpayer services, and procedural fairness.

The research hypotheses to be tested in the model are shown below.

- H₁. Structure of tax administration has a positive effect on tax compliance.
- H₂. Structure of tax administration has a positive effect on trust in tax administration.
- H₃. Use of technology has a positive effect on tax compliance.
- H₄. Use of technology has a positive effect on trust in tax administration.
- H₅. Taxpayer services have a positive effect on trust in tax administration.
- H₆. Taxpayer services have a positive effect on tax compliance.
- H₇. Procedural fairness has a positive effect on trust in tax administration.
- H₈. Procedural fairness has a positive effect on tax compliance.
- H₉. Trust in tax administration has a positive effect on tax compliance.

The main concept of this model (see Figure 1) is that the four factors affect both trust in tax administration and tax compliance, and trust in tax administration is hypothesized to determine tax compliance.

4. METHOD

4.1. Data Collection and Sample

To obtain research data, we applied a survey to certified public accountants in Bursa, Eskişehir, and Çanakkale via e-mail. The number of certified public accountants in Bursa, Eskişehir, and Çanakkale is approximately 6.200 people, the sample size was calculated as 382 at a 95% confidence interval and a 5% margin of error. We received 440 responses, and 33 questionnaires were invalidated, leaving 407 complete and valid surveys.

The majority (69%) of participants were male, and 31 % were female, and the majority of them were married (80.3%). Most of the respondents' ages ranged from 31 to 50 years (73.7%). The education level of the majority of the respondents was at bachelor's degree level (81.6%). Approximately half (52.8%) of the respondents had work experience for more than 15 years.

4.2. The Questionnaire and Measurement Scales

To measure the factors that affect the viewpoints of the certified public accountants on the organizational structure of tax administration and tax compliance, a survey-based data-gathering technique was used. Questions were adapted from relevant studies (Murphy (2004), Schaupp, Carter, & McBride (2010), Çetin Gerger (2011) and Gerçek et al. (2015).

The survey includes 41 questions. The first seven questions were used to define the demographic features of the sample. The following questions were used to measure the structure of tax administration, use of technology, taxpayer services, procedural fairness, trust in tax administration and tax compliance. These questions were asked on a five-point Likert scale with the endpoints 1 = *strongly disagree*, and 5 = *strongly agree*.

6. DATA ANALYSIS AND RESULTS

6.1. Measurement Model Results

The measurement model results were tested with the Structural Equation Model (SEM) through the AMOS 22.0 software. Cronbach α value of the questionnaire was 0,883, chi-square value was 561,551, CMIN/DF value was 2,177, RMSEA value was 0,054 and CFI value was 0,927. The value of RMSEA for this model is 0.064, which is less than the recommended value (0.08) (Kline, 2010: 206). Therefore, the model fit was found to be statistically significant.

6.2. Structural Model Results

The structural model results tested with structural equation modeling (SEM) using AMOS 22.0 software show that eight of the nine hypotheses are supported. Path of hypotheses, standardize estimates and p-values are presented in Table 1.

Table 1. Hypothesis Testing and Significant Coefficients

Hypotheses	Path	Standardized Estimates	p-Value	Result
H ₁ Structure of tax administration → Tax compliance	+	0.28	.00*	Supported
H ₂ Structure of tax administration → Trust in tax administration	+	0.04	.00*	Supported
H ₃ Use of technology → Tax compliance	+	0.13	.00*	Supported
H ₄ Use of technology → Trust in tax administration	+	0.16	.00*	Supported
H ₅ Taxpayer services → Trust in tax administration	+	0.66	.00*	Supported
H ₆ Taxpayer services → Tax compliance	+	-0.42	.00*	Rejected
H ₇ Procedural fairness → Trust in tax administration	+	0.26	.00*	Supported
H ₈ Procedural fairness → Tax compliance	+	0.03	.00*	Supported
H ₉ Trust in tax administration → Tax compliance	+	0.36	.00*	Supported

* p < 0.001

Source: Authors' elaboration.

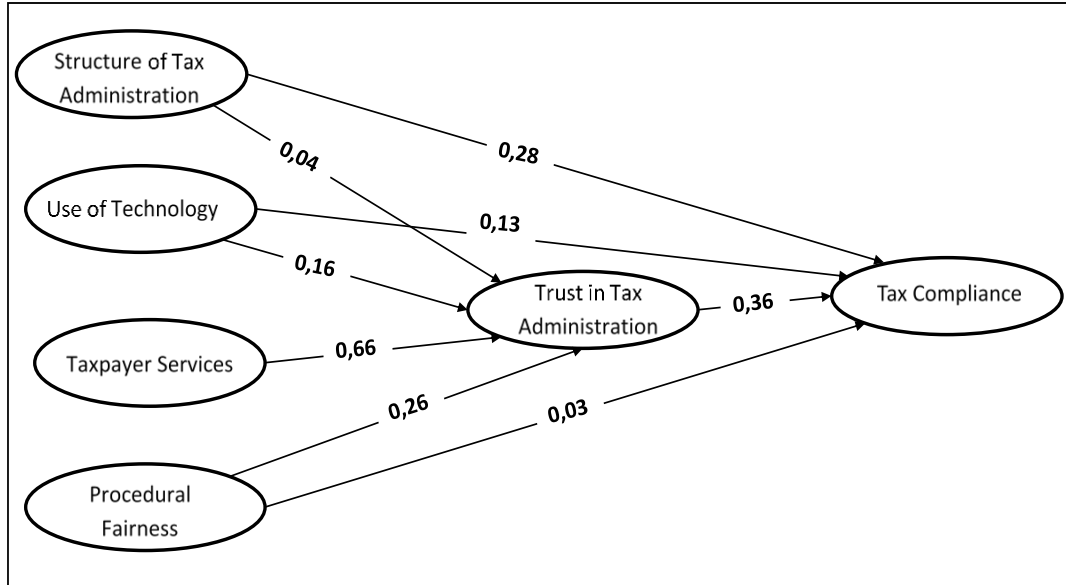
Standardized path coefficient values less than 0.10 indicate a "small" effect; values of approximately 0.30 indicate a "typical" effect and values greater than 0.50 indicate a "large" effect (Kline, 2011). The structure of tax administration has positive effects on Tax compliance (H1). The standardized estimates of the hypothesis (H1) are +0.28. This means that the structure of tax administration has positive and essential effects on tax compliance. The structure of tax administration has positive effects on Trust in tax administration (H2), and standardized estimates are +0.04. The use of technology has positive effects both on Tax compliance (H3) and Trust in tax administration (H4). The standardized estimates of the hypothesis (H3) are +0.13, and the standardized estimates of the hypothesis (H4) are +0.16.

The taxpayer services have positive effects on Trust in tax administration (H5). The standardized estimates of the hypothesis (H5) are +0.66. This means that taxpayer services have strong effects on trust in tax administration. But the hypothesis (H6) is rejected. Procedural Fairness has positive effects both on Trust in tax administration (H7) and Tax compliance (H8). The standardized estimates of the hypothesis (H7) are +0.26, and

the standardized estimates of the hypothesis (H8) are +0.03. The Trust in tax administration has positive effects on Tax compliance (H9). The standardized estimates of the hypothesis (H9) are +0.36.

As a result of the structural equation analysis, the standardized solution values for the relationships between variables for each of the hypotheses supported on the model are shown in Figure 2.

Figure 2. Path Standardized Estimates for Significant Relationship



7. CONCLUSION

This study was aimed to identify factors that determine the factors that affect the viewpoints of the certified public accountants on the organizational structure of tax administration and tax compliance using the structural equation model. In the model, the findings demonstrate that Taxpayer Services independent variable explains Trust in Tax Administration strongly. Also, Structure of Tax Administration is crucial determinants on Tax Compliance.

The other findings of this study reveal that the Procedural Fairness and Trust in Tax Administration are the important factors which explain Tax Compliance. But the Use of Technology has less important effects both on Tax Compliance and Trust in Tax Administration. Also, we observe that Procedural Fairness is less important than other determinants which explain Tax Compliance.

According to the results, it is determined that taxpayers' view of tax administration and their effect on tax compliance; the most important factor is the "Taxpayer Services". Therefore, the quality of services offered to the taxpayers by the tax administration will enable the taxpayers to fulfill their tax obligations voluntarily and increase their tax compliance.

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Özel Bankalarda Tarımsal Kredi Uygulamaları ve DenizBank Örneği

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Özet: Bu çalışmada Türkiye’de tarımsal üretimin sürdürülebilirliği için önemli payı olan tarımın finansmanı incelenmiş, tarıma finansman sağlayan özel bankalar incelenerek DenizBank örneği ele alınmıştır.

Tarımın finansmanına yön verebilmek için hem teknik hem de ekonomik açıdan değerlendirme yapılması gerekmektedir. Üreticinin ihtiyaç duyduğu finansman ihtiyacını yanlış kredi politikaları ile karşılamaya çalışmak gelir ve gider dengesini bozmuş bu kişileri üçüncü kişilerden finans desteği almaya zorlamıştır. Özel bankalardan olan DenizBank tarım sektöründe oluşan bu gelişmeleri yakından takip etmiş, tarım sektörünün üreticilerine doğru kredi modellerinin yanı sıra ziraat mühendislerinden oluşan ekibi ile teknik destek de sağlamıştır. Aynı zamanda tarım sektöründe oluşan teknolojik gelişmelerin artışı, girdi fiyatlarındaki şiddetli dalgalanmalar ve birim alandan en yüksek verimin sağlanması için üreticide artan finansman iştahını da Denizbank karşılamıştır.

Araştırma sonuçlarına göre, bankalardan tarafından kullanılan tarım kredilerinde kredi limit, vade, ödeme sıklığı ve ödeme tutarının üretim sonuçlarına göre belirlenebileceği esnek ödeme imkanlarının sağlanması, kredilerin kaynak bulma olanaklarının düzenlenerek teşvik edilmesi, kredi iştahını ve risk primini azaltıcı ve aynı zamanda üretim alanlarının korunması ve sürekliliği için hazine destekli teminat modellerinin geliştirilmesi, üretim ve pazarlama planlarının paydaşların katılımı ile yapılması ve teşvik edilmeli.

Anahtar Kelimeler: Tarım, Finansman, DenizBank, Kredi

Abstract: In this study, an important share for the sustainability of agricultural production in Turkey was examined the financing of agriculture, private banks providing financing for agriculture was examined and example of Denizbank was discussed.

Both technical and economic evaluation is necessary to direct the financing of agriculture. Trying to meet the financing needs of the producer with false credit policies has disrupted the balance of income and expenditure and forced them to receive financial support from third parties. DenizBank, one of the private banks, closely followed the developments in the agricultural sector, which has provided technical support to the producers of the agricultural sector with the right loan models as well as a team of agricultural engineers. At the same time, DenizBank also supplied the increasing in technological developments in the agricultural sector, the increasing financing appetite of the producer in order to obtain the highest volatility in input prices and the highest efficiency in the unit area.

According to the results of research, credit limit, maturity, payment frequency and payment amount in agricultural loans given by banks to provide flexible payment facilities where payment amount can be determined according to production results , research availability of credits which is organized and encouraged, development of treasury-aided collateral models for reducing the credit appetite and risk premium, as well as for the conservation and continuity of production areas, production and marketing plans should be made and encouraged by stakeholder engagement.

Key Words: Agriculture, Funding, DenizBank, Credit

1. GİRİŞ

Tarih yılları boyunca değişen ve yenilenen koşullar insanlığın yaşam şeklini ve tüketim tarzlarını doğrudan etkilemiştir. İnsanların tüm temel ihtiyaçlarını karşılayan ve tüketim tarzlarının bile değişimine sebebiyet veren tarımsal faaliyetler ise temeli oluşturmuştur. Bundan dolayıdır ki tarımın insanlık için yeri ve önemi diğer etkenlere göre daha fazladır. Tarımın günümüz ekonomisindeki yeri de göz ardı edilemez bir gerçektir. Türkiye’de 3 milyon insan, diğer insanlardan farklı öyle önemli bir iş yapıyor ki bu ülkede yaşayan 100 milyon insanın karnını doyuruyor. Temel ihtiyacımız olan beslenmedir, bunun temeli tarımdır dolayısıyla bu sektör ekonominin lokomotifi durumdadır.

Tarım sektörü genel yapıda ekonomik sistemin ayrılmaz bir parçası ve bütünüdür. Tarım sektörünün genel ekonomi içerisindeki yeri, onun genel ekonomi içinde yarattığı katma değer genel ekonomi içindeki payı ile ölçülmektedir. Tarım sektörünün ekonomideki önemi ise tarımsal üretimin genel istihdam, dış ticaret ve ekonominin diğer sektörlerle olan ilişkisi ile ilgilidir

Sosyal ve kültürel anlamda da tarım sektörü ülkemiz için önem arz etmektedir. İn-sanların yaşayış tarzı, bağlı oldukları bölgelerde ürettikleri besin maddeleri, bu besin maddelerinin akabinde sanayi sektörü ile birleşiminde yarattığı değer diğer sektörler ele alındığında, onlardan çok fazla katma değer yarattığı gözlemlenmektedir. Üretimin dışa bağlı olduğu topluluklarda cari açığın dengelenemediği ve dışa bağımlılığın arttığı da bilinmektedir.

Temel ihtiyaçların karşılanması ve diğer sektörlerin faaliyetlerine devam edebilme-si için girdi sağlanması, sektör finansmanın sürekli sorunlar ile karşı karşıya kalmasına sebebiyet vermektedir. Sağlanması gereken destekler ve yatırımlar diğer sektörlerden oranla bu sektöre yöneltilmektedir.

Bu yüzdendir ki tarım diğer tüm sektörlerden farklı ve daha fazla desteklenmiştir. Destekleme modelleri ülkeden ülkeye, gelişmişlik düzeylerine, ülkelerin tüketim hızlarına, nüfus artışlarına ve çeşitli etmenlere göre farklı plan ve politikalar ile desteklenmektedir.

Tarımsal üretim doğal koşullara bağlıdır. Tarımsal ürünlerin arz ve talebinin belli olmaması, piyasaların tarım tarafında düzensizlikler seyrettirmesi ve tarımsal üretimin belli bir süre gerektirmesi nedeni ile sermaye devir hızı tutarsızlıklar göstermektedir. Tarımsal ürünlerde talep arz dengesinin belirsizliği de bu döngünün içine eklendiğinde tarımsal pi-yasada dalgalanmaları meydana gelmektedir. Bu dalgalanmalarda üreticinin gelir denge-sini etkilemektedir. Bu aşamada üreticinin hem kişisel, hem de tarımsal faaliyeti için gerek-sinim duyduğu finansman ihtiyacı tamda bu döngüde ortaya çıkmaktadır. Belirsizlik ve dalgalanmalar akabinde finansman ihtiyacını doğurur.

Tarımın finansmanı ele alındığında, tarım ve finansman konularından oluşması nedeniyle hem teknik hem de ekonomik bilgiye sahip olmak gerekmektedir. 2000’li yıllara kadar tarımsal faaliyetlerin devam yürütülebilmesi için tarımsal desteklemeler olmaktadır. Bu desteklemelere ilave olarak kamu bankaları tarafından verilen krediler de ülkemizde tarımsal faaliyetlerin sürdürülebilir olmasına katkı sağladı. 2003 yılında tarımda gidilen yol, yeniden yapılanma ile birlikte Ziraat Bankası tarafından verilen kredilerin de yetersizliği üretici tarafından hissedilmiştir. Üreticinin ihtiyaç duyduğu finansman ihtiyacını yanlış kredi politikaları ile karşılamaya çalışmak gelir ve gider dengesini bozmuş bu kişileri üçüncü kişilerden finans desteği almaya zorlamıştır. Özel bankalardan olan DenizBank tarım sektöründe oluşan bu gelişmeleri yakından takip etmiş, tarım sektörünün üreticilerine doğru kredi modellerinin yanı sıra ziraat mühendislerinden oluşan ekibi ile teknik yardım-da sağlamıştır. Aynı zamanda tarım sektöründe oluşan teknolojik gelişmelerin artışı, girdi fiyatlarındaki şiddetli dalgalanmalar ve dönüşümde en yüksek verimin sağlanması için üreticide artan finansman iştahını da Denizbank karşılamıştır. Özel bankalar arasında tarım sektörüne en fazla kredi veren DenizBank olmuştur. Üreticinin üretim modeline göre ürettiği ürünleri kendi finans sektörüne empoze ederek farklılık yaratmış ve kısa sürede önemli bir yer edinerek tarımsal kredilerde özel bankalardaki ilk sırada yerini almıştır.

Bu çalışmada Türkiye’de Tarımın Finansmanı ele alınarak Özel Bankalar tarafından sağlanan finansman ihtiyacını karşılamaya yönelik yürüttükleri faaliyetler incelenecek, ortaya çıkan sorunlar saptanmaya çalışılacaktır. DenizBank modelinin detaylı incelenmesi ile oluşturulması gereken borçlanma modeli, yatırıma uygun kredi prosedürleri, Kamu Bankalarına uygulanan koşulların özel bankalara da sağlandığı takdirde ortaya çıkacak pozitif sonuçlar ve finansal okuryazarlık hakkında görüşler savunulacaktır.

2. TARIM, TARIMIN ÜLKE EKONOMİSİNDEKİ YERİ, TARİHİ VE FİNANSMAN

2.1. Tarım

Tarım, Ülkemizde en önemli sektörlerden birisidir. Yurt nüfusunda çoğunluk olan kesimi içine almakla beraber, geçimi de sağlamaktadır. Bunun yanı sıra ekonomik konjonktürde problemler olduğu zamanlarda bile, doğrudan katma değer sağlayabilmektedir. Tüm bunlar sanayide kullanılan hammaddelerin de tarım ürünü olması ile beraber ele alındığında, bahsi geçen katma değer yadsınamaz derecede görülebilmektedir. Tüm bunlar ile birlikte toplumda ana beklentilere verdiği cevaplar; besin maddeleri, giyim-kuşamda ana aktör olduğu ele alındığında, ihmal edilmemesi gereken ilk sektörün tarım olması gerektiği ortaya çıkmaktadır.

Tablo 1: Ekonomik Faaliyetlere Göre İstihdam Edilen Nüfus

Yıllar	Tarım	Sanayi	İnşaat	Hizmetler
1980	60.00	11.60	4.10	23.40
1985	59.00	11.40	3.70	25.50
1990	53.70	12.80	5.10	27.90

1995	48.40	13.30	4.60	33.50
2000	34.90	18.50	4.50	42.10
2005	25.54	21.60	5.59	47.27
2010	23.26	21.11	6.56	49.07
2015	20.60	20.00	7.20	52.20
2016	19.50	19.47	7.30	53.73
2017	19.38	19.10	7.43	54.08
2018/6	19.19	19.57	7.20	54.05

Kaynak: (TUIK İşgücü İstatistikleri).

Türkiye'deki ekonomik faaliyetlere istinaden çalıştırılan insan sayıları incelenmiştir. Bütün gelişen milletlerde var olan şekliyle; tarım alanında modernize olmak ve makineleşme sınırları arttığında, emeğin fazla olduğu şekillerden, sermayelerin yoğun olduğu şekillere doğru bir hal almaya başlamaktadır ve öteki sektörlerden farklı olarak kesin şekilde göreceli olmak kaydı ile çalıştırılan insan sayısı azalış göstermektedir. Cumhuriyet kurulduğu zamanlarda, en başlarda çalıştırılan kişi sayısının yüzde seksenden de çoğu tarım alanında çalıştırılmıştır.

Gelişmiş ülkelerde tarım, yurt nüfusunda içinde bulunduğu oran %5 iken, ülkemizde izlendiği oran %25'ler dedir. Diğer üretim alanlarına tarımdan geçişleri doğurmakta ve şehirlerde iş bulamama halinde artışa sebep olmaktadır. Sosyal sorunlar ortaya çıkmaktadır. İlk olarak Türkiye'de nüfusun yükselmesinin ivmesinin denetim haline girmesi ve diğer üretim birimlerine, alanlarına gitme durumlarının çeşitli siyasal durumlarda destek olunması gerekmektedir. Tarıma bağlı endüstriyel alanlara destek olunmalı, önceden tarım alanında çalışmış ve sonrasında bu endüstriyel alanlarda çalışmaya başlayan kişilere buralarda yardımcı olunmalıdır. Bu durumda şehirlerdeki yaşayan insan sayısının yükselme sürati aşağı indirilebilir. İlgili derecelerde fazla çalıştırılanı olan üretim alanlarında, üretime sağlanan katma değerlerinin düşük seviyede olması gizli işsiz olma durumunu da meydana çıkarmaktadır.

Tablo 2: Ekonomik Faaliyetlere Göre İstihdam Edilen Nüfus

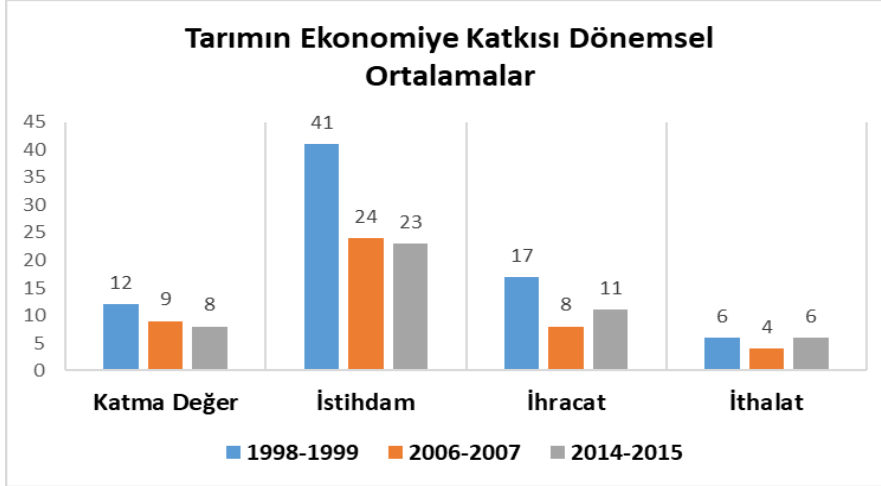
YIILAR	TARIM	SANAYİ	HİZMETLER
1998	12,5	31,1	48,5
1999	10,5	28,4	52,3
2000	10,1	26,9	52,6
2001	8,9	25,6	54,7
2002	10,3	24,6	53,4
2003	9,9	24,8	52,9
2004	9,4	25,1	52,8
2005	9,3	25,3	52,8
2006	8,2	26,1	53,2
2007	7,5	26,5	54,6
2008	7,5	26,2	55,3
2009	8,1	24,1	57
2010	9	24,6	54,3
2011	8,2	26,9	52,8
2012	7,8	26,8	53,7
2013	6,7	27,7	53,2
2014	6,6	28,2	53,7
2015	6,9	27,9	53,3
2016	6,2	28,2	53,8

Kaynak: (TUIK 2017).

Tablo 2'de Türkiye'de sektörlerin GSMH(Gayri Safi Milli Hasıla)'dan almış bulunduğu marjlar tetkik edilmiştir. Ziraat sektörü iktisadi ve toplumsal özellikleri ile ülkemizde çok fazlaca önem arz eden bir birimdir. Tarımın milli gelirimizdeki yükü azalırken, nüfusta yadsınamayacak kadarlık bir bölüm hali hazırda geçinmesini tarımla

yapmayı sürdürmektedir. Bunun yanı sıra Ülkemiz, dünyada GSMH hacmi olarak baştan sayıldığında 20 ülkenin içerisinde bulunmaktadır. Tablo 2’de gösterilmiş olan verilere istinaden; 1998 senesinden 2010 senesine dek tarımdan GSMH’ya katkı yazılı olduğu üzere inişte bulunmaktadır. 1998-2010 seneleri içerisinde senelik naturel popülasyon yükseliş ivmesi sürati yaklaşık yüzde bir nokta yirmi rasyosunda yükselişte görülmesi ve gayrisafi milli hasıladan almış olduğu oranın da bu senelerde yüzde ellilerde inişte olduğu görülmektedir. 2010 senesinden bugüne dekse alınmış olan oran yüzde otuzlarda olmakla birlikte, yadsınamayacak bir rasyoyla inişte olduğu görülmektedir.

Şekil 1: Tarımın Ekonomiye Katkısının Dönemsel Ortalamalar ile Gösterimi



Kaynak: TİM Tarım Raporu (2016). Tarım raporu. Türkiye İhracatçılar Meclisi).

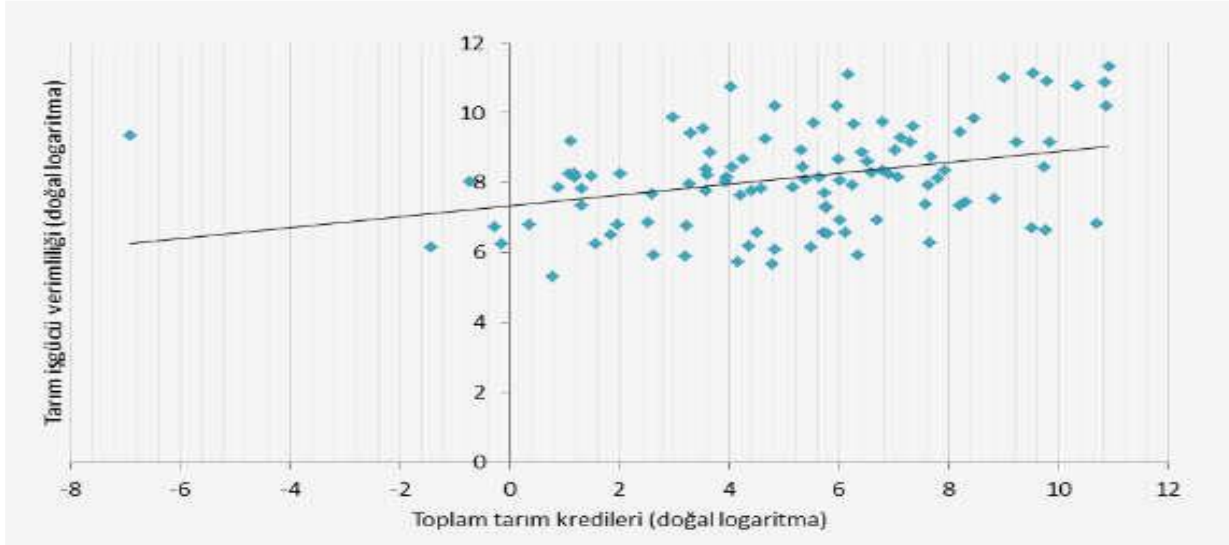
Gerçek kavramda ziraatin milli hasıladan almış olduğu oran bilişim ve makineleşme yardımıyla rantabilitenin yükselmesi ile artış göstermektedir. Ama çabuk popülasyon yükselişi ile bununla ilişkili olan köylerden şehirlere taşınmanın sürmesi hizmetler alanlarının ila-ve hızlıca artışına sebep olmuştur. Tarımla ilgili olarak ithalat ve ihracatta gerçekleşen azalış, tüm bunların sonucu olmakla birlikte, ülkemiz de ziraat alanında kendi kendisine yetememeye başlamıştır.

2.1. Tarım Kredileri ile Tarımsal İş Gücü İlişkisi

Zirai imalatın finansmanı ile kırsalda yaşayan bölümün finansmanı temele bakıldığında birebir şeyler gibi görülmektedir. Ancak ikisinin yüksek derecede farkları vardır. İlk olarak zirai imalat hep kırsalda yaşayan popülasyonca gerçekleştirilmemektedir. Kentlerde yaşamakta olan varlıklı kimselerin marjinal varlık kazancı fazlaca güçlü zirai imalata plasman oluşturması sıkça karşılaşılan bir olaydır. Öteki taraftan kırsalda yaşayan kimselerin kredi gereksinimleri sadece zirai imalattan oluşmamaktadır. Hele ki gelişmiş yurtlarda kırsalda yaşamakta olan kimselerin birey olarak kredi gereksinimlerine cevap veren çok güçlü kurumlar vardır. Ama gelişmekte olan devletlerde zirai mahsulleri pazarların yeterince kendini geliştirmemesi sebebiyle mahsul ücretlerinin fazlaca değişmekte olmasıyla, kırsalda yaşayan kimselerin ödeyebilme yetisinin ortaya çıkarılmasında zorlanıldığı izlenmektedir. Bu yüzden gelişmekte olan ülkelerde kırsalda yaşayan kimselerin kişisel kredi gereksinimleri iki şekilde sağlanmaktadır. Birincisi gayri resmi şekillerle, yani yakınlarla, aile üyelerine borçlanma, para satan gayri resmi kişilere yüksek faizle borçlanma şeklindedir. İkincisi ise devletin desteklediği zirai imalat finansman ürünlerinin maksadının dışında değerlendirilmesi ile finansman alındığı izlenmektedir.

Ayrıca Tüketicilerin psikolojik ve sosyolojik durumlarının da iç ve dış yatırım kararlarını etkilediği araştırılmıştır. Bu araştırmaya göre gelecek beklentilerinin psikolojik ve sosyolojik yatırım için planlanmamış kredi kullanan çiftçilerden yarısı kredi borcunu ödeyemeyerek, planlanmamış ikinci krediyi kullandılar, araştırma sonuçlarına göre ise çiftçilerin karar vermelerini etkilediği açıkça görülmüştür. (Azabağaoğlu ve Tuncer, 2016).

Şekil 2. Tarım Kredileri ile Tarımsal İşgücü arasındaki ilişki



Kaynak: Türkiye Cumhuriyet Merkez Bankası (2018). Tarım bankacılığının tarımsal verimlilik üzerindeki etkileri.

2.2. Finansman ve Tarımsal İşletmelerde Finansman

Tarım dışı ya da tarım işletmesi olsun bu tür işletmelerin temel işlevleri pazarlama ve üretimdir. Bu iki işlev zamanla işletmelerin temel başarısının üzerinde etkisinin yeterli olmadığı anlaşılmış bunun yanında iyi bir finansman fonksiyonunun da eklenmesi gerektiği açıkça belirtilmiştir. İyi bir performans elde edebilmesi için bu fonksiyonların bir bütün olarak algılanması gerektiği ve önemli bir role sahip olduğu çıkarılmıştır. (Çetin 2008). Karma ve kapitalist düzenlerde paranın rolü büyüktür. Çünkü işletmelerin kurulması ve faaliyetlerinin süreklilik arz etmesi için para en önemli faktördür. Sosyalist ekonomilerde gerçek aynıdır.

Faaliyetlerini sürdüren işletmelerde finans yöneticilerinin ana işlevi, işletmelerin ihtiyaç duyduğu kaynakları ve fonlamaları uygun koşullarda ve doğru zamanlarda temin etmek, sürekliliği ve karlılığı hedef olarak yaratılan faaliyetlerin sonuçlarını takip etmektir. Doğru zamanlarda temin edilen, uygun koşullar sağlandığında yaratılan fazla fonlama ve karları doğru alanlara kullanarak büyümeyi tetiklemesi ve sürekliliği devam ettirmesidir. Akılcı bir politika izlemesidir. Bu fonksiyonların aklımıza gelecek tüm işletmeler için gerçekliği aynıdır. Finans yöneticilerinin temel uğraşı hep bu yönde olmaktadır. İşletmeler her bilanço döneminde karda olamayabilir. Aynı zamanda zararda da olmayabilir. Bu neticeler ile harmanlanmış akılcı politikaya yöneticilerin sahip olması beklenmektedir. Doğru kaynak, doğru fonlama ve doğru kararlar işletmelerin yaşam sürelerini uzatmaları birinci önceliktir. Örneklendirme yaparsak, firmaların bazı dönemlerde nakit fonları fazla olur, bazı dönemlerde ise stoklarının fazlalığı göze çarpmaktadır. İşletme stoklarını eritemediğinde satıp nakde çeviremediğinde, aynı zamanda tahsil kabiliyetini yitirme yoluna girmiştir. Kabiliyetin yitirilmesi yeni hammadde alımında da nakit ihtiyacı doğuracaktır. İşletme giderleri için yapılacak sabit harcamalar için yeterli nakit döngüsü de ortadan kalkabilir. Bazı dönemlerde firmanın hayatta kalması için yapılması gereken şey, yatırımlar olacaktır. Yeterli seviyede kaynak ayrılmamış ve bilanço kalemleri kötüye giden işletmeler olumsuz etki görmektedirler. Bunlar iş hayatının yadsınamaz gerçeği ve doğal yapısıdır. (Sarıaslan ve Erol, 2008).

Braverman ve Guasch (1990), Gelişmekte olan ülkeler incelendiğinde gelişimin önemli bir kısmının üreticilere sağlanan kredilerden oluşması gerektiğini ifade etmiştir. Kredilendirme yoluyla sektörün yeniliklere ve teknolojik yapıya entegre olması gerektiğini, ancak bu şekilde diğer sektörlerden geride kalmasının önlenilebileceği bildirilmiştir.

Finansman işlevinin kapsamına giren konular ise; finansal planlama ve analiz, işletmeler için gerekli desteklerin yapılması, sermaye yapıları, yatırım planları, finansal analiz, denetim, kar dağılımı gibi konular finansman fonksiyonunun kapsamına girer (Alpugan ve ark., 1995). Finansman işlevinin çalışma alanları aynı zamanda bir işletmenin finansman yöneticisinin görevlerini oluşturmaktadır.

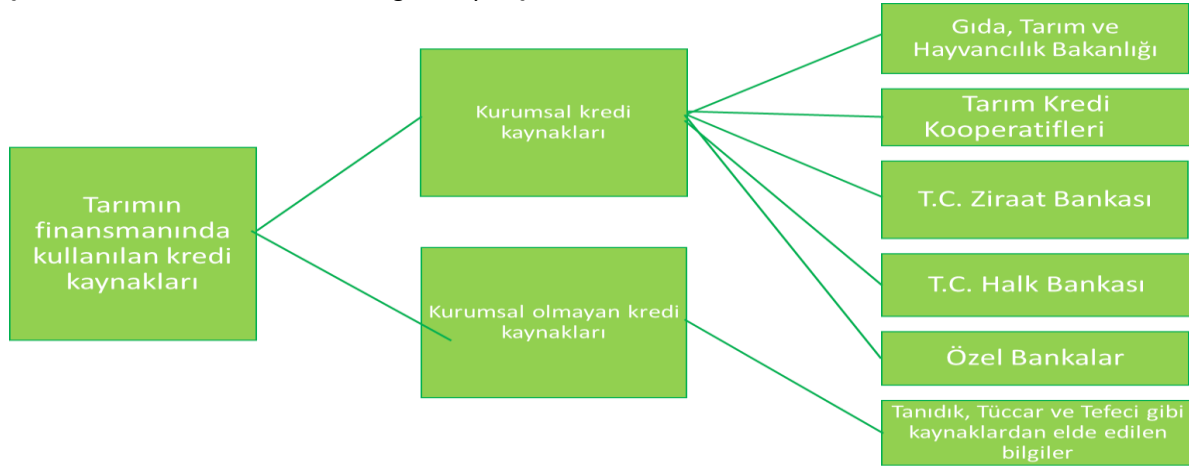
3. Ülkemizde Tarımsal Finansman

Ülkemizde, ticaret ve finansmanda batılı modellerin benimsenmeye başlandığı 19. yüzyılın ilk yarısında ulusal bir bankacılık sistemi ve milli bankalar olmayıp yabancı bankaların açtıkları şubeler faaliyet göstermekteydi. O dönemde çalışan nüfusun büyük çoğunluğunu oluşturan çiftçiler geçim sıkıntısı içinde kendi kaderine terk edilmiş halde sürekli olarak özel şahıs kredilerine muhtaç durumdaydı. Kredi verenler ise, bu işi meslek edinmiş tefecilerin yanı sıra, tarım gereçleri satan tüccar, toptancı, ihracatçı, komisyoncu, kabzımal ve köy bakkalı gibi çeşitli ticaret erbabı ve esnaflardı. Verilen kredilere günlük olarak işletilen faiz yıllık %900'leri bulmaktaydı. Çiftçiler borçlarını ödemekte zorlanarak ürünlerini hasattan önce kredi verenlere satmak zorunda kalmaktaydı.

1909-1918 yıllarında sermayenin millileşmesi çabalarının arttığı dönemde Ege Bölgesindeki yabancı tüccar ve komisyoncuların oluşturduğu incir tröstlerine karşı kooperatif bankacılığına doğru adımlar atılmaya başlanmış, 1913 başında nizamnamesi (ana sözleşme) hazırlanan Milli Aydın Bankası – Tarışbank incir üreticisinin para ve kredi sorunlarına çare olmak amacıyla 24 Eylül 1913 tarihinde Aydın'da kurulmuştur. 21 Şubat 1914 tarihinde de resmen bankacılık izni alan banka, 2001 yılına kadar faaliyetlerine devam etmiştir. Milli Aydın Bankası, Tarışbank 10 Temmuz 2001 tarihinde Tasarruf Mevduatı Sigorta Fonu'na devredilmiş ve 2003 yılında da özelleştirmeler kapsamında Denizbank'a satılmıştır. Tasarruf Mevduatı Sigorta Fonu'nun uhdesinde bulunan Milli Aydın Bankası-Tarışbank'ın özelleştirmeler kapsamında 2003 yılında Denizbank'a satılması, Türkiye tarım bankacılığında bir milat olarak kabul edilebilir. Tarışbank'ı satın aldıktan sonra tarım sektöründen bir müşteri grubuyla karşılaşan Denizbank, bu avantajını çok iyi kullanmış ve tarımsal kredilerde başı çeken bir özel banka haline gelmiştir.

3.1. Türkiye'de Tarımsal Kredi Organizasyon Şeması

Şekil 3. Ülkemizde Tarımsal Kredi Organizasyon Şeması



Türkiye'de tarımsal kredilerin organizasyon yapısı incelendiğinde, bu yapının iki önemli un-surunun olduğu görülmektedir (şekil 3). Bir yanda ağırlıklı olarak T.C.Ziraat Bankası, DenizBank, Tarım Kredi kooperatifleri ve Tarım Satış Kooperatifleri diğer yanda Özel bankalar dan oluşan organize olmuş kurumsal yapıya sahip kredi kaynakları, bir diğer yanda ise organize olmamış daha çok arkadaş, esnaf, tüccar, tefeci gibi şahıslara dayalı kredi kaynaklar bulunmaktadır.

3.2. Türkiye'de Tarımın Finansmanında Tarımsal Kredilerin Önemi ve DenizBank

Tarımın en önemli politikalarından biri tarımsal kredi politikalarıdır. Tarımda diğer birçok gelişmekte olan ülkede olduğu gibi toprağın azlığı, verimin düşük olması ve bu da iyi bir sermaye birikiminin olmasını gerekli kılmaktadır (Eren 2010). Tarım kesiminde gelirlerin düşük olmasından ve giderlerin yüksek olmasından dolayı tasarruf düzeyi sınırlı kalmaktadır. Tarımda sermaye birikimi yavaş olduğu için tarımsal kredilere ihtiyaç duyulmaktadır.

Üretimin artırılması, ekonomik ölçekli üretim tesislerinin kurulması ve var olan üretim tesislerinin ekonomik ölçeğe kavuşturulması ile mümkün olacaktır. Bunun gerçekleşmesi ise ucuz finansman sağlanması ile mümkündür. Sermayesi yetersiz olan üreticilerin üretim faaliyetlerini zamanında ve eksiksiz yerine getirebilmeleri, satın alma ve yatırımlarını aksatmadan yapabilmeleri için uygun şartlarda tarımsal kredilerle

desteklenmeleri gerekmektedir. Bu nedenle, tarımsal politikaların önemli bölümünü oluşturan tarımsal krediler, tarım sektörü-nün gelişmesinde temel faktörlerden birini oluşturmaktadır.

Bundan Birkaç yıl öncesine kadar Ziraat Bankası, Tarihbank ve birkaç özel banka dışında tarım sektörüne kredi veren banka bulunmamaktaydı.

2000 yılında "görev zararları" gerekçe gösterilerek Ziraat Bankası'nın da tarıma kredi verilmesi engellendi. Aynı dönemde Egeli üreticilerin sahibi olduğu Tarihbank tarımdan çıkarıldı.

Tarıma kredi veren iki bankanın bu şekilde etkisiz hale getirilmesi, Dünya Bankası'nın Türkiye'ye dayattığı Tarımda Reform Uygulama Projesi'nin bir parçasıydı. Projenin diğer bir ayağı tarımdaki tüm desteklerin kaldırılarak doğrudan gelir desteği uygulamasına geçilmesiydi. Projenin üçüncü ayağı da Tarım Satış Kooperatifleri ve Birlikleri Yasası ile birliklerin yeniden yapılandırılmasıydı.

Bugün geriye dönüp bakıldığında doğrudan gelir desteği uygulamasının tarıma çok büyük zarar verdiğini herkes kabul ediyor. Dünya Bankası da 2004'te yayınladığı raporda bunu belirtmiştir.

O dönemde Ziraat Bankası ve Tarihbank'ın sektörden bir süreliğine de olsa koparılmasının da tarıma çok büyük zararı oldu.

Dünyadaki gelişmeler ve tarım sektörünün çabaları ile bugün yeni bir dönem yaşanıyor. Tüm sorunlara ve engellemelere rağmen tarım sektörü üretmeye devam ediyor.

Tarım sektöründeki bu gelişme bankaların da ilgisini çekiyor. Birkaç yıl öncesine kadar çiftçiler özel bankaların önünden bile geçemezken, bugün özel bankalar çiftçilere kredi verebilmek için kıyasıya yarışıyor.

Bankacılık Düzenleme ve Denetleme Kurumu verilerine göre, Türkiye'de tarıma verilen kredilerin toplamı Aralık 2018'e göre 96 milyar TL'ye ulaştı. Kamu Bankaları %71.8 pay ve kullandırdığı 68.9 milyar TL kredi ile ilk sırada yer alıyor.

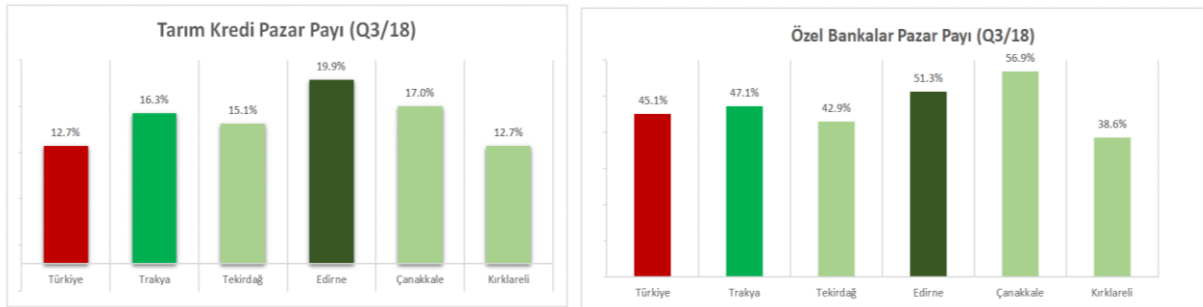
Tarımsal kredilerde ikinci sırada DenizBank var. DenizBank, tarıma verdiği 12.1 Milyar TL kredi ile özel bankalar arasında ilk sırada yer alıyor.

DenizBank'ın tarıma olan ilgisinin altında elbette 2002'de bünyesine kattıkları Tarihbank'tan gelen 95 yıllık deneyim ve birikim var. DenizBank Finansal Hizmetler Grubu Başkanı Hakan Ateş, bu gerçeği her fırsatta dile getiriyor. Hakan Ateş'in dile getirdiği bir gerçek daha var. Türkiye'de çiftçi borcuna çok sadık. Bu nedenle tarımsal kredilerde şüpheli alacak oranı % 2'nin altında.

DenizBank, Tarihbank geleneğini sürdürmeye kararlı. Tarım sektörünün en iyi bankası olmak için ciddi bir çaba içinde. Bunun içinde, büyük ve deneyimli bir ekip tamamen tarım bankacılığı için çalışıyor. Personelin neredeyse tamamı ziraat mühendisi ve veteriner.

DenizBank, tarıma verdiği kredinin sadece % 5'i için ipotek alması, kredi müşterisinin niteliğini de ortaya koyuyor. Banka, ödeme gücü olan çiftçiye kredi kullanıyor.

Şekil.4. Türkiye ve Trakya Bölgesinde DenizBank Tarım Kredileri Pazar Payları



Kaynak(Fintürk 2018 12. Dönem Verileri)

4. SONUÇ

Kredi Limit, Vade, Periyot ve Tutarın Belirlenmesi: Tarım sektöründe diğer tüm sektörlerde olduğu gibi kredinin vadesi ve tutarı üretim maliyetleri, harman dönemi ve satış verileri esas alınarak gelecekteki varsayımlar esas alınarak tahmini bir projeksiyon üzerinden kesin bir ödeme planına bağlanması yerine esnek bir ödeme planı ile

gerçekleşen sonuçlara göre düzenlenmeli, maksimum vade ve minimum ödeme koşulları ile kontrol altına alınmalıdır. Kredinin maliyeti ve uygulamanın yasalara uygun halde işleyebilmesi için BDDK uygulamaları ve gerekli yasal düzenlemeler otorite tarafından yapılmalıdır.

Tarım Sektörü için Kaynak temininin farklılaştırılması: Bankaların bu krediler için kaynak yaratma modelleri geliştirmesi gerekir. Vadeye ve kredi ödeme dönemlerine uygun faiz ve ana para ödemeli Tahvil ve BONO çıkarta bilmeli, stopaj ve karşılık açısından sağlanacak avantajlarla desteklenmelidir.

Teminat Yapısının Düzenlenmesi: tarım arazilerinin bütünlüğünü ve sahipliğini gösteren tapular için hazine kaynaklı bir garantörlük yapısı oluşturulmalı, her bir tapunun üretim desenine ve verimliliğine uygun bir hazine değeri oluşturulmalı ve bu değerler çerçevesinde kredi teminat değeri oluşturulmalı. Olası bir kötü durumda ilgili alan hazineye aktarılmalı, hazine aracılığı ile yine tarımsal üretim amacına uygun olarak yeni sahibine devredilmeli, satılmalı veya kiralanmalıdır. Bu yöntem kredi kuruluşlarının risk iştahını arttırırken zarar olasılığını minimize edeceği için faiz oranı avantajı oluşturacaktır, sektör için kredi imkanı yaratacaktır.

Üretim ve Pazarlama faaliyetlerinin kredi imkanları ile bir araya getirilerek sağlanması. Her bir girdi için girdi temini sırasında dış kaynak ihtiyacı hazır olmalı. Bunun için üretici, satıcı ve bankaların iş birliği içerisinde olması teşvik edilmelidir. Kredili satışlarda sübvans, vergi indirimi gibi avantajlar ile desteklenmelidir. Traktör kredisinde olduğu gibi.

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2009/38/EG Sayılı Direktif Kapsamında Avrupa Düzeyinde Çalışanların Yönetime Katılım Hakları

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Özet: Çalışanların yönetime katılımı konusu gerek sosyal politika, gerekse işletme politikaları açısından günceliğini hiçbir zaman yitirmemiştir. Bugün kendisini demokratik olarak tanımlayan birçok ülkenin ulusal mevzuatlarında çalışanlara ekonomik, sosyal, siyasi ve de kültürel faktörlere bağlı olarak şekillenmiş farklı düzeylerde yönetime hatta karar katılım hakları tanınmıştır.

Avrupa Birliği iş hukukunun gelişim serüveni içerisinde de, çalışanlara tanınmış olan katılım haklarının koordine edilmesi, asgari düzeyde olsa dahi tüm üye ülkelerde bu yöne hakların teminat altına alınması önemli bir yer tutmuştur. Bu kapsamda yıllar içerisinde üye ülkelerin ulusal mevzuatları da şekillendiren Direktifler kabul edilip uygulamaya alınmıştır. Günümüzde ise, Avrupa düzeyinde İş Konseyleri aracılığıyla katılım haklarını garanti eden belge 2009/38/EG sayılı Direktiftir. Anılan direktif tüm üye ülkeler tarafından ulusal mevzuata dönüştürülmüş durumdadır. Esas itibarıyla sistemin başarılı, ancak sorunsuz bir biçimde işlemediğinin ifade edilebilmesi mümkündür. Bu çalışmada spesifik ayrıntılara girilmeden, bu Direktif kapsamında tanınmış olan yönetime katılım hakları ele alınmaktadır.

Anahtar Kelimeler: Avrupa Birliği, Yönetime Katılım, Avrupa Çalışma Konseyi, Avrupa İş Konseyi

1. Giriş

Günümüzde kendisini demokratik olarak tanımlayan tüm ülkelerde işçilere yönetime katılım hakları tanınmıştır. Ancak bu bağlamda uygulamalarının, özellikle de çalışma ve yönetim kültürlerinin farklılaşması nedeniyle başarılı, ancak sorunsuz bir biçimde işlediğini iddia edebilmek mümkün değildir. Avrupa Birliğine üye bazı ülkelerde, örneğin başta Federal Almanya olmak üzere, Avusturya, Fransa gibi ülkelerde yönetime katılım kültürü önemli bir geçmişe sahip iken, eski Sovyet bloğuna dahil olan birçok ülke bu sistemle adeta birliğe adaylık süreçleri kapsamında tanışmışlardır.

Bu yazıda, Avrupa İş Konseyleri ile ilgili yürürlükteki yasal çerçeve Avrupa iş hukuku boyutunda genel hatlarıyla ortaya koymaya çalışılacaktır. Bu kapsamda ilkin Avrupa İş Konseylerinin gelişim süreci ele alındıktan sonra, yürürlükteki direktif hükümlerine göre bu konseylerin kuruluş ve işleyişleri değerlendirilip, uygulamaya ilişkin veriler analiz edilecektir.

2. Avrupa İş Konseylerinin Gelişim Süreci

Avrupa İş Konseyleri günümüzde tartışmasız bir biçimde işçilerin en önemli yönetime katılım organlarını oluşturmaktadırlar. Bu konseylerin etkilerinin, daha açık bir ifadeyle almış oldukları kararların uygulamaya yansımaları ancak günümüzde salt Avrupa Birliği üyesi ülkeler ile sınırlı kaldığı yönünde bir yanılgıya kapılmamak gerekir. Dolayısıyla günümüzde etkisi, Türkiye'ye de yayılmaktadır (Uçkan, 2006: 18).

Yönetime katılım düşüncesinin ortaya çıkışı bir anlamda işçi hareketleri ile birlikte gelişmeye başlamışsa da ilk ciddi tartışmalar 19.yy başlarında gündeme gelmeye başlamıştır. Ancak yönetime katılım fikrini işçi hareketinden farklılaştıran en önemli nokta, bu yöndeki taleplerin doğrudan işçilerden gelmemiş olmasıdır. Bu yöndeki talepler daha çok o dönemin düşünce akımlarından etkilenmiş olan bilim çevrelerinden geldiğinin ifade edilmesi, yanıltıcı olmayacaktır (Hekimler, 2005:19). Yönetime katılım uygulamasının ilk örnekleri Almanya'da karşımıza çıkmaktadır (Teuteburg, 1961:145). Bu ülke ilerleyen yıllar içinde de başta endüstriyel demokrasi kavramının gelişmesine ve böylelikle de yönetime katılım felsefesinin yerleşmesine öncülük etmiştir.

Avrupa Birliği iş hukukunun gelişim süreci incelendiğinde, başlangıçta hedef eşit rekabet koşullarının yaratılması olmuş ve bu doğrultuda, ilk düzenlemeler bireysel iş hukuku alanında ortaya çıkmıştır. Kolektif konular ve buna bağlı olarak işçilerin yönetime katılım hakları konusu ise daha sonraki yıllarda gündemde gelmeye başlamıştır (Schick, 2018:121; Krimpove, 2001:58).

Avrupa Birliğinin ekonomik bir birlikten siyasal bir birliğe doğru yapılanması sürecinde, sosyal politikanın bir gerekliliği olarak da katılım sistemlerinin koordine edilmesi başta çokuluslu şirketlerde istihdam edilen işçilere asgari katılım haklarının garanti edilmesi amacıyla kaçınılmaz hale gelmiştir (Hekimler, 2005:45).

Bu süreçte, özellikle Avrupa Sendikalar Birliği (*EGB - Europäischer Gewerkschaftsbund*) başta olmak üzere birçok güçlü sendika, Avrupa ölçütünde işçilerin katılım haklarının teminat altına alınması yönündeki taleplerini artırmışlardır. Bu girişimin sonucunda, işçilerin yönetime katılım hakları konusundaki tartışmalar ulusal ölçekten Avrupa ölçeğine çekilmiştir. Siyasi açıdan ise Paris Zirvesinde alınan kararlar da¹ bu alanda bir dönüşüm sürecinin başlangıcı olmuştur.

Avrupa İş Konseyleri ile ilgili bir direktifin kabul edilmesine yönelik olarak hiç şüphesiz en önemli itici güç, Avrupa ölçütünde “uluslararası nitelikte bir şirket tipinin” oluşturulması yönündeki çabalar olmuştur. “Avrupa Anonim Şirketi” adını alacak olan ve 2004 tarihinde itibaren uygulamaya alınan bu yeni şirket tipine ilişkin hazırlanan 1970 tarihli tasarıda ilk defa açık bir biçimde “Avrupa İş Konseyi” kavramı kullanılmıştır. Ancak yıllar içerisinde hazırlanan tasarılar ve yürütülen çalışmalar, özette; işçilerin Avrupa düzeyindeki katılım haklarının düzenlenmesi sadece Avrupa Anonim Şirketi ile sınırlı kalmaması ve daha geniş bir işçi kesimine hitap etmesi gerektiği görüşünün ağırlık kazanması yönünde katkı sağlamıştır.

Avrupa İş Konseylerin kurulmasını öngören ve bu konudaki düzenlemelere yer veren ilk ciddi taslak 1980 yılında “*Verdeling Direktifi*” tasarısı olarak kayıtlara geçen tasarı olmuştur. Ancak bu tasarı kapsam alanının çok geniş tutulmuş olduğu gerekçesiyle işveren çevrelerince kabul görmemiştir (Sadmann, 1996:17).

Uzun bir dönemin ardından, işçi ve işveren kanatlarının kabul edebildikleri ilk temel düzenleme 94/45/EG sayılı Direktif olmuştur. Bu direktif, Avrupa ölçütünde işçilerin yönetime katılım haklarının genel çerçevesini oluşturmuş ve de üye ülkeler tarafından ulusal mevzuatlarına dönüştürülmek suretiyle, her bir üye ülke için düzenleyici olmuştur. Direktifin kabulünün ardından 1000’e yakın ve toplamda 15 milyon işçiyi temsil eden bir yapı ihdas edilmiştir.

Zaman içerisinde ortaya çıkan gelişmeler doğrultusunda, anılan Direktif tarafların ihtiyaçlarını gidermekten uzak kalmıştır (Gohde, 2004:18). Özellikle, Avrupa hukuku alanında kat edilen mesafe ve de ekonomik ve sosyal alanda meydana gelen gelişmeler, yeni bir Direktif gerekliliğini ortaya çıkarmıştır. Sosyal tarafların görüşleri alındıktan sonra, Avrupa Komisyonu yeni bir Direktif tasarısı hazırlamış ve tasarıda taraflardan gelen görüşler doğrultusunda bazı değişikliklere gidilmek suretiyle, 2009 yılında Avrupa Komisyonu ve Avrupa Parlamentosu tarafından 2009/38/EG sayılı Direktif kabul edilerek yeni bir döneme girilmiştir.

3. Avrupa İş Konseyinin Kuruluşu ve İşleyişi

Avrupa İş Konseylerinin kurulması ve işleyişi konusunda 2009/38/EG sayılı Direktifte yer verilmiş olan hükümler, esas itibarıyla eski direktifte yer verilmiş olan hükümler ile farklılaşmamaktadır. Ancak son düzenleme ile Avrupa Komisyonun amaçladığı ve Avrupa Sendikalar Birliğinin talep ettiği biçimiyle yönetime katılım haklarının daha etkin kullanımı adına çok önemli iyileştirmeler yapılmıştır.

3.1. Direktifin Kapsam Alanı

Avrupa Birliğinin üye yapısı yıllar itibarıyla değişiklik göstermiş ve bu doğrultuda direktifin uygulama alanı da yeniden tayin edilmiştir. Öyle ki bugünkü direktifin öncüsü olarak kabul ettiğimiz 94/45/EG sayılı Direktifin kabul edildiği dönemden günümüze birliğin genişleme politikası doğrultusunda (Wedenfeld/Wessels, 2018,112). üye sayısında önemli değişiklikler olmuştur. Özellikle 2004 yılında Birliğin Orta ve Doğu Avrupa genişlemesi politikası kapsamında (Jerabek, 2011:35) ağırlıklı eski doğu bloğuna dahil olan, on yeni ülkenin üye olarak kabul edilmesi, önemli bir değişim ve dönüşüm sürecinin başlamasına neden oldu.

2019 yılı itibarıyla Avrupa Birliği 28 üyeli bir Birlik olup, ilgili Direktif tüm üye ülkeler için bağlayıcı niteliktedir. Bununla birlikte, Direktif hükümlerinin Avrupa Ekonomik Alanını kapsamaması nedeniyle, birliğe üye olmayan Norveç, İzlanda ve Lichtenstein’i de kapsamaması sebebiyle, halen 31 üye ülke için doğrudan uygulama alanı

¹ 1972 tarihli Paris Zirvesinin sonuç bildirgesinde, ekonomik ve parasal birliğin gerçekleşmesi amacının ne denli önemli ise, sosyal politikanın da aynı derecede öneme sahip olduğu vurgulanmış, topluluğun sadece ekonomik bir topluluk değil, bunun ötesinde sosyal bir birlik olduğu Zirvede ilan edilmiştir. Zirve sonrasında hazırlanan “Sosyal Politikaya İlişkin Aksiyon Programı” 21 Ocak 1974 tarihinde Avrupa Konseyi tarafından yayınlanmış ve işçilerin ve onların temsilcilerinin işletme ve işyeri seviyesinde katılımlarının kademeli olarak sağlanması hedefi tanımlanmıştır.

bulmaktadır (Altmeyer, 2014:1). Ancak bir şirketin merkezinin belirtilen bu 31 ülkenin dışında olması halinde, örneğin Rusya veya Çin’de ya da ülkemizde olması durumunda direktifin hükümlerinin uygulanması zorunluluğu ortaya çıkmaktadır. Aday ülke konumunda olan Türkiye’nin bir gün tam üye olarak kabul edilmesi durumunda, anılan Direktif doğrudan Türkiye için de bağlayıcı hale gelecektir (Uçkan, 2005:255).

En önemli gelişme şüphesiz İngiltere’nin birlikten ayrılması durumunda ortaya çıkacaktır (Griebel/Winkelmann, 2018:11; Hekimler, 2017:24). Özellikle İngiltere kökenli çokulusu şirketlerin oransal varlığı dikkate alındığında, bu etki çok daha farklı boyutlarda kendisini göstereceği açıkça ortadadır.

Yürürlükte olan 2009/38/EG sayılı Direktif tüm üye ülkeler ve Avrupa Ekonomik Alanına dahil olan ülkeleri kapsamakla birlikte, doğrudan tüm işletmelerde Avrupa İş Konseyinin kuruluşunu öngörememektedir. Direktifin 1.maddesinin 1.fıkrası hükmünde, direktif ile topluluk bünyesinde faaliyet gösteren şirket ve şirket topluluklarında çalışan işçilerin bilgilendirme (*Unterrichtung*) ve dinlenilme (*Anhörung*) haklarının güçlendirilmesinin amaçlandığı ifade edilmektedir. Buradan açıkça görüldüğü üzere, her ne kadar “bilgilendirme” ve “dinlenilme” hakları yönetime katılım haklarının bir unsuru olsa da, doğrudan “karara katılım” hakkı söz konusu olmadığından, Avrupa İş Konseyleri, örneğin Almanya’daki İşyeri Teşkilat Kanunu (*Betriebsverfassungsgesetz*) kapsamında oluşturulan işyeri konseylerinden ayrılmaktadırlar (Altmeyer, 2014:1).

Kapsam alanını açık bir biçimde tayin etmek adına, direktifte hangi şirketlerin topluluk bünyesinde faaliyet gösteren şirket ve şirket grupları olarak tanımlanacağı hüküm altına alınmıştır. Buna göre; en azından 1000 işçi çalıştıran ve bu işçilerden en azından 150 işçisini farklı iki üye ülkede istihdam eden şirket, topluluk bünyesinde faaliyet gösteren şirket olarak kabul edilmektedir. Böylelikle Avrupa yasa koyucunun temelde iki eşik değer belirlemiş olduğunu görmekteyiz.

Topluluk bünyesinde faaliyet gösteren şirket topluluğu ise; ana bir şirket (*herschendes Unternehmen*) bağlı şirketlerden oluşan bir organizasyon olarak tanımlandıktan sonra, üye ülkelerde en azından 1000 işçi istihdam eden ve farklı üye ülkelerde en azından şirket grubuna dahil iki şirketi bulunan ve her birinde en azından 150 işçi çalıştıran şirket olarak, tanımlanmıştır. Bu noktada yürürlükteki olan hükmün eski direktif hükmünden farklılaşmadığını ifade etmemiz gerekir. Eş anlatımla Avrupa yasa koyucusu eşik değerler bağlamında bir değişikliğe gitmemiştir.

3.2. Avrupa İş Konseyinin Kuruluşu

Bir şirket ya da şirket topluluğu direktifin kapsam alanına girse dahi, mutlak anlamda bir Avrupa İş Konseyinin kurulmasının zorunlu olmadığı ifade edilmesi gerekir. Eş anlatımla, şartlar oluşsa dahi bu yönde bir iradenin ortaya konulması gerekmektedir. Kuruluşa ilişkin bir talep doğrudan işveren kanadından gelebileceği gibi işçi kanadından da gelmesi mümkündür. Nitekim Direktif’te, şirket merkezinin kendisinden veya şirketin istihdam ettiği 100 işçiden gelen yazılı talebi olmalı ve bu işçilerin en azından iki farklı üye ülkenin farklı iki şirketinde istihdam ediliyor olmaları gerekmektedir. Bu durumda, Avrupa İş Konseyinin kuruluşuna ilişkin müzakerelere başlamak ve bu amaç doğrultusunda “Özel Müzakere Komisyonu” (*Besonderes Verhandlungsgremium*) oluşturulmak zorundadır.

Bu Komisyonun esas hedefi, şirket merkezi ile birlikte, işçilerin bilgilendirme ve dinlenme haklarını düzenlemek üzere bir anlaşma sağlamaktır. Komisyonun yapılandırılması ve yetkileri konusundaki hususlar yine direktifte tanımlanmıştır. Buna göre, komisyonda görev alacak olan işçileri temsil edecek olan kişilerin hangi esaslara göre belirleneceği konusu üye ülkelerin yasa koyucularına bırakılmıştır. Üye ülkelerin temsilcileri belirlerken, seçilmeleri veya atanmaları konusunda düzelemeye gitmeleri mümkündür. Pratikte üye ülkeler uygulama yasaları ile bu konudaki yasal çerçevelerini, kendi çalışma kültürlerine bağlı olarak belirlemiştir.

Komisyonun etkin biçimde faaliyetlerini yürütebilmesi için burada yer alacak olan üye sayısı konusunda bir sınırlamaya gidilmiştir. Eski direktif döneminde üye sayısının 3 den az, 17 den fazla olamayacağı hüküm altına alınmıştı. Yürürlükte olan direktifte ise, doğrudan bir sınırlama getirmek yerine daha farklı bir biçimde eşik değer tayin edilmesi uygun görülmüştür. Buna göre, komisyonda görev alacak olan temsilcilerin sayısının belirlenmesinde kapsama giren şirketlerde çalışan işçilerin sayıları dikkate alınmaktadır ve en azından kapsama giren her bir işletmenin bir temsilci belirleme hakkı bulunmaktadır. Bunun ötesinde şirket ya da şirket topluluğunun tümünde istihdam edilen işçi sayısı dikkate alınarak her %10 oranına karşılık bir temsilci belirlenmektedir. Böylelikle örneğin toplam çalışanların % 20’sini temsil eden işletme 2, %30 temsil eden 3, %40 temsil eden 4 biçiminde kademeli olarak artış gösteren temsilci belirlenmektedir.

Yeni direktif tasarısı hazırlanırken yine eski sistemde olduğu üzere eşik değerlerin öngörülmesinin, nispeten daha küçük olan işletmelerin bu sürecin dışında tutulması sonucunu ortaya çıkardığını ve Avrupa Parlamentosundan gelen siyasi baskılar sonucunda bu uygulamadan vazgeçildiğini ifade etmemiz yerinde olacaktır.

Özel Müzakere Komisyonun özetle temel görevi ve amacı, işletme yönetimi ile bir Avrupa İş Konseyinin kuruluşuna ilişkin yazılı bir mutabakata varmak ve bu kapsamda, Konseyin yapısını, yetkilerini, yetki alanını ve de görev süresini tayin etmektir. Bu doğrultuda Özel Müzakere Komisyonu ile görüşmelere başlanması, şirket merkezinin çağırısı üzerine başlamaktadır.

2009/38/EG sayılı Direktif ile bu alanda getirilmiş olan önemli bir değişiklik de Komisyonun, şirket merkezi ile gerçekleştirdiği her görüşme öncesi ve sonrasında, şirket merkezinin temsilcileri olmadan bir araya gelip toplantılar düzenlemesine olanak vermesidir. Bu yönde bir hüküm getirilmiş olması ilk başta pek anlamlı gelmeyebilir. Ancak bu toplantılara katılan üyelerin farklı ülkelerden gelmeleri, ortaya çıkan maliyetlerin azımsanmayacak bir boyuta ulaşmasına neden olmaktadır.

Uygulamada müzakere sürecinin çok farklı biçimlerde gelişme gösterdiğini söylemek mümkündür. Öyle ki, bazı işletmelerde taraflar bir araya geldikleri ilk toplantı sonrasında bir metin üzerinde uzlaşabilirken, bazen sonuca ulaşılması yıllar alabilmektedir. Diğer bir ifadeyle, direktifte öngörülen azami 3 yıllık süre, sonuna kadar kullanılabilir. Bununla birlikte, satın almalar, birleşmeler, yeniden yapılanma gibi şirketlerin organizasyon yapılarında meydana gelen gelişmelerin de bu sürecin uzamasına neden olduğu ifade edilmektedir (Altmeyer, 2014:6).

Özel müzakere komisyonu, asgari üyelerin üçte iki oy çoğunluğu ile görüşmelerin başlamasına veya başlamış olan görüşmelerin sonuçlandırılmasına karar verebilir. Bu yönde bir kararın alınması durumunda Avrupa İş Konseyinin kuruluşuna ilişkin süreç sonlandırılmış olur ve en erken sürecin yeniden başlatılması için iki yıllık bir sürenin geçmesi gerekir.

Avrupa yasa koyucusu, tarafların aralarında anlaşmak suretiyle kuracakları Avrupa İş Konseyi ile ilgili esasları serbestçe belirlenmesi konusunda bir irade ortaya koymuş olsa da, yine de bu alanda asgari normlar getirmiştir. Bunlar direktifin 6.maddesinde kapsamlı bir biçimde düzenleme bulmuştur.

Türkiye her ne kadar Direktifin uygulama alanına doğrudan girmese de tarafların aralarında vardıkları anlaşma yoluyla ülkemizden de temsilcilerin görev almaları yönünde karar verebilirler. Nitekim uygulamada bu alanda önemli örnekler bulunmaktadır. Bizim izleyebildiğimiz kadarıyla en güncel örnek, otomotiv yan sanayiinde faaliyet gösteren, merkezi Köln'de olan Japon Yazaki firmasının Ocak 2018 de imzalamış olduğu anlaşmadır. Bu anlaşmada Avrupa İş Konseyinin yılda iki defa toplanması ve yılda bir sefer olmak üzere Birlik üyesi olmayan altı ülkeden ki bunlar arasında Türkiye de bulunmaktadır, delegelerin katılımı öngörülmüştür.

Şüphesiz olarak, ele aldığımız konu bağlamında en önemli soru, tarafların müzakere süreci sonucunda bir uzlaşmaya varamamaları durumunda ne olacaktır. Yine, Direktifin 5.maddesinin 1.fıkrası hükmü uyarınca, işçilerden gelen talep doğrultusunda işveren tarafından altı ay içerisinde müzakere başlatılmasa ne olacağı sorusu da önemlidir. Bu yönde bir durum ortaya çıkması halinde Direktifin 7. maddesinde düzenleme bulunmuş olan hükümler işlemeye başlamaktadır.

Anılan madde özetle, Direktifin ekinde yer alan ikinci derece ya da tali olarak adlandırabileceğimiz hükümlerin uygulamaya alınmasını öngörmektedir. Bu hükmün, esas itibarıyla, bir Avrupa İş Konseyinin üyelerinin nasıl belirleneceği, organizasyon yapısı, görev ve yetkileri ile toplanma zamanı gibi hususlara ilişkin düzenlemeler içermekle birlikte, üye ülkelere de bu bağlamda kendi sistemleri ile uyumlu olan ancak Direktif hükümleri ile çatışmayacak düzeyde düzenlemelere gitme yetkisinin tanınmış olduğunu ifade etmemiz yerinde olacaktır. Özetle, taraflar aralarında uzlaşmaya varamamaları halinde ya da uzlaşmak istememeleri durumunda, ilgili hükümler yürürlüğe girmektedir (Jäger: 2011:27).

Son olarak ifade edilmesi gereken bir husus da, komisyonun gerektiği biçimde işini ifa edebilmesi için, bu bağlamda ortaya çıkan tüm masrafların şirket merkezi tarafından karşılanması zorunluluğunun bulunmasıdır. Burada özellikle tercümanlık, ulaşım konaklama, bilirkişi gibi maliyetler dikkate alındığında önemli bir rakamın ortaya çıktığını belirtmek gerekir. Ancak bu genel kuralın dışına çıkmamak kaydıyla üye ülkelere, ulusal mevzuatlarında masrafların karşılanması, özellikle bilirkişi ile ilgili olanlarda farklı düzenlemelere gidilmesi yolu açık bırakılmıştır.

3.3. Avrupa İş Konseylerinin Yönetime Katılım Hakları

İfade ettiğimiz üzere, Avrupa İş Konseylerini örneğin Alman hukuku kapsamında kurulup faaliyet gösteren İş Konseyleri ile eş tutabilmemiz mümkün değildir. Çünkü bu ülkedeki sisteme göre, bu konseylerin belirli durumlarda doğrudan karara katılım hakları bulunmaktadır.

Avrupa İş Konseylerine tanınan “bilgilendirme” ve “dinlenme” hakları kavramlarından tam olarak ne anlaşılması gerektiği konusu Direktifin 2. maddesinin f ve g fıkraları ile hüküm altına alınmıştır. Eski Direktifte sadece “dinlenme” kavramına açıklık getirilmişken, yürürlükte olan Direktifte son derece isabetli bir şekilde, her iki kavram açıklanmıştır.

Bu bağlamda “bilgilendirme” kavramı; işveren tarafından işçi temsilcilerine ele alınan konu kapsamında bilgi sahibi olmaları amacıyla, gerekli bilgileri hazır etmeleri anlaşılmaktadır. Bu bilgilendirmenin ise, ele alınan konu kapsamında görüşlerini oluşturabilecekleri zamanı tanıyacak bir şekilde hazır edilmesi gerektiği gibi, bu görüşlerini oluşturabilecek düzeyde yeterli olması gerekmektedir. İşverenin ise kararı aldıktan sonra veya bu kararı uygulamaya geçtiği andan itibaren değil, kararını henüz almadan önce gerekli bilgileri hazır etmesi gerekmektedir (Greif, 2009:178). Buradan görüldüğü üzere, özetle işveren, işçi temsilcilerini zamanında ve yeterli düzeyde bilgilendirmesi gerekmektedir.

“Dinlenme” kavramını ise, taraflar arasında bir diyalogun kurulması ve görüş alışverişinde bulunma imkanının sağlanması biçiminde tanımlayabilmek mümkündür. Bir başka deyişle, bilgilendirilen işçi temsilcilerinin uygun bir zaman dilimi içinde bilgilendirmenin konusu olan tedbirler ile ilgili görüşlerini ortaya koyma sürecini kapsamaktadır.

Sonuç itibarıyla, Direktif hükümleri, Avrupa İş Konseyine, şirket yönetimi ile doğrudan bir iletişim kanalı kurmak suretiyle, işçilerin onları doğrudan ilgilendiren kararlar alınmadan önce bilgi edinmelerini ve bu bağlamda görüşlerini ortaya koyma imkanını sağlamaktadır. Bu açıdan çalışma koşullarını tayin eden bir organ olmamakla birlikte sadece sınır aşan konular kapsamında kendilerine katılım hakkı tanınmıştır. Eş anlatımla, sadece bir üye ülkedeki işyerini etkileyen kararlar konusunda yetkisi bulunmamaktadır. Zira bu konuda zaten ulusal düzeyde işçileri temsil eden organlar yetkili durumdadırlar. Ancak bu konuda kesin bir sınır da çizmek çok kolay değildir.

3.4. Avrupa İş Konseyinin Çalışma Esasları

Avrupa Yasa koyucusu, Direktifte tanımlanan amaçlara ulaşmak hedefiyle, işletme yönetimi ile konsey arasında nasıl bir çalışma ilişkisinin kurulması gerektiğinin genel çerçevesini 9.madde ile hüküm altına almıştır. Bu noktada Direktifte son derece genel bir hükme yer verilmiş olduğunu belirtmemiz gerekir. Öyle ki, ilgili maddede “işletme yönetimi ve Avrupa İş Konseyi, karşılıklı sorumluluk ve haklarını dikkate almak suretiyle anlaşmak üzere çalışmalarını sürdürürler” ifadesine yer vermiştir.

Bunun ötesinde bir hükme zaten yer verilmiş olsaydı, görüşümüze göre 6. maddenin 2. fıkrasında açıkça belirtilmiş olan tarafların “özerklik” haklarına müdahale edilmiş olurdu. Nitekim taraflar zaten aralarında vardıkları/varacakları anlaşmada çalışma esaslarını tayin etmekte veya bir uzlaşmaya varamamaları halinde Direktifin ek maddeleri yürürlüğe girmektedir.

4. Güncel Uygulamaya İlişkin Seçilmiş Temel Veriler

Direktifin uygulama alanına giren şirketlerin yapılarında sürekli değişiklikler meydana gelmesi sebebiyle an itibarıyla kaç Avrupa İş Konseyinin kurulmuş ve faaliyet göstermekte olduğunu tespit edebilmek oldukça güçtür.

Bu alanda bize en güvenilir verileri ETÜ (*European Trade Union Institute - Avrupa Sendikalar Enstitüsü*) sunmaktadır. Bu kurum tarafından yayımlanmış olan güncel verilere göre şuana kadar toplam 1.544 Avrupa İş Konseyi kurulmuş olup, halen 1.133 konsey aktif olarak faaliyet göstermektedir. 314 çökuluslu şirket ise daha önceden bir konsey oluşturmuşken, birleşme veya faaliyetlerini durdurma sebebiyle varlıkları sona ermiştir (Ewddb,2018).

Sektörler itibarıyla baktığımız zaman metal işkolunun 350’yi aşkın konsey ile öncü konumda olduğunu açıkça görmekteyiz. Bu sektörü ise, hizmet ve kimya işkolları izlemektedir.

Merkezin bulunduğu ülke itibarıyla Konseylere baktığımızda, ABD kökenli şirketlerin açık ara farkla öncü olduklarını izlemekteyiz. ABD’den sonra ikinci sırada beklenileceği üzere yönetime katılımın ana vatani olarak tanımladığımız Federal Almanya gelmekte olup bu ülkeyi Fransa ve İngiltere izlemektedir.

Kuruluş şekillerine göre incelediğimizde ise günümüzde faaliyet gösteren Avrupa İş Konseylerinin ağırlıklı olarak Direktifin 6. madde hükmüne göre, yani Özel Müzakere Komisyonu ile yapılan çalışmalar sonucunda oluşturulduklarını izlemekteyiz ki bunların sayısı 579'dur.

Avrupa İş Konseyleri çalışmalarına dahil edilmiş olan Türkiye'deki işletme temsilcilerinin sayısı ve faaliyetlere katılım biçimi hakkında maalesef elimizde net bir bilgi bulunmamaktadır.

5. Sonuç

Avrupa İş Konseylerinin kuruluşuna ilişkin Direktif ve üye ülkeler tarafından kabul edilen uygulama yasaları, uluslararası ölçekte işçileri temsil eden organların bir araya getirilmesine olanak sağlamıştır. Bu açıdan değerlendirildiğinde Avrupa İş Konseyleri, nispeten kısa sayılabilecek bir zaman dilimi içerisinde, sendikaların sağladıkları katkılar sayesinde, uluslararası ölçekte dayanışma ve destek bağlamında işbirliğinin temelini oluşturan kurumsal bir yapıya da bürünmüşlerdir.

Günümüzde yürürlükte olan Avrupa İş Konseyleri ile ilgili Direktif, eski Direktifin önemli eksikliklerini gidermek suretiyle, çalışanların Avrupa ölçütünde katılım haklarını düzenlemekte ve bu yol ile çalışma barışının tesisinde çok önemli bir fonksiyon üstelenmektedir. Ancak yeni Direktif ile tüm sorunların giderildiği iddiasına bulunabilmek mümkün değildir.

Avrupa İş Konseyleri, bilgi akışını sağlayabildiklerinden dolayı uluslararası işçi dayanışmasının sağlanması hedefine yönelik olarak da çok önemli katkılar sağlamaktadır. Fakat tüm bunlara rağmen, konseylerin karara katılım hakları bulunmadığından, doğrudan şirket kararlarına müdahale etmeleri söz konusu olmamaktadır. Bu bakımdan nihai karar yine işletme yönetime ait olmaktadır.

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Cumhurbaşkanlığı Hükümet Sisteminde Yürütmenin Vergilendirme yetkisi

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Özet: 1982 Anayasası'nın 8. Madde hükmü gereği Bakanlar Kurulu, Cumhurbaşkanı ile birlikte yürütme organını oluşturmaktaydı. 6771 sayılı Kanunla yapılan değişiklikler ile "Cumhurbaşkanlığı hükümet sistemi" olarak adlandırılan bir hükümet sistemi benimsenmiştir. Bu doğrultuda yeniden düzenlenen 8. madde ile yürütme yetkisi ve görevi Cumhurbaşkanına verilmiştir.

Vergilendirme yetkisinin kullanılmasında asli yetkili organ yasama organı olup, yürütme istisnai olarak yetkilidir. Bu yetki, yasama organının belli sınırlar içinde kullanılmasına imkan tanıdığı hareket serbestliği şeklinde ortaya çıkan kısmi bir yetkidir. Yani yürütmenin yasal olarak belirlenen sınırlar içerisinde düzenleyici işlem yapma yetkisi bulunmaktadır.

Anahtar Kelimeler: Cumhurbaşkanı, Vergilendirme yetkisi, Yürütme

1. GİRİŞ

Yürütme, yürütme kuvvetini oluşturan yaptırma şekillerini ve yasaklama olanaklarını kullanarak yasama organının koyduğu kuralların uygulamada gerçekleşmesini sağlamaktadır. Yürütme aslen yasamanın gösterdiği alanda hareket eden bağıli bir organdır. Bağıli yetki, yönetilenler için, keyfi yönetime karşı bir korunma, bir güvence olmaktadır. Yürütmenin yasalarla kendisine verilmiş olan görevleri yerine getirmek için, yine bu yasalar çerçevesinde kurallar koymasına yürütmenin düzenleme yetkisi denilmektedir. Yasama organının yürütme organına verdiği kural koyma yetkisi yönetmelik, kararname gibi çeşitli görünümdeki kullanımlarla ortaya çıkmaktadır (Güneş, 1998:151).

Vergilendirme yetkisinin kullanılmasında asli yetkili organ yasama organı olup, yürütme organı istisnai olarak yetkilidir. Bu yetki, yasama organının belli sınırlar içinde kullanılmasına imkan tanıdığı hareket serbestliği şeklinde ortaya çıkan kısmi bir yetkidir. Yani yürütme organının yasal olarak belirlenen sınırlar içinde düzenleyici işlem yapma yetkisi bulunmaktadır.

1982 Anayasası'nın 8. madde hükmü gereği yürütme yetkisi ve görevi Cumhurbaşkanı'na verilmiştir. Güçlü bir yürütmeye ağırlık veren 1982 Anayasası vergilendirme yetkisini yasama organına vermekle birlikte, hızlı karar alma ile gelişen ekonomik ve teknik koşullara ayak uydurma zorunluluğunun kaçınılmaz sonucu olarak şu üç alanda, sınırlı olarak yürütme organına vergilendirme yetkisini devretmiştir:

Anayasanın 73. maddesinin son fıkra hükmü,
Anayasanın 167. maddesinin ikinci fıkrası,
Olağanüstü durumlar.

2. ANAYASA MADDE 73/4 HÜKMÜNE GÖRE YÜRÜTMENİN VERGİLENDİRME YETKİSİ

1982 Anayasasında 1961 Anayasasından farklı olarak yürütme, sadece bir görev değil aynı zamanda yetki olarak da düzenlenmiştir.

Anayasa Mahkemesi 1982 Anayasasının 8. maddesinde yürütmenin görev ve yetki olarak nitelendirilmesini şöyle yorumlamıştır: "Yürütmeye bir yetki olma gücü veren esaslar Anayasanın muhtelif maddelerine serpiştirilmiş durumdadır. Bunlardan düzenleme ile ilgili olarak yeni Anayasanın getirdikleri olağanüstü haller ve sıkıyönetim süresince Bakanlar Kurulu'nun, sözü edilen hallerin gerekli kıldığı konulara hasren Kanun Hükmünde Kararname çıkarma; Bakanlar Kurulu'nun vergi, resim, harç ve benzeri mali yükümlülüklerinin muaflik, istisnalar ve indirimleriyle oranlarına ilişkin hükümlerde, kanunun belirttiği yukarı ve aşağı sınırlarda değişiklik yapmak, dış ticaretin ülke ekonomisinin yararına olmak üzere düzenlenmesi amacıyla, ithalat, ihracat ve dış ticaret işlemleri üzerine vergi ve benzeri yükümlülükler dışında ek mali yükümlülükler koymak ve bunları kaldırmak gibi hususlardır. Yürütmenin tüzük ve yönetmelik çıkarmak gibi klasik düzenleme yetkisi, idarenin

yasallığı ilkesi içinde sınırlayıcı ve tamamlayıcı bir yetki durumundadır. Bu bakımdan Anayasada ifadesini bulan ayrı haller dışında, yasalarla düzenlenmemiş bir alanda yürütmenin subjektif hakları etkileyen bir kural koyma yetkisi bulunmamaktadır” (Arıkan,:198-199).

1982 Anayasası'nın 8. Madde hükmü gereği Bakanlar Kurulu, Cumhurbaşkanı ile birlikte yürütme organını oluşturmaktaydı. 6771 sayılı Kanunla yapılan değişiklikler ile “Cumhurbaşkanlığı hükümet sistemi” olarak adlandırılan bir hükümet sistemi benimsenmiştir. Bu doğrultuda yeniden düzenlenen 8. madde ile yürütme yetkisi ve görevi Cumhurbaşkanına verilmiştir.

Anayasanın 73. maddesinin 4. fıkrasında “vergi, resim, harç ve benzeri mali yükümlülüklerin muaflik, istisnalar ve indirimleriyle oranlarına ilişkin hükümlerinde kanunun belirttiği yukarı ve aşağı sınırlar içinde değişiklik yapmak yetkisi Cumhurbaşkanına verilebilir” hükmü yer almaktadır.

Yukarıdaki Anayasa hükmünden de anlaşılacağı gibi, Anayasa; yasa tarafından belirlenen konu ve sınırlar içerisinde kalması ve hukuki hiyerarşiye uygun olması koşuluyla, takdir hakkı kullanarak düzenleme yapılabilmesine izin vermektedir. Ancak kullanılan bu yetkinin, Anayasanın 125. maddesinde “İdarenin her türlü eylem ve işlemlerine karşı yargı yolu açıktır” ifadesiyle yargı denetimine tabi olduğu belirtilmiştir.

İdareye belli konularda takdir yetkisinin tanınması, idarenin keyfi olarak hareket edebileceği anlamına gelmemektedir. İdarenin, yetkisini kullanırken bazı ilkelere uyması gerekmektedir. Buna göre; idare takdir yetkisini yasal sınırlar içerisinde kalarak, eşitlik ilkesine uygun olarak, kamu yararı için, gerekçeli olarak ve yasalardaki özel koşulları dikkate alarak kullanılmalıdır (Egemen, Seher, 2001: 77-78).

Yasama organı, vergileme konusunda yürütmeye bazı yetkiler devrederken, bunun zamanını, niteliklerini bütün açıklığıyla belirlemelidir. Aksi durumda bu vergilendirme yetkisinin suistimali şeklinde algılanarak, yargı organları iptal edilmektedir. Nitekim Anayasa Mahkemesi kararlarında, yürütmeye verilecek vergi ve benzeri yükümlülüklerin, kişilerin anayasal haklarını etkileyecek keyfi uygulamalara yol açmaması bağlamında, belli başlı öğelerin açıklanarak ve çerçevelerinin de kesin çizgilerle belirtilerek kesinlikle yasalarda düzenlenmesi gerektiğini vurgulamıştır (Palamut, 2002: 224-225).

Yürütmeye oranlar ve tutarlar konularında yetkiler tanınırken ve bunlar kullanılırken sonuçları da dikkate alınmalı, münhasıran yasama organına tanınmış olan vergi koyma ve kaldırma yetkilerinin kullanılması gibi durumlar ortaya çıkmamalıdır. Ancak uygulamada, yasalarda bir verginin oranını sifıra kadar indirebilme yetkisi Cumhurbaşkanına verilebilmektedir. Esasen bir verginin oranın Cumhurbaşkanınca sifıra kadar indirilebilmesi o verginin kaldırılması anlamına gelmektedir (Doğrusöz, 2000:142-143). Buna karşın Anayasa Mahkemesi ve bazı yazarların karşı görüşleri de bulunmaktadır. Örneğin Çağan'a göre, bir vergi oranının sifıra indirilmesi durumunda, o vergi kaldırılmış olmamakta, sadece sifir olarak belirlendiği süre için uygulanmamaktadır.

Yasama organı, yürütmeye söz konusu yetkileri (madde 73/4) tanırken, alt ve üst sınırları belirlemekle birlikte, başka bazı sınırlar da getirebilir. Bunun örneği, GVK'nun hayat standartı ile ilgili 116. maddesinde bulunmaktaydı. Bu madde ile Bakanlar Kurulu'na, hayat standartı göstergelerini 5 katına kadar arttırabilme yetkisi tanınmış, ancak bu yetkinin her yıl bir önceki yıl uygulanan tutarların % 25'i oranında kullanılabilmesi de hükme bağlanmıştı. Ancak bu % 25'lik sınırlama 3239 sayılı yasanın 68. maddesi ile yürürlükten kaldırılmıştır (Doğrusöz, 2000:145).

Anayasanın 73/4 maddesiyle yürütmeye tanınan yetki daha çok maddi vergi yükümlülüğüne ilişkindir. Yürütmenin vergileme alanında yeni ödevler ve şekilsel yükümlülükler getirmesi mümkün değildir. Yürütmeye verginin ödenmesi için yükümlülerce yapılacak giderleri arttırıcı bir değişiklik yapma yetkisi tanınmamalıdır (Güneş, 1998:163).

73/4'de tanınan yetki yalnızca muafiyet, istisna, indirim ve oranlarındaki sayısal ifadelerle yöneliktir. Bu koşulla verilen yetki verginin esas öğelerinin özüne yönelik olarak kullanıp çeşitli objektif düzenlemelerle anayasal kuralı aşmaktadır. Bu nedenle Anayasa madde 73/4 kuralının ifadesi daha açık hale getirilmelidir (Güneş, 2001:80). Diğer taraftan yetkinin tek kişide olmaması ilkesinden yola çıkıldığı dikkate alınırsa Cumhurbaşkanının bu yetkiyi tek başına kullanacak olması ilginç görünmektedir. Aynı zamanda Cumhurbaşkanının herhangi bir

nedenle görevinin başında bulunamaması durumunda aynı yetkiyi seçimle gelmemiş olan bir Cumhurbaşkanı yardımcısının da kullanabilecek olması düzenlemeyi kural dışılığına taşımaktadır (Eğilmez, 2017).

3. ANAYASA MADDE 167/2 HÜKMÜNE GÖRE YÜRÜTMENİN VERGİLENDİRME YETKİSİ

1982 Anayasası'na göre yasama organının yürütmeyi vergilendirme alanında yetkilendirdiği ikinci nokta dışalım, dışsatım ve diğer ticaret işlemleridir. Anayasanın Ekonomik Hükümlerini düzenleyen ikinci bölümünde piyasaların denetimi ve dış ticaretin düzenlenmesi başlığı altında yer alan madde 167/2 ile; "Dış ticaretin ülke ekonomisinin yararına olmak üzere düzenlenmesi amacıyla ithalat, ihracat ve diğer dış ticaret işlemleri üzerine vergi ve benzeri yükümlülükler dışında ek mali yükümlülükler koymaya ve bunları kaldırmaya kanunla Cumhurbaşkanı yetki verebilir" hükmü getirilmiştir.

Bu hükme göre yasayla Cumhurbaşkanı yetki verilebilecek alan dış ticaretin düzenlenmesine yönelik ithalat, ihracat ve diğer dış ticaret işlemleridir. Bununla birlikte yasama organının yürütme organına, yasayla, sadece dış ticaret işlemleri üzerine ilave mali yükümlülük getirmek yetkisi verebileceği ve bu yetkinin ancak dış ticaretin ülke ekonomisinin yararına olmak üzere düzenlenmesi amacıyla kullanılabilmesinin hükme bağlandığı gözden kaçırılmamalıdır (Çelik, 2001:61). Anayasa madde 167/2'de yer alan " ek mali yükümlülük" kavramı Anayasa madde 73'te yer alan vergi, resim, harç ve benzeri mali yükümlülükler dışında kalan bir kavram gibi gözükse de, kamusal güce dayalı olarak alınmaları nedeniyle, bu kavram, benzeri mali yükümler kapsamında düşünülmelidir (Kaneti, 1989:8).

Anayasa madde 167/2'ye dayalı olarak çıkarılan 2976 sayılı Dış Ticaretin Düzenlenmesi Hakkında Yasa, dış ticaret işlemleri üzerine ilave yükümlülükler konulması ve kaldırılması konusunda Yürütmeye yetki vermiştir

Anayasa Mahkemesi 2976 sayılı yasanın Yürütmeye ilave mali yükümlülükler koymaya, bunların çeşit ve tutarlarını saptamaya yetki veren kuralını Anayasa madde 167/2'ye aykırı bulmamıştır¹. Anayasa Mahkemesine göre; "..... Anayasanın 167/2. maddesi ile sözü edilen ek mali yükümlülüklerin konulması ve kaldırılmasında Bakanlar Kurulu'na Kanunla yetki verilmesi söz konusudur. Bir ek mali yükümlülüğün konulması onun nevinin ve miktarının saptanması demektir. Türü ve miktarı belli olmayan bir yükümlülük konulamaz. Şu halde dış ticaretin ülke yararına düzenlenmesi amacıyla ek mali yükümlülükler koymaya yetkili kılınan Bakanlar Kurulu, ülke ekonomisi ne gibi ek mali yükümlülükler konulmasını gerektiriyorsa, bunun nevinin ve miktarını saptamada serbest olacaktır" denilmektedir.

Bu karardan çıkan sonuca göre, Anayasa madde 167/2'nin vermiş olduğu yetkiye dayanarak yasama organı genel anlamda dış ticaretin düzenlenmesini yürütme organına bırakmıştır. Bu durumda Yürütme Anayasaya uygun olmak koşuluyla bu yasanın çerçevesini, genel esaslarını ve ayrıntılarını tümüyle düzenleme yetkisine sahip olmaktadır.

Anayasa Mahkemesi'nin 18.02.1985 tarihli kararında², "İktisadi tedbirlerin yasa kuralları ile karşılanamayacağı, bu tedbirlerin süratle alınması gerektiği düşüncesine dayandırılması dahi bu günkü iktisadi gerçeklerle, yasama meclislerinin çalışma durumuna uygun düşmemektedir. Bir kez, her konuda alınacak iktisadi tedbirler genellikle bellidir. İktisada ilişkin yazılarda ve uzman raporlarında gösterilmiş bulunmaktadır, yoksa bunlar yeniden aranılacak ve bulunacak değildir. Yapılacak iş bilinen ve salık verilmiş bulunan tedbirlerden hangisinin belli durumlarda seçileceğidir, ki bu tedbirler yasada sayıldıktan sonra bunlardan bir veya birkaçının seçimi konusunda yürütmeye yasada belirtilecek sınırlar içinde yetki tanınabilir" demek suretiyle, yürütmeye sınırsız bir yetkinin tanınmasının mümkün olmadığına hükmetmiştir.

Anayasa madde 167/2'de hükme bağlanan dış ticaretin düzenlenmesi Anayasa madde 73/3'ün sınırlı bir istisnası olarak kabul edilmelidir. Şöyle ki; Bakanlar Kurulu düzenleyici yetkisini Anayasa madde 73/3'te olduğu gibi, ilave mali yükümlülüklerin tüm temel unsurlarına yani tüm ana öğelerine yönelik olarak değil, ancak yasada belirtmek ve sınırları çizilmek koşuluyla ilave mali yükümler Anayasa madde 73/4'de sayılan

¹ Anayasa Mahkemesi, E. 1984/6, K. 1985/1, K.T. 11.01.1985

² Anayasa Mahkemesi, E. 1985/8, K.T. 18.2.1985

öğelerine örneğin oranlara, indirimlere, istisnalara, muafiyetlere yönelik olarak kullanılmalıdır. Aksi bir durum verginin yasallığı ilkesi ile bağdaşmayacaktır (Güneş, 1998:175).

Açıklamalarımızdan da anlaşılacağı gibi, anayasanın dış ticareti düzenleyen madde 167/2'ye dayanılarak çıkartılan ve yalnızca birkaç maddeden ibaret olan Dış Ticaretin Düzenlenmesi Hakkında Kanun anayasadan aldığı düzenleme yetkisini etkin bir şekilde kullanmadan inisiyatifini tamamen Cumhurbaşkanına devretmiş durumdadır. Bir diğer deyişle burada yasamanın verginin ana öğelerini belirleme yetkisi açıkça idareye verilmiştir. Burada Cumhurbaşkanına verilen yetkiler çok daha geniştir. Cumhurbaşkanı vergi oranlarını değiştirmekten öteye geçmekte, vergi ve benzeri yükümlülükler dışında ek yükümlülükler (fon gibi adlar taşısa da vergi etkisi yapan yükümlülüklerdir) koyma ve kaldırma yetkisine sahip olmaktadır. Bu yetkinin bakanlar kuruluna bile verilmesi tartışmalıyken tek kişiye verilmesi üstelik Cumhurbaşkanı yardımcılarının da bu yetkiyi belirli durumlarda kullanabilmeleri konuyu tartışmalı hale getirmektedir. Bu nedenle, verginin ana öğelerini belirleme yetkisini idareye bırakan bu gibi şekilsel anlamda var olan ancak içi boş yasaların yürürlükten kaldırılması gerekmektedir (Güneş, 2001:81; Eğilmez:2017).

4. OLAĞANÜSTÜ DURUMLARDA YÜRÜTMENİN VERGİLENDİRME YETKİSİ

Bir devletin varlığını tehlikeye koyacak şekilde hukuk ve yasa düzenlemelerinde gedikler açılması durumlarında en ileri anayasaların uygulandığı ülkelerde bile bazı yöntem farkları saklı kalmak koşuluyla, hükümetlere fazladan yetkiler tanınmıştır. Önceden, yasalarda belirlenen veya tehlike anında yetkili makamlar tarafından verilen bu tür yetkileri hükümetler kullandığı zaman olağanüstü durum yönetimleri ortaya çıkmış olmaktadır (Güneş, 1998:165).

Olağanüstü durumlar, genel olarak yasa koyucunun önceden kestiremeyeceği olaylardır. Örneğin ağır ekonomik bunalımlar ve doğal afetler, başkaldırmalar, yurdun tümünü tehlikeye sokabilecek savaş durumu olağanüstü durumlardır.

Anlaşılacağı gibi, olağan durumlarla olağanüstü durumların gerektirdiği koşullar birbirinden farklıdır. Bu nedenle, değişik koşullara göre alınacak önemler de normal zamanlarda uygulananlardan tamamen ayrı olacaktır. Nitekim, bu bağlamda eski hukukumuz (Mecelle) bile; “Zaruretler memnu olan şeyleri mübah kılar” (madde 21), “Bir özür için caiz olan şey o özürün zevaliyle batıl olur” (madde 23) ve “Mani zail oldukça memnu davet eder” (madde 24) şeklinde bazı hükümler koymuş, olağan ile olağanüstü durumlara uygulanacak kuralların farklılığına dikkat çekmiştir (Palamut, 2002: 228).

1982 Anayasası'nın 8. Madde hükmü gereği Bakanlar Kurulu, Cumhurbaşkanı ile birlikte yürütme organını oluşturmaktaydı. 6771 sayılı Kanunla yapılan değişiklikler ile “Cumhurbaşkanlığı hükümet sistemi” olarak adlandırılan bir hükümet sistemi benimsenmiştir. Bu doğrultuda yeniden düzenlenen 104. madde ile Cumhurbaşkanına “cumhurbaşkanlığı kararnamesi” çıkarma yetkisi verilmiştir. AY. madde 104/17'de cumhurbaşkanlığı kararnamelerinin yürütme yetkisine ilişkin konularda çıkarılabileceğine ilişkin bir tür genel hükme yer verilmektedir. Buna göre cumhurbaşkanı, yasama ve yargı yetkisine ilişkin konuları kararname ile düzenleyemez. Ancak hangi konuların yürütme yetkisi kapsamında kaldığı anayasada açık bir şekilde ifade edilmemiştir (Çelikyay, 2019:347).

AY. madde 104/17 cumhurbaşkanlığı kararnamelerinin yürütme yetkisine ilişkin konularda çıkarılabileceğine ilişkin bir tür genel hükme yer verirken, diğer taraftan bazı konularda cumhurbaşkanlığı kararnamesi çıkarılamayacağını da hükme bağlamaktadır. Bu konular şunlardır (Çelikyay, 2019:348):

- AY. madde 107/17 hükmüne göre temel haklar, kişi hakları ve ödevleri ile siyasi haklar ve ödevler cumhurbaşkanlığı kararnamesi ile düzenlenemez.
- Anayasada münhasıran kanunla düzenlenmesi öngörülen konularda cumhurbaşkanlığı kararnamesi çıkarılamaz.
- Kanunda açıkça düzenlenen konularda cumhurbaşkanlığı kararnamesi çıkarılamaz.

Anayasamızda olağanüstü durumlar madde 119’da düzenlenmiştir. Bu düzenleme ile Cumhurbaşkanı yurdun tamamında veya bir bölgesinde, süresi altı ayı aşmamak üzere olağanüstü hal ilan edilebilmektedir. Yine bu madde hükmüne göre olağanüstü hallerde vatandaşlar için para, mal ve çalışma yükümlülükleri getirilebilmektedir. Ayrıca olağanüstü hallerde Cumhurbaşkanı, olağanüstü halin gerekli kıldığı konularda, 104. maddenin onyedinci fıkrasının ikinci cümlesinde³ belirtilen sınırlara tabi olmaksızın Cumhurbaşkanlığı kararnamesi çıkarabilir.

Bu durum hukuk devleti ilkesine ters düşmekle birlikte, Anayasanın diğer hükümleri ile de çalışmaktadır. Çünkü Anayasa, olağanüstü durumlarla ilgili olarak da sınırlar koymuştur.

Cumhurbaşkanına 2935 sayılı Olağanüstü Hal Yasası⁴ ile vergileme alanında geniş yetkiler verilmiştir. Ayrıca 2491 sayılı Seferberlik ve Savaş Hali Yasası⁵, savaş ve seferberlik koşullarının varlığı durumunda mali yükümlülükleri de içermek üzere her çeşit yükümlülüğü belirleme yetkisini Cumhurbaşkanına vermiştir.

2935 sayılı Olağanüstü Hal Kanunu, yükümlülükleri iki bölümde ele alarak düzenlemiştir. Birinci bölümde doğal afet ve tehlikeli salgın hastalıklar durumunda yükümlülükler, ikinci bölümde ağır ekonomik bunalım durumlarındaki yükümlülükler yer verilmiştir. Bu gibi durumların varlığı halinde kişilere; para, çalışma yükümlülüğü (OHK madde 6 ve 8) ve mal, arazi, bina, tesis, araç, gereç, yiyecek, ilaç ve tıbbi malzeme ile giyecek ve diğer maddeler verme zorunluluğu (OHK madde 7) getirilmiştir. Ağır ekonomik bunalım nedeniyle (OHK madde 10) olağanüstü durumlarda, mal ve sermaye piyasalarını yönlendirici; vergi, para, kredi, kira ücret ve fiyat politikalarını belirlenmesi ve çalışmaya ilişkin her türlü önlem ve yükümlülükler konularında Cumhurbaşkanına kararname çıkarma yetkisi verilmiştir.

5. SONUÇ

Yürütmeye vergilendirme yetkisinin yasayla verilmesi verginin yasallığı ilkesine uyulduğu anlamına gelmemektedir. Yasa koyucunun genel kuralları koyarak vergilendirme yetkisinin gereğini yerine getirmesi mümkün değildir. İdare hukukunda idarenin anayasa, yasa, yönetmelik ve diğer düzenleyici idari işlemlere uygun davranması anlamına gelen yasal idare ilkesi vergi hukukunda daha da anlam kazanmaktadır. Sadece vergilendirme yetkisinin yasayla verilmesi vergi hukuku açısından yeterli olmayıp en azından verginin esasına ilişkin unsurları olan konu, yükümlü ve vergiyi doğuran olayın da yasayla belirlenmesi gerekmektedir. VUK’na göre, vergi alacağı vergi yasalarının vergiyi bağladıkları olayın vukuu veya hukuki durumun tekemmülü ile doğmaktadır. Dolayısıyla verginin konusu ve yükümlülüğü ile birlikte vergiyi doğuran olayın vergi yasalarında açıkça gösterilmesi zorunludur. Anayasanın 167/2 maddesi uyarınca Cumhurbaşkanına ilave mali yükümlülükler koyma yetkisinin yasayla verilmesi, yukarıda da belirtildiği gibi, yasal idare ilkesine vergi hukuku bakımından uyumlu olmak için yeterli değildir. Yasal idare ilkesinin vergi hukuku alanındaki ifadesi olan verginin yasallığı ilkesi uyarınca vergiye ilişkin tüm düzenlemelerin doğrudan yasa ile yapılması gerekmektedir.

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The Association between Health Expenditure and Productivity in Asian Countries

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Abstract: This study analyzes how increased health expenditures by governments have affected productivity level in Asian economies. Thus, we aim to contribute to the health expenditures and productivity literature by exploring the impact of health expenditures on productivity level. In this regard, this study utilizes panel data model for a sample of 44 Asian country data from period of 1980-2017 on the national annual level. To investigate this relationship between the variables, it includes six types of productivity indicators as a dependent variable, including labor productivity per hour worked, labor productivity per person employed, gross value added per persons employed, value added per worker in agriculture, forestry, and fishing sector, value added in manufacturing sector, and value added per worker in services sector. On the other hand, our basic independent variable is current health expenditures. In addition, it employs three independent indicators, which are determinants of productivity, selected from previous literature in order to make strong the validity of our analysis results. These explanation indicators are trade openness level, inflation rate and gross capital formation. Our panel data estimations show that the association between healthy expenditures and productivity indicate strongly positive and statistically significant relationship in many of our models. In addition to our main independent indicator, we find weak support that an increase in trade openness variable leads to smaller and bigger productivity level. Thus, the results of trade openness are ambiguous. Also, inflation rate interacts weakly with productivity because it does not have strong significant effect on productivity level. Moreover, an increase in gross capital formation increases the productivity level in Asian economies.

Keywords: Social Expenditures, Health Expenditures, Productivity, Asian Economies

1. Introduction

Growing effect of globalization no longer seems to be an accepted process all around the world. In this world the basic rule is competitiveness that economies for economic development should have. Structural transformation for targeted economic development has a vital role for these economies that should solve poverty problem. The main aim of structural changing is to diversify their products from agriculture to economic activities with high technology, and thus moving production sources to modern high technology sectors. According to successful of this process, countries will be categorized by successful economies and unsuccessful economies. As a result, successfully completed structural transformation will lead to increasing productivity level and expanding income level (McMillan and Rodrik, 2011: 1). In this context, Koyuncu and Unver (2018) examined the nature of the relationship between globalization and labor productivity using panel cointegration test covering 34 OECD economies and the time period 2002-2012. In this paper, the empirical results show that there is positive and statistically significant impact of globalization on labor productivity in short and long term.

In literature, additionally, the importance of productivity growth impact on economy is widely recognized. The contribution of productivity to economic growth due to reducing input costs and using efficient production factors has emerged important research interest by literature (Korkmaz and Korkmaz, 2017: 74). For example, the paper of Adak (2009) have analyzed the relationship between total factor productivity and economic growth. Their results reveal that total factor productivity is linked with economic growth and has a significant positive relationship between the variables.

Many empirical papers on productivity have focused its determinants in addition to its effects. For instance, Miller and Upadhyay (2000) have tried to examine the impacts of trade openness level and human capital on total factor productivity. According to the analyses results, both coefficients of two variables have positive and significant power for productivity growth. Also, you can see other papers seeking the determinants of productivity from literature (Koyuncu, Yilmaz and Unver, 2016; Koyuncu and Unver, 2018).

It is seen that aging of population leads to a large rise of health care costs in many countries in the world (Getzen, 1992: 598). It can be also said that health expenditures in the changing age composition of countries are rising. Thus, it is important to know that rise of health expenditures provides benefits. In this sense, this study focuses health expenditures that may affect productivity level in an economy. More specifically, we aim to explain the impact of health expenditures on productivity level in Asian countries between 1980-2017 applying unbalanced panel data analysis.

This paper is organized as follow: Section 2 explains empirical framework with the data definitions and sources; Section 3 presents the empirical results and Section 4 gives some concluding remarks.

2. Empirical Framework

This study examines the relationship between health expenditures and productivity level for 44 Asian countries for the period 1980-2017 in bivariate and multivariate models that employ trade openness, inflation rate, and gross capital formation as control variables. To test our primary hypothesis in this study that health expenditure is probably to have an impact on productivity level, we use unbalanced panel data analysis.

In this sense, the bivariate and multivariate fixed effect models (FEM) are specified as follows;

$$PRODUCTIVITY_{it} = \beta_{0i} + \beta_1 HEALTHEXP_{it} + u_{it}$$

$$PRODUCTIVITY_{it} = \beta_{0i} + \beta_1 HEALTHEXP_{it} + \beta_2 TRADE_{it} + \beta_3 INFLATION_{it} + \beta_4 GCAPFORM_{it} + u_{it}$$

and the bivariate and multivariate random effect models (REM) can be defined into following form:

$$PRODUCTIVITY_{it} = \beta_0 + \beta_1 HEALTHEXP_{it} + \eta_i + u_{it}$$

$$PRODUCTIVITY_{it} = \beta_0 + \beta_1 HEALTHEXP_{it} + \beta_2 TRADE_{it} + \beta_3 INFLATION_{it} + \beta_4 GCAPFORM_{it} + \eta_i + u_{it}$$

where it indexes denotes observation value in i -th country at the period t for a selected variable and country specific factors which do not conceive in the model is β_{0i} , which may show a change among countries. In the model, η_i represents stochastic term, which is stable over the time and means the specific elements of the country not conceived in the model. u_{it} symbol shows model's error term and is independently and identically distributed among countries and years.

In this study the variables are classified as dependent variable, main independent variable, and other independent variables. In this regard, as a dependent variable, we use six different productivity indicators: $PRODUCT_1$, $PRODUCT_2$, $PRODUCT_3$, $PRODUCT_4$, $PRODUCT_5$ and $PRODUCT_6$. In Table 1, there are the detailed descriptions and sources of the dependent variables.

Table 1: Definitions and Data Sources of Productivity Dependent Variables

Variables	Definition	Data Source
PRODUCT₁	Labor productivity per hour worked in 2017 US\$	The World Bank World Development Indicators
PRODUCT₂	Labor productivity per person employed in 2017 US\$	The World Bank World Development Indicators
PRODUCT₃	Gross value added at basic prices/Person employed	The World Bank World Development Indicators
PRODUCT₄	Value added per worker in agriculture, forestry, and fishing sector	The World Bank World Development Indicators
PRODUCT₅	Value added per worker in manufacturing sector	The World Bank World Development Indicators
PRODUCT₆	Value added per worker in service sector	The World Bank World Development Indicators

Regarding our main independent variable, it is health expenditures (i.e. HEALTHEXP). In this regard, HEALTHEXP variable is current health expenditure as percent of GDP. Also, other independent variables TRADE, INFLATION,

and GCAPFORM represent trade openness level, inflation rate, and gross capital formation. In Table 2, we summarize the definitions and data sources of all independent variables used in models. All variables in the study are taken from the World Bank World Development Indicators.

Table 2: Definitions and Data Sources of Independent Variables

Variables	Definition	Source
HEALTHEXP	Current health expenditure as a percent of GDP	World Development Indicators
TRADE	Trade as a percent of GDP	World Development Indicators
INFLATION	Inflation, consumer prices (annual %)	World Development Indicators
GCAPFORM	Gross capital formation as a percent of GDP	World Development Indicators

Regarding HEALTHEXP variable, the expected sign is positive because a higher degree of health expenditure should cause more productive economic activity by worker, and thus a higher productivity level in an economy. We also include other three vital additional variables to affect productivity level variables used in our models. These three additional variables are determined in the light of literature because we expect that the inclusion of these variables will provide the stronger estimates of productivity levels. Thus, as Table 2 denotes, three additional variables used in this study will be TRADE, INFLATION and GCAPFORM indicators.

In this sense, TRADE indicator means trade openness degree of an economy, measuring trade (export plus import) as a percent of GDP. In other words, it implies that a higher value of TRADE indicator in an economy indicate a higher openness values with other economies. In this regard, Wong's (2009) study have tried to explain whether Ecuador's trade openness level affects their productivity level in manufacturing sector for the period 1997-2003. According to the results, there is a strong positive and statistically significant relationship between trade openness and productivity level. We have expectation that TRADE variable have a positive impact on PRODUCT variables.

In our study we measure INFLATION variable as annual percentage change of consumer prices. In this sense, we include INFLATION indicator as a proxy for increasing uncertainty in economy. Thus, as explained by Bitros and Panas (2006), the inflation and productivity trade-off are expected. In summary we expect that productivity level can be smaller when there is a larger inflation rate. In other words, inflation rate is negatively expected to affect productivity level.

As a final additional variable, GCAPFORM indicator refers to gross capital formation as a percent of GDP to imply capital formation. Also, it is theoretically associated with technological advance in the literature (Wolff, 1991: 566). When looking at empirical framework, Nourzad and Vrieze (1995) investigate whether public capital formation promote productivity growth. Their findings indicate that there is a positive and statistically significant effect of public capital formation on growth rate of labor productivity. Thus, we expect a positive coefficient for GCAPFORM indicator in our analyses results.

3. Estimation Results

Table 3 indicates estimation results below for six different PRODUCT dependent variables. In total, we reported twelve models in which each PRODUCT dependent variable has two models including bivariate and multivariate analyses. This models also utilize Hausmann test because it provides us to compare fixed effect and random effect models, and thus choosing appropriate model. First, the results for PRODUCT₁, PRODUCT₂ and PRODUCT₃ dependent variables indicate that HEALTHEXP variable is positively and significantly correlated with PRODUCT₁ dependent variable at the 1% degree in both bivariate and multivariate models. On the other hand, as we expected, there exist positive and statistically significant result for only GCAPFORM additional variable in multivariate analysis while TRADE and INFLATION variable do not have any statistically significant effect on PRODUCT₁, PRODUCT₂ and PRODUCT₃. Second, when looking at the results of PRODUCT₄ and PRODUCT₅ dependent variable, the coefficients of HEALTHEXP variable show that there are a positive and statistically significant relationship between the variables in the bivariate model but not significant relationship in the multivariate model. In addition, for PRODUCT₄ dependent variable in the multivariate model, GCAPFORM additional variable has statistically significant impact, but not TRADE and INFLATION variables. GCAPFORM and TRADE variables have positive and statistically significant effect on PRODUCT₅ while there is no significant relationship between INFLATION and PRODUCT₅. Finally, as we expected, the results of PRODUCT₆ indicate that HEALTHEXP and GCAPFORM variable have positive and statistically significant impact. Although TRADE and

INFLATION variables also have statistically significant results, they interestingly have unexpected sign in the multivariate model.

Table 3. The Results of Bivariate and Multivariate Analyses
 (Dependent Variable: Six Different Productivity Indicators)

	PRODUCT ₁	PRODUCT ₁	PRODUCT ₂	PRODUCT ₂	PRODUCT ₃	PRODUCT ₃	PRODUCT ₄	PRODUCT ₄	PRODUCT ₅	PRODUCT ₅	PRODUCT ₆	PRODUCT ₆
C	1.72268	-0.29880	10.1109	9.54344	22.7152	22.2547	8.05484	7.27696	22.5498	21.5820	8.96936	8.87770
Std. Error	0.27247	0.48242	0.20051	0.23816	0.29783	0.47666	0.23138	0.23831	0.37543	0.44954	0.19924	0.27546
Prob.	0.00000	0.53620	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
HEALTHEXP	0.43761	0.36876	0.13619	0.22138	0.17400	0.14260	0.13822	0.06264	0.13968	0.01860	0.11848	0.12054
Std. Error	0.08272	0.07818	0.05790	0.05979	0.08169	0.08249	0.06574	0.06927	0.08128	0.07713	0.04594	0.04664
Prob.	0.00000	0.00000	0.01900	0.00020	0.0339	0.0848	0.0359	0.3663	0.0863	0.8095	0.0102	0.01000
TRADE		-0.02011		-0.00939		-0.0141		-0.02463		0.08392		-0.20002
Std. Error		0.02348		0.02490		0.07189		0.03120		0.03398		0.03876
Prob.		0.39250		0.70620		0.8445		0.4303		0.0139		0.00000
INFLATION		0.04206		0.02839		0.02023		-0.00375		0.04227		0.05834
Std. Error		0.06618		0.04966		0.07231		0.03721		0.03942		0.02347
Prob.		0.52570		0.56790		0.7798		0.9196		0.2841		0.0133
GCAPFORM		0.62250		0.13099		0.17073		0.27385		0.02390		0.24284
Std. Error		0.09662		0.04902		0.05934		0.05368		0.06456		0.03436
Prob.		0.00000		0.00780		0.0043		0.00000		0.0002		0.00000
Num. of Obs.	272	264	570	514	354	335	638	582	577	540	556	508
Num. of Countries	17	17	36	34	26	24	44	41	41	40	39	36
R-square	0.09403	0.20527	0.00963	0.96854	0.01276	0.03500	0.0068	0.968495	0.005033	0.047245	0.0119	0.14025
F-statistic	28.0218	16.7240	5.52356	396.072	4.55131	2.99288	4.4157	375.1822	2.908535	6.632396	6.6887	20.5136
Prob(F-statistic)	0.00000	0.00000	0.01910	0.00000	0.03358	0.01894	0.0360	0.00000	0.088652	0.00003	0.0099	0.00000
Hausman Statistics	0.63787	2.42253	2.34312	9.70242	0.17044	4.61773	0.0175	10.642261	0.026223	5.05312	0.0016	7.26689
Prob(Hausman-Stat.)	0.4245	0.65860	0.12580	0.04580	0.6797	0.3288	0.8947	0.0309	0.8714	0.2819	0.9674	0.1224
Selected Model	REM	REM	REM	FEM	REM	REM	REM	FEM	REM	REM	REM	REM

4. Conclusion

In this study we aim to examine the relationship between health expenditures and productivity level by using analysis of bivariate and multivariate panel data set for 44 Asian countries over the period 1980-2017. More specifically, this study tests our hypothesis which health expenditures promote productivity level in an economy. In this regard, to determine the optimal selection of fixed effects or random effects, Hausmann test approach is used. In addition, six different productivity indicators (i.e. PRODUCT₁, PRODUCT₂, PRODUCT₃, PRODUCT₄, PRODUCT₅ and PRODUCT₆) as a dependent variable have been used to realize the strong estimation results. In addition to the main independent variable health expenditures, this study also includes three other independent variables (i.e. TRADE, INFLATION and GCAPFORM) for our multivariate panel data models in the light of the existing productivity literature. The results for HEALTHEXP variable denote that an increase in productivity may arise due to an increase in the health expenditures. According to these results in all models, as expected, HEALTHEXP has a positively significant effect on our all productivity indicators. Thus, these results support this study's hypothesis. On the other hand, according to the results of our other three independent, there are complex results. The results of GCAPFORM variable is similar to the results of HEALTHEXP variable. Thus, as we expected, the coefficients of GCAPFORM variable for productivity dependent variables are a significantly positive. On the other hand, TRADE and INFLATION independent variables interestingly and unexpectedly have no statistically significant impact on productivity level.

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Evaluation Of Technological Investments On Production Process

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Abstract: Technology is an indispensable part of our lives and its strong effects are continuous with an increasing level. Production process techniques should take the biggest advantage of it, if a firm wants to increase its durability, satisfy the customer expectations and in the end get profit. The aim of this study is the evaluation and the impacts of technological investments on production processes and the product quality and also detection the case about the awareness of industry 4.0 and its components across the firms. A two part question poll was applied to the participants from the two selected organized zones. The questionnaire was applied at the same time with an interview with the participants. Data was analysed by using statistical pocket programme. As a general result, we have found that if technological investments are adopted on production process, the quality of end product will be enhanced. We found that the communication with clients increases the product quality, technological investments enhance increasing quality in performance of the firm. Also the relationship between foreign stakeholders increases the cost/benefit analysis results made by the firm after the production process. The findings were found as parallel with the other studies in literature. A frame was drawn about the current condition of firms and it is aimed to be guide for further studies.

Key words: technological investments, organized industrial zones, product quality, profit

Introduction

Industry development is deeply affected by the technological developments. Classical production methods have been given up for the last decades in order to catch up new trends in the market. For this reason, firms are trying to make investments on their production processes. Technologically leading firms innovate at the cutting edge of the market to stay ahead of the competition, while technologically lagging firms take strategic steps in hopes of catching up to these leaders [14]. These firms are primary agents of creative changes in economies [10]. Unfortunately not all the technological investments result in success, for the reason that they should have a careful and a comprehensive analysis from the side of employees, employers and the customers. For a company it is crucial that catching the current trends of manufacturing processes. If a firm does not update its manufacturing, production techniques due to technology, it loses competitive fight and even goes bankrupt. Technological innovation and the investments on technology give the firms the chance of competition. Before deciding an investment and taking it into practice it is important to manage risk, which can be the result of the investment, because not all the investment attempts will result in success.

The so-called fourth industrial revolution, which is known as industry 4.0, represents the revolution in discrete and process. Although in Turkey its applications are not wide enough, the attempts are growing. Ankara is not an industrial city, so the firms in this city is generally small or medium sized, which means that the number of employers is smaller than 250. The attempts of industry 4.0 and make it into practice generally seen in firms that are in big scale. However, there also exist attempts on small and medium sized entrepreneurs.

There are many factors that affect the success of the investment. One of them is the openness of the firm to communication. This openness enables the firm to have more chance to be successful in the competition. The technological investments are somehow result of the demand of customers, so the communication level may determine the This communication can include both inside and outside of the firm. The interaction between the firm and the customers is so crucial that it is one of the most crucial driving force for making technological investment. Firms should also take their communication level in a point with their competitors that they can have the chance to know what is happening across the market. Besides the customers' expectations, the competition, production quality, profit and market share are the other driving forces for making technological investments.

Following the industrial 4.0 and making technological investments in this perspective may be in terms of information technology (IT), production technology or other things.

When a firm makes technological investment, it should evaluate the success of the output. This success can be measured by product quality or customer satisfaction, if one of them is not exist or is not enough the achievement can not be obtained.

The aim of this study is to evaluate the impact of technological investments on product quality, customer satisfaction and the efficiency of the firm in a broad sense. Also the awareness of the firms about technological investments especially industry 4.0 and internet of the objects will be evaluated. While evaluating these, we searched for gaps in terms of legislation and the duties of government. After drawing the general frame, we will present some recommendations in order to make conditions better.

While searching internet, we faced that there is limited studies especially carried in Turkey related to this subject, so another goal is to achieve for this study to fill the gap of literature. Since Ankara is not an industrial city like Istanbul or Bursa in Turkey, we have carried our research existing in Ankara, in medium sized entrepreneurs.

In the literature review, we presented what does exist in the literature about our subject, in methodology section, we mentioned how we conducted this study, in results section we mentioned about what we found, in the discussion section we compared the results with literature and at last in the conclusion section we summarized the study.

Literature Review

The literature search of this study was conducted through Science Direct, Taylor and Franchis, Google Scholar etc. with the help of the key words such as industry 4.0, technological investment effects on product quality, the effectiveness of technological investments, the factors that increase the technological investment factors, unsuccessful technological investments, etc.

Generally firms make investments in order to increase production efficiency, improve product quality and increase productivity. Firms also invest in technology for the reason that earn profit and increase the levels of productivity [16]. When searched in literature, the findings are generally about the negative results of technological investments at firms [5]. However not every researcher take into account of mismeasurement of economic performance, lags due to learning and adjustment [24]. The efficiency in firms are defined as minimizing the input for a given level of output. The measure of efficiency involves comparison to a standart. The examples of technological investments that will increase the efficiency can be counted as;

- ❖ For completing traditional administrative functions, back-office automation can be an alternative such as payroll processing, faster and cheaper.
- ❖ In order to develop the product at a lower cost, firms can use prototyping tools, usability labs and computer-aided design (CAD)
- ❖ For distributing the product at a lower cost and in a broad sense, e-commerce, electronic reservation systems, web-based support tools and similar other technologies can be utilized. [16].

In addition to product efficiency, product quality is the other aspect that is affected from the technological investments. Garvin [8] suggested the eight components of the quality as; performance, features, reliability, durability, conformance, serviceability, aesthetics and perceived quality.

Oliver and Thatcher developed a closed-form analytical model for the types of technologies that increase production efficiency and identify the conditions under which they will increase the productivity of the firm. This model examined the technology investments on a firm's production efficiency, product quality and pricing decisions, production costs, and profits and productivity [20]. The results showed that investments on technology improve the product quality and pricing decisions, production costs, profits, and productivity.

According to studies, the past time periods witnessed descending production level, while increasing utilization of internet of technologies. At the same time, the technological investments are massively used in that area also [12]. Roach [19] compared the productivity of workers' information with that of production workers. He found that (1970-1980) while the output of production workers increased by 16.9 percent, the information workers' output dropped by 6.6 percent during the same period. Another study has found contradictory results, which demonstrated that there exists no relationship spending on computers between profits and productivity [22]. Then the decreasing levels were attributed the mismeasurement of inputs and outputs in the productivity measures in the earlier studies. [1],[2].

In order to be in part of technological competence, firms engage themselves in technological divergence. The technological diversification also enhances the firms' technological competence or research and development

area productivity [4]. Also, by technological diversification firms can have the chance of the adaptability to the technological environment [7]. As technological innovations are risky by nature, firms seek to lower the variance associated with the returns from R&D investment by spreading their resources across different technologies, which also enables firms to develop more versatile technologies by expanding their technological scope. This gives rise to the quality of the products that the firms produce. In this study, through the questionnaire, we examined in what way the firms have done technological investments (Appendix 1.a).

Industry 4.0 enables the firms to synchronize the flows of supply chain. In order to be successful in that area the enterprises must be flexible enough to reply the immediate market fluctuations. The cloud computing platforms give the opportunity to the firms to collaborate between their shareholders and they favour reaction to new demands from the market. Using cloud computing systems also shortens design time by favouring collaboration between all partners of a network [18]. To strengthen their position in the market and satisfying the needs of the customers, small and medium sized entrepreneurs should focus on their expertise and core trade within their work [20].

When utilizing technological investments, the output product quality and the satisfaction of the clients are the most important goals for the firms and some studies exist in literature, where the methods are described [20]. Although there exist studies in literature about this subject, there is not enough studies carried in Turkey, especially in Ankara like that, so this study targets to fill the gap in literature like that.

Methodology

This study is conducted in two selected organized industrial zones in Ankara in November-December 2018. The selection criteria is the existing possibility of firms which make technological investments. Before preparing the questionnaire the two zones were visited and made an interview with the managers of both zones in order to understand the conditions of the firms then prepare the questionnaire and mention about the study and the targets of it to the zone manager.

The questionnaire was prepared with the help of interviewing with the zone manager and literature search with the key words of industry 4.0, technological investment effects on product quality, the effectiveness of technological investments, the factors that increase the technological investment factors, unsuccessful technological investments, etc. The questionnaire of this study is occurred in two parts. In the first part of it, (Appendix 1.a) we examined the impacts of the technological investments on product quality, the factors affecting the success of technological investments, unsuccessful technological investments experiences of the firms, the effect of technological investments on profit margins of the firms, the communication effects on client satisfaction and product quality of the firms etc. In the second part of the survey (Appendix 1.b) we examined the usage rate of industry 4.0 and its components among the firms. We also examined the effectiveness of the components in terms of financial conditions, customer relationships, internal organizational effects.

After preparing the questionnaires the organized industrial zones were visited again. This time the firm owners were being ready by the zone manager. A meeting was organized on site. 16 of firms owners from the first zone and 14 of them from the second zone attended the meeting. The selection criteria for the firms is both the attempts to the technological investments and taking into practice of them in their production processes. The aim and the importance of the survey was told to the attendants at first. Then they were allowed to complete the questionnaires. All the participants (N=30) replied the questionnaire.

The hypothesis of this study is;

1. Technological investments will contribute positive impact on product quality
2. Technological investments will improve profit margins

Results

The data, obtained from the surveys were analysed by using SPSS 15.0 (Statistical Package for Social Sciences) for Windows 16.0. According to the frequency table, 40 percent of the participants are firm owners and 46 percent of them stated that they have other duties in the firm such as, research and development engineer, general manager, human resources manager, production manager and vice versa. 80 percent of the participants are men and the whole participants have university degree. All the firms have been operating

more than five years. About 96 percent of the firms have employee number of greater than 50, but smaller than 250, which means that the firms can be classified as medium sized. 67 percent of the respondents said that they find their firms along the competitors in a good manner.

In Table.1, the demographic properties of the respondents are being showed.

Table.1 Demographic properties of respondents

Firm owner	Duty on the firm	Gender		Education level		Operation type of the firm		
	Shareholders	Male	Female	University	Other	Defence/aviation	Electronics/Communication	Other
9	21		7	30		7	4	9

In Table.1, we have seen that 0,30 of the respondents are firm owners. The duty of the respondents in the firm are generally detected as defence/aviation, electronics and communication. In the other group there exist food production, otomotive, furniture, machines of recycled metals, production of transformers, medicine and vice versa.

67 percent of the participants found their firms in a well condition around the other ones.

After making the frequency tables we made the crosstables, which are used in order to evaluate data.

The crosstables are used if;

- non-parametric statistical analysis will be done,
- variables do not show a regular distrubition,
- the sample is not big enough [23].

The data of the survey is non-parametric, do not show any regular distribution and the sample size is not big enough, so we used crosstables in order to analyse the data.

According to Table.1; 67 percent of the participants replied that they are the firm owners. The others are share-holders wheather foreign or at national level. There exists a significant relationship between the shareholder position and the communication with foreign shareholders. We found that the firm owners are in a far more relationship with foreign shareholders than the others (share-holders).

The technological investments that the firms take into practice can be classified as knowledge technologies, production technologies and marketing. 66 percent of the respondents said that the investment can be classified as production technologies.

Being open to communication is one of the core elements to be successful in the investment and one of the most important communication type affects the product quality is communication between customers. 67 percents of the participants said that their relationship between clients is on a very well level. Also we found a strong relationship on the 99 percent confidence level between the client relationship and communication between foreign stake-holders. There is also a strong relationship between the positive resulted cost/benefit analysis and the well level communication between foreign stakeholders, which also supports the idea that communication increases the product quality.

We found a strong relationship between the product quality and relationship with customers. Also communication with customers can increase the uplift the returned products, which results with increasing quality of the product.

86 percent of the participants said that after the technological investment, the quality costs changed in a way to protection of flaws, internal/external flaws and quality costs.

After technological investments on production methods, 76 percent of the participants said that the result of cost/benefit analysis is on the good level. Also there is a significant relationship on the 90 percent confidence level between this analysis result and technological investment.

85 percent of the participants replied that after the technological investment, the quality of the product is advanced in performance. The rest is in the group of additional properties, durability and reliability.

We found a significant relationship on the 90 percent confidence level between cost/benefit analysis and the progress in quality of the product, which means that depending on the analysis results, firms evaluate their

contemporary conditions and try to make them better. 47 percent of the respondents replied that this effort is resulted in a well level.

All the participants of the survey said that they use ERP software in their operational system and 87 percent of them replied that they use big data (cloud system). None of the participants use industry 4.0 actively, but they do attempts on that. All of the participants except 2 of them, said that they use SAP as part of ERP. 2 of them use ORACLE. All of the participants except 3 of them, said that they are satisfied with ERP. They use ERP 5-10 months or longer than 10 months. They also replied that the more they use ERP, the more they got positive results in their operational systems by it.

The customer relationships of the firm is so important that we mentioned above, we found a strong relationship between positive customer relationships, financial outputs and organizational outputs.

Discussion

Besides the questionnaire we have conducted an interview within firms before starting to apply the questionnaire in order to understand their relationship between technological investments, their current situation of production capacity, their expectations from the government, their problems, which they face when they attempt to make any investments and so on. Although there is not any questions in our questionnaire to examine the production capacity and the conditions of the firms, we have a general idea about this subject from our interview. From the interview it is understood that the firms make technological investments when they reach a capacity, in other words when the conditions including both the employees, employers and the production system is ready for making the investment. In a research carried by Pope (1997), it is proved that if a firm reaches a reasonable capacity, it can make investment on technology more easily [17].

Thatcher et. al (2001) proposed that IT investments reduce the total costs and increase the firm profits [3]. We have analysed the positive impact of technological investments and its high degree on firm profit in this study.

One of our hypothesis of this study is that product quality will increase with increasing technological investments during the production processes. We also support this hypothesis in our study that we found product quality will increase as increasing the investments on technology, which is also mentioned in literature [3].

In another study carried by Pan et. al (2018), it is stressed that if the diversity of technological investments increase, the performance of the firm increases too [25]. From the interview, we can say that the firms believed that the performance of their firm will increase if they have the chance to increase the diversity of their investments on technology. We also have analysed the investment variability in our questionnaire and found that there is a significant relationship between the variability of the technological investments and performance of the firms.

Since experience is an important factor in the manufacturing process, the year of the firm that it operates affect the product quality. In addition to this experience, firm's management structure, size, level of foreign investments, research and development intensity can explain the differences in product quality across the firms [13]. Cohen and Levinthal 1989; Griffith, Redding, and Reenen 2003; Hu, Jefferson, and Qian 2005 proposed that if a firm wants to increase its product quality to compete in the world market, these firms must possess the technology components in the form of foreign knowledge, either from foreign investment or the purchase of foreign investment [20], [9],[11].

Firms with higher capacity of research and development and greater use of continuous casting technology achieve higher product quality [14]. From the interview carried through the firms, it can be concluded that the more investment on the research and development department in the firm, the more output product quality is obtained.

Being open to communication is one of the crucial factors that increases the efficiency of technological investments and also increases the output product quality as found in literature [23]. In our study, we found a significant relationship between communication with foreign stakeholders and the product quality after technological investment on the 0,95 confidence level. This means the higher the communication level especially between the foreign markets for a firm, the more chance to get higher quality product at the end of the technological investment. In another perspective, experience in a variety of environment will give

chance to the manager to taste different varieties of technology, diverse ideas of variety market and cultural differences [21].

We found a significant relationship between interaction with foreign stakeholders and costs of qualities. If the cost of quality increases the quality of the product will automatically increase, too, which means that the increasing with interaction between foreign stakeholders affects the quality of the product indirectly.

87 percent of the participants replied that they use big data and they find it useful. Dean et. Al (2008) and Bao et. al (2012) suggested that using big data such as cloud computing and internet of things (IT) is helpful, increase efficiency, speed and also decrease the duration time during the process of planning, controlling production process [6].

Conclusion

Although Ankara is not an industrialized city, the firms occupied in this city is generally small and medium sized, so we carried this study in the medium sized firms.

The aim of this study is to draw a frame work about the impact of technological investment on the performance of the firm and its product quality. We also analysed the suppliers of the technological investments. We aimed to draw a conclusion about the awareness of industry 4.0 across the firms that included in this study.

The findings of this study do not have any contradictions with the existing findings found in the similar studies existed in literature.

The biggest limitation of our study is limited time. Since we had to conduct this survey in a limited time period, we have reach only two industrial zones in Ankara, but these zones were not selected randomly, that they both have the firms, which have efforts to make technological investments during their operational system. The other limitation of this study is limited number of participants of the study. The reason of this is limited number of the firms in organized industrial zones in Ankara that make the technological investments.

If we had the opportunity to carry this research in a broad time interval, we would have reached more zones including the industrial cities in Turkey such as Eskişehir, Bursa or Istanbul. However by this study we aimed a contribution to the literature and to be a guide for further and detailed studies.

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Appendix 1.a

1. What is your duty in the firm?
 - Firm owner
 - Health and safety specialist
 - Other (Please describe).....
2. What is your gender?
 - Female
 - Male
3. What is your education level?
 - Secondary school
 - High school
 - University
 - Other (Please describe)
4. How long has your firm been in operation?
 - ≤ 5 years
 - >5 years
5. How many occupants are there in your firm?
 - <10 people
 - 10-30 people
 - 31-50 people
 - 51-250 people
 - >251 people
6. How many female occupants at your firm?
 - None
 - <5
 - 5-10
 - >10
7. How many male occupants at your firm?
 - 10-20
 - 21-50

- >50
- 8.** What is the major of your firm?
 - Electronics/Telecommunication
 - Defence/Aviation
 - Other (Please describe)
- 9.** Please evaluate your communication level with your foreign shareholders, according to the scale.
(1=very low, 2=low, 3=middle, 4=well, 5= very well)
 - 1
 - 2
 - 3
 - 4
 - 5
- 10.** What is the partnership condition of your firm?
 - It belongs to me
 - Foreign partnership (Please sign percent value)
 - National partnership
- 11.** What is the category of the technological investment at your firm?
 - Information technologies
 - Production technologies
 - Marketing
- 12.** Please scale your firm's relationship with your customers.
(1=very low, 2=low, 3=middle, 4=well, 5= very well)
 - 1
 - 2
 - 3
 - 4
 - 5
- 13.** Please check out below choices that are important for you. You can select one more than choices.
 - Customer expectations
 - Competition
 - Quality of the product
 - Market ratio
 - Profit margins
 - Have you ever made a cost/benefit analysis after a technological investment on the firm base at your firm?
 - Yes
 - No
- 14.** If you replied the above question as yes, please scale down it.
(1=very low, 2=low, 3=middle, 4=well, 5= very well)
 - 1
 - 2
 - 3
 - 4
 - 5
- 15.** Have you ever made a a cost/benefit analysis after a technological investment on the product base at your firm?
 - Yes
 - No
- 16.** If you replied the above question as yes, please scale down it.
(1=very low, 2=low, 3=middle, 4=well, 5= very well)
 - 1

- 2
 - 3
 - 4
 - 5
- 17.** Do you think that competitive conditions negatively affect your technological investments?
- Yes
 - No
- 18.** Have there any technological investments at your firm that is negatively resulted?
- Yes
 - No
 - If you replied the above question as yes, please categorize it. (You can select more than one choices)
 - Process investments
 - Machine/equipment investments
 - Investments on the enhancement of work place conditions
 - Other (Please describe)
- 19.** Is there any department at your firm that deals with customer complaints?
- Yes
 - No
 - If you replied above question as yes, do you make any amendments for negative responses of the customers?
 - Yes
 - No
- 20.** If you replied above question as yes, please scale it down.
(1=very low, 2=low, 3=middle, 4=well, 5= very well)
- 1
 - 2
 - 3
 - 4
 - 5
- 21.** Do you have quality control department at your firm?
- Yes
 - No
- 22.** Does any amendments occur in your product quality after the technological investments?
- Yes
 - No
 - If you replied the above question as yes, please scale down your quality amendment after the technological investment.
 - 1
 - 2
 - 3
 - 4
 - 5
- 23.** Please scale down the relationship of your quality control department with the other departments.
(1=very low, 2=low, 3=middle, 4=well, 5= very well)
- 1
 - 2
 - 3
 - 4
 - 5
- 24.** Do you attend any meetings or seminars in order to enhance your product quality?
- Yes
 - No

25. If you replied the above question as yes, please remark the frequency of it.
- Once in a month
 - Once in a year
 - Three times in a year
 - Other (Please remark)
26. After the technological investment on which thing the quality of the product improved? (you can select more than once)
- Performance
 - Additional features
 - Strength
 - Reliability
 - Service
 - Esthetics
 - Perceived quality
 - Convenience to standarts
27. In which direction do the quality cost changed after the technological investments at your firm.
- Cost of quality direction
 - Cost of flaw preventing direction
 - Cost of internal direction
 - Cost of external direction

Appendix 1.b

1. Please mark the below technologies as 'I know' or 'We use it at our firm' (You can select more than one)

	I know	We use it at our firm
Industry 4.0		
Virtual reality		
Layered production (3D printers)		
Cyber Security		
Big data		
Cloud Systems		
Dygital Twins		
Artificial Intelligence		
Internet of Things (IoT)		
Advanced Materials		
Smart Production Systems		

2. Do you use ERP at your firm?

- a) Yes
- b) No

3. If you answered yes above that question, what is it?

- a) SAP
- b) ORACLE
- c)MBS (Microsoft Dynamics)
- d)LOGO
- e) COORDINATESOFT
- f)LOGIN
- g)TECHNOSOFT
- h)SET
- i)WORKCUBE
- j)ABAS
- k)FIRM INTERNAL

OTHER (Please State)

4. If you have one more chance to choose, will you use the same ERP software?
 a)Yes
 b)No
5. How long have you been using ERP?
 a) 0-1 months
 b)2-4 months
 c)5-10 months
 d)more than 5 months
6. Which ERP modules do you use at your firm?
 a) Financial management
 b) Production plan and control
 c) Human resources
 d) Purchase, sales and distribution
 e) Inventory management
 f) Quality management
 g) Supply chain management
 h) Customer Relationships Management (CRM)
 i) Project Management
 j) Accounting

7. After using ERP at your firm, what do the changes like represented below ?

Very No Positive Very
Negative Negative Nor Negative Positive Positive

Internal Firm Processes:

- Number of new products
- Total cycle time
- Product/Service Quality
- Integration of internal firm processes
- Flexibility
- Operational Efficiency

Customer Relationships:

- Market Ratio
- Customer Satisfaction
- Ratio of customer return
- New customer number
- Time of meeting customer demands
- Loyalty of customer

Financial Indicators:

- Net Profit
- Ratio of investment return
- Increasing revenues
- Cash flow
- Total cost
- Increase in added value

Novelty and Organizational Indicators:

- Level of usage new technologies at firms
- Quantity and efficiency of workforce

Satisfaction and loyalty of workforce
Novel organizational culture
Ratio of capacity usage
Support of education of employees

The Smartphone Repurchase Intention of the University Students In Terms Of Demographic Characteristics: The Sample of Çan Vocational School

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Abstract: In the last decade, the smartphone usage has gradually increased due to growing in the smartphone industry. The smartphones positively affected the communication ways of people. The interaction of consumers and brands has improved due to portability and accessing to the internet connectivity of smartphones. The repurchase intention indicates that the consumers are willing to repurchase a certain product and service in the future. If the consumers have a positive repurchase intention this situation supports the purchasing. The past resources have indicated that the increase of purchase intention increases the probability of repurchase. The aim of the study is to analyze the demographic effects of the smartphones' repurchase intention. The participants of the study are university students. The data of the study has collected with questionnaire technique. The questionnaire has conducted to 299 university students and the data analyzed within the scope of the study. As a sampling method, sampling method according to clusters was used. The obtained data were analyzed using descriptive statistics, reliability and factor analysis. With the students' demographic variables, variance analysis of repurchase intention was performed by independent sample t test, independent sample one-way variance (ANOVA) and Post Hoc tests. As a result of the study, it was determined that there is significant difference the smartphone repurchase intention of the university students in terms of demographic characteristics. On the other hand, students with apple brand smartphone have bigger repurchase intention than Samsung, LG and General Mobile, while Huawei is bigger than LG.

Keywords: Repurchase Intention, Brand, Purchasing, Smart Phones

1. INTRODUCTION

The developments in smartphone industry increase day by day with the effect of many factors such as users' curiosity to technology, high living standard, exposure and orientating to the new ideas. This sector has developed due to high relevancy of users (Uzunkaya,2017:59). Smart phones refer to programmable mobile phones that help to individuals their daily routines and personal life. Smartphones provide beneficial information services such as instant messaging, download application, Wi-Fi, GPS. Recently, the interest to the smartphones has increased due to functionality and popularity (Ting et al., 2011:193). There are too many smartphone brands in the market to meet the demand of consumers. Different customers have different enjoyment. Therefore, the buying behavior of customers based on brand name, price, quality, entertainment innovation awareness. Consumers can make advanced product researches to buy a proper product which meet their wants and needs. For this reason, it's important to examine the factors that affect the smartphone purchasing decision of consumers (Rahim et al.,2016:247).

Repurchase intention describes the individual purchasing of a specified product and service from the same business once again (Değermen et al.,2017:106). Determining the repurchase intention of young consumers is quite important in terms of smartphone companies. (Fileri and Rin, 2017). Intent is a subjective possibility that leads a person to a behavior. Purchase intention states the probability of purchase decision. This concept as an external factor is stated as willingness to purchase certain product and brand. Purchase intention is a subjective tendency to brand and product which consumers' select, and it is an important factor that determines consumer behavior. Identification the brand and product bad sides and good sides are important for the purchase intention (Li and Yang,2012:91). The aim of this study is to examine the repurchase intention of the university students in terms of demographic variables. With this purpose first, the repurchase intention concept is explained later the information is given about smartphones and then repurchase intention has been examined in terms of demographical variables.

2. REPURCHASE INTENTION

Intent is an important precursor and important indicator of behavior in social psychology. Purchase intention is possibility of buying a special product of consumers. High degree of purchase intention states high degree of consumer' willingness to purchase a product. (Kayabaşı and Bozkurt ,2017:55). Purchase intention represent

the “planning” or consumers’ willingness to buy a particular product in the future (Ünüvar; 2017:24). An increase in purchase intention means increase in probability of purchase. Besides researchers use the purchase intention as an important indicator in determining consumer behavior. If the consumers have a positive purchase intention, this propel the positive brand commitment that direct the consumers to the real purchase activity (Wu et al.,2011:32). Purchase intention metrics reflect the future purchase behaviors and easy to understand and interpret. Thus, they are used in sale forecast. Purchase intention is commonly used to predict demand to the new products, in advertisements, distribution, price policy and organizing the production programs (Ünüvar; 2017:24). Purchase intention emphasizes that consumers will follow external factors, experiences, preferences in order to evaluate alternatives, acquire information and make purchasing decisions (Kayabaşı and Bozkurt ,2017:55). The consumers should evaluate all proper brands in the market in order to develop a purchase intention to a brand (Zeren and Gökdağlı,2017: 92).

The managers should know the success factors which affect repurchase intention to maximize consumer repurchase intention. Future purchase intention is related to customer satisfaction. The positive event/contacts that consumers had previously experienced will be positively shaped their future expectations. Marketing managers are looking to create a high level of repurchase intention among customers. This is because repurchase intention is a key determinant for long-term profitability for companies (Değermen et al., 2017;107).

Word of mouth (wom) affects pre-purchase and post-purchase of a product. If the wom information is positive this kind of wom affects the repurchasing decision positively. (Li and Yang,2012:91). Many studies have shown that the product which examines in detail affect the purchase intention of consumer. For example, online products have divided two. These are search products and experienced products. While search products are the products that are externally evaluated the usage information, experienced products are personally tested products by users. Consumers believe in reliable reviews that include detailed information when investigating a product. When the consumers determine the reliability of reviews, consumers also investigate the content of commentators (Hsu and Yu, 2017:336).

Table 1: Literature review of repurchase intention

Author	Results
Armağan and Gider (2017)	Those who are satisfied with the mobile phone used in, will buy the same mobile phone brand again in the next purchase
Zeren and Gökdağlı (2017)	There is a positive relationship between brand prestige and brand credibility and repurchase intention. In other words, prestigious and high creditable mobile phones increase purchase intention of consumer.
Uzunkaya (2016)	Brand loyalty has a positive impact on repurchasing intention of consumers in GSM sector
Tatlı (2015)	The visual appeal of smartphones is the reason for increasing smartphone usage
Öztürk et al.(2014)	Consumers’ emotional value perception have too much role on repurchase intention
Çiftçiyıldız (2015)	Emotional commitment has a positive and powerful effect on repurchase intention.
Özçitfçi (2017)	Brand commitment of smartphones affect general brand value and general brand value affect purchase intention
Ghouri (2017)	The previous purchase experiences and trust affect repurchase intention positively.
Ercis and Çelik (2018)	Value perception plays an important role on repurchase intention of consumers and consumers’ knowledge plays an intermediary role between repurchase intention and value perception.
Yıldız (2017)	Interest, aesthetics, innovation, surprises positively affect the repurchase intention. Brand awareness also positively affect the repurchase intention. Emotional arousal positively affects repurchase intention. In other words, the

more a brand affect consumer emotionally, the more this products and services are preferred.

The value perception of consumer on goods and services is determiner factor of repurchase intention (Öztürk et al.,2014 :77). Re-purchase intention occurs when the customer tries to buy the same brand, product and services again. The product and services which meet the customer expectation and have a good experience can be repurchased. Re-purchasing is an important concept for company's profitability. Because a new customer is more costly than retaining an old customer. The re-purchasers are more loyal, more willing to pay high prices agents who present the goods and services (Goh et al.,2016:994). Previous acquisitions reduce doubts and increase repurchase intention. Trust creates loyal and satisfied customers (Ghourid vd.2017:77).

3. SMARTPHONE USAGE AND REPURCHASE INTENTION

Smartphones are becoming an important part of our daily life. The important reason of these prevalence of smartphones is the young generation's interest in these phones. According to a report by In-Stat young population play a key role in development of Asia-Pacific mobile market. The income from young population in mobile data services has reached to 15 billion dollars in 2004 (Lee vd,2013:713). Recently, the mobile phones have transformed to smartphones that are used not only basic communication tool but also has known as multimedia tool. There are too many companies which meet the smartphone demand. These are Apple, Samsung, Microsoft, Nokia, Google, Samsung, Huawei. These companies have developed smartphone operating systems such as Iphone OS, Android, Windows mobile, Symbian OS. A company which researches high-tech market found that the smartphone users have put significant value on their smartphones, as a result of this, the number of downloaded applications has increased and smartphone usage has reached high rates. According a study ,smartphones become an eye-catching tool rather than an object. University students have a great share in the use and purchase of smartphones (Ting et al., 2011:193-194). According a study by IDC, 355 billion smartphones sold worldwide during the third quarter of 2018, this rate has decreased by 5,9 % compared 377 million units in the third quarter of previous year (IDC,2019).

Smartphones are technological innovations that provide new ways in communication. In the recent years, the mobile phones known as smartphones have transform to personal computers associated with the applications such as web browser, entertainment tools, wireless internet , camera, personal calendar (Kim and Park,2014:693; Kim et al.,2012:969, Bringula et al, 2018:1).) Smartphones has become more popular tools by means of transposability, programmable aspect, relatively low price. Smartphones can define as a communication tool that can be used everywhere. According to definition by IDC, smartphones are mobile phones and personal digital assistants. Smartphones not only perform basic function of voice communication but also they are tools which are access to personal information management, wireless and email. Most of smartphones have touchscreen and camera. Advanced phones have motion sensor, mobile payment system, broad band internet browser (Chang,2015:190) .

Smartphone demand has grown steadily, and 5 billion people have smartphone in 2015 and it is expected that this number will rise to 5.9 billion in 2025. 95 % of USA population have smartphones and so it can be said that smartphones become a big part of our lives (Bringula et al. 2018:2). According to a research conducted by TÜİK, 96 % of Turkish households have mobile phone or smartphone (TÜİK,2016). From a general perspective, it can be said that people smartphone usage create opportunity that stimulate the economy. Researchers have extensively researched elements that affect the repurchase intention and these researches have included online stores which has both store purchases and a different online purchasing environment. It has determined that consumers rely on the information provided by the web-site in online purchasing that has not face-to-face interactions. The smartphones generally are purchased due to connectivity, portability, computing abilities and location detective abilities. Researchers have shown that smartphone repurchase intention is determined by buyers' price awareness, perceived quality, technology perception, social and functional risk and brand awareness (Biringula ,2018 :3).It is identified that the factors that affect the consumers' smartphone repurchase intention are brand satisfaction and brand trust. There should create brand image by brands about smartphones in order to provide these (Chang,2015:189)

According the data received from IDC company which gives consultancy service in the field of market intelligence, consumer technology market, telecommunication and information technology, worldwide market share rates of 5 major smartphone companies have been given in the Table 2.

Table 2: Worldwide Top 5 Smartphone Company Market Share

Quarter	2017Q1	2017Q2	2017Q3	2017Q4	2018Q1	2018Q2	2018Q3
Samsung	23,2 %	22,9 %	22,1 %	18,9%	23,5 %	21,0%	20,3 %
Huawei	10,0 %	11,0%	10,4 %	10,7 %	11,8%	15,9 %	14,6 %
Apple	14,7 %	11,8 %	12,4 %	19,6 %	15,7 %	12,1 %	13,2 %
Xiaomi	4,3 %	6,2 %	7,5 %	7,1 %	8,4 %	9,5 %	9,5 %
Oppo	7,5 %	8.0 %	8,1 %	6,9 %	7,4 %	8,6 %	8,4%
Others	40,2%	40,1 %	39,6 %	36,8%	33,2 %	32,9%	33,9%
Total	100,0%	100,0%	100,0%	100,0 %	100,0%	100,0 %	100,0%

Kaynak: IDC Corporate, 2019, <https://www.idc.com/promo/smartphone-market-share/vendor>

According to these rates Samsung is the leader company on the worldwide smartphone market, at the second place Huawei, which achieves to pass Apple and the leader smartphone brand in the China market at the third place Apple and fourth place Xiaomi with the 19,6 % growth in third quarter of 2018

4. METHOD

The research model in Figure 1 was drawn by the theoretical explanations obtained from the literature. In calculating the sample size, the known calculation method of the universe is used. The universe of research is 1000 students studying at Can Vocational School. Considering the 5% margin of error and 95% confidence interval, the sample size was calculated as 278 (Kozak, 2015: 113). A questionnaire which is range from 1 to 5 Likert construct was created using the literature. Thus, 330 questionnaires were distributed and collected 330. The rate of return of surveys is 100 %. 31 questionnaires have not been included in the analysis because they are incomplete. As a result, 299 questionnaires were analyzed.

The repurchase intension variable in the questionnaire was determined by a scale consisting of 4 statements with validity and reliability which was developed by Dodds, Monroe, and Grewal (1991) and was adapted from Filieri and Lin (2017).

The hypotheses developed in line with the research model in Figure 1:

H1: There is a significant difference in terms of gender at the repurchase intention level.

H2: There is a significant difference in terms of family monthly income at the repurchase intention level.

H3: There is a significant difference in terms of monthly pocket money at the repurchase intention level.

H4: There is a significant difference in terms of number of years using smartphone at the repurchase intention level.

H5: There is a significant difference in terms of number of changed the smartphone at the repurchase intention level.

H6: There is a significant difference in terms of hours of entering internet with smartphone in a day at the repurchase intention level.

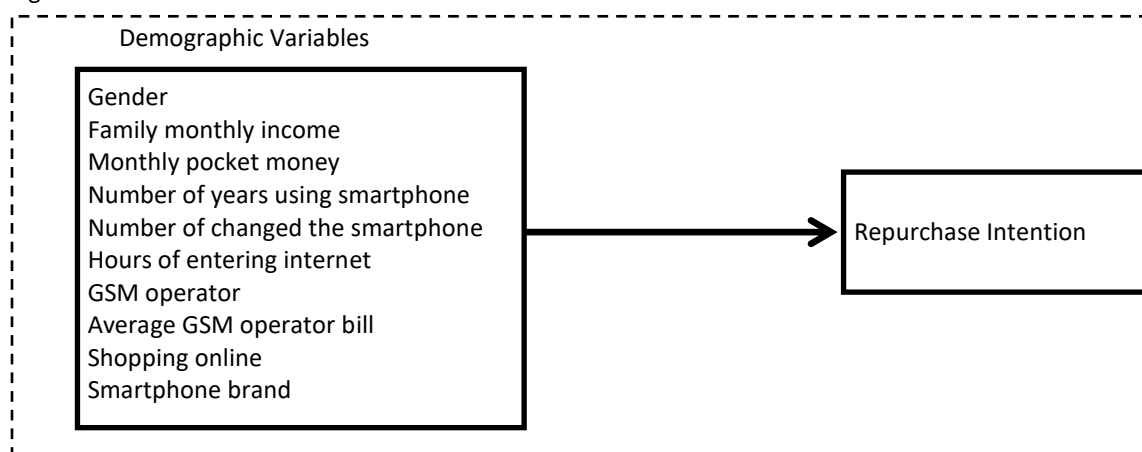
H7: There is a significant difference in terms of GSM operator at the repurchase intention level.

H8: There is a significant difference in terms of average GSM operator bill at the repurchase intention level.

H9: There is a significant difference in terms of shopping online at the repurchase intention level.

H10: There is a significant difference in terms of smartphone brand at the repurchase intention level.

Figure 1. Research Model



Demographic Variables: As seen in Table 1, demographic variables indicate that all of the participants are between 17-25 ages and 66,6 % of the participants are male. 57,2 % of the participants have monthly pocket money lower than 500 TL. 30,8 % of the participants' family monthly income is between 2001-3000 TL. 46,5 % of the participants have been using smartphone more than 5 years. 32,4 % of the participants have second smartphone. 37,0 % of the participants have been entering internet using smartphone 3-4 hours in a day. 40,1 % of the participants use Vodafone GSM operator. 39,1 % of the participants have an average GSM operator bill between 31-50 TL. 73,9 % of the participants shop online. The details of the demographic variables that were used are presented in Table 1.

Table 1. Demographic Variables of Participants

Demographic Variables	Frequency	Percent %	Demographic Variables	Frequency	Percent %
Gender			Age		
Male	199	66,6	17	4	1,3
Female	100	33,4	18	47	15,7
Family Monthly Income			19	59	19,7
Lower than 1000TL	18	6,0	20	95	31,8
1001-2000TL	84	28,1	21	56	18,7
2001-3000TL	92	30,8	22	15	5,0
3001-4000TL	42	14,0	23	14	4,7
4001-5000TL	29	9,7	24	4	1,3
5001-6000TL	11	3,7	25	5	1,7
More than 6001TL	16	5,4	Number of Years using smartphone		
Missing	7	2,3	Lower than 1 year	15	5,0
Monthly Pocket Money			1 year	9	3,0
Lower than 500TL	171	57,2	2 years	26	8,7
501-1000TL	76	25,4	3 years	33	11,0
1001-1500TL	32	10,7	4 years	73	24,4
More than 1501TL	15	11,3	More than 5 years	139	46,5
Missing	5	1,7	Missing	4	1,3
Number of changed the smartphone			Hours of entering Internet with smartphone in a day		
Never changed	36	12,0	Lower than 1 hour	11	3,7
Second	97	32,4	1-2 hours	58	19,9
Third	74	24,7	3-4 hours	108	37,0
Fourth	43	14,4	5-6 hours	69	23,6
More than Five	42	14,1	More than 7 hours	46	15,8
Missing	7	2,3	Missing	7	2,3
GSM operator			Average GSM operator bill		

Turkcell	80	26,8	0-30 TL	114	38,1
Vodafone	120	40,1	31-50 TL	117	39,1
Avea	88	29,4	51-80 TL	34	11,4
Missing	11	3,7	80-120 TL	14	4,7
Do you shop online?			More than 120 TL	10	3,3
Yes	221	73,9	Missing	10	3,3
No	68	22,7			
Missing	10	3,4			

TL: Turkish Liras

As seen in Table 2, smartphone brands used by students are shown. 37,9 % of the participants use Samsung smartphone, 31,1 % Apple smartphone and 6,1 % LG smartphone.

Table 2. Smartphone Brands

Brand	Frequency	%	Brand	Frequency	%
Samsung	112	37,9	Xiaomi	3	1,0
Apple	93	31,1	Nokia	3	1,0
LG	18	6,1	Turkcell	2	0,6
General Mobile	15	5,0	Asus	2	0,6
Huawei	13	4,4	Microsoft	1	0,3
Casper	7	2,3	Motorola	1	0,3
Sony	6	2,0	Reeder	1	0,3
HTC	6	2,0	Vodafone	1	0,3
Lenovo	4	1,3	Missing	5	1,7
Vestel	6	2,0	Total	299	100

As seen in Table 3, descriptive statistics of repurchase intention variable are given.

Table 3. Descriptive Statistics of Repurchase Intension

Repurchase Intension*	Mean	Standard Deviation
1. If I were going to purchase a smartphone, I would consider buying this brand again	3,30	1,39
2. If I were shopping for a smartphone brand, the likelihood I would purchase the same smartphone brand is high.	3,36	1,35
3. My willingness to buy this smartphone brand again would be high if I were shopping for a smartphone	3,23	1,36
4. The probability I would consider buying this smartphone brand again is high.	3,27	1,43
Total mean of repurchase intension	3,29	1,30
* The scale format for measure is from 1 to 5.		

Reliability Analysis

As seen in Table 4, reliability analysis of repurchase intention variable are given. The Cronbachs Alpha value of the 4-item scale was 0.955. The repurchase intention scale was found to be highly reliable in terms of alpha coefficients.

Table 4. Reliability Analysis of Repurchase Intention

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Repurchase Intention 1	9,8763	15,720	,856	,950
Repurchase Intention 2	9,8161	15,788	,887	,941
Repurchase Intention 3	9,9498	15,390	,924	,930
Repurchase Intention 4	9,9097	15,176	,891	,940

Cronbach's Alpha is 0,955

Factor Analysis

As seen in Table 5, factor analysis of repurchase intention variable are given. Kaiser-Meyer-Olkin measure of sampling adequacy is 0,846 and total variance explained is % 88,094. The repurchase intention scale factor loadings was found to be high.

Table 5. Factor Analysis of Repurchase Intention

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	3,524	88,094	88,094	3,524	88,094	88,094
2	,218	5,455	93,549			
3	,172	4,290	97,839			
4	,086	2,161	100,000			

Extraction Method: Principal Component Analysis

Kaiser-Meyer-Olkin Measure of Sampling Adequacy: 0,846

Approx. Chi-Square: 1323,517; df: 6; p<0,0001

Hypothesis Testing:

The t-test was used to determine whether there was any difference between the levels of repurchase intention by gender. As seen in Table 6, t-test results of repurchase intention variable are given. There is no significant difference according to gender at the level of repurchase intention ($F=2,231$ and $0,05 < 0,136$). Thus, hypothesis 1 was not supported.

Table 6. Repurchase Intention t-test Results for Gender

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	3,774	1	3,774	2,231	,136
Within Groups	502,406	297	1,692		
Total	506,180	298			

ANOVA Test was used to determine whether there was any difference between the levels of repurchase intention by family monthly income. As seen in Table 7, PostHoc test (Tukey) results of repurchase intention variable are given. There is significant difference according to family monthly income at the level of repurchase intention ($F=3,372$ and $0,05 > 0,028$). The difference is between 5001-6000TL and 1000TL. Thus, hypothesis 2 was supported.

Table 7. Repurchase Intention ANOVA Test Results for Family Monthly Income

	Sum of Squares	df	Mean Square	F	Sig.	PostHoc Test (Tukey)
Between Groups	23,539	6	3,923	2,402	,028	Between 6 – 1 (5001-6000TL is bigger than 1000TL)
Within Groups	465,559	285	1,634			
Total	489,098	291				

ANOVA Test was used to determine whether there was any difference between the levels of repurchase intention by monthly pocket money. As seen in Table 8, there is not significant difference according to monthly pocket money at the level of repurchase intention ($F=1,718$ and $0,05 < 0,130$). Thus, hypothesis 3 was not supported.

Table 8. Repurchase Intention ANOVA Test Results for Monthly Pocket Money.

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	14,488	5	2,898	1,718	,130
Within Groups	485,717	288	1,687		
Total	500,205	293			

ANOVA Test was used to determine whether there was any difference between the levels of repurchase intention by number of years using smartphone. As seen in Table 9, PostHoc test (Tukey) results of repurchase intention variable are given. There is significant difference according to number of years using smartphone at the level of repurchase intention ($F=2,356$ and $0,05 > 0,041$). The difference is between 3 years and more than 5 years. Thus, hypothesis 4 was supported.

Table 9. Repurchase Intention ANOVA Test Results for Number of Years Using Smartphone.

	Sum of Squares	df	Mean Square	F	Sig.	PostHoc Test (Tukey)
Between Groups	19,594	5	3,919	2,356	,041	Between 4 – 6 (6 years is bigger than 4 years)
Within Groups	480,612	289	1,663			
Total	500,206	294				

ANOVA Test was used to determine whether there was any difference between the levels of repurchase intention by number of changed the smartphone. As seen in Table 10, there is not significant difference according to number of changed the smartphone at the level of repurchase intention ($F=1,694$ and $0,05 < 0,136$). Thus, hypothesis 5 was not supported.

Table 10. Repurchase Intention ANOVA Test Results for Number of Changed the Smartphone.

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	14,321	5	2,864	1,694	,136
Within Groups	483,506	286	1,691		
Total	497,828	291			

ANOVA Test was used to determine whether there was any difference between the levels of repurchase intention by hours of entering internet with smartphone in a day. As seen in Table 11, there is not significant difference according to hours of entering internet with smartphone in a day at the level of repurchase intention ($F=1,688$ and $0,05 < 0,153$). Thus, hypothesis 6 was not supported.

Table 11. Repurchase Intention ANOVA Test Results for Hours of Entering Internet With Smartphone in a Day.

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	11,419	4	2,855	1,688	,153
Within Groups	485,388	287	1,691		
Total	496,807	291			

ANOVA Test was used to determine whether there was any difference between the levels of repurchase intention by GSM operator. As seen in Table 12, there is not significant difference according to GSM operator at the level of repurchase intention ($F=0,760$ and $0,05 < 0,469$). Thus, hypothesis 7 was not supported.

Table 12. Repurchase Intention ANOVA Test Results for GSM Operator.

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	2,628	2	1,314	,760	,469
Within Groups	493,037	285	1,730		
Total	495,666	287			

ANOVA Test was used to determine whether there was any difference between the levels of repurchase intention by average GSM operator bill. As seen in Table 13, there is not significant difference according to average GSM operator bill at the level of repurchase intention ($F=1,040$ and $0,05 < 0,387$). Thus, hypothesis 8 was not supported.

Table 13. Repurchase Intention ANOVA Test Results for average GSM operator bill.

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	7,189	4	1,797	1,040	,387
Within Groups	490,655	284	1,728		
Total	497,845	288			

The t-test was used to determine whether there was any difference between the levels of repurchase intention for shopping online. As seen in Table 14, t-test results of repurchase intention variable are given. There is significant difference according to shopping online at the level of repurchase intention ($F=4,196$ and $0,05 > 0,006$). Thus, hypothesis 9 was supported.

Table 14. Repurchase Intention ANOVA Test Results for Shopping Online.

	Sum of Squares	df	Mean Square	F	Sig.	Means
Between Groups	20,807	3	6,936	4,196	,006	Yes = 3,41 No = 2,84
Within Groups	474,367	287	1,653			
Total	495,174	290				

Within the scope of the research, participants were asked about their smartphone brand. Since there are a large number of brands, it is determined whether there is a significant difference between the first 5 smartphone brands. As seen in Table 14, there is significant difference according to smartphone brands. Students with apple brand smartphone have bigger repurchase intention than Samsung, LG and General Mobile, while Huawei is bigger than LG.

Table 14. Repurchase Intention ANOVA Test Results for Smartphone Brands.

	Sum of Squares	df	Mean Square	F	Sig.	PostHoc Test (Tukey)
Between Groups	83,486	4	20,871	15,28	,000	Apple is bigger than Samsung, LG and G.Mobile. Huawei is bigger than LG.
Within Groups	334,567	245	1,366			
Total	418,052	249				

5. CONCLUSION

The aim of the study was to analyze the demographic effects of the smartphones' repurchase intention. The participants of the study were university students. As seen in Table 15, it was determined that there is significant difference the smartphone repurchase intention of the university students in terms of demographic characteristics. The demographic characteristics are family monthly income, number of years using smartphone, shopping online and smartphone brands. On the other hand, students with apple brand smartphone have bigger repurchase intention than Samsung, LG and General Mobile, while Huawei is bigger than LG.

Table15. Acceptance of Hypotheses

Hypotheses	Result
H1: There is a significant difference in terms of gender at the repurchase intention level	not supported
H2: There is a significant difference in terms of family monthly income at the repurchase intention level	supported
H3: There is a significant difference in terms of monthly pocket money at the repurchase intention level	not supported
H4: There is a significant difference in terms of number of years using smartphone at the repurchase intention level	supported
H5: There is a significant difference in terms of number of changed the smartphone at the repurchase intention level	not supported
H6: There is a significant difference in terms of hours of entering internet with smartphone in a day at the repurchase intention level	not supported
H7: There is a significant difference in terms of GSM operator at the repurchase	not supported

intention level	
H8: There is a significant difference in terms of average GSM operator bill at the repurchase intention level	not supported
H9: There is a significant difference in terms of shopping online at the repurchase intention level	supported
H10: There is a significant difference in terms of smartphone brand at the repurchase intention level	supported

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Bir İmparatorluk Mekânı Olarak Ayasofya'nın İnşası ve Değişim Süreci

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Özet: Tarihsel ve kültürel süreçlerden etkilenerek gelen mekânlar, kentin siyasi, iktisadi, sosyal dönüşümlerini yapılarında toplamaktadırlar. Mekâna ilişkin olarak iktidar, bu doku üstünden okunabilmektedir. Siyasal iktidar, kalıcılığını ve gücünü kamusal mekânları ve yapıları kullanarak gösterir. Yönetim biçiminin veya iktidar değişimlerinin sembolleri bu şekilde mekânlara taşınır veya kaldırılır. Dolayısıyla mekânlarda inşa edilen anıtlar veya anıtsal mabetler siyasal iktidarı temsil rolünü üstlenir. Bu temsili rol bir yandan siyasi iktidarın varlığını seçici olarak kurgularken, bir yandan da kendi değerlerini yeniden üretecek olan toplumsal hafızanın çeşitli mekân pratikleriyle etkin tutulmasını destekler. Bunun için kamusal mekânlarda iktidar, toplum yaşamına yansıtılmak istediklerini önce benimseyeceği sembollere dönüştürerek algılanabilir hale getirir. Daha sonra anıtsal yapılarla kamusal mekânda iktidarını somutlaştırır. Bunun en belirgin örneklerinden biri ise Ayasofya yapısıdır. Ayasofya'yı önemli kılan özelliklerinden biri inşa edildiği alanın İstanbul'un durumu ile ilişkili olmasıdır. Birçok medeniyetlere ve imparatorluklara ev sahipliği yapan önemli bir şehrin en önemli yapısı olan Ayasofya, mimari özelliğiyle bir imparatorluk mekânı olarak inşa edilmiştir. İstanbul'un imparatorluk başkenti olması ve gelişimi ile birlikte Ayasofya da buna eşlik etmiş bir yapıdır. Bu çalışmada bir iktidar mekânı olan Ayasofya'nın tarihsel süreçlerde birçok iktidar tarafından nasıl şekillendirildiği üzerinde durulacaktır. Ayasofya'yı önemli kılan mekânsal özellikleri belirtilirken iktidar ile olan ilişkisi değerlendirilecektir.

Anahtar Kelimeler: Anahtar Kelime, Anahtar Kelime, Anahtar Kelime

The Construction of Hagia Sophia As An Imperial Space and The Process of Change

Abstract: The spaces that are affected by historical and cultural processes gather the political, economic and social transformations of the city in their structures. In relation to the space, the power can be read over this tissue. Political power shows its permanence and power using public spaces and structures. The symbols of the form of administration or of changes in power are moved or removed from places in this way. Therefore, monuments or monumental temples built in spaces assume the role of representing political power. While this representative role selectively determines the existence of political power, it also supports the effective retention of social memory, which will regenerate its values, through various spatial practices. For this reason, in public spaces, power transforms what it wants to reflect into the life of society into symbols that it will adopt first. Later, it embodies its power in public space with monumental structures. One of the most prominent examples of this is the Hagia Sophia structure. One of the important features of Hagia Sophia is that it is associated with the situation of Istanbul. Hagia Sophia, the most important structure of an important city that hosts many civilizations and empires, was built as an imperial place with its architectural features. With Istanbul being the capital of the Empire and its development, Hagia Sophia is an accompanying structure. This study will focus on how Hagia Sophia, a space of power, was shaped by many governments in historical periods. The relationship with the ruling will be evaluated while specifying the spatial characteristics that make Hagia Sophia important.

Key Words: Hagia Sophia, Space, Urban Space, Power

1. GİRİŞ

Ayasofya geçmişten günümüze kadar birçok iktidar eliyle şekillenen önemli bir mekândır. Onu önemli kılan en belirgin özelliği iktidar ile ilişkisi ve mimari yapısıdır. Birçok medeniyetlere ve imparatorluklara ev sahipliği yapan önemli bir şehrin en önemli yapısı olan Ayasofya, mimari özelliğiyle ilk yapılışından beri dikkate değer bulunmaktadır. Ayasofya'yı önemli kılan özelliklerinden biri inşa edildiği alanın İstanbul'un durumu ile ilişkili olmasıdır. İstanbul'un değişimi ve gelişimi ile birlikte Ayasofya'da buna eşlik etmiş bir yapıdır. Bu açıdan Ayasofya, Byzantion (Bizans) döneminde bir mabet, Hıristiyanlaştırılmış Roma döneminde bazilika biçiminde bir kilise ve Doğu Roma İmparatorluğu zamanında ise yeniden inşa edilmiş en büyük kilisedir (Akgündüz vd., 2006: 66).

Simgesel değerinin yanında işlevsel olarak Ayasofya, 25 Aralık 537'de açılışından İstanbul'un fethine kadar bin yıla yakın kilise, fetihten sonra ise yaklaşık beş yüz yılda cami olarak kullanılmıştır. Türkiye Cumhuriyeti'nin kuruluşundan sonra 1934 yılından günümüze kadar da müze olarak kullanılmaktadır. Ayasofya'nın ilk binası dördüncü yüzyılda, ilkçağ İstanbul'unun merkezi yerinde, yüksek tepe üzerinde, ahşap çatılı bir bazilika biçiminde inşa edilmişti. Dikdörtgen bir yapı şeklinde üzeri ahşap çatı ile kaplanan bu ilk yapı bir tapınağı andırmaktaydı. Bazilika tipinde yapılan ilk Ayasofya, Artemis tapınağının üzerine kurulmuştur. Genellikle bu ilk Ayasofya binasının Roma İmparatoru Velerius I. Konstantinos'un emriyle 324-327 yılları arasında yapımına

başlandığı bilinmektedir. Ancak bu yapı I. Konstantinos'un oğlu II. Konstantios zamanında bitirilerek 15 Şubat 360'ta açılmıştır (Eyice, 1991: 207; Akgündüz vd., 2006: 34-36).

Yeni Roma İmparatorluğunun ilk Hıristiyan imparatoru olan I. Konstantinos eski Roma'ya ait bütün imtiyazları yeni başkent olan Konstantinopolis'e de tanıyarak burayı imparatorluğun merkezi olarak imar ettirmiştir. Yeni başkent in parlaklığı ve zenginliğini arttırmak için kenti muhteşem binalarla süsleyerek birçok yerden getirttiği eserlerle donatmıştır. Özellikle de kilise inşaatına büyük önem vererek başlangıcından itibaren kenti, Hıristiyanlık havasına sokmuştur. İmparatorluğun Hıristiyanlaştırılması ve yeni başkent in tarihi yarımada ya kurulması, I. Konstantinos için iktidarının bir zaferi olmuştur. Roma devlet düşüncesinin, Bizans imparatorlarının siyasi düşünce ve iradesinde sonuna kadar hâkim kalması (Ostrogorsky, 1986: 25-42) bir anlamda Ayasofya ile sembolize edilmiştir.

İmparatorluk kudretinin siyasi güçle birlikte Ayasofya'da ruhani bir kudrete bürünmesi, zamanla bu yapı üzerinden belirginleşmiştir. İmparator I. Konstantinos, Konstantinopolis'i imparatorluğun başkentine yakışır bir şekilde düzenlemiştir. İlk olarak Haliç düzenlenerek donanma buraya yerleştirilir. Çeşitli meydanlar düzenlenerek imparatorun heykelleriyle süslenir. Bugün, Çemberli Taş olarak adlandırılan Konstantinos sütunu, şehrin inşası zamanında üzerine İmparatorun heykeli dikilerek biçimlendirilir. Özellikle de Hipodrom büyütülerek yeniden düzenlenir. Birçok yerden getirilen kıymetli sanat eserleri, merasim yolu üzerine yerleştirilerek şehir güzelleştirilir. İmparator bu yeni imparatorluk başşehrini imar ettirirken önemli kiliselerini de planlamıştır. St. İrine Kilisesi, Havariyon Kilisesi ve Ayasofya Kilisesi planlanan kiliselerin en önemli olanlarıdır (Akşit, 2012: 25-26).

2. AYASOFYA'NIN İNŞA SÜRECİ

Ayasofya'nın ilk adı Mega Ekklesia yani Büyük Kilise'dir. Başlangıçta Tanrı'nın hikmeti veya kelimesi anlamında İsa'ya işaret etmek üzere sadece Sophia ismi verilmiştir. Sonradan ise bu yapıya "Kutsal Bilgelik", "Ulu Hikmet" veya "Hikmeti Rabbanî" anlamına gelen Ayasofya adı verilmiştir (Akgündüz vd., 2006: 36-38). İmparator I. Konstantinos'un kendi iktidarını Ayasofya gibi görkemli bir mekân ile göstermeye ihtiyacı vardı. İmparatorun 325'te İznik Konsili'nden kısa bir süre sonra 326'da Hıristiyanlığı resmi devlet dini olarak ilan etmesi ile yeni bir devlet ideolojisi doğmuştu. İmparatorun bir Hıristiyan olması da kendi otoritesini güçlendirmesine yardımcı olmuştu. Bunun için de tek bir din altında hem egemenliğini güçlendirecek hem de bunun nesnel tezahürü olarak Ayasofya'yı inşa edecekti. Çünkü Bizans'ta imparatorluk gücünün Ayasofya gibi kilise ve mabetlerde bir hâkimiyet göstergesi vardır. Bu durumu Georg Ostrogorsky şöyle belirtmektedir; "İmparator sadece ordunun başkumandanı, en yüksek hâkim ve yegâne kanun koyucusu olmakla kalmaz; o aynı zamanda kilisenin ve doğru inancın koruyucusudur. O tanrının seçtiği kişidir ve bu sıfatla sadece hâkim ve efendi değil, aynı zamanda tanrının kendisine emanet ettiği Hıristiyan devletinin yaşayan sembolüdür (Ostrogorsky, 1986: 28)."

Roma İmparatorluğunun büyük imparatoru I. Konstantinos, Bizans şehrini imar ettirirken Ayasofya'yı da beraberinde inşa ettirmeye başlar. İlk olarak inşa edilen bu yapı, uzun bazilika şeklinde ve üstü ahşap bir çatı ile örtülü olarak planlanmıştı. Bu ilk yapının depremde yıkılması üzerine II. Konstantios daha geniş bir şekilde Ayasofya'yı yeniden yaptırmış ve açılışı büyük bir törenle gerçekleşmişti. Ayasofya törende, altın ve gümüş kaplı perdelerle süslenmiş, rahiplere ve fakir halka çeşitli yardımlarda bulunulmuştu. Bu yeni yapı taş duvarlı, beş nefli ve ahşap çatılı bazilika olarak eski küçük kiliseden daha büyük bir yapı olmuştu (Akgündüz vd., 2006: 38-40). Aslında Ayasofya'nın büyük bir yapı olarak inşa ettirilmesi, iktidarın politik gücünün kanıtlanması ve görünürlük kazanması bakımından önemliydi.

Roma İmparatorluğu'nun 395 yılında ikiye bölünmesi ile İstanbul, Doğu Roma imparatorluğunun başkenti haline gelmiştir. Bu gelişmeye paralel olarak Ayasofya'nın önemi de artmıştır. Kentin, sadece dini değil aynı zamanda politik olayların da odak noktası Ayasofya idi. O dönemlerde çıkan çeşitli anlaşmazlıklarda Ayasofya önemli bir siyasi mekân olmuştur. Beşinci yüzyılın başında Patriğin sürekli olarak Ayasofya'da imparatorluk hanedanına yaptığı sert eleştiri, ikisi arasında anlaşmazlığa neden olmuştu. Halkın çok sevdiği patriğin bu anlaşmazlıktan dolayı sürgün edilmesi büyük bir ayaklanmaya neden olmuştu. Bu olaylarla çıkan yangından Ayasofya da etkilenmişti. 44 yıllık bir ömrü olan ilk Ayasofya binası 404'te çıkan bu yangında harap olmuştu (Akgündüz vd., 2006: 42-43; Eyice, 1991: 207). Her türlü mimaride ahşabın önemli rol oynadığı o devirlerde Ayasofya'nın da ahşap şeklindeki yapısı, açılışından yarım asır geçmeden çıkan bu yangınla birlikte kül olmasına neden olmuştu (Yılmaz, 1991: 12).

İkinci Ayasofya binası II. Theodosios'un başa geçmesiyle tekrar yeniden ahşap bir şekilde beş nefli yapılarak 415 tarihinde açılmıştır (Eyice, 1991: 207). II. Theodosios, hala günümüze kadar ayakta duran tarihi

yarımada'nın surlarını inşa ettirerek Konstantinopolis'in İmparatorluk başkenti olmasına katkıda bulunmuştur (Akgündüz vd., 2006: 42). İkinci Ayasofya'nın inşasıyla birlikte kent, dinsel ve siyasi olarak daha da önem kazanmıştır. Bu ikinci Ayasofya binası ancak İmparator Justinianos devrinde, 532 yılında kendisine karşı Hipodromda başlayan Nika isyanına kadar ayakta kalabilmişti. Nika isyanıyla çıkan yangınlar sonucu imparatorluk sarayı dâhil birçok kamusal binalar tahrip olmuştur (Eyice, 1991: 207). Bu binaların arasında Aya İrini Kilisesi, Samson Bakımevi, Senato Binası gibi önemli yapılarla birlikte Ayasofya da bulunmaktaydı (Kleinbauer, 2004: 9).

3. BİR İMPARATORLUK PROJESİ OLARAK AYASOFYA

Ayasofya'yı son olarak inşa ettiren Bizans İmparatoru Justinianos hem sınırları içinde hem de sınırları dışında siyasi karışıklığın olduğu bir dönemde iktidar olmuştur. Bu açıdan Nika Ayaklanmasıyla yıkılan ve sonradan tekrar daha görkemli bir şekilde yapılan Ayasofya'yı, Justinianos'un resmi imparatorluk politikalarının ışığı altında anlamak gerekir. "İmparatorluk kudretinin Tanrının inayetinden geldiği fikrinde olan Justinianos, evrensel iktidar için savaşmasının temelinde Romalılık değil, aynı zamanda Hıristiyanlık da yatmıştır" (Ostrogorsky, 1986: 71). Bunun için kendi devrinde imparatorluğun nüfuzunu genişleterek doğudaki birçok eyaletleri kendisine bağlamış ve imparatorluk içindeki birliğin sağlanmasına da büyük önem vermiştir. Paganizm ve Arianizm gibi inanışlar yasaklanmış, bir imparatorun öncülüğünde tek bir Ortodoks inancı kabul edilmiştir (Kleinbauer, 2004: 12). Bunun içinde en uygun mekân olan Ayasofya'nın bir imparatorluk projesi olarak, yeniden görkemli bir şekilde yapılması tasavvuru oluşmuştur. İmparator Justinianos kendi iktidarını sağlamlaştırmak ve Nika İsyanından sonra yeniden düzeni sağlamak için birçok yenilik yapmış ve bunları da Ayasofya gibi görkemli bir mekân üzerinde görselleştirmek istemiştir.

Justinianos yapmış olduğu birçok düzenlemelerle Tanrının seçtiği kişi, rahip kral hatta başrahip olarak adlandırılmıştır. Bu da imparatorluğun siyasi iktidar olarak ruhani bir liderlik ile bütünleştirildiğinin göstergesiydi. Bir başka deyişle imparator kendini kutsallaştırmıştı. Politika ve din (devlet ve kilise) bütünleştirilerek, imparator Tanrının vekili, yeryüzündeki temsilcisi olarak gösterilmiştir. Bu da birleşik Ortodoks imparatorluğun paralel kolları haline gelmişti. Bunun sonucu olarak Justinianos imparatorluk çapında bir imar programı başlatarak ele geçirilen ülkelerde şehirler imar ettirdiği gibi Konstantinopolis'te de birçok imar işleri ve kiliseler yaptırmıştı (Kleinbauer, 2004: 12-13).

Kentin birçok yerine kilise imar eden İmparator Justinianos'un kilise imar programının temel anıtı başkentteki Ayasofya'nın yeniden inşa edilmesi olmuştur. Ayasofya'yı eski tasarımıyla restore etmek Justinianos için yeterli olmayacaktı. İmparatorluğun başkentinde yapılacak büyük katedralin, genel olarak imparatorluğun görünürlüğü ve muhteşem cömertliğiyle birlikte Justinianos'un imparatorluk ideolojisini nesnel olarak yansıtmaya gerekiyordu. Bu da Tanrı ile insanlığın arasında aracılık eden bir imparatorluk yönetiminin, dini bir merkez oluşturmak amacıyla tasarladığı bir projeydi. Ayasofya'nın buradaki işlevi iki yönlüydü. Bunlar İmparatorun iktidarını (gücünü) yasal hale getirecek dini törenleri yapmak ve yabancı ziyaretçilere, imparatorluğun gücünün alt edilemez şekilde ilahi haklara bürünmüş olarak görünmesini sağlamaktı (Kleinbauer, 2004: 13; White, 2004: 49).

Bu yeni Ayasofya, Justinianos'un imparatorluk otoritesini de temsil etmeliydi. Bu yapı bir anlamda imparatoru, gökyüzündeki ilahi gücün yeryüzündeki bir temsilcisi olarak yüceltmeliydi. Mimari bir yapı olarak da başkent gibi diğer bütün kentlerdeki yapılardan daha üstün olmalıydı. İmparatorun Ayasofya'yı Nika İsyanından hemen sonra yeniden inşa etmesi, ülkesinde uyum ve birliğin sağlanması adına önemliydi. İktidar gücünün sürekliliği ve düzenin sağlanması açısından bir yapı olarak Ayasofya önemliydi (Kleinbauer, 2004: 13). Bu yeni Ayasofya, iktidar için büyük bir mekândan öte temsili ve ideolojik bir mekân olacaktı. Başka bir ifadeyle Ayasofya, iktidarın ideolojisine hizmet eden veya onu yansıtan bir mekân olarak tasarlanmıştır.

Yapının inşa edileceği alanın, yıkılan eski mabedinden daha büyük olması, iktidarın büyüklüğüyle de ilişkili olarak planlandı. İmparator, idari düzenlemeler yaparak bu alanı uygun büyüklüğe ulaştırmıştır (Kleinbauer, 2004: 14). Ayasofya gibi yapılar aslında iktidarın ideolojik ve biçimsel değerlerinden kaynaklanan bir üsluba uymaktaydı. Bundan dolayı "kentsel mekânlarındaki dinsel yapıların mimari biçimi iktidarın kendini gösterme düşüncesinden etkilenerek" (Cerasi, 1999: 231-232) şekillendirilmiş ve iktidarın görünür gücünün bir nesnesi olarak her zaman önemini korumuştur. Justinianos döneminde Hıristiyanlığın belli bir güç kazanmasıyla birlikte imparator, Ayasofya'yı hem halkın ibadet ihtiyacını karşılayacak hem de iktidarının simgesi olacak bir şekilde tasarlamıştır. Bu açıdan Ayasofya'yı da Allah'ı memnun edecek bir mekân olarak görmüştür (Akgündüz vd., 2006: 49).

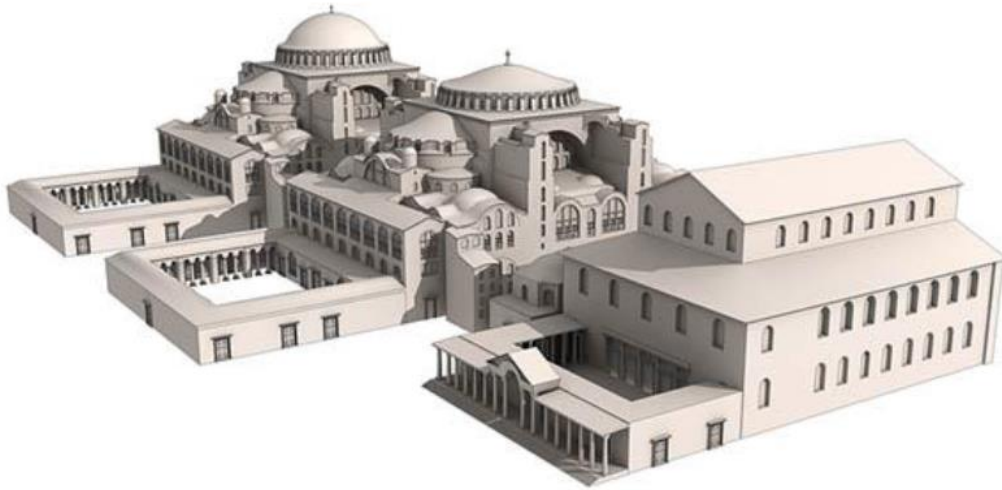
Ayasofya'nın inşası için faaliyete geçen Justinianos, bütün vali ve krallara kendi şehirlerinde bulunan en güzel ve değerli taş ve sütun gibi malzemeleri yeniden yapılacak mabette kullanmak için İstanbul'a göndermelerini emreder. Justinianos'un bu büyük mabet için her taraftan kullanabilecek malzeme istemesi üzerine, İmparatorluğun her yerindeki tapınak, saray ve hamamlardan birçok sütun, çerçeve ve pencere söktürülerek İstanbul'a getirilir. Bu malzemeler Anadolu, Suriye ve Mısır'daki birçok antik kent kalıntıları ve önemli anıtlarından elde edilmiştir. Bu bölgelerden elde edilen sütunlar, gösterişli mermerler ve renkli taşlar, Ayasofya'da kullanılmak üzere gönderilmiştir (Akgündüz vd., 2006: 50-51).

3.1. Ayasofya'nın İnşası

Nika İsyanını bastıran imparator, hem zaferinin nişanesi hem de iktidarının gücünü göstermek için yeni bir mabet yapmaya karar verir. Kısa bir süre önce Nika İsyanında harap olan eski Ayasofya binasının yerine önceki binalardan değişik ve daha büyük bir mabet yaptırmayı tercih etmiştir. İmparator, Doğu Roma'nın en büyük mabedi olmasını istediği bu mekânı, isyanda kazandığı başarı adına daha büyük bir şekilde yapmaya çalışır. O zamana kadar dünyanın en büyük tek Tanrılı yapısı olan, M.Ö. 9. yüzyılda Kudüs'te yapılan Süleyman Mabedi Justinianos'a örnek teşkil etmiştir. Batı Anadolu'da dönemin ünlü mimarları olan Trallesli (Aydın) Anthemios ile Miletoslu (Milet) İsidoros bu mabedin yapımı için görevlendirerek Ayasofya'nın inşaatına 532'de başlanır. Justinianos imparatorluğunun her tarafından bu yapıda kullanmak için eski tapınak, anıt gibi yapıların işlenmiş malzemelerini getirterek inşaatla bizzat ilgilenmiştir (Akçay, 1999: 6-7; Eyice, 1991: 207).

Ayasofya kendi döneminin bütün imkânlarıyla inşa edilen ve dünya mimarlık tarihinde dönüm noktası oluşturan bir yapıdır. Yapının planı ve tasarımının son hali, kendinden önceki yapıyla bağlantılı değildir. Esasen başka bir kaynağın ya da örneğin evrimiyle ortaya çıkmış bir yapı da değildir (Kleinbauer, 2004: 47). Bu eşsiz yapı için yoğun gayretler sarf edilmiştir. Birçok yerden çeşitli mabetlere ait kıymetli taş ve süslü sütunlar Ayasofya'nın inşasında kullanılmak üzere getirilmiştir. Efes Artemis tapınağındaki bazı sütunlar da bu yapının önemli yerlerinde kullanılmıştır (Yılmaz, 1991: 14). Bu yapının inşaatında her birinin emrinde 100 kişi çalışan 100 usta ile toplam 10.000 kişi çalıştırılmıştır. Ayasofya'nın beş yıl on ayda inşa edilmesi dönemin yapıları içerisinde müstesna bir durum teşkil etmektedir. Bu ölçek ve karmaşıklıkta bir yapının kısa bir zamanda yapılması ilginçti. Çünkü daha sonraki yapılardan olan Roma'daki eski St. Peter Katedrali'nin tamamlanması seksen yıldan fazla sürmüş, Fransa'da Chartersin Gotik Katedrali otuz iki yılda inşa edilmiş ve İngiltere'deki Salisburg Katedralini yapmak kırk yıldan fazla bir zaman almıştır (Kleinbauer, 2004: 14).

Şekil 1: Ayasofya'nın ilk halinden son yapılaşını gösteren mimari değişimi



Kaynak: (Akşit, 2012).

3.2. Ayasofya'nın Mimari Yapısı

Ayasofya, Hıristiyan mistisizminin Roma imparatorluk mimarisine birleşerek meydana gelmiş ve erken Bizans sanatının özellikleriyle ortaya konulmuş bir eserdir. Bu eser başka gelişmelerin bir halkası olmadan kalarak ve gerçek Bizans sanatının ondan sonra başka ölçüler ve planlar içinde gelişmesine öncülük etmiştir. Ayasofya'nın mimari yapısında esas olan Hıristiyan mabetlerde görülen mimari biçiminden farklı olarak dikdörtgen şeklindeki orta mekânın üstü, çapı 33 metreye yakın basık bir kubbe ile örtülmüştür (Eyice, 1991: 207-210). Geniş çaplı kubbe, mermer zemin döşemesinin 56 metre üzerinde yükselmiştir. Kleinbauer, Ayasofya çalışmasında kubbenin bu görkemli durumunu şöyle nakleder; "Gökyüzüne ulaşmak üzere yükselmekte, diğer yapıların arasından sivrilerek tepelerden şehre bakmaktadır. Onu süslemektedir, çünkü onun bir parçasıdır. Ancak kendi güzelliğiyle yücelmektedir. Çünkü şehrin kendisine hâkim bir parçası olsa da, kent üzerinde öyle bir yüksekliğe erişmektedir ki şehir oradan bir gözetleme kulesinden bakılıyormuş gibi görülebilmektedir" (Kleinbauer, 2004: 21).

Hıristiyanlık düşüncesinde dikdörtgen yapı, kilise mimarisinin değişmez unsurlarından olup dini, ilmi, hakikati ve adaleti temsil eder. Dikdörtgen yapının üzerine yerleştirilmiş kubbe ise siyasi gücü temsil eder. Kilise mimarisinde özellikle de Ayasofya'da kubbenin bir dikdörtgen yapının üstüne yerleştirilmesinin anlamı ise siyasetin, politik gücün dine, ilme, hikmete ve adalete dayanmasının gereğini vurgulamaktır. Kubbenin ayakta kalabilmesi de üzerinde yükseldiği dikdörtgen yapının sağlamlığına bağlıdır (Cündioğlu, 2013: 43). Bu durum yeni ve büyük bir şekilde inşa edilen Ayasofya için özellikle uygulanmıştır. Ayasofya'ya hem din ile siyasetin, hem de bilgi ile iktidarın birlikteliğinin göstergesi olarak bakıldığında kubbe yapısı bu anlamı ortaya koymaktadır.

Bunun yanı sıra Ayasofya'nın duvarları çok sayıda pencerelerle biçimlendirilmiştir. Bu pencerelerden ışığın çokça içeri girmesi amaçlanmıştır. Çünkü çok sayıdaki pencerelerden içeri giren ışık hem iç kısmında muazzam bir haç bulunan kubbeyi (White, 2004: 49) hem de yapının içerisini bir ışık hazinesine dönüştürmektedir. Işık bilgeliği (sophia) ve getireceği kurtuluşu simgelemektedir. Ayasofya'nın yapımında işiğe yapılan bu simge; mabedin İsa'ya, Tanrı Kelamı'na, Dünya'nın Işığına, İnsanlığın Kurtarıcısına, Herkesin Işığı ve Dirilişine (Kleinbauer, 2004: 14), yani Ayasofya üzerinde kurgulanan inanca ithaf edilmiştir.

Ayasofya'nın simgesel olarak en dikkat çekici yeri olan kubbe yapısı görsel bir etki oluşturmak ve yarı şeffaf bir kubbenin altın bir zincirle gökyüzünde asılı durduğu yanılsamasını vermek için cüretli bir şekilde tasarlanmıştır. Çünkü kubbeye ve yarım kubbelerde pencereler açılmasının sebebi yalnız mimari tasarım olarak ilişkilendirilmemiştir. Merkezi taç şeklinde bir ışık kaynağının ilahi olduğu ve çok ışıklı kubbenin ilahi iktidarın mekân olduğu bağlantısı kurulmuştur. Kleinbauer bu durumu şöyle açıklar; "İbadet için kiliseye gidildiği zaman insan derhal bu yapının insan gücü ya da yeteneği ile değil, ilahi bir etkiyle böylesine güzel bir şekilde inşa edilmiş olduğunun farkına varmaktadır. Ziyaretçinin fikri yükseklerle, Tanrıya yönelmekte ve onun uzaklarda olmadığını, Kendi seçtiği bu mekânda olmaktan hoşlandığını hissetmektedir" (Kleinbauer, 2004: 47).

Semavi Eyice, Ayasofya'nın yapısal bir mekân olarak dünya mimarlık tarihinin en büyük ve önemli anıtlarından olarak Türk mimarlar açısından didaktik bir örnek oluşturduğunu belirtmiştir. Hıristiyan dünyasının Ayasofya'nın aşılmasıyla ilgili iddia ve anlayışı geçmişten günümüze hala devam etmektedir. Ayasofya'nın bugüne kadar gelmesi "eşsiz bir başarı örneği, bir mucize olarak" değerlendirilirken, bunun Osmanlı hükümdarlarıyla mimarlarına bir tür meydan okuma şeklinde yorumlanmıştır (Akgündüz vd., 2006: 91).

3.3. Ayasofya'nın Açılışı ve Bir İktidar Söylemi

Döneminin en büyük mabedi şeklinde inşa edilen Ayasofya bir iktidar nişanesi olarak muhteşem bir törenle açılmıştır. Dünyadaki hiçbir mabedin açılışının bu derece heyecan vermediği belirtilir. Çok kısa bir zamanda yapımı tamamlanan Ayasofya, bir Noel günü olan 27 Aralık 537 tarihinde açılmıştı. Açılışında Justinianus'un "Ey Süleyman, seni geçtim" diye haykırması Ayasofya'nın görkemli yapısından kaynaklandığı gibi (Akçay, 1999: 9) Güç olarak Süleyman Peygamberi geçtiğini imgelemiştir. İmparator Justinianus'un, Süleyman mabedinin kutsallığı yerine Ayasofya'yı öne çıkararak iktidarının gücünü haykırması bir iktidar söylemi olarak anlamlıydı. Ayasofya, artık Süleyman ve geçmiş bütün iktidarlardan üstünlüğün ve zaferin bir sembolüydü. Bu açıdan Ayasofya imparator için iktidarın bir simgesi ve görsel teyidiydi. İmparator Ayasofya'yı "kutsal adına ve Onun sonsuz iktidarına bir zinet olsun diye" (Deringil, 2002: 41) yaptırmakla birlikte kendi iktidarı ile ilahi iktidar arasında bir bağ kurmuştur. Kendi iktidarının simgesel tezahürü olarak Ayasofya bu bağlamda kutsallıkla ilişkilendirilmiştir. Bunun ile hem kentsel bir mekân olan payitahtı daha önemli kılmış hem de iktidarını halk üzerinde meşrulaştırmıştır.

İmparatorluğun büyük katedrali olan Ayasofya doğu Hıristiyanlık dünyasının ana patrikliğinin merkezi olması sebebiyle, bu mekândaki ayinler kendine özgü bir şekilde yönetilirdi. Mekânın geniş orta alanı, imparatorluğun görkemini ilan etmek olan geçit törenleri ve ayin için ayrılmıştır. Ayinin başlangıcında imparator, merkezi bronz kapıdan içeri girerek din adamları ve saray erkânı ile güney nefin ucundaki tahtına doğru ilerlerdi. Törenin en önemlisi kısmı ise imparatorun patrikle birlikte en kutsal bölüme geçerek sunaktaki ekmek ve şarabı kutsamasıydı (Matthews, 2004: 86-87). Bizans'ın en önemli merkezinde inşa edilen bu yapı, Ortodoks halkının en büyük merkezi olmuştur. İmparatorluğun içinde ve dışında birçok topluluk Konstantiniye Ayasofya'sı ile Hıristiyanlaştırılmıştır. Hem şehir hem de Ayasofya yüzyıllarca Ortodoksluğun en büyük merkezi olarak kalmıştır. Kendini Tanrının yeryüzündeki kral vekili olarak gören Doğu Roma (Bizans) imparatoru (Hacısalıoğlu, 2011: 60), Ayasofya ile iktidarını pekiştirmiş ve diğer halkların kendisine itaatini amaçlamıştı.

4. BİZANS SONRASI AYASOFYA'NIN DEĞİŞİM SÜRECİ

Ayasofya, İstanbul'un fethiyle birlikte gelenekte olduğu üzere şehrin büyük kilisesi olarak camiye çevrilmiştir. Bu yapı ve çevresi bakımsız ve harap bir şekilde Türklerin eline geçmiştir. Fatih Sultan Mehmed, Ayasofya'nın tahribini önleyerek camiyi kendi hayratının ilk eseri olarak vakfetmiştir. Bu yapıya bir minare ekleyerek İslami bir şekle dönüştürmüş ve sonradan II. Bayezid ve II. Selim bu yapıya diğer minareleri ekleyerek yapı şimdiki durumuna ulaşmıştır. II. Selim döneminde Ayasofya daha çok eklemeler ve biçimsel düzenlemeler yapılmıştır. Bu yapı etrafını saran ve yapıya zarar veren bazı konutlar, Sultan II. Selim tarafından ortadan kaldırılmıştır. Dönemin ünlü mimarı Sinan tarafından yapı içerisine birçok eklemeler yapılmış, yapının dış kısmı ise çökmemesi için destek payandaları ile güçlendirilmiştir (Eyice, 1991: 208).

Henry Matthews, Mimar Sinan'ın Ayasofya ile ilgili çalışmalarını şöyle belirtmektedir; "Sinan ve hamileri Süleyman ve Selim, Ayasofya büyüklüğünde, hatta ondan da büyük bir yapıyı amaçlamışlardır. Bu nedenle Sinan meslek yaşamını, bu büyük Bizans anıtına karşı mücadele vererek geçirmiştir. Sinan, yapının içindeki güçleri ayrıntılı olarak inceledi, büyük kubbeleri ayakta tutacak zarif ve en etkili yöntemleri araştırdı. Bu nedenle harap haldeki yapıyı güçlendirme işinin tam adamı oldu. Önce caminin çevresinde açık bir alan kazanılması gerekmekteydi. Duvarların çevresine yapılan kaçak yapıların zaten yetersiz olan temelleri ve payandaları daha da zayıflattığını fark etti. Bu evlerde yaşayanlar duvarları oyarak kendilerine ocak yapmakla kalmamış, payandaları da taş ocağı gibi kullanmışlardı. Sinan'ın tavsiyesi üzerine padişah cami çevresindeki binaların kaldırılmasını ve her kenarına 25 metre genişliğinde, 100 metre uzunluğunda boş bir alan açılmasını emretti. II. Mehmet tarafından bir önceki yüzyılda yaptırılan medresenin etrafını da açtırdı. Bunun ardından Sinan, yapısal güçlendirme planını yürürlüğe koyarak mevcut payandaları yükseltti ve batı duvarı boyunca bir dizi muazzam kemer inşa etti" (Matthews, 2004: 93).

Bu mabedin çevresiyle birlikte kutsal kabul edilmesi, ölen birçok padişah ve ailesinin mabedin bahçesine yaptırılan türbelere gömülmesine vesile olmuştur. Dolayısıyla fetihten sonra Osmanlı iktidarı Ayasofya'nın kutsallığını devam ettirmiştir. Başka bir anlamda Osmanlı otoritesinin kutsal bir mekânı olmuştur. Ayasofya'nın günümüze kadar gelmesi Osmanlı Devleti'nin bu yapıya verdiği önemden kaynaklanır. Ayasofya'nın günümüze kadar ayakta durmasının başka bir sebebi de Osmanlı tarafından bütün imparatorluğun protokolde birinci cami olmasından kaynaklanmaktadır. Bizans döneminin gösterişli taç giyme merasiminin yerini Osmanlı Devleti'nde padişahların ve devlet büyüklerinin cuma namazlarındaki mütevazı eşitliği almış olsa da Ayasofya, payitahtın maddi ve manevi yaşamındaki iktidar yerini her zaman korumuştur.

Tanzimat'ın modernleşme anlayışından payını alan Ayasofya, ünlü mimar Fossati tarafından 1846-1848 yılları arasında büyük bir restorasyondan geçmiştir. Ayasofya restorasyonunun temelinde önemli tarihi, dini ve siyasi sebepler yatmaktaydı. Fossati, yapının cami olarak kullanılmasına uygun bir görüntü sağlamaya çalışırken, İslam örneklerinden çok Bizans örneklerine yaklaşması eleştirilmiştir (Akgündüz vd., 2006: 256). Ayasofya avlusunda bazı yeni değişiklikler de yapılmıştır. Yeni inşa edilen muvakkithane ve Fatih Sultan Mehmet döneminde yaptırılan medresenin yeniden inşa edilmesi ile birlikte sultan türbelerinin de restorasyonu yapılmıştır. Ayasofya içinde bulunan kütüphane ise tamir edilmiş, kapıları ve avluda bulunan şadırvanı bütünüyle tamirden geçirilmiştir.

Cumhuriyet dönemi ile Ayasofya, Resmi Gazete'de yayınlanmayan 24.11.1934 tarihli 2/1589 sayılı Bakanlar Kurulu kararıyla müzeye çevrilmiştir. Bu karar üzerine Ayasofya resmen müze şekline girmiştir. Kararnamede, Ayasofya etrafındaki vakfa ait binaların Evkaf Umum Müdürlüğü'nce yıktırılarak düzenlenmesi, diğer binaların istimlak, yıkma, tamir ve koruma masraflarının Maarif Vekilliği'nce karşılanması şekliyle müzeye çevrilmiştir. Müzeler Genel Müdürlüğü'ne bağlanan Ayasofya'nın bahçe kısmında bulunan medresesi yıktırılmış, camiye ait

çeşitli eşyalar ile levhalar ve halılar da kaldırılmıştır. Bunlardan sekiz adet büyük hat levhaları ancak sonraki yıllarda eski yerlerine asılmıştır (Yılmaz, 1991: 43; Çalışkan, 1976: 9; Eyice, 1991: 209).

4. SONUÇ

Mimari değerinin ötesinde simgesel bir yapı olarak inşa edilen Ayasofya, bulunduğu kentin önemiyle bütünleşerek ayakta kalmıştır. İlk inşasında imparatorluk sarayının yanında inşa edilmesi mimari değerinden öteye simgeselliği ön plana çıkartılmıştır. İktidar ile mekânsal ve simgesel ilişkisi hem bulunduğu mekândaki konumu hem de üzerinde barındırdığı imgeleri ile belirginleşmiştir. Ayasofya, ilk olarak erişilmesi güç bir ütöpik yapının mimari izdüşümü olarak tasarlanırken, dönemsel olarak dinsel ve siyasal işlevler için de kullanılmıştır. Bununla birlikte kamusal alanda, iktidarın geleneksel meşruiyetini üzerindeki mimari imgelerle aktarmıştır. Dolayısıyla Ayasofya'nın kamusal alanda iktidarın görünürlüğüne somutlaştıran mimari kurgusu, onu bütün anıtsal mabetlerden farklı kılmaktadır. Sonuç olarak Ayasofya, geçmiş dönemlerden günümüze iç ve dış dinamiklerle siyasal dönüşümde iktidar mekanizmasının ortasında kalmıştır. Ayasofya'yı bu bağlamda siyasal iktidar ve toplumsal ilişkilerle şekillenen bir mekân olarak değerlendirmek, dönemsel olarak bu yapı üzerinde uygulanan mimari eklemeler ve restorasyonları da anlamlandırmaktadır. Çünkü Ayasofya, yapısı gereği her zaman reform ve değişimin güçlü simgesi hem de etkili aracı olarak kullanılmıştır.

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Post-Kolonyalizm ve İnsan Hakları: Libya Örneği

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Özet: Çalışmanın ana problemi; Batı'nın günümüz koşullarında ki tahakkümü öngören kurumları ve normları olacaktır. Dolayısıyla çalışmanın ana problemi için kullanılacak araç post- kolonyal yaklaşımın argümanları olacaktır. Öte yandan Batı özellikle sömürü geçmişi bulunan üçüncü dünya ülkeleri üzerinde tahakküm araçlarını, insan haklarının korunmasına yönelik olan insani müdahale olgusu üzerinden inşa ettiği fikri, bu çalışmanın temel iddiasıdır. Zira bu çalışmada, kuvvet kullanımı ve tahakküm olguları, insani müdahale kavramıyla ahlaki ve hukuki bir zemin kazandırılmaya çalışılıyor oluşu üzerinden değerlendirilecektir. Çalışmanın ilk bölümü uluslararası ilişkilerde ki hakim yaklaşımların dış politika araçlarını ve temel argümanlarını içermektedir. Post- kolonyal yaklaşımın temel argümanlarının açıklandığı ikinci bölümde ise, hakim teoriler ve post- kolonyal teorinin karşılaştırılması amaçlanmaktadır. Çalışmanın son bölümü olan üçüncü bölümde ise, Libya müdahalesi ile post-kolonyal yaklaşımın bir sentezi yapılmış ve çalışmanın ana iddiası ortaya konmuştur.

Anahtar Kelimeler: İnsan Hakları, Post Kolonyalizm, Libya, İnsani Müdahale, Uluslararası İlişkiler

1. GİRİŞ

İnsanlık tarihi boyunca her birey, topluluk ya da devlet; politik, kültürel ve iktisadi anlamda kendisiyle eşdeğer veya daha büyük topluluklar üzerinde tahakküm kurma anlayışı içerisinde olmuştur. Dolayısıyla devletler/ bireyler istediklerini elde etmek için pek çok yola başvurmuştur. Çoğu zaman tercih edilen yöntemler ise sömürme, sindirme ve ötekileştirmeye yöneliktir. Bu bağlamda post- kolonyalizm tahakküm araçlarını irdelerken, Doğu- Batı arasındaki ikilikleri ortaya çıkaran bir yaklaşımdır. Başka bir ifadeyle, kolonici ve kolonize toplumlar arasındaki kolonyal ilişkilerin, kolonyalizmin biçimsel olarak sona ermesiyle sonlanmadığını ve ekonomik, siyasi, kültürel, entelektüel ve söylemsel açıdan devam ettiğini vurgulamaktadır. Uluslararası ilişkiler disiplini ise post- kolonyalizm, Batı merkezliliğini sorunsallaştırmayı ve bu hiyerarşik düzenin tahakküm araçlarını araştırmayı içermektedir. Bu nedenle, post-kolonyal araştırmacılar Batı merkezli ve hegemon söylemlere, tarih yazımlarına, kurumlarına, normlarına ve kavramlarına karşı bir "Öteki" unsuru oluşturmaya ve "öteki"yi temsil etmeye çalışmaktadır. Zira Batı'nın Doğu üzerinde inşa etmiş olduğu kurumlar ve kavramlar tahakküm aracı niteliği taşımaktadır. Örneğin insani müdahale ve insan haklarının korunmasına yönelik oluşturulan kurum ve normların bağlayıcı özelliği hususunda tartışmalar söz konusudur. Bu bağlamda, Soğuk savaş sonrasında yaşanan gelişmelerden sonra insan haklarına verilen önemin artması ve sivilleri korumaya yönelik müdahalelerin gerekliliği yönünde gelişmeler söz konusu olmuştur. Dolayısıyla insani müdahalenin sorgulanması süreci daha da artmıştır. Özellikle bu müdahalelerin sömürü geçmişi bulunan üçüncü dünya ülkelerine yapılması bu çalışmanın ana zeminini oluşturmaktadır.

Çalışmanın temel amacı; üçüncü dünya ülkeleri üzerinde bulunan tahakküm araçlarını ve yöntemlerini araştırırken; Doğu ve Batı arasındaki ikilemi değerlendirmektir. Başka bir deyişle bu çalışmanın amacı Batı'nın Doğu üzerindeki etkileri, post-kolonyal teori bağlamında "Yeni kolonyal ilişkilerin nasıl ve hangi kurum/kuruluşlar ile dizayn edildiği" sorusuna cevap aramak olacaktır. Dolayısıyla çalışmanın ana problemi için kullanılacak araç, post- kolonyal yaklaşımın argümanları olacaktır. Öte yandan bu çalışmanın temel iddiası; Batı'nın -özellikle sömürü geçmişi bulunan- üçüncü dünya ülkeleri üzerinde ki tahakküm araçlarını, insan haklarının korunmasına yönelik olan insani müdahale olgusu üzerinden inşa ettiği fikri ileri sürülecektir. Zira bu çalışmada, kuvvet kullanımı ve tahakküm olguları, insani müdahale kavramıyla ahlaki ve hukuki bir zemin kazandırılmaya çalışılması iddiası üzerinden Libya Müdahalesi vaka olarak incelenecektir. Bu konunun vaka olarak seçilmesindeki temel gerekçe, İnsani müdahale kavramının sorgulanması ve tahakküm araçlarının değişmesi sürecinde yukarıda sözü edilen kavram ve iddiaların gözlemlenebilir olmasıdır. Çalışmanın bağımsız değişkeni Batı ve kurumlarının (BM) tahakküm süreçlerindeki davranışları ve araçları iken; bağımlı değişkeni ise, tahakküme açık hale getirilen üçüncü dünya ülkeleri (Libya) olacaktır.

Çalışmanın ilk bölümü uluslararası ilişkilerde ki hâkim yaklaşımların dış politika araçlarını ve temel argümanlarını içerecektir. Post- kolonyal yaklaşımın temel argümanlarının açıklanacağı ikinci bölümde ise,

hâkim teoriler ve post- kolonyal teorinin karşılaştırılması amaçlanacaktır. Çalışmanın son bölümü olan üçüncü bölümde ise, Libya müdahalesi ile post-kolonyal yaklaşımın bir sentezi yapılacak ve çalışmanın ana iddiası ortaya konulmaya çalışılacaktır.

2. ULUSLARARASI İLİŞKİLER VE POST-KOLONYALİZM

Uluslararası ilişkiler disiplininde gerçekçilik –diğer ifade ile realizm- tarihsel olgular üzerinden normatif düşünceyi temsil eder (Niebuhr, Carr, 1999: 34). Başka bir ifade ile realizm, tarihsel süreç içerisindeki olay ve olguları rasyonel bir perspektiften irdelemektedir.

Temel olarak Hobbes ve Morgentau'nun düşünceleri etrafında şekillenen klasik realist yaklaşıma göre; devletler uluslararası ilişkilerde rasyonel karar veren birincil aktörlerdir ve uluslararası politika, bu aktörlerin güç ve kazanç sağlamaya çalıştıkları alanı ifade eder (Arı, 2013: 42). Niebuhr ve Carr'ın (1999: 34-35) da sözünü ettiği üzere, uluslararası ilişkiler anarşik bir alanı ifade eder. Dolayısıyla devletlerin davranışlarını etkileyebilecek veya düzen içerisinde kalmalarını sağlayabilecek bir üst otorite bulunmamaktadır. Böyle bir ortamda devletlerin hayatta kalma mücadelesini Morgenthau, uluslararası politikanın güç mücadelesi olarak ifade etmektedir (Whitman, 1992: 59). Diğer bir deyişle, uluslararası siyasetin unsurunu devletlerin güç mücadeleleri oluşturmaktadır ve devletlerin güvensiz bir ortamda hayatta kalmaları kendi üstünlüğünü sağlaması hususuna bağlanmaktadır.

Realist paradigmanın belirtilenlere ek olarak diğer bir önermesi, uluslararası sistemin; idealler, değerler ya da olması istenilen unsurlar üzerine kurulmadığıdır (Çıtak, 2014; 30-31). Morgenthau'ya göre, siyasal eylemlerin değerlendirilmesi veya ölçülmesi moral ve ahlak unsurlarıyla değil yine siyasal kriterlerle sağlanabilmelidir (Arı, 2013: 156). Başka bir deyişle realist paradigma yazarlarına göre; uluslararası politikada ahlaki seçimler veya ölçütler göz ardı edilmese de bu seçimlerin devletlerin çıkarlarının önüne geçmemesi gerektiği savunulmaktadır.

Klasik realist yazarların temel argümanlarını göz önünde bulundurduğumuzda şunları belirtebilmekteyiz. İlk olarak realist paradigma tarihsel süreçleri analiz ederken rasyonel ve normatif unsurlardan yararlanmaktadır. Uluslararası politika ve devletlerin davranışları analize tabii tutulurken siyasal kriterler göz önünde bulundurulmalıdır. Dolayısıyla uluslararası politikada birincil konumdaki aktör olan devletlerin hareket kabiliyetleri ahlak ve moral unsurlarına değil siyasal ölçüğe dayandırılmalıdır. İkinci olarak bir üst otoritenin bulunmadığı uluslararası politikada devletler üstün konumda olmayı ve çıkarlarını en üst düzeye taşımayı hedeflemelidir. Başka bir deyişle güvensiz bir ortam olan uluslararası ilişkiler alanı bir güç mücadelesini ifade eder. Devletlerin amacı da böyle bir ortamda hayatta kalmak olmaktadır.

Belirtilenlerin ışığında hem uluslararası politikayı anlamada ve değerlendirmede hem de realizmi farklı bir perspektiften anlamak açısından uluslararası ilişkiler alanının diğer büyük yaklaşımı olan liberalizmi ifade etmek gerekecektir.

Liberalizm, aydınlanma döneminin dinamikleriyle ortaya çıkmış ve 18. yüzyıl ile 19. yüzyıla damgasını vuran bir yaklaşım olagelmıştır. Liberalizmin gelişimini sağlayan ve ona teorik bir alt yapı sağlayan düşünürler Locke, David Hume, Adam Smith, John Stuart Mill, Montesquieu ve Kant olduğu bilinmektedir (Arı, 2013: 293). Liberalizmin siyasal düşünce temelini atan Locke; bireylerin doğal haklarının bulunduğunu ve bu hakların devlet tarafından güvenceye alınması gerektiğini belirtmektedir. Locke' un sözünü ettiği üzere, temel haklar yaşam hakkı, mülkiyet hakkı ve özgürlük olarak bilinmektedir (Aktan, 1995: 8). Dolayısıyla liberalizmin temelini oluşturan Locke 'un siyaset felsefesinin temelinde bireylerin eşit yaratıldığı fikri yatmaktadır. Başka bir deyişle bireylerin yaşamları boyunca kendisine ait olan bu hakların korunması konusunda devlet yer almaktadır. Bireylerin özgürleştirilmesi ve haklarının korunması ilkesi klasik liberal yaklaşımın temellerini yansımasının yanında özgürlük unsurunun ekonomi ve politikaya da entegre edilmesi konusu bu yaklaşıma farklı bir perspektif oluşturmuştur (Humphrey, 1955: 419). Örneğin, Kant'ın uluslararası politikaya dair anlayışı da temel olarak bu fikir üzerinden oluşmuştur. Kant, İç politikada özgürleşme ve işbirliği unsurlarının uluslararası ilişkilere de yansıtılabilir olduğunu belirtmektedir (Yanık, 2015: 37). Dolayısıyla iç siyasette özgürlük ve işbirliğini yansıtan aktörlerin uluslararası politikaya da bunu yansıtımları kaçınılmaz bir olgudur. Bilindiği üzere liberalizmin temel değerlere dair öğretisi hem siyaseti hem bireyselliği hem de ekonomiyi kapsamaktadır (Akgül, 2014: 70). Liberalizm; ekonomik olarak serbest bir piyasanın ve siyasal olarak demokratik ya da özgürlükçü aktörlerin, karşılıklı bağımlılık ve ortak değerler üretmesiyle uluslararası arenanın daha güvenli bir hal alacağını ifade etmektedir. Öte yandan liberalizmin temel argümanlarına ek olarak; uluslararası politika alanının anarşik olduğu varsayımını belirtmektedir. Başka bir deyişle uluslararası arena bir üst otoritenin yoksunluğundan dolayı anarşik

bir görünüme sahiptir. Liberalizmin, anarşik bir uluslararası politika görüşüne ek olarak sistemin ortak değerler ve kurumlar vasıtasıyla kaos ve savaş durumlarından korunabileceğini açıklamaktadır (Oğuzlu, 2014: 153).

Belirtilenlerin ışığında; uluslararası ilişkiler disiplininde temeli oluşturan bu iki büyük yaklaşım, güç unsurlarını açıklamakta ve analiz birimi olarak devleti birincil sıraya koymaktadır. Realizmin ve liberalizmin çerçevesi devletlerin uluslararası ilişkiler alanında ne şekilde güç elde edebileceği üzerinde durmakla beraber yöntem açısından birbirlerinden farklılık göstermektedir. Realizm açısından devletin güç elde edebilmesi maddi kapasite unsurlarına dayandırılırken, liberalizmde bu durum işbirlikçi ve özgürlükçü unsurlara dayandırılmaktadır. Her iki yaklaşımın da altyapısı kendisinden sonra gelecek diğer teorilerin zeminini oluştursa da bu iki teori, devlet dışı unsurların (örneğin; kimlik, kültür vb.) ihmal edilmesi hususu kendilerinden sonra gelecek olan disiplinlerin eleştirilerine maruz kalmalarına neden olmuştur.

Gerek realizm gerekse liberalizm sistemi ve devletleri belli perspektiften ele almaları ve devletlerin kimliğinin tek bir çerçeveye sığdırılması konusunda eleştiriye maruz kalmaktadır. Özellikle küreselleşme olgusunun önemli bir boyut kazandığı dünya siyasetinde; kimlik, ideoloji, söylem analizi ve tarihsel arka plan gibi olguların karar alma süreçlerindeki etkisi göz ardı edilmemelidir. Tam da bu noktada eleştirel teorilerin ön plana çıkması söz konusu olmuştur. Uluslararası ilişkiler disiplinine yeni ve var olandan farklı bir bakış açısının getirilmesi günümüz koşulları açısından derin tartışmaların kapısını aralamaktadır. Koşulların değişip, dönüştüğü uluslararası ilişkiler alanında, bu olguların açıklanması ve siyasete entegre edilmesinin gerekliliği noktasında yeni disiplinlerin ortaya çıkması ve var olanın eleştirilmesi önem arz etmektedir. Özellikle diğer bölümde incelenecek olan post-kolonyal teorinin bu dönüşümü ve göz ardı edilen unsurların açıklanması konusunda önemli eleştirilerine ve kavramlarına değinilecektir.

2.1. Post- Kolonyalizm

Birinci dünya savaşından sonra ortaya çıkan ve sistematik çalışmalar ortaya koyan uluslararası ilişkiler disiplini, bünyesinde pek çok yaklaşımı barındırmaktadır. Bu bağlamda uluslararası ilişkiler disiplinini ve aktörlerin politikalarını açıklamaya çalışan yaklaşımların analizleri ve perspektifleri birbirinden farklılık göstermektedir. Dolayısıyla çalışmanın ilk bölümünde; uluslararası ilişkiler disiplininde ki hâkim yaklaşımlar ve bunlara, post-kolonyalizm perspektifinden yöneltilen eleştirilere yer verilecektir.

Post-kolonyalizm, akademik bir yaklaşım olarak başlangıçta Avrupa kolonizasyonunun sosyal, kültürel, politik ve ekonomik sonuçlarına odaklandı. 1970'lerden beri Post- kolonyalizm, farklı bağlamlarda sömürgeci uygulamalara ve koşullara odaklanarak pek çok fikir ve kavram geliştirdi (Wilkens, 2017: 2). Başka bir deyişle post-kolonyal teori çerçevesindeki araştırmacılar Avrupa merkezli söylemlere dayanan epistemolojik ve ontolojik varsayımları reddederek yeni bir çerçeve oluşturmayı hedeflemişlerdir.

Ayrıca, Marksizm ve Post-yapısalcılık yaklaşımlarından da beslenen post-kolonyalizm, Fanon'dan Gayatri Spivak'a kadar uzanan düşünürler üzerinde önemli bir etkiye sahip olmuştur ve Post-kolonyalizm, Avrupa merkezliyeti veya Avrupa merkezli inançları yıkmaya çalışmıştır (Praveen V., 2016: 47). Batı-merkezciliği aynı zamanda teori ve incelemeye çalıştığı küresel sorunlar arasında bir kopukluğa yol açmaktadır. Mohammed Ayoob'a göre bu kopukluk, ancak Doğu'nun farklı bir uluslararası sistem olarak farklı teoriler ışığında incelenmesiyle çözülebilir (Ayoob'dan akt. Rumelili, 2009: 51). Post-kolonyalizm akademik, politik ve ahlaki alt yapılarını anti-sömürgecilik varsayımlarından oluşturmaktadır

Öte yandan post-kolonyalizmin doğuşu 1970'lere dayanmasına rağmen uluslararası ilişkiler literatüründe teorik bir çerçeve olarak hayat bulması 1990'lara tekabül etmektedir. Kavramın literatüre girmesindeki gecikmeyi pek çok akademisyen fikir birliğinin oluşturulamamasına bağlamaktadır. Akademisyenlerin genellikle alana katkıda bulunmak adına zaman zaman kavram hakkındaki eleştirileri teorinin literatüre girmesini geciktirmiştir. Başka bir deyişle kavramın eleştiriye tabii tutulması tutarlı görüntüsünü zayıflatmıştır (Wilknes, 2017: 2).

Belirtildiği üzere post-kolonyalizm bir teorik yaklaşım olarak Uluslararası İlişkiler disiplinine 1990'larda dâhil olmuş ve eleştirel teorilerin ardından geleneksel kuramlara önemli bir eleştiri getirmiştir (Balci, 2015: 269). Pek çok post-kolonyalist düşünür ve yazarlara göre; geleneksel kuramların eleştirilmesi kavram ve yöntem açısından yetersiz kaldığından dolayı eleştiriye maruz kalması kaçınılmaz görünmektedir.

Post-kolonyalizmin üzerinde durduğu problematik, sömürü geçmişi bulunan devletlerin ve diğerlerinin tek bir perspektiften analiz edilmeye çalışmasıdır. Post-kolonyalist düşünürler zaman içinde yeniden ortaya çıkan sömürgeci güç ilişkilerini değişen şartlara ya da karakterlere göre analiz edilmesi tarafındadırlar. Diğer taraftan post-kolonyalizm, sömürge süreci başladığından beri Doğu ile Batı arasında devam eden meseleler ve

tartışmalar anlamına gelir. Kolonileşmenin ardından Doğu'yu incelemeye ve analiz etmeye çalışmakta ve oryantaller hakkındaki yanlış kavramları ortadan kaldırarak bağımsız oryantal milletlerin kimliğini yeniden tesis etmeye çalışmaktadır (Praveen V., 2016: 46). Örneğin; post-kolonyal yazınlar Kanada, Avustralya, Yeni Zelanda, Nijerya, Kenya, Hindistan, Pakistan, Jamaika gibi bir zamanlar İngilizler tarafından kolonileştirilen ülkeler gibi ulusların literatürünü içermektedir.

Öte yandan post-kolonyal araştırmacılar sömürgecilik olgusunun resmi olarak ortadan kalkmasına rağmen sömürgeci yapıların emperyalizm-sömürgeci olmayanlar olarak nitelendirilen küresel politikadaki modern iktidar ilişkilerini karakterize etmeye devam ettiğini belirtmektedir (Wilknens, 2017: 3). Başka bir deyişle post-kolonyal teori çerçevesinde, sömürgecilik anlayışı bitmiş değil sadece şekil ve isim değiştirmiş olarak görünmektedir ve hala daha üçüncü dünya ülkeleri üzerinde bir pres görevi görmektedir. Dolayısıyla post-kolonyal yaklaşım, emperyalist süreçten etkilenen bütün kültürlerin, kolonileşme döneminden kendi zamanımıza kadar olan süreç içerisinde analiz edilebilmeleri için kullanılan bir terim olarak nitelendirilmiştir. Özellikle 1980'lerden sonra ortaya çıkan ve soğuk savaş döneminde ikili kutba karşı oluşan üçüncü dünya ülkeleri üzerindeki Batı yönlendirilmelerine tepki olarak post-kolonyalizm kendi argümanlarını oluşturmaktadır (Praveen V., 2016: 47).

Post-kolonyal öğretiler doğu-batı ayırımına başvurarak, Doğu'nun hangi koşullarda ve yöntemlerle tahakküm altına alındığını belirtmektedir. Örneğin Clifford'un da sözünü ettiği gibi, Batı'nın Doğu'yu ötekileştirmek ve tahakküm altına almak için en önemli araçlarından biri bilgidir. Batı uzun bir süre tarihsel ve güncel olguları entelektüeller aracılığı ile tüm dünyaya kendi istencine göre empoze etmiştir (Clifford, 2007: 135-137). Öte yandan sömürgeciliğin bilgi uygulamalarını temsil eden ve otoritelerin üstün rasyonalite ve uygarlık misyonunu anlatan otoriter doğrular olarak yerleştiren, belirleyici rejimlerin kullanımı post-kolonyal teorinin sunduğu argümanlardandır (Bayly, 2016: 3).

Kamran Matin, post-kolonyalizmi iki gruba ayırmaktadır. Erken post-kolonyalist olarak nitelendirilen Fanon, Hoskins, Memmi ve Said tamamlamayı amaçlayan bir anti-sömürgecilik mücadelesinin ideolojik temeli olarak kültürel farklılığa odaklanmıştır. İkinci grubu oluşturan Bhabha ve Spivak gibi yazarlar ise batılı olmayan madunların1 evrensel nitelik taşımayan Avrupa perspektifini yıkmanın koşullarını aramaktadır (Matin'den akt. Austriningrum, 2011: 1165). Belirtildiği üzere Avrupa merkezizetiği ideolojik farklılıkları ve evrensel olmayan unsurları içerisinde barındırmaktadır. Batı ve Doğu kavramlarının çelişmesinin temel dayanak noktasını ideolojik ve kültürel farklılıkların var olması oluşturmaktadır.

Sayid, Fanon ve diğer düşünürler uluslararası ilişkiler kuramına yeni bir soluk getirmiştir. Batı merkezizetçi geleneksel kuram ve teorilerine eleştiriler getirmiş ve bu kuramların sömürgeci geçmişe yeterli özeni ve ağırlığı vermedikleri düşünülmüştür. Post-kolonyalizm eleştiri oklarını; geleneksel teorilerin Batı merkezizetçi açıklamalarına ve dünyanın geri kalan halk ve devletlerine olan yaklaşımlarına yöneltmiştir.

Fanon çalışmalarında sömürgecilik döneminde sömürge kimliğinin nasıl inşa edildiği ve bu inşa edilmiş kimlikten özgürleşmenin ya da kurtulmanın nasıl gerçekleşeceği sorularına verdiği cevaplar neticesinde post-kolonyal teorinin yapıtaşını oluşturmaktadır. Bu şiddet unsurunu içerisinde barındıran sömürge kimliğinden kurtulmanın yolunu Fanon, sömürgecinin sunduğu kimlikten koparak kendi ulusal kimliğini ve bilincini oluşturmak olduğunu belirtmektedir (Balci, 2015: 271). Başka bir ifade ile Fanon sömürgeyi bir şiddet aracı olarak ele almaktadır. Bu şiddet aracının sömürülen üzerinde bir bilinç ve kimlik kaybı oluşturabileceğini belirten Fanon vermiş olduğu cevaplar neticesinde özellikle Batı haricindeki ülkeler açısından bir ulusal kimlik yaratmış olması, post-kolonyalizmin önemli bir temsilcisi haline gelmesine vesile olmuştur.

Tıpkı Fanon gibi Edward Said' de Doğu ile Batı arasındaki çelişki üzerinde durmaktadır. Fakat Said, Fanon'dan farklı olarak Doğu'nun Batı eksenini çerçevesinde siyasi ve entelektüel açıdan tasviri meşrulaştırılmış bir sömürü aracı olduğunu belirtir.

Said'in ilk baskısı 1978 yılında yapılan Oryantalizm (Şarkiyatçılık) adlı kitabı, post-kolonyal literatürün en önemli eserlerindedir (Tepeciklioğlu, 2013: 83). Said'e göre, Doğu'nun (Şark) Batı tarafından belirli bir şekilde temsil edilmesi, Batı'nın Doğu'yu tahakküm altına alıp yönetmek istemesinden kaynaklanmaktadır.

¹ Madun kavramı ilk olarak Antonio Gramsci tarafından yönetici sınıfların tahakküm altına aldığı grupları ifade etmek için kullanılmıştır. Daha sonraki çalışmalar kapsamında bu kavram daha çok Güney Asya toplumlarında tahakküm altına alınan grupları ifade etmek amaçlı kullanılmıştır.

“Şark, Batı'nın maddi medeniyet ve kültürünün ayrılmaz bir parçasıdır. İşte oryantalizm, kültürel ve hatta ideolojik açıdan, arkasında müesseseler, kelimeler (ilim, tasvir, öğretiler, hatta müstemleke bürokrasileri ve müstemleke usulleri), kavramlar olan bir muhakeme biçimini ifade ve temsil eder” (Said, 1999: 14).

Said'in eserinde şarkiyatçılığı ikili karşıtlıklar üzerinden tanımlaması göze çarpmaktadır. Olumsuz özellikleri Şark'a yönelmek yoluyla bir yandan Şark'ın tahakküm altına alınmasını normalleştirir, diğer taraftan ise Batı'nın Şark gibi olmadığını vurgulayarak Batılı kimliği oluşturur (Balci, 2015: 272). Başka bir deyişle, Said eserinde Doğu'nun tahakküm altında bulunmasını normalleştirerek Doğu'nun kimliğini de Batı'dan ayırtmaktadır. Belirtilenlerin ışığında, Said'in bu ikili karşıtlığı yapmasının doğal sonucu olarak anlaşılması gereken, yapılan Doğu tanımının yapay olduğudur. Yapılan tanımın hakikatinde Doğu'nun kendi tanımının yapılması değil, Batı için kullanışlı olan tanımın oluşturulması yatmaktadır.

Öte yandan Said, sömürgeciliğin sömürgeci temsillerinin kültürel hâkimiyetin araçları olarak nasıl kurumsallaştırdığını ortaya koymaktadır (Austriningrum, 2011: 1165). Edward Said'e göre oryantalizm, Batı'nın Doğu'yu yönlendirmesi ve dizayn etmesi üzerine oluşturulmuş bir kavramdır. Bu kavram Batının doğuya olan bakışını ve tutumunu ifade etmek için ve onu yorumlamak, açıklamak için kullanılmaktadır.

Said, oryantalizmin emperyalist güçlerin belirlediği büyük siyasi hedeflerin dinamikleri ile bu güçlerin zihinsel çalışma alanlarında yazıya dökülerek üretildiğini belirtmekte ve bilginin elde edilme sürecini de eleştirmektedir (Çavuşoğlu, 2018: 4).

Gerek Said, gerekse Fanon literatüre oldukça önemli katkılarda bulunmuşlardır. Sömürgeci ve sömürülen arasındaki ilişkinin önemli ölçüde araştırılmasına ve dikkat çekmesine olan katkıları hiç şüphesiz ki göz ardı edilemez. Sonuç olarak Said ve Fanon'un çalışmalarından çıkarılacak sonuç bellidir; Doğu tasviri hakiki bir tasvir olmaktan ziyade Batı'nın sömürü gibi siyasal ve politik emellerinin bir ürünüdür. Bu tasvir ve tanımlama yapay olduğu gibi Batı'nın tahakküm hedeflerinin de meşrulaştırılmış halidir.

Post- kolonyal teorinin önemli argümanlarından diğeri de “madun” ve “ötekileştirme” kavramlarıdır. Bu kavramların literatüre kazandırılmasında Gayatri Chakravorty Spivak rol oynamıştır. Kavramın literatüre kazandırılmasında görev alan 1998 yılında kaleme almış olduğu makalesi “Madun Konuşabilir mi? dir. Madun kavramı ilk olarak Gramsci tarafından kullanılmış bir kavram olmakla beraber belli bir kesimin tahakkümünde bulunan grupları ifade etmekte kullanılmıştır. Spivak bunu bir adım ileriye taşıyarak üçüncü dünya ülkeleri açısından kullanıma sunmuştur. Spivak'ın madun kavramı Batılı emperyalist güçler tarafından tahakküm altına alınan ve sömürüye tabii tutulan halkları ifade etmede kullanılmıştır. Spivak, Batı'nın Avrupa merkezliyetçiliğini eleştirmekle birlikte, bilginin asla masum olmadığını, her zaman Batılı iktidar tarafından yönlendirildiğini belirtmektedir. Başka bir deyişle Spivak, bilginin tıpkı Batı'dan üçüncü dünya ülkelere ihraç edilen ürüne benzetmektedir (Praveen, V., 2016: 48).

Madun çalışmalarının yani sıra sömürge sonrası kimliklere odaklanan ikinci nesil olarak adlandırılan Homi K. Bhabha gelmektedir (Balci, 2014: 273). Bhabha 'nın “tarihin alıntılarını değiştiremeyiz ama yaşamımızın anlamını değiştirmeliyiz” (Bhambra, 2014:116) sözü Batı ve Doğu arasında gerçekleşen olayların neticesinde Doğu'nun Batı kimliğinden kurtulması gerektiğini açıklamaktadır. Öte yandan Bhabha sömürülen aktörü tanımlarken “mukallit”(mimic man) kavramını kullanır. Sömürülenin zaman içerisinde sömürülenin kimliğini taklit edeceğinden bahseden Bhabha buradan yola çıkarak “melez kimlik” kavramını da açıklamaktadır (Balci, 2014: 274). Dolayısıyla sömürülen- sömürülen arasında ki ilişkiyi ekonomik unsurlara bağlamak doğru olmayacaktır. Bu ilişki kimliklerin, kültürlerin ve tarihsel olguların da iç içe geçmesine vesile olmaktadır. Böylece sömürülen özne kendi benliğini de kaybedecektir.

Post-kolonyal yazarlar ve düşünürler sömürü olgusunun geçmişte kalmadığını sadece kılıf olarak değiştiğini ifade etmektedir. Özellikle üçüncü dünya ülkelerindeki sömürü araçları üzerine yoğunlaşan post-kolonyalist yazarlar bunların açıklanması ve tartışılması konusunda yeni bir perspektif geliştirmişlerdir. Öte yandan eleştirel teorilere ve Marksist teorilere yapmış olduğu katkılar neticesinde post-kolonyalizm son dönemlerin fenomen yaklaşımı haline gelmiştir. Yine de, kapitalist düzenin eleştirdiği Marksist yaklaşım anti-kolonyalizm ve post-kolonyalizme önemli katkılar sağlamıştır. Marksizm'in, kapitalist koşullar altında emeğin ve özelliğin para ve metalar yerine geçmesi fikri, post-kolonyalist yaklaşımların temel fikrini oluşturmuştur (Loomba, 2000: 40). Post-kolonyalizm Marksist ve eleştirel yaklaşımların bir adım ileriye götürülmesi hususunda önemli bir dayanak noktası olduğu belirtilmektedir. Sömürü araçlarının ekonomik olguların yanında ideoloji, kimlik ve tarihsel olgular ile de sağlandığı post-kolonyalizmin temel argümanlarını oluşturmaktadır.

Belirtilenlerin ışığında; Post kolonyal yaklaşımın uluslararası ilişkiler disiplininde yer bulması mevcut ve hâkim olan yaklaşımların eleştirilmesine ve farklı bir bakış açısı sunmasına bağlanmaktadır. Uluslararası ilişkiler disiplini içerisinde eleştirel dönemin yaşandığı 1980'li yıllar kültür, kimlik ve söylem gibi kavramların yaklaşımlara dâhil edilmemesi, olayların analize tabii tutulurken yetersiz kalmasına neden olmuştur. Dolayısıyla hâkim yaklaşımların belirttiği güvenlik, ekonomi gibi olgular Batı'nın dışında yer alan aktörlerin analize tabii tutulmasını güçleştirmektedir. Örneğin, Batılı bir devlet ile herhangi bir üçüncü dünya ülkesinin güvenlik anlayışı elbette ki aynı olmayacaktır. Öte yandan uluslararası ilişkilerde hâkim olan yaklaşımların ırk, eşitsizlik, güçsüzlük gibi kavramları da ihmal ettiği görülmektedir. Doğu- Batı ayrımının oluşması belirtilen hususların eşit dağılmaması ve asimetrik güç ilişkilerine dönüşmesine bağlanmaktadır. Dolayısıyla Doğu-Batı ayrımı farklılıkların var olmasından beslenmektedir. Post-kolonyalizm bu noktada farklılıkların, hâkim yaklaşımlar açısından ihmalkârlığına dikkat çekmektedir.

Öte yandan uluslararası ilişkiler disiplinindeki hâkim yaklaşımların belirtilen hususlar doğrultusunda analizlerini güçlü olanın perspektifinden açıklaması söz konusudur. Dolayısıyla Post kolonyalist yazarlara göre; uluslararası ilişkiler disiplininde var olan her aktörün kimlik ve tarihsel süreçlerinin farklılık göstermesi konusu analizlere tabii tutulmalıdır. Bu nedenle bu hususların farklılığı ve özneliği etkin aktör ve yaklaşımlardan ayrı bir şekilde analiz edilmelidir.

3. BATI VE İNSAN HAKLARI

İnsan hakları kavramının uluslararası alana girmesi ve kurumsallaşması konusu Batı dünyasının yoğun çabaları ile gerçekleştiği bilinmektedir. Temel hak ve özgürlüklerin yanında uluslararası alandaki barışın ve huzurun sağlanmasına yönelik kurumları ve normları da içerisinde barındıran Batı dünyasının kaydettiği gelişmeler bu bölümde açıklanacaktır.

Bilindiği üzere insan haklarının, insanoğlunun doğal hakları olarak algılanması 18. ve 19. Yüzyıl düşünürleri olan John Locke, Jean-Jaques Rousseau ve Immanuel Kant'ın çalışmalarına dayanmaktadır (Frowein, 1985: 6). Bu çalışmaların günümüz siyaset politikalarına dâhil olduğu ve özellikle Avrupa'nın anayasalarında yerini aldığını görebilmekteyiz. Bu bağlamda Amerika'nın bağımsızlığını ilan ettiği dönemde yayınladığı (1789) Amerikan İnsan Hakları Bildirgesi, Fransız Devrimi sırasında kabul edilen (1789) İnsan ve Yurttaş Hakları Bildirgesi insan haklarının anayasa ve politikalara dâhil edilmesine zemin hazırlamıştır (Hazar, 2015: 42-45). Özetle, insan hakları kavramı tarihin hemen hemen her döneminde üzerinde düşünülen bir konu olmakla birlikte kavramın uluslararası bir nitelik kazanmasında belirtilen anayasaların ve bildirgelerin önemli payı söz konusudur. Öte yandan Toplumsal sorunların çözümü, işçi haklarının korunması, sosyal ve ekonomik koşulların iyileştirilmesi, savaş hukukunun oluşturulması gibi olgular da tarihi süreç içerisinde gelişme göstermiştir. Özellikle ikinci dünya savaşından günümüze kadar olan süreç içerisinde insan hakları alanında yoğun çalışmalar dikkat çekmektedir. Diğer bir deyişle son yirmi yılda insan hakları kavramı uluslararası bir kavram olarak karşımıza çıkmaktadır. Özellikle Avrupa'da kurumsal bir aktör olarak önem kazanmıştır. Hükümetler tarafından onaylanan uluslararası insan hakları sözleşmelerinin uygulanmasından sorumlu bağımsız kurumların bulunması da bu durumu onaylar niteliktedir (Lacatus, 2018: 1). Bu bağlamda insan hakları, 21. Yüzyılın önemli kavramlarından biri olarak karşımıza çıkmaktadır. İkinci Dünya savaşından sonra insan hakları kavramı uluslararası ilişkiler alanında önemli bir yer tutmaya başlamıştır. Savaştan bu yana insan haklarının gelişmesi ve korunması konusunda pek çok uluslararası ve bölgesel kuruluş yoğun çaba göstermiştir. Özellikle kavramın uluslararası siyasete dâhil olması ve korunmasına yönelik en büyük paya Birleşmiş Milletler ve Batı dünyası sahip olmuştur.

Belirtilen bağlamda; 26 Haziran 1945 tarihinde 51 ülkenin katılımı ile kabul edilen Birleşmiş Milletler Teşkilatı Kurucu Antlaşması (Charter of the United Nations, la Charte des Nations Unies), insan haklarına ve temel özgürlüklere olan önemin altını çizmiştir (Hazar, 2015: 80). İnsan haklarına ilişkin olarak devletlerin bir araya gelerek oluşturdukları sözleşmeler hukuki bağlayıcılık teşkil etmektedir (Çalık, 2017: 71). Dolayısıyla insan hakları ihlallerinin engellenmesi ve temel özgürlüklerin korunması açısından bir güvence sağlamaktadır. Öte yandan Birleşmiş Milletlerin amaçlarının belirtildiği ilk maddesi bu durumun açıklayıcısı niteliğindedir. İlk maddesinin üçüncü paragrafında: *"Ekonomik, sosyal, fikri ve insani mahiyetteki milletlerarası davaları çözümlenerek ve ırk, cins, dil veya din farkı gözetmeksizin herkesin insan haklarına ve ana hürriyetlerine karşı saygıyı geliştirerek ve teşvik ederek, milletlerarası işbirliğini geliştirmek"* hükmü yer almaktadır (Hazar, 2015: 80). Bu bağlamda, Birleşmiş Milletler II. Dünya Savaşının ortaya çıkardığı ağır tahribatların ve acıların telafi edilmesi ve uluslararası arenada barış ortamını öngörmüştür. İnsan haklarına gerekli önemin verilmesi ve temel özgürlüklerin güvence altına alınması konusunda kendisinden sonra gelecek çeşitli kurum ve kuruluşlara da yol gösterici bir kaynak olma rolünü üstlenmiştir.

Birleşmiş Milletlerin maddelerinde sadece bireysel hak ve yükümlülükler değinilmemiştir. Zira BM Sözleşmesinde yer alan 2. maddenin 2. fıkrasında yer alan: “Tüm üyeler, uluslararası ilişkilerinde gerek herhangi bir başka devletin toprak bütünlüğüne ya da siyasal bağımsızlığa karşı, gerek Birleşmiş Milletlerin Amaçları ile bağdaşmayacak herhangi bir biçimde kuvvet kullanma tehdidine ya da kuvvet kullanılmasına başvurmadan kaçınırlar” ibaresi yer almaktadır (TBMM, 29.12.2018). Ayrıca 42. maddede belirtilen “Güvenlik Konseyi, 41. maddede öngörülen önlemlerin yetersiz kalacağı ya da kaldığı kanısına varırsa, uluslararası barış ve güvenliğin korunması ya da yeniden kurulması için, hava, deniz ya da kara kuvvetleri aracılığıyla, gerekli saydığı her türlü, girişimde bulunabilir. Bu girişimler gösterileri, ablukayı ve Birleşmiş Milletler üyelerinin hava, deniz ya da kara kuvvetlerince yapılacak başka operasyonları içerebilir” (TBMM, 29.12.2018) insan hakları ihlallerinde ya da uluslararası barışı bozan durumlarda müdahaleyi öngörmektedir.

Bu bağlamda Birleşmiş Milletlerin ve insan hakları konusunda kurulan diğer bölgesel örgütlerin kuruluş amacı hakkında pek çok tartışma gündeme gelmiştir. Özellikle insan hakları konusunda sürekli hissedilen ve yaşanan somut gelişmelerden biri güçlü devletlerin kendi çıkarlarını insan haklarından önce gördükleridir (Acet, 2012: 22). Diğer bir deyişle insan hakları kavramı çoğu zaman güçlü devletlerin uymak zorunda oldukları bir kural gibi görünmemektedir.

Zira bu duruma örnek teşkil edebilecek insani müdahale kavramına değinmek gerekilecektir. Eleştirmenlerine göre; insani müdahale sömürge sonrası tartışmaların konusu olarak gözükmektedir. Küresel emperyalizm açısından insani müdahaleyi tartışan Anne Orford; uluslararası hukuku, insani müdahaleyi ve hatta Birleşmiş Milletleri yeni sistemin bir sömürü aracı olarak ele almıştır (Takmaz, 2014: 54). Bu bağlamda Orford, insani müdahalenin bir motivasyonunu ekonomik kaygıların oluşturduğunu açıklarken; diğer bir boyutunu da ekonomik motivasyonların ötesinde olduğunu ve eski sömürgeci devletlerin ve coğrafi hegemonların üçüncü dünya ülkelerinin kahramanca kurtarıcıları olarak gösterdiğini belirtmektedir. Ayrıca sömürgeci güçler üçüncü dünya halklarını kendi barbarlıklarından kurtarıırken, kendilerine hizmet eden uygun motivasyonları da oluşturduğunu açıklamaktadır (Falk, 2004: 144). Başka bir deyişle müdahalecilerin uluslararası normlar ve hukuk aracılığı ile “biz” ve “öteki” kavramlarının oluşturulduğudur. Dolayısıyla insani müdahale uluslararası normlar ve hukuk ile sağlamaya çalıştığı barış söylemlerinden ziyade üçüncü dünya ülkelerinden ekonomik ve emperyalist motivasyonlar geliştirmesidir. Bu bağlama örnek teşkil edileceği düşünülen Libya Müdahalesi, açıklanacaktır.

4. İNSAN HAKLARI ve LİBYA MÜDAHALESİ

Arap Baharı olarak bilinen ve Tunus'ta başlayan isyan hareketleri Kuzey Afrika ve Ortadoğu'da baskıcı ve otoriter rejimlere karşı ayaklanmalar ile sonuçlanmıştır (İren, 2013: 96). Otoriter rejimlerinin uygulanmasını isteyen liderler ve demokratik koşulların oluşmasını isteyen halk arasında geçen bu isyan hareketleri ilerleyen tarihlerde iç savaşa varan karışıklıklara neden olmuştur. Bu bağlamda Libya halkı da demokratik haklarını arama konusunda ayaklanmalar gerçekleştirmiştir. Bu ayaklanmalar uzun soluklu olmuş ve Kaddafi yönetiminin yıkılmasına neden olmuştur (Acet, 2012: 130).

Öte yandan Libya'daki olayların başlangıcı olarak 15-16 Şubat tarihinde Bingazi'deki olaylara işaret edilmektedir (Sak, 2015: 141). Bu bağlamda 15 Şubat 2011 tarihinde Bingazi merkezli başlayan ve insan hakları savunucusu Fethi Terbil'in saliverilmesi isteklerinin oluşturduğu gösteride polisin sert müdahalesi olayların şiddetini arttırmasına neden olmuştur. (Güneş, 2018: 275). Libya'yı hızla bir iç savaşa sürükleyen şey; yönetim ile muhalif güçlerin şiddetli çatışmaları olmuştur. Özellikle Libya Devlet başkanı olan Kaddafi'nin muhalif grupları kontrol edebilmek için ölçsüz şiddet kullanması olayların daha da ciddi ve büyük bir boyuta ulaşmasına neden olmuştur.

Diğer yandan Kaddafi yönetimi boyunca baskı ve sindirme politikalarına maruz kalan kabilelerin kendi iktidarlarını kurma istekleri de yaşanan olaylarda etkili olmuştur (İren, 2013: 97). Bu bağlamda “Libya'daki toplum yapısının temelinde kabileler bulunmaktadır ve Arapların yaklaşık olarak %85'i kabile yapısıyla örgütlenmiştir. İktidarın dağılımında kabile bağları birincil derecede etkili olduğundan, herhangi bir kabilenin iktidarın yanında veya karşısında durması kabile mensuplarının da pozisyonunu belirleyen ana etken olmaktadır” (Ayhan'dan akt. İren, 2013). Libya'daki çatışmayla birlikte devlet kademelerindeki görevlilerin, görevlerinden ayrılma ve isyan hareketlerine katılmaları nedeni de bunun ispatı niteliğindedir.

Direnişin ilerleyen tarihlerinde bazı şehirlerin muhalif güçler tarafından ele geçirilmesi üzerine Kaddafi'nin bu duruma özel birlikler ve paralı askerlerle cevap vermesi adeta savaş ortamının oluşmasına neden olmuştur (İlter, 2006: 65). Pek çok sivilin hayatını kaybetmesi ve olayların bir iç savaşa dönüşmesi nedeniyle olay kısa sürede uluslararası kamu-oyununun gündemine taşınmıştır.

Sivillere karşı güç kullanımı ve insan hakları ihlalleri Arap Birliği, Afrika Birliği ve İnsan Hakları Konseyi tarafından kınandı. Öte yandan BM Güvenlik Konseyi 26 Şubat'ta aldığı 1970 sayılı karar doğrultusunda sorunun barışçıl yollarla çözülmesi konusunda adım atılmıştır (Akgül, 2014: 49). Libya otoritelerine vatandaşlarını koruma görevinin sorumluluğunun hatırlatıldığı 1970 sayılı BMGK kararı, aynı zamanda sivillere yönelik yaygın ve sistematik bir şiddetin uygulanmasından duyulan endişeyi de dile getirmiştir. Libya yönetiminden bazı taleplerde bulunan 1970 sayılı BMGK kararı, söz konusu taleplerin yerine getirilmesi amacıyla çeşitli zorlama yöntemlerini de uygulamaya koymuştur. “Uluslararası insancıl hukuka ve insan haklarına saygılı davranılması, şiddet uygulamalarının bir an önce sonlandırılması, uluslararası gözlemcilerin ülkeye girişine ve ihtiyaç olan bölgelere yardım götürmesine izin verilmesini, her tür medya kısıtlamalarının kaldırılması, ülkedeki yabancıların can ve mal güvenliğinin garanti altına alınarak ülkeden ayrılmak isteyen yabancılar için kolaylaştırıcı tedbirlerin alınması BM Güvenlik Konseyi'nin Libya Hükümetinden başlıca talepleri arasında yer almaktadır” (İren, 2013: 99).

Her ne kadar 1970 Sayılı karar ile Libya yönetimine iç savaşı durdurma ve sivil halka karşı güç kullanma politikasından vazgeçilmesi yönünde, diplomatik ve ekonomik önlemler ile adım atılmışsa da Kaddafi rejimi muhaliflerin denetimindeki şehirlerde kontrolü ele geçirmek için saldırılarını yoğunlaştırmıştır. Bununla birlikte iç savaş, Kaddafi tarafından göz ardı edilen bu kısıtlamalar ve yaptırımlarla sona ermedi ve 18 Mart 2011 tarihinde BM Güvenlik Konseyi konuyu ikinci kez tartışarak 1973 sayılı kararı açıkladı (Takmaz, 2014: 55). 17 Mart 2011 tarihinde New York'ta toplanan BMGK, Libya'da yaşanan durumları tekrardan ele almıştır. 1970 sayılı kararda bahsi geçen yaptırımların ve diplomatik yolların çözüm getirmediğini vurgulayarak Libya'yı uçuşa yasak bölge tayin eden ve yaptırımları biraz daha sıkılaştıran 1973 sayılı kararı açıklamıştır (İlter, 2006: 66).

Bölgeye harekâtı öngören bu karar daimi üyeler Çin ve Rusya dâhil beş çekimser oya karşılık on oyla kabul edilmiştir (Aytoğu, 2016: 94). Oysaki BM'ye üye bir ülkeye yapılacak askeri harekât, BM'ye üye 192 ülkenin salt çoğunluğu ile kabul edilmektedir; buna rağmen 1973 sayılı karar ABD, İngiltere ve Fransa öncülüğünde alınmıştır.

Öte yandan bu kararın muhalif güçlerin ve sivil halkın korunması adına insani amaçlı yardımların yapılabilmesi ve Kaddafi'nin yönetimindeki güçlerin durdurulması hedeflenmiştir. BM'nin 1973 sayılı kararıyla direnişçiler ve şiddete maruz kalan sivillerin korunması, Libya'ya insani amaçlı yardımların yapılabilmesi, Kaddafi güçlerinin etkisiz hale getirilmesi amaçlanmıştır. Öte yandan 1973 sayılı karar doğrultusunda ABD, İngiltere ve Fransa bir koalisyon oluşturmuştur (İlter, 2006: 67). Koalisyon sonucunda, 19 Mart 2011 tarihinde bir Fransız uçağının Libya askeri aracını vurmasıyla “Şafak Yürüyüşü” başlamış oldu. Diğer taraftan bu çok taraflı müdahale için -BM temel ilkelerine ters düşmemek için- NATO güçleri kullanıldı. Mart ayının sonuna gelindiğinde on dört NATO ülkesi daha harekâta katıldı fakat bu devletlerin tümü gerçek saldırılarda bulunmadı.

Müdahalenin başlangıçta, Bingazi'deki muhalefetini Kaddafi'nin olası saldırılarına karşı korumak için yeterli olan hava saldırılarıyla sınırlı olmasına rağmen, kısa sürede rejimi devirmeyi amaçlayan saldırgan ve kapsamlı bir operasyona dönüştü. Kaddafi'ye karşı hamlede bulunan NATO hava desteği ile sertleşen muhalefet güçleri Trablus'a yürüdü ve Kaddafi'yi kaçırmaya zorladı. Sonuçta, 20 Ekim 2011'de isyancılar tarafından öldürüldü (Takmaz, 2014: 56).

Bu bağlamlarda 2011 yılında Libya'ya yapılan müdahalenin iki açıdan zafer kazandığı iddia edildi. Bir yandan, BM Güvenlik Konseyi, 1970 ve 1973 kararlarını alarak, veto için başvuran beş daimi üyeden hiçbirisi olmadan insani krizlere tepki verme yeteneğini gösterdi. Öte yandan, insani müdahale kavramının 'son zamanlardaki sorumluluğu' konusundaki güvencesinde, uluslararası toplumda nihayetinde yasal bir kavram olarak kabul görmüş olduğu görülmüştür (Tery, 2015:162). Başka bir deyişle, post-kolonyal yaklaşımında belirttiği gibi BM kendisine, üçüncü dünya ülkesi olan Libya'yı tahakküm altında tutmak ve Batılı devletlerin istencesini gerçekleştirmek üzere bir meşruiyet yaratmıştır.

Tüm bunların ışığında sonuç olarak belirtilebiliriz ki; Libya'ya yönelik askeri müdahalenin uygulanması konusunda bazı ihlallerin de ortaya çıktığı kabul edilmektedir. Genel anlamıyla sorun müdahalenin hedefi ile ilgilidir. Uçuşa yasak bölge uygulaması ve silah ambargosuna rağmen NATO tarafından Libya güçlerine karadan müdahale devam etmiştir ve bu süreçte NATO güçleri 7.500 hava saldırısı gerçekleştirmiştir (Aytoğu, 2016: 96). Sivillerin korunmasına yönelik gerçekleştirilen bu harekâtın sorgulanması konusunda belirtilen bağlam önem arz etmektedir.

Dolayısıyla BM ve Batılı devletlerin savunduğu insan hakları ve insancıl hukuk gibi kavramların sorgulanmasına da yol açan Libya Müdahalesi aynı zamanda insani müdahale ve onun yansımalarının da tartışılmasına zemin hazırlamıştır. Özel anlamıyla insani müdahale sömürge sonrası tartışmalara da konu olabilecek argümanları da

içerisinde barındırmaktadır. Dolayısıyla Batı'nın sunduğu argümanları, söylemleri ve kültürel değerleri ile "ötekinin" kültürel argümanları aynı zeminde bulunmamaktadır ve Batı bu değerleri farklı araçlarla "ötekilere" dikte etmektedir.

Zira neredeyse bütün insani müdahaleler, acımasızlıkların durdurulması amacıyla "demokratikleşme", "insancıl hukuk" ve "insan hakları" gibi ifadeleri içerir. Bu kavramların devletlerin meşruluk aracı haline geldiği konusu tartışılmaktadır. Başka bir deyişle demokratikleşme veya insan haklarının korunması üzerine yapılan müdahalelerden zarar gören yine bireyin kendisi olmaktadır. Bu anlamda insan haklarının savunucusu olarak görülen devletlerin (Batı'nın) insan haklarını ihlal ettiği iddia edilen (Doğu) devletlerde ki rolü göze çarpmaktadır. Bu tür amaçlar ötekinin –diğer bir anlamıyla- madunun meşru kabul edilen karşısında problemli görüntüsünü de içerisinde barındırmaktadır. Bu bağlamda müdahale eden ile müdahale edilen arasında bir üstünlük ilişkisi kurulmaktadır. Müdahale eden etik ve ahlaki açıdan üstün iken; müdahale edilen bu etik anlayışa sahip değildir ve tahakküm edilmeye mahkûmdur.

Libya müdahalesi örneğinde olduğu gibi Batı dünyası oluşturduğu kurumlar ve normlar ile tahakkümüne devam etmektedir. Sömürü geçmişi bulunan Libya'nın, insani müdahaleye maruz kalması ve egemenlik haklarına tecavüz edilmesi sömürü araçlarının şekil değiştirdiğinin kanıtı niteliğindedir. Öte yandan müdahale kararının verilmesi ve harekete geçilmesi yine Batı dünyası ve kurumları tarafından gerçekleştiriliyor oluşu tartışmalar arasındadır.

Öte yandan değinilmesi gereken diğer bir nokta da üçüncü dünya devletlerinin egemenliğin ihlal edilmesine ilişkin paylaştığı kaygılara rağmen, insani müdahaleye veya uluslararası yönetime ilişkin üçüncü dünya perspektifinin olmadığıdır. Zira uluslararası ilişkiler alanı içindeki perspektifler; ülkelerin karşılaştığı sorunlara, uluslararası ve bölgesel hiyerarşi sırasındaki statülerine ve devlet baskısından ve devlet başarısızlığından veya her ikisinden de etkilenen insanlarla ortak yakınlıklarına bağlı olarak farklılık gösterir. Bu bağlamda, Batılı devletler perspektiften kaynaklanan farklılıkları üçüncü dünya ülkelerini ötekileştirme de bir araç olarak kullanmakta ve eylemlerinin ya da söylemlerinin meşruiyet kaynağını oluşturmaktadır.

5. SONUÇ

Post kolonyal yaklaşımın uluslararası ilişkiler disipliniinde yer bulması mevcut ve hâkim olan yaklaşımların eleştirilmesine ve farklı bir bakış açısı sunmasına bağlanmaktadır. Uluslararası ilişkiler disiplini içerisinde eleştirel dönemin yaşandığı 1980'li yıllar kültür, kimlik ve söylem gibi kavramların yaklaşımlara dâhil edilmemesi, olayların analize tabii tutulurken yetersiz kalmasına neden olmuştur. Dolayısıyla hâkim yaklaşımların belirttiği güvenlik, ekonomi gibi olgular Batı'nın dışında yer alan aktörlerin analize tabii tutulmasını güçleştirmektedir. Örneğin, Batılı bir devlet ile herhangi bir üçüncü dünya ülkesinin güvenlik anlayışı elbette ki aynı olmayacaktır. Öte yandan uluslararası ilişkilerde hâkim olan yaklaşımların ırk, eşitsizlik, güçsüzlük gibi kavramları da ihmal ettiği görülmektedir. Doğu- Batı ayrımının oluşması belirtilen hususların eşit dağılmaması ve asimetrik güç ilişkilerine dönüşmesine bağlanmaktadır. Dolayısıyla Doğu-Batı ayrımı, farklılıkların var olmasından beslenmektedir. Doğu- Batı arasındaki ikilikler siyasi, ekonomik, sosyo-kültürel, tarihsel ve söylemsel argümanlara dayanırken; bu alanlarda Batı'nın üstünlüğü söz konusu olmaktadır. Örneğin; insan haklarının savunucusu olarak görülen devletlerin (Batı'nın) insan haklarını ihlal ettiği iddia edilen (Doğu) devletlerde ki rolü göze çarpmaktadır. Bu tür amaçlar ötekinin –diğer bir anlamıyla- madunun meşru kabul edilen karşısında problemli görüntüsünü de içerisinde barındırmaktadır. Bu bağlamda müdahale eden ile müdahale edilen arasında bir üstünlük ilişkisi kurulmaktadır. Müdahale eden etik ve ahlaki açıdan üstün iken; müdahale edilen bu etik anlayışa sahip değildir ve tahakküm edilmeye mahkûmdur.

Bu bağlamda çalışmanın temel amacı insani müdahale kavramının kolonyal ilişkiler ile olan rolünün anlaşılmasıdır. Bu amaca ulaşılabilmesi için Post-kolonyal teorinin argümanlarından faydalanılmıştır. Doğu- Batı ayrımının ve kolonyal ilişkilerin tarihsel perspektifi göz önünde bulundurularak günümüz kolonyal ilişkilerinin anlaşılması hususunda etki eden kurum ve normlardan istifade edilmiştir. Bu bağlamda Post-kolonyalizm; Doğu ve Batı arasındaki kolonyal ilişkilerin, insani müdahale çerçevesinden anlaşılması için kullanılmıştır. Bu çalışmanın iddiası; üçüncü dünya ülkelere dikte edilen insan hakları kavramının ve insani müdahalenin, yeni kolonyal ilişkilerin biçim değiştirmiş hali olduğudur. Başka bir deyişle insan hakları ve ihlallerinin, sadece üçüncü dünya ülkeleri açısından bağlayıcı olduğudur. Bunun gerekçesi olarak da müdahaleci güçlerin, kendilerinden zayıf ve sömürü geçmişi bulunan üçüncü dünya ülkelerini kendi norm ve kurumlarıyla tahakküme açık hale getirmiş olmaları ileri sürülmüştür. Başka bir deyişle post-kolonyal yaklaşımın argümanları irdelenirken, insan hakları gibi evrensel bir kavramın tahakküm aracı olarak işlev görmesine dikkat çekilmiştir. Libya Müdahalesi bu

çerçeve de bir vaka olarak incelenmiştir. Bu konunun bir vaka olarak seçilmesinde ki temel gerekçe Doğu- Batı ilişkilerinin ve tahakküm araçlarının yukarıda sözü edilen iddia ve kavramlardan kolayca gözlemlenebilecek olmasıdır. Zira Libya müdahalesi örneğinde olduğu gibi Batı dünyası oluşturduğu kurumlar ve normlar ile tahakkümüne devam etmektedir. Sömürü geçmişi bulunan Libya'nın, insani müdahaleye maruz kalması ve egemenlik haklarına tecavüz edilmesi sömürü araçlarının şekil değiştirdiğinin göstergesi niteliğindedir. Öte yandan müdahale kararının verilmesi ve harekete geçilmesi yine Batı dünyası ve kurumları tarafından gerçekleştirilmiş oluşu tartışmalar arasındadır.

Çalışmanın ilk bölümünde uluslararası ilişkilerde ki hâkim yaklaşımların dış politika araçları ve temel argümanları incelenmiştir. Dolayısıyla ikinci bölümün içeriğini oluşturan Post- kolonyal yaklaşımın temel argümanları ve hâkim uluslararası ilişkiler yaklaşımları arasındaki farklar ortaya çıkarılmış ve post-kolonyalizmin eleştirilerine değinilmiştir. Çalışmanın son bölümü olan üçüncü bölümde ise, çalışmanın vakasını oluşturan Libya müdahalesi bağlamında insan hakları ve insani müdahale unsurlarının Batı dünyasındaki yeri ve üçüncü dünya ülkelerini bağlayıcı özelliği post-kolonyal yaklaşımın öğretileri ile ilişkilendirilmiştir.

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Feminizm, Uluslararası İlişkiler ve İsveç'in Dış Politikası

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Özet: Uluslararası İlişkiler disipliniinde daha çok postpozitivist çizgide yer alan feminist teori, sistemde kadınların görün(e)mezliğini yoğun bir şekilde eleştirmiştir. Bu çalışmada; asimetrik olarak yapılanmış reelpolitik uluslararası sistemin, feminist eleştirisi incelenecektir. Bu çerçevede feminist teorinin eleştirel bakışı açıklanmaya çalışılacaktır. Akabinde İsveç'in 2014 yılında kurulan hükümetin, dış siyaset vizyonunun feminizm olarak belirlenmiş olması, feminist teorinin devletler ölçeğinde somut bir zemine oturması açısından son derece önemli kabul edilerek incelenmeye değer bulunmaktadır. Teorik olarak bir bütünsellik kurma noktasında zayıflıklar içermesi, pratik karşılığında da kendini göstermesine rağmen feminizm dünya potansiyel gücünün yarısını ifade eden bir teori olduğu için anlaşılması gerekli görülmektedir.

Anahtar Kelimeler: Feminizm, Uluslararası İlişkiler, Feminist Dış Politika, Kamusal- Özel Alan, İsveç, Toplumsal Cinsiyet

1. GİRİŞ

Feminizm kökü Latince'den gelen '*femine*' yani kadın kelimesinden türetilmiştir. Feminizm kadınların tarihsel süreç içerisinde sistematik olarak ezilmişliği ön kabulüyle hareket etmektedir. Feminizm kadın-erkek eşitsizliğine dikkat çekilmesinin ötesinde; kadın sorunlarının ekonomik, politik, ideolojik, psikolojik yönlerinin de birlikte değerlendirilmesi gerektiğini önermektedir (İmançer, 2002, s. 150-155). Erkeklere tanınan toplumsal, ekonomik ve siyasal hakların kadınları da içermesini savunur (Michel, 1984, s. 7), kadınlar ve erkekler arasındaki tahakküme dayalı iktidar ilişkisini değiştirmeyi amaçlar.

1792 yılında yayımlanan modern anlamda da ilk feminist metin olan Mary Wollstanecraft'ın "A Vindication of the Rights of Woman" adlı eserinde; kadının yegane görevinin erkeğe hizmet olmadığı, kendini eğiterek bu sömürüden kurtulması gerektiği belirtilmiştir (Tür & Aydın Koyuncu, 2010, s. 5). 19.yy sonu ve 20.yy başlarında filizlenmeye başlayan feminizm hareketi, kadınlara oy hakkının verilmesi, fırsat eşitliğinin sağlanması gibi talepleriyle daha fazla görünür olmaya başlamıştır. Bu dönem 'birinci dalga feminizm' olarak ifade edilmektedir (Tür & Aydın Koyuncu, 2010, s. 6). 1960'lardan sonra başlayan dönem de 'ikinci dalga feminizm' olarak ifade edilmektedir ve bu dönemde kadınlar oy hakkı gibi siyasal haklarının mücadelesine bilimsel, kültürel ve politik mücadelelerini de eklemiştirler. 1980'lerdein sonlarında da feminist mücadele "üçüncü dalga feminizm" olarak daha çok kadını bir araya getiren bir dönem yaşamıştır.

Feminizmin, Siyaset Bilimi içerisinde yer edinmesi oldukça derin bir geçmişe dayanmaktadır. Uluslararası İlişkiler(U.İ) disipliniinde ise feminist çalışmalar 1980'li yıllarda görünür hale gelmiştir (Tickner & Sjoberg, 2007, s. 185). Feminizmin Uluslararası İlişkiler(U.İ) disipliniinde 1990'lı yıllarda belirgin bir yer edinebilmesinin nedeni ise; uluslararası feminist hareketin o dönemde çok daha fazla kurumsallaşmış olması ve Soğuk Savaş'ın sona ermesiyle birlikte uluslararası politikanın temel belirleyicisi olan kavramlar, sorunlar ve önceliklerin değişmiş olmasıdır. Alçak politika alanları olarak ifade edilen kimlik, çevre ve nüfus sorunları, küreselleşme gibi konular giderek ivme kazanmıştır (Ataman, 2009, s. 7-8). Bu çalışmada da ilk olarak kuramsal olarak disiplin içerisinde geç yer edinmiş olan feminist teori açıklanmaya çalışılacaktır. Ardından 2014 yılında dış politikasını feminizm olarak tanımlayan İsveç ve feminizm üzerinden yürüttüğü politikaları genel olarak incelenecektir. Son bölümde de feminizm ve uluslararası ilişkiler arasındaki bağının pratik düzlemdeki karşılığı üzerine genel bir değerlendirmede bulunulacaktır. Verilerin toplanmasında ve yorumlanmasında doküman analizi yöntemi kullanılmıştır. Bu çalışma dünya potansiyel gücünün yarısını ifade eden bir teori olan feminizmin uluslararası sistemde 'hakim' ideolojilerin sorgulanması açısından önemlidir.

2. ULUSLARARASI İLİŞKİLER VE FEMİNİZM

Uluslararası İlişkiler disiplini tarihsel süreçte üç temel kuramsal tartışmaya sahne olmuştur. Bunlardan ilki disiplinin ortaya çıkışında yaşanan idealizm-realizm arasında gerçekleşmiştir. Bir diğeri 1960'lı yıllarda gelenekselciler ve davranışsalcılar arasında olmuştur. Kuramsal tartışma 1990'lı yıllardan bugüne dek ise

pozitivizm ve postpozitivizm arasında ilerlemiştir. Feminizmde de disipline getirdiği eleştirel katkılarıyla daha çok postpozitivist çizgide yerini almaktadır (Waylen, 2006, s. 156). Bu nedenle açıklayıcı teorilerden çok, eleştirel teoriler içerisinde değerlendirilmektedir.

Uluslararası ilişkiler hem akademiye hem de pratik düzlemde uzun yıllar sadece erkek bakış açısı ve deneyimlerinin hakimiyetinde bir disiplin olmuştur (Ataman, 2009, s. 5). Thomas Hobbes'un "Leviathan" aslı eserinde Machiavelli'nin Prens'inde yönetim işi her zaman erkeklerin kontrolünde işlenmiştir. İç ve dış politikada karar vericiler her zaman prensler olmuştur (Tickner, 1999, s. 44). Machiavelli kadınları zayıf, bağımlı ve tartışmacı olarak görür ve kadınların erkekler için de devlet için de tehlikeli olduğuna işaret eder (Prens, 1994, s. 90). Ann Tickner uluslararası ilişkilerde *presnes*lerin yok sayıldığını belirtmiştir. Kadınları, çocukları, namusu korumayı gerekçe göstererek meşruiyet sağlamaya çalıştıklarını fakat kendi güç gösterilerinde yine en çok zararı görenlerin kadınlar ve çocuklar olduğuna dikkat çeker (Tickner, 1999, s. 45). Ann Tickner, Uluslararası İlişkiler disiplinini, mevcut sistemi "hiç çocuğun doğmadığı ve hiç kimsenin ölmediği devletlerden oluşan bir yapı" (1999, s. 45) olarak ele aldığı için eleştirmiştir. Bu sebeple güvenlik anlayışının sadece devletin bekası üzerinden değil, bireysel ve toplumsal hayatı da kapsayan bir anlayışla şekillenmesi gerekmektedir.

Feminist Uİ eleştirisi, mevcut teorilerin uluslararası politikada toplumsal cinsiyeti analize dâhil etmedikleri noktasındadır. Tüm meselenin analizinde sadece toplumsal cinsiyetin olmadığını belirterek ama yine de savaşın başlangıcında, gelişmesinde ve devamında, sınıf ilişkilerinin, etnik-ulusal ilişkilerin yanı başında bulunduğunu ve onları karmaşılaştırıp hatta bazen onlara üstün geldiği belirtiliyor (Cockburn, 2009, s. 278). U.İ'nin erkeklere ait bir uğraş alanı olarak görülmesi geleneksel hakim teorilerin eril karakterini yansıtmaktadır bu yüzden feminist teori kadın tecrübelerinin de görünür hale gelmesi gerektiğini uluslararası politika ve küresel ekonomi için bir kazanım olarak görmektedirler. Çünkü kadınların sadece üremeden sorumlu olduğu düşüncesi devam ettiği sürece ulusal ve uluslararası sistem eksik kalacaktır (Eisenstein, 1999, s. 197). Feminist teorinin amacı, kadınları disiplinin bir öznesi yapmak ve toplumsal cinsiyetin bir analiz birimi olarak kabul görmesini sağlamaktır. Bunun yanı sıra feminist U.İ teorisyenlerinin diğer 'hakim' teorilere (realizm, liberalizm vs. gibi) getirdiği eleştirileri incelemek faydalı olacaktır.

Uluslararası ilişkilere yöneltilen feminist eleştirilerde, iktidarın sahibinin erkekler olması nedeniyle kadının rolünün kısıtlandığı ve diğer sosyal bilimlerde de olduğu üzere Uluslararası İlişkiler 'de de kadınların deneyimlerinin ve gelişmelerinin dikkate alınmadığı belirtilmiştir. Böylelikle, feminist teorinin disipline dair en büyük eleştirisi realizm üzerindedir. Realizme göre, uluslararası sistemi oluşturan temel aktör devletlerdir ve analizler devletler çerçevesinden gerçekleştirilir. Fakat görülmektedir ki ulusaşırı kadın ağlarının varlığı ve birlikte verdikleri mücadele ¹devletleri aşan bir güce işaret etmektedir.

Tickner'a göre ulusal çıkar, güç, egemenlik, bağımsızlık ve rasyonellik gibi kavramlar ideal bir erkek tipi üzerine tasarlanmıştır. Bu yüzden geleneksel kuramların eril nitelikte olduğu ve herkesi kapsamadığını belirterek, güvenlik kavramının geleneksel teorilerden farklı ele alınması gerektiğini ifade etmektedir (Tickner, 2004, s. 44-45). L.H.M. Ling de realizmin hayali bir evrenselcilik ile dünya nüfusunun özellikle küçük bir kesiminin-beyaz erkeklerin-deneyimlerini, normlarını, pratiklerini ve kurumlarını yansıttığını belirtir (2009, s. 285). Feminist U.İ'nin disipline çoklu bir dünya sunduğunu ileri sürerek bu iddiasını Vietnam halk hikayesi ile örneklendirmektedir. Ona göre hikayede balığın kaplumbağayı anlamadığı gibi realizm de feminist U.İ'yi anlayamamaktadır. Realistlerin güce, iktidara olan aşırı tutkuları onlara hayali bir dünya yaratmaktadır bu onlar için salt bir yanılsamadan ibarettir. Eleştirel kuramcılar da bu realist tek dünyacılığa karşı sorumludur (LING, 2009, s. 283-288). Daha geniş anlamda bir insan tecrübesine dayanan kuramsal bir perspektif bu yüzden zorunluluk arz etmektedir.

Feminist uluslararası ilişkiler realizm ve idealizmin öne sürdüğü gibi uluslararası sistemin anarşik olduğu düşüncesine karşı çıkmaktadır. Anarşik yapı olarak belirtilmesinin erkek egemen zihniyetin bir kurgusu olduğunu belirtmektedirler (Sylvester, 2009, s. 7). Uluslararası ilişkilerde realizm de idealizm de temel çözümleme birimi olarak ulus devletleri merkeze koymaktadır. Her iki yaklaşımın da ortak varsayımı devletler; belirli bir iç bütünlüğe sahip rasyonel aktörler olarak görülür. Bu sebeple iç dinamiklerin incelenmesi söz konusu olmamaktadır. Fakat iç dinamiklerin dikkate alınması gereken dış politika çözümlenmeleri ya da bölge çalışmaları söz konusu olduğunda disiplinin yetersiz kalması (Bedirhanoglu, 2015, s. 515) feminist uluslararası ilişkilerin ortaya koyduğu toplumsal cinsiyet analizinin U.İ disiplininde önemine dikkat çekmektedir. Bu nedenle dış politikayı anlamak için feminist yaklaşımın kullanılması realizmin ve idealizmin açığını kapatacaktır.

¹ Bu konuda ayrıntılı bilgi için bkz :Cynthia Cockburn, *Buradan Baktığımızda: Kadınların Militarizme Karşı Mücadelesi*, çeviren: Füsün Özlen, Metis Yayınları, 2009

2.1. Toplumsal Cinsiyet ve Kamusal Alan –Özel Alan Ayrımı

Cinsiyet (sex), biyolojik ve doğuştan gelen dişi-eril farklılığını ifade ederken; toplumsal cinsiyet (gender), toplumsallaşma sürecinde inşa edilen kadınlık-erkeklik özelliklerini açıklamak için kullanılır. Dişil ve erilden kadın ve erkeğe doğru dönüşüm toplumsal ve kültürel bir inşa ile gerçekleşmektedir. Yani; kadın ve erkeğin üstlenmiş olduğu roller doğal ve kendiliğinden değildir. Özetle; kültürel olarak öğrenilmiş ve yapay olması toplumsal cinsiyetin dönüştürülebilir olduğunu göstermektedir. Uluslararası ilişkilerde de geleneksel olarak erkekler; özne, aktiflik, egemenlik, rasyonellik, kahramanlık ile bağdaştırılırken, kadınlar ise; öteki, pasif, zayıf, itaatkar olarak tanımlanmaktadır. Hal böyleyken feminizmin önemle üzerinde durduğu konulardan biri toplumsal cinsiyet hiyerarşisinin son bulmasıdır. Toplumsal cinsiyet analizleri de otorite ve güç ilişkilerinin nasıl işlediğini göstermektedir. Ekonomik, toplumsal ya da kültürel çevredeki iktidar ilişkisi uluslararası ilişkilerde de gözlemlenir. Enloe'nun da belirttiği gibi; iktidar tüm uluslararası ilişkilere sızmaktadır (Öztürk, 2012, s. 90)

Antik Yunan düşüncesinde karşımıza çıkan “kamusal ve özel alan” ayrımında ‘polis’ erkek alanı, ‘oikos’ ise kadının ve çocukların alanı olarak tanımlanmaktaydı. Ancak, kamusal/özel alandaki ayrım, Sanayi Devrimi ile birlikte olsa da feministler 200 yıldır biyolojik cinsiyetlerinden dolayı yaşadıkları ayrımcılıkları sona erdirip, mevcut hegemonik düzeni değiştirmeyi amaçlamaktadır (Günindi Ersöz, 2015, s. 82). Kadının doğasının itaat eden, güçsüz, aşırı duygusal, ikincil ve buna benzeyen eril varsayımlar çerçevesinde şekillenmesi, kadını ev alanına yani özel alana mahkum kılarken; erkeğin doğasının güç, rekabet, saldırganlık üzerinden inşası ise, erkeği kamusal alanda hakim hale getirmiştir (Tickner, 1999, s. 46). Özel alanda çocuk doğurmak, çocuk bakımı, dışarıda çalışan erkeğin motivasyonu gibi birçok görevi olan kadın bunu hem ücretsiz olarak yerine getirmekte hem de sistematik bir dışlanmaya maruz kalmaktadır.

Siyaset genellikle hükümetlerin ve onların kurumlarının, siyasi partilerin, baskı gruplarının ve kamusal tartışmanın ‘kamusal alan’ında yürütülen faaliyetler olarak anlaşılır. Bireysel ilişkiler ve aile yaşamı da ‘siyasi nitelik’ taşımadığı gerekçesiyle, özel alanın bir parçası olarak ifade edilir (Özgün, 2014, s. 386-387). Bu sebeple ikinci dalga feminizm hareketi de ‘özel olan politiktir’ savunusuyla feminist mücadeleyi oy hakkının ötesinde, kadınların kamusal alanda da görünürlük kazanması mücadelesine taşımıştır. Dünya nüfusunun yarısını oluşturan kadınların, yok sayılmayacağını ve her alanda kadınlara dair deneyimlere yer verilmesi gerektiğini savunurlar. Kadın sorunlarının ulusal ve uluslararası alanda temsilinin sağlanması için bunu gerekli görürler.

İlk kez feministler tarafından kullanılan ‘cam tavan(glass ceiling)’ benzetmesi sosyo-ekonomik ve dezavantajlı grupların belli bir noktadan sonra toplumsal alanda yükselmesine dair engellerin bulunmasına işaret etmek için kullanılmaktadır. Kavram ilk kez, Wall Street’de Hymowitz ve Schellhardt’ın 1986 yılındaki röportajında yer almış ve bu röportajda cam tavan, “devlet ve şirketlerde, birçok kurum ya da kuruluştaki yüksek pozisyonlara gelmeyi arzulayan ve bunun için çabalayan kadınların karşılaştıkları engeller” olarak tanımlanmıştır (Lockwood, 2004, s. 46). Kadının sadece ‘özel alanın bir aktörü olarak’ görülmesi yönündeki algılamının değişmesiyle, kadının, kamusal alanda yer almaktan uzak kalamadığı görülmektedir (Tür & Aydın Koyuncu, 2010, s. 8). Bilincin değişmesiyle görülmektedir ki feminizm ve uluslararası ilişkiler disiplinin arasındaki bağ her geçen gün kuvvetlenmektedir.

3. 2014 YILINA DEK İSVEÇ’İN POLİTİKALARI

İsveç hükümeti şimdiye dek toplumsal cinsiyet eşitliğinin sağlanması için, birçok reform yapmıştır. Örneğin; 1970’li yıllarda kadınların iş hayatına teşviki için reformlar yapılmış, ve kadınların iş hayatına atılmasının önündeki engellerin kaldırılması için doğum izninin, erkekleri de kapsayan ebeveynlik izni olarak şekillenmesi sağlanmıştır. 1979 yılında da Fırsat Eşitliği Yasası kabul edilmiştir (Çalışlar & Uçkan, 2001). Böylelikle fırsat eşitliğinin sağlanması için önemli bir adım atılmıştır. Eşit Fırsatlar Komisyonu, işverenlerin cinsiyet eşitliği konusunda önlemler almasını ve bu eşitliğin ihlali durumunda cezai yaptırımlar uygulanmasını sağlar. CEDAW(Kadına Karşı Her Türü Ayrımcılığın Yok Edilmesi Sözleşmesi); ayrımcılığın kapsamını sadece devlet eliyle yapılanlarla sınırlamamış, özel kişilerce yapılan ayrımcılığı da içine alacak şekilde kapsamını genişletmiştir. Etkin bir özellik göstermesi nedeniyle önemlidir (Arslan, 2004, s. 3-43). İsveç 1979 yılında bu sözleşmeye taraf olan ülkelerden biridir. İsveç’e özgün kurumlardan biri olan Ombudsmanlık Kurumu da son derece önemlidir. İsveç’te kadın-erkek eşitliği ombudsmanı, etnik ayrımcılığa karşı ombudsman, çocukların korunması ombudsmanı, eşit fırsatlar ombudsmanı, engelliler ombudsmanı, basın ombudsmanı parlamento ombudsmanı ve tüketici kamu ombudsmanı bulunmaktadır (Çalışlar & Uçkan, 2001). Bağımsız bir kurum olan ombudsmanlık kurumu halkın temsilinin gerçekleşmesi için işlev görmektedir.

Siyasette fermuar sistemi adaylar arasında sıralamanın bir kadın bir erkek olmak üzere yapılmasıdır. Bu sebeple fermuar sisteminin uygulandığı ülkeler toplumsal cinsiyet eşitliğinin sağlanması için büyük bir adım atmış kabul edilmektedir. İsveç de kadınların karar alma mekanizmalarına katılımını arttıran bu uygulamaları uzun yıllardır sürdürmektedir. 1990'lı yıllardan bu yana da mecliste eşit temsil olanağına kavuşulmuştur (Sweden Government, 2018).

Yukarıda da genel olarak bahsedildiği üzere İsveç toplumsal cinsiyet eşitliğinin sağlanma dair tarihsel, toplumsal ve de kurumsal birikimi olan bir ülkedir. Bu durum 2014 yılına kadar İsveç'in toplumsal cinsiyet hassasiyetine sahip olduğunu göstermekle birlikte bunun siyasal alandaki esas karşılığı 2014 seçimlerinden sonra kendisini göstermiştir. 2014 yılına gelindiğinde hükümetin kendisini feminizm üzerinden tanımlamasıyla bu sebeple tesadüfi görülmemektedir.

İsveç'te 14 Eylül 2014'de % 83,3 oranında katılım sağlanmıştır. Oyların dağılımı ise; Sosyal Demokrat İşçi Partisi % 31,2, İlimli Parti % 23,2, İsveç Demokratları ise % 12,9 şeklinde olmuştur. Hükümet, 3 Ekim 2014 tarihinde SDP ve Yeşiller Partisi'nin koalisyonuyla göreve başlamıştır (T.C Dışişleri Bakanlığı, 2018). 2006 yılından beri iktidar konumunda bulunan Muhafazakar Parti'nin önderliğindeki sağ koalisyon yerini Sosyal Demokrat Parti ve Yeşil Parti'nin oluşturduğu azınlık hükümetine bırakmıştır (BBC News, 2014). Fakat 2010 seçimlerinde parlamentoya girerek, 2014 yılında da parlamentodaki en büyük üçüncü parti konumuna gelen Yabancı Karşıtı İsveç Demokratları partisi aşırı sağın hala etkisini devam ettirdiği şeklinde yorumlara sebep olmaktadır (Özürküt, 2014). 2018 seçimlerine gelindiğinde ise; Yabancı Karşıtı İsveç Demokratları partisi oy oranını 5 puan daha yükseltmiştir (BBC NEWS, 2018). Bu sebeple aşırı sağın yükselişine dair endişeler hala devam etmektedir.

İsveç'te yapılan 2014 seçimleriyle birlikte, İsveç'te sosyal Demokrat azınlık hükümetini kuran Stefan Löfven, kabinede 12 kadın ve 12 erkek bulunduğuna dikkat çekerek, yeni kurulan hükümetin vizyonunu feminizm olarak açıklamıştır. Birleşmiş Milletler Genel Sekreterliği(BMGS) temsilcisiyken silahlı çatışmalarla ve cinsel saldırılarla mücadele eden sorumlu Margot Wallström, bu alandaki ilk özel temsilci olmuştur. 75 ülkede, BM bünyesinde görev yapan asker ve sivillerin, kadın ve çocuklara yönelik cinsel saldırılarını engellemek için sözleşme imzalanmasında önemli bir rol oynayan Wallström (Stockholm/EVRENSEL, 2017), feminizmin ülkeler bazında taban bulması bakımından bu önemli bir gelişme olmuştur. 2014 yılında İsveç Dışişleri Bakanlığına getirilmiştir. Dışişleri Bakanlığı gibi önemli bir bakanlığa tecrübeli bir kadın bakanın getirilmesi de son derece önemlidir. İsveç, tarihsel sürecine bakıldığında toplumsal cinsiyet eşitliğinin sağlanmasında öncü ülkelerden biri olarak kabul edilmektedir. Aynı zamanda başbakan Stefan Löfven 'in 2015 yılında dış politika vizyonunu feminizm olarak belirtmiş olmasıyla da bir ilk gerçekleşmiştir. 2015 yılına dek hiçbir devlet, dış politikasını kamuya açık ve net bir biçimde feminizm olarak belirtmemiştir. Feminist dış politikanın amacı da *toplumsal cinsiyet eşitliğine ve tüm kadın ve kızların insan haklarından tam olarak yararlanmasına katkıda bulunmak* olarak açıklanmıştır (Wallström , 2016).

İsveç'in yeni dış politika vizyonu doğrultusunda yaptığı ilk icraat 2014 yılında Filistin'in bağımsız bir devlet olarak tanınması olmuştur. İsveç Filistin'i tanıyan ilk AB üyesi devlettir. Filistin konusu Sosyal demokrat partinin sürekli gündeminde yer edinmesine rağmen, resmi olarak 2014 yılında gerçekleştirilebilmiştir. Bu da barışa dair önemli bir adım olarak görülmektedir. Wallström, İsveç hükümetinin dört yıldır izlediği feminist dış politikanın sağladığı ilk başarıya ise; 2016 yılında Kolombiya hükümetiyle FARC arasındaki barış anlaşmasına kadın ve erkeğin eşit olduğu ifadesinin alınmasını göstermiştir (Wallström , 2016). Tarafların görüşmeleri İsveç'te yapmış olması bu açıdan önemlidir.

İsveç Dışişleri Bakanı Margot Wallström feminist dış politika konusunda, edindiği tecrübeler hakkında bilgi vererek, diğer ülkeleri de aynı yönde politikalar izlemeye davet etmektedir. Bu konuda tüm ülkelere örnek olması için İsveç Hükümeti resmi internet sitesinde bir dış politika kılavuzu yayınlamıştır. Yüz sayfalık dış politika kılavuzunda; insan hakları, cinsel şiddetle mücadele ve kadınların siyasete katılımının sağlanması, barışı teşvik etmek ve kadınların barış süreçlerine katılımını arttırmak, ekonomik, sosyal ve çevresel sürdürülebilir kalkınmayı gerçekleştirmek, kızlar ve gençler için cinsel ve üreme haklarını güçlendirmek, gibi konuların feminist politikanın ilk odak noktaları olduğu belirtilir. "Cinsiyet eşitliği hükümetin barış ve güvenlik gibi bilimum hedeflerine ulaşmasının özünü oluşturur", ifadesine yer verilmiş ve böylelikle feminist teorinin de çok sık üzerinde durduğu barış ve güvenlik konularını ele alınmıştır (Wallström , 2016).

Wallström'in tanıtığı ve İsveç resmi internet sitesinde yayınlanan kılavuzda feminist dış politika içerisinde 3 tane "R" bulunan feminist bir araç kutusuna benzetilmektedir. Bunlar *Representation* (temsil), *Rights* (haklar) ve *Reallocation* (yeniden tahsis etme) şeklinde sıralanmaktadır.

Representation (temsil) ilkesi; her düzeyden kadının haklarını gözeterek karar alma mekanizmalarında etkili olması, sivil toplumun da dahil olduğu her alanda kadınların asli temsiline sağlanmasını içerir (Sweden Government, 2018). İsveç'te 2016 yılında Dışişleri Bakanlığı bünyesindeki 10 İsveçli büyükelçiden dördü kadındı. Bundan 20 yıl önce ise İsveç'te büyükelçiler arasında kadınların oranı sadece yüzde 10'du (Sweden Government, 2018). 2014 seçimleriyle birlikte İsveç parlamentosunda yüzde 45 oranında kadın milletvekili yer almaktadır. Asli temsil tam olarak sağlanmasa da diğer ülkelere oranla İsveç kadın temsiline sağlanması konusunda ilk sıralarda yer almaktadır. Parlamentoda, karar alma ve karar uygulama mekanizmalarında kadın deneyimlerine yer verilmesiyle doğum izni, çocuk bakımı gibi konularda sadece kadınları değil, erkeklere de bu sorumluluğu paylaştıran yasal düzenlemeler getirildi (Statistics Sweden 2018).

Right (haklar) ilkesi; her türlü şiddet ve ayrımcılıkla mücadele ederek, kadınlara ve erkeklere eşit haklar vererek onların insani haklarından mahrum kalmamaları için önlemler alır, düzenlemeler yapar. Bu ilke doğrultusunda, 2015-2018 yılları arasında barış ve güvenliği içeren, Afganistan, Bosna Hersek, Çek Cumhuriyeti, Sudan gibi birçok ülkede uygulanması sağlanan "Kadınlar İçin Ulusal Eylem Planları" örnek gösterilmektedir (Sweden Government, 2018).

Resources (imkânlar) ilkesi; fırsat eşitliği, cinsiyet eşitliği gibi konularda tüm toplulukları, devletleri, kuruluşları teşvik etmeyi hem de bu konularda gerekli önlemleri almayı içeren bir ilkedir

İsveç'in feminist dış politika uygulaması barış, sürdürülebilir kalkınma, güvenlik, Ulusal Eylem Planları(NAP) gibi noktalarda cesur ve ilerici bir hareket olarak, feminist dış politikanın benimsenmesi, cinsiyet eşitliğinin her alana entegre edilmesi diğer birçok ülkeyi de etkilemiştir (Robinson, 2017, s. 8). Fakat bunun yanı sıra İsveç dış politikası birçok çelişkiyi de bir arada barındırmaktadır. İsveç silah satışları için yeni düzenlemeler getirmiş olsa bile savaş ve çatışmaların olduğu ülkelere hala silah satmayı sürdürmektedir. Örneğin; Yemen'i acımasızca bombalayan Suudi Arabistan ve Birleşik Arap Emirlikleri'ne silah satmaya devam etmektedir. Bu da feminist barış vurgusuyla hala önemli derecede çelişkilerin olduğuna işaret etmektedir. Realizmin hâkimiyetini sürdürdüğü uluslararası ilişkiler sisteminde, İsveç'in silah kısıtlamaları önemli bir adımdır. Fakat silah satışının, özellikle somut insan hakları ihlallerine neden olmasının önü kesinlikle kesilmelidir.

Bunun yanı sıra 2014 yılında Göçmen Bütünleşme Endeksi raporuna göre 38 ülke içinde İsveç birinci sırada yer almış; Nordik ülkeler içinde göçmenlere karşı en hoşgörülü toplum İsveç halkı olarak gösterilmiştir (Migrant Integration Policy Index 2015). Fakat İsveç halkının büyük bir kısmı göçmenlere karşı hoşgörülü olsa da uluslararası sistemde yükselen aşırı sağ hareketler kaygıyı arttırmaktadır (Kılıç, 2017). Feminizm reelpolitik düzlemde araçsallaştırılmadığı sürece, uluslararası sisteme etik bir alternatif olmaktadır.

4. SONUÇ

Feminizme göre, on yıllar önce uluslararası ilişkiler disiplini, 'maleness' (erkeklik) çağrışımlarına sahipti. Bu erkeklik, kesinlikle bireysel kişiliklere değil, eril erkeklerin daha az değerli kadınlara karşı olması gerekenleri ifade eden "hegemonik erkekliği" temel almaktadır. Kadınlar ve cinsiyet çoğu teorisyen tarafından tartışılmamakta ya da analiz edilmemektedir. Kitlesel tecavüz, şiddet, fuhuş ve mülteci krizleri, inan hakları, gibi geleneksel IR tarafından göz ardı edilen konulara dikkat çekerek IR'in diğer gruplarına meydan okuyarak disiplindeki temel teorik tartışmalara katkıda bulunur ve aynı zamanda yeni analiz alanlarını yükseltmektedir.

Güvenlik, ekonomi, barış, iç ve dış politika süreçleri gibi her alanda kadın tecrübelerinin göz ardı edilmesi; dünya nüfusunun yarısını oluşturan nüfusu görmezden gelmek demektir. İsveç örneği bu nedenle önemlidir. 1800'lü yıllardan beri hiçbir savaşa girmeyerek geleneksel tarafsızlık statüsünü korumuş olan İsveç 2014 yılında dış politikasını feminizm olarak belirlemesi elbette ki tesadüfi ve anlamsız değildir. Kendi içerisinde bir takım eksiklikleri ve çelişkileri barındırmasına rağmen; İsveç'in feminist dış politika uygulaması daha geniş anlamda bir insan tecrübesine dayanan kuramsal bir perspektif olması bakımından hem kadın hem erkekler için önemlidir. Çünkü şimdiye dek her seferinde tarihten, politikan, sanattan, uluslararası ilişkilerden yani özetle toplumsal hayata dair her alandan dışlanan kadınların maskülen değerlerinden gölgesinden çıkmaları gerekmektedir.

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An Analysis Of Effect Of Trade Openness On The Global Competitiveness

Hakan ÇETİNOĞLU¹

Abstract: International trade presents many advantages and disadvantages for the economic growth and development of the countries. On the other hand, international trade and global competitiveness are mutually fed from each other. In this study, it is investigated the effects of trade openness on the global competitiveness for the 140 countries across the world by using ANOVA techniques. According to the test results, the global competitiveness level for the country groups increases as the trade openness level increases. As a result, it can be claimed that If the countries manage the international trade strategically then gain more from international trade by increasing their global competitiveness level resulted from increasing productivity and market size.

Keywords: Global Competitiveness, Trade Openness, ANOVA

JEL Classification: F13, F41, F43

Küresel Rekabet Gücü Üzerinde Ticari Açıklığın Etkisinin Bir Analizi

Özet: Uluslararası ticaret, ülkelerin ekonomik büyümesi ve gelişmesi için birçok avantaj ve dezavantaj sunmaktadır. Diğer yanda, uluslararası ticaret ve küresel rekabet, karşılıklı olarak birbirlerinden beslenmektedir. Bu çalışmada, dünyadaki 140 ülke için, ticari açıklığın küresel rekabet gücü üzerindeki etkileri ANOVA teknikleri kullanılarak incelenmiştir. Test sonuçlarına göre, ticari açıklık seviyesi arttıkça, ülke grupları için küresel rekabet gücü ortalamada artmaktadır. Sonuç olarak, ülkeler uluslararası ticaretlerini stratejik olarak yönetebilirlerse, artan verimlilik ve pazar büyüklüğü, küresel rekabet edebilirlik seviyelerini artırarak uluslararası ticarettten daha fazla kazanabilecekleri iddia edilebilir.

Anahtar Kelimeler: Küresel Rekabet Gücü, Ticari Açıklık, ANOVA

JEL Sınıflaması: F13, F41, F43

1. Introduction

Trade openness is a measure of the international trade volume which are sum of exports and imports as a share of GDP for a country. On the other hand, global competitiveness is defined as “*the set of institutions, policies and factors that determine the level of productivity*” (Schwab, 2018:41)

International trade and global competitiveness are mutually fed from each other. International trade has many advantages and disadvantages for the economic growth and development of the countries. If the countries manage the international trade strategically then gain more from international trade. If global competitiveness level for a country increases, her trade volume increases, meaning that trade openness level increases, on the other hand if the trade openness level increases, global competitiveness level of the country will increase in the long run by increasing productivity, capital intensive technology, qualification of the human capital and market size.

In this study, it is investigated the effects of trade openness on global competitiveness for the 140 countries across the world by using ANOVA techniques.

2. Literature

There have been huge debates for the effects of international trade on economic growth and development of the countries at the economic literature, there are also many important contributor to international trade theory and policy such as Smith (1776), Ricardo (1821), List (1856). Mill (1909), Marshall (1923), Haberler (1936), Hecksher (1919)-Ohlin (1933), Stolper-Samuelson (1941), Singer (1950)-Prebisch (1959), Rybczynski (1955), Leontief (1951), Keesing (1965, 1966)-Kenen (1965), Posner (1961), Vernon(1966), Linder(1961), Grubel-Lyod (1975), Krugman (1979, 1980, 1981, 1991). International trade presents to countries many advantages and disadvantages such as new markets, increasing productivity, specialization, cooperation and destructive competition. On the other, international competition may result in unfavourable condition to the

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less-developed countries. For this reason, international trade and free trade policy manage strategically by protecting domestic infant industries for a while.

There are also many debates on risks and costs of free trade policy and how trade openness effects the economic structure of the countries via different channels, Yanikkaya (2003), Spilimbergo et al (1999), Managi (2009, Cavallo and Frankel (2008), Dowrick and Golley (2004), Awokuse (2008, Amirkhalkhali and Dar2019), Panagariya (2019, Burange et al (2019).

The main effect channels of trade openness on economic structure of the countries and the firms are explained as follows The World Economic Forum Global Agenda Council, 2015): *“Although openness comes with risks and costs, experience shows that when managed effectively these are short-term and far outweighed by the long-term gains. The benefits of trade and investment integration can be thought of in two ways. First, they help create new economic opportunities by increasing the size of the market available to domestic firms as well as driving potential value chains with which they could link up their own production. Second, they drive productivity and innovation by exposing firms to international competition, expertise and technology.*

3. Data and Methodology

In this study, it is investigated the effects of trade openness on global competitiveness for the 140 countries across the world by using ANOVA techniques. The data used in the study is from The World Economic Forum, The Global Competitiveness Report 2018.

Definition of the variables used in the study is as follows:

“Trade openness is a measure of the international trade volume which are sum of exports and imports as a share of GDP for a country.” “Global competitiveness is “the set of institutions, policies and factors that determine the level of productivity” (Schwab, 2018:41).

The hypothesis tested in study as follows:

H₀: there is no significant difference among the groups (the meaning of global competitiveness for the country groups by trade openness level is equal)

H₁: there is at least one significant difference among the groups (the meaning of global competitiveness for the country groups by trade openness level is not equal)

4. Empirical Results

Table.1. shows descriptive statistics for the global competitiveness score by trade openness level for the country groups. According to the results, the meaning of the global competitiveness score (0-100 scale) by trade openness level (low, medium and high classification) for the country groups is 50.2 for the countries that has low level trade openness, 61.9 for the countries that has medium level trade openness and 70.3 for the countries that has high level trade openness.

Table.1. Descriptive Statistics for The Global Competitiveness Score
 By Trade Openness Level For The Country Groups

	Trade openness Level		
	Low Countries	Medium Countries	High Countries
Mean	50.2	61.9	70.3
5% Trimmed Mean	49.9	62.1	70.5
Median	50.5	62.0	71.0
Variance	77.3	107.5	105.0
Std. Deviation	8.8	10.4	10.2
Minimum	36.0	36.0	52.0
Maximum	73.0	83.0	86.0
Range	37.0	47.0	34.0
Interquartile Range	13.3	13.0	19.0

Table.1. Descriptive Statistics for The Global Competitiveness Score
 By Trade Openness Level For The Country Groups

	Trade openness Level		
	Low Countries	Medium Countries	High Countries
Skewness	0.4	-	0.1
Kurtosis	-	0.3	0.1

Table.2. show the tests results of normality for global competitiveness score. According to the test results, normality assumption is holding at 0.01 statistical significant level.

Table.2. Test Results Of Normality For Global Competitiveness Score

Trade openness Level	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
low	,103	50	,200*	,972	50	,271
medium	,106	51	,200*	,980	51	,538
high	,120	39	,166	,929	39	,017

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Table.3 shows the Levene test results of homogeneity of variances, according to the test results, assumption of homogeneity of variances is holding at 0.01 statistical significant level.

Table.3. Test of Homogeneity of Variances

Global Competitiveness Score			
Levene Statistic	df1	df2	Sig.
,820	2	137	,442

Table.4. shows ANOVA test results, according to the test results, the null hypothesis is rejected at 0.01 statistical significant level, the meaning of global competitiveness for the country groups by trade openness level is not equal.

Table.4. ANOVA Test Results

Global Competitiveness Score					
	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	9150,109	2	4575,055	47,645	,000
Within Groups	13155,176	137	96,023		
Total	22305,286	139			

Table.5. shows Tukey HSD test for multiple comparisons, according to the test results, the meaning of global competitiveness for the pairwise country groups by trade openness level is different from each other.

Table.5. Tukey HSD test for Multiple Comparisons

Dependent Variable: Global Competitiveness Score				
(I) Trade openness Level	(J) Trade openness Level	Mean Difference (I-J)	Std. Error	Sig.
Low	Medium	-11,702*	1,950	,000
	High	-20,133*	2,093	,000
Medium	Low	11,702*	1,950	,000
	High	-8,431*	2,084	,000
High	Low	20,133*	2,093	,000

	Medium	8,431*	2,084	,000
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*. The mean difference is significant at the 0.05 level.

Table.6. shows the homogeneous subsets for the country groups, according to the test results, the meaning of global competitiveness for each country groups by trade openness level is different from each other.

Table.6. Homogeneous Subsets for the Country Groups

	Trade openness Level	N	Subset for alpha = 0.05		
			1	2	3
Tukey HSD ^{a,b}	low	50	50,20		
	medium	51		61,90	
	high	39			70,33
	Sig.		1,000	1,000	1,000

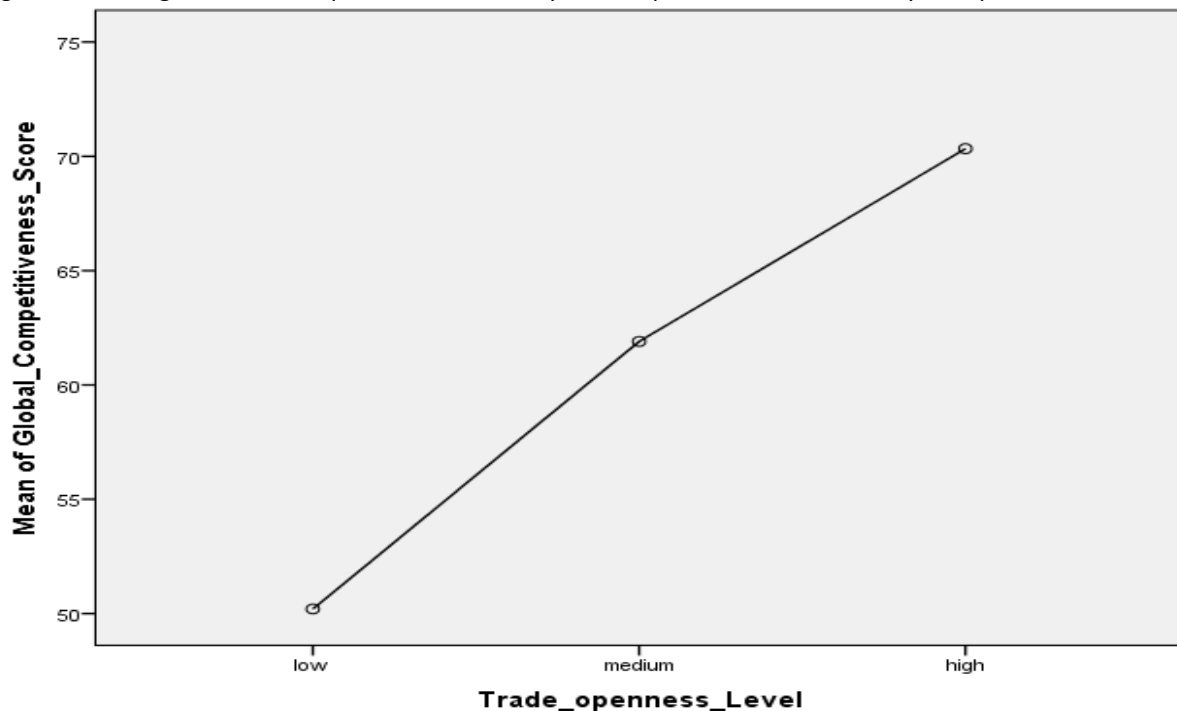
Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 45,978.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

Figure.1 shows meaning of global competitiveness score by trade openness for the country groups. It is clear that as trade openness level increases, then global competitiveness level increases at the meaning.

Figure.1 Meaning of Global Competitiveness Score by Trade Openness for The Country Groups



5. Conclusion

Economic growth and development of the countries has deeply been affecting by the international trade throughout history. On the other hand, the much global competitiveness level increase, the more countries gain from international trade, and vice versa. In this study, it is investigated the effects of trade openness on the global competitiveness for the 140 countries across the world by using ANOVA techniques. According to the test results, the global competitiveness level for the country groups increases as the trade openness level

increases. As a result, it can be claimed that if the countries manage the international trade strategically then gain more from international trade by increasing their global competitiveness level resulted from increasing productivity and market size. Trade openness results in much advantages besides the disadvantages for the countries if managing carefully and strategically.

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Türkiye’de Eğitim Harcamalarının Etkinliğinin PISA Göstergeleri Bağlamında Değerlendirilmesi

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Özet: Kamusal nitelikteki malların ve hizmetlerin üretilmesi için gerekli olan kamu harcamalarının yapılmasıyla belirli sonuçlara ulaşılması temel amaçtır. Bu durum kamu mali yönetiminde etkinlik kavramıyla açıklanmaktadır. Etkinlik, bir şirketin, örgütün veya idarenin gerçekleştirdiği faaliyetlerin belirlenen amaçlarla uyumlu olup olmadığını test eden bir kavramdır. Bu kavram öncelikli olarak özel sektörde kullanılmıştır. Ancak son yıllarda kamu mali yönetiminin yeniden yapılandırılması sonucu kamu kesiminde de kullanılmaya başlanmıştır. Kamu mali yönetiminde etkinlik, bir kamu idaresinin faaliyetleri doğrultusunda gerçekleştirdiği kamu harcamalarıyla önceliklerine ve amaçlarına ulaşip ulaşmadığının değerlendirilmesini ifade etmektedir. Nitekim geçmişten günümüze her ülkede kamu kaynaklarının etkin şekilde kullanımı temel ilkelerden biri olarak belirlenmiştir. Bu ilke, özellikle kalkınma sürecinde yeterli sermaye birikimi olmayan gelişmekte olan ülkeler için oldukça önemlidir. Bu doğrultuda Türkiye’de de kamu harcamalarında etkinliğin sağlanmasına yönelik bir dizi yasal ve kurumsal düzenleme yapılmıştır. Bu düzenlemelerle performans esaslı bütçeleme sistemine geçilmiş ve kamu mali yönetiminde sonuç odaklılık benimsenmiştir. Öte yandan 2006 yılından itibaren uygulamaya konan analitik bütçe sınıflandırmasıyla da kamu kaynağının hangi kurum tarafından ve hangi fonksiyon veya amaç doğrultusunda kullanıldığı bir bütün olarak görülebilmektedir. Böylece gerek kamu kaynaklarının hangi hizmet ve amaç için ayrıldığı gerekse kaynağın kullanımından sorumlu idare kolaylıkla tespit edilebilmektedir. Nitekim çalışma ile fonksiyonel sınıflandırma esas alınarak Türkiye’de eğitim hizmetlerine ayrılan kaynakların, ülkenin eğitim kalitesini iyileştirip iyileştirmediği uluslararası düzeyde geçerli olan PISA raporları aracılığıyla değerlendirilmesi amaçlanmaktadır. PISA araştırması, öğrencilerin okulda edindikleri bilgileri gündelik yaşamda kullanabilme becerilerini ölçmekte ve ülkelerin fen, okuma becerileri ile matematik alanlarındaki başarı durumlarını karşılaştırmalı olarak sunmaktadır. PISA araştırması Türkiye’de 2003 yılından itibaren yapılmaktadır. Ancak çalışma kapsamında analitik bütçe sınıflandırmasıyla uyumlu olması açısından 2006 yılı ve sonrasında yayımlanan raporlar ele alınmaktadır. Bu süreçte eğitim harcamalarının artışının bir uzantısı olarak Türkiye’de net okullaşma oranı ve öğretmen sayısı artmış, şube başına ve öğretmen başına düşen öğrenci sayısı da azalmıştır. Ancak PISA raporlarında yer alan bilgiler doğrultusunda, eğitim kalitesinde aynı yönde iyileşmenin sağlanmadığı ve dalgalı bir seyir izlendiği ifade edilebilir.

Anahtar Kelimeler: Kamu Harcama Etkinliği, Analitik Bütçe Sınıflandırması, Eğitim Harcamaları, PISA.

An Assessment of the Effectiveness of Public Education Expenditures in terms of PISA Indicators in Turkey

Abstract: The main objective is to achieve certain results by making public expenditures necessary for the production of public goods and services. This situation is explained by the concept of efficiency in public fiscal management. The efficiency is a notion that tests whether the activities of a company, organization or administration are compatible with the purposes set. It was primarily used in the private sector. However, it has been used as a result of the restructuring of the public sector in recent years. Efficiency in public fiscal management refers to the assessment of whether a public administration has achieved its priorities and objectives with the public expenditures realized in accordance within its activities. As a matter of fact, from past to present the efficiently use of public resources has been defined as one of the basic principles in every country. This principle is particularly quite important for developing countries without sufficient capital accumulation in the development process. In this context, a number of legal and institutional arrangements are made for the improvement of efficiency in public expenditures in Turkey. With these arrangements, the performance-based budgeting system and the result-oriented approach was adopted in public fiscal management. On the other hand, with the analytical budget classification implemented since 2006, it can be seen by which institution is used the public resources and for which function or purpose as a whole. Indeed, this paper is aimed to evaluate whether the quality of education of the country is improved via the PISA evaluation reports prevailed at the international level by considering the functional classification on resources allocated to education in Turkey. The PISA study measures the students' ability to use the knowledge acquired in school in daily life and presents their comparative status in science, reading and mathematics. PISA survey has carried out in Turkey since 2000. However, in the context of the study, the reports published in 2003 and beyond are considered to comply with the analytical budget classification. Within that period, in connection with increased spending on education, not only the net enrollment rate and the number of teachers has increased but the number of students per teacher and per branch also decreased in Turkey. However, it can be stated that the quality of education

cannot be improved in the same direction and a fluctuating course is observed in accordance with the information in PISA reports.

Key Words: Effectiveness of Public Expenditure, Analytical Budget Classification, Education Expenditures, PISA.

1. GİRİŞ

Etkinlik kavramı, en az maliyet ve çaba ile belirlenen amaçlara ve sonuçlara ulaşılmasını ifade etmektedir. Bu kavram kamu mali yönetimi için oldukça önemlidir. Çünkü harcanan kaynakların belirli bir sonuç doğurması temel hedeftir. Kamu mali yönetiminde etkinliğin sağlanabilmesi için bütçeleme ve harcamaların sınıflandırılmasında uluslararası alanda önemli gelişmeler kaydedilmiştir. Türkiye’de de performans esaslı bütçeleme sistemine geçilmesiyle analitik bütçe sınıflandırmasının uygulanması kabul edilmiş ve harcamalar kurumsal, fonksiyonel, finansman tipi ve ekonomik sınıflandırma şeklinde ayrıma tabi tutulmuştur. Bu sistemde etkinliğin ölçülebilmesi için performans göstergeleri belirlenmekte ve gerçekleştirilen harcamalar çerçevesinde bu göstergelere ulaşmaya çalışılmaktadır. Dolayısıyla performans esaslı bütçeleme sisteminin özünü, kamu hizmetleri doğrultusunda yapılan harcamalar ile belirli sonuçların elde edilmesi oluşturmaktadır. Nitekim çalışma kapsamında eğitim hizmetlerine bütçeden ayrılan paylar dikkate alınmış ve bu harcamalarla hedeflenen sonuçlara ulaşıp ulaşılmadığı ortaya konulması amaçlanmıştır. Bu kapsamda PISA araştırması çerçevesinde belirlenen uluslararası eğitim göstergeleri esas alınmıştır. Bu doğrultuda çalışma üç ana başlıkta ele alınmıştır. İlk olarak, kamu harcaması ve etkinlik kavramlarına yer verilmiştir. İkinci başlıkta, analitik bütçe sınıflandırmasının yapısı açıklanmıştır. Son ana başlıkta da PISA göstergeleri kısaca tanıtılmış ve yıllar itibariyle eğitim harcamalarındaki gelişimin bu göstergeleri ne yönde etkilediği değerlendirilmiştir.

2. KAMU HARCAMALARI VE ETKİNLİK

Bu başlıkta ilk olarak kamu harcamalarına yönelik kavramsal açıklamalara yer verilmiştir. Ardından da kamu mali yönetimi ile bütçeleme alanında yaşanan dönüşüm bağlamında etkinlik kavramı açıklanmıştır.

2.1. Kamu Harcaması Kavramına Genel Bakış

Bireylerin bir arada yaşamalarından doğan toplumsal ihtiyaçların giderilmesi için gerekli olan ödemelere kamu harcamaları denmektedir (Akdoğan, 2014: 62-63). Bu ihtiyaçlar, devlet tarafından üretilen kamusal nitelikteki mal ve hizmetlerle karşılanmaktadır. Devletin söz konusu mal ve hizmetleri üretebilmek için belirli bir örgütlenmeye gitmesi, girdi olarak ifade edilen çeşitli araç ve gereçler satın alması ve bunları sonuçlara dönüştüren mekanizmayı kurması gerekmektedir. Bunlar arasında devletin kamusal faaliyetlerin sürekliliği için yaptığı personel istihdamı ve sosyal güvenlik primleri, bina yapımı veya kiralaması için ödemeler, beşeri sermayenin gelişmesine katkı sağlayan eğitim ve sağlık, bireylerin huzurlu ve güvenli şekilde yaşamalarına olanak sağlayan adalet ve iç-dış güvenlik, milli savunma harcamaları sayılabilir. Devlet bu tür harcamaları hizmetlerin niteliği itibariyle merkezi yönetim bütçesinden finanse etmektedir. Ancak kamusal nitelikteki hizmetler yalnızca merkezi düzeyde yapılmamaktadır. Genel yönetim kapsamı içerisinde yerel idarelerin, iktisadi teşebbüslerin ve sosyal güvenlik kurumlarının yaptıkları ödemeler de kamu harcaması olarak sayılmaktadır. Dolayısıyla kamu harcamasının dar ve geniş anlamda olmak üzere iki farklı tanımı yapılmıştır. *Dar anlamda kamu harcamaları*, yalnızca merkezi idare tarafından üstlenilen hizmetlerin finansmanı için yapılan giderleri ifade etmektedir. Ancak *geniş anlamda kamu harcamaları* tanımına göre, merkezi idarenin yanında mahalli idareler, merkezi ve mahalli nitelikteki iktisadi girişimler, sosyal güvenlik kurumları, devlet aktifinde ortaya çıkan yıpranma ve azalmalar ile bağış ve yardımlar kamusal nitelikteki giderler olarak kabul edilmektedir (Akdoğan, 2014: 64; Edizdoğan vd., 2016: 48; Erdem vd., 2017: 56-58).

Devlet kanun yapma yetkisini kullanarak milli gelirin önemli bir kısmını ekonomiden çekmekte ve elde ettiği bu gelirlerle kamu harcamalarını gerçekleştirmektedir. Bu doğrultuda devlet toplumun tümünü ilgilendiren önemli politik, ekonomik ve sosyal etkiler yaratmaktadır. Dolayısıyla kamusal nitelikteki harcamaların ve doğrudukları etkilerin toplumsal refahı arttıracak şekilde kullanılması oldukça önemlidir. Bu görüş özellikle çağdaş maliye anlayışının gelişimiyle birlikte önem kazanmıştır. Ancak öncesinde klasik maliye anlayışı çerçevesinde, piyasaların görünmez bir elin varlığıyla kendiliğinden düzeni sağladığı ve dolayısıyla devletin ekonomiye müdahalesinin sınırlı olması gerektiği görüşü benimsenmiştir. Bu doğrultuda kamu harcamalarının da mümkün olduğunca az yapılması ilke olarak belirlenmiştir. Bu dönemde devletin fonksiyonlarının sınırlı ve kamu harcamalarının milli gelir içerisindeki payının düşük olması nedeniyle kamu harcamaları yeterli düzeyde incelenmemiştir (Edizdoğan vd., 2016: 49; Akdoğan, 2014: 63-64). Ancak çağdaş maliye anlayışıyla birlikte bir

bütün olarak devlete ve kamu harcamalarına yönelik görüş değişmiştir. Özellikle 1929 Buhranı'nda klasik maliye anlayışının savunduğu görüş önemini yitirmiş ve devletin kamu harcamalarını kullanarak toplam talebi arttırmak için ekonomiye daha fazla müdahale etmesi gerektiği ileri sürülmüştür (Erdem vd., 2017: 59). Böylece devletin ekonomideki faaliyetleri çeşitlenmiş ve kamu harcamaları da bir maliye politikası aracı haline gelmiştir. Özellikle 1940'lı yılların ortasından başlayarak kamu harcamalarında da ciddi bir artış görülmüştür. Bu artış Wagner, Peacock-Wiseman, Musgrave, Nitti ve Fabricant gibi yazarlar tarafından incelenmiştir. Öte yandan II. Dünya Savaşı sonrasında başta Avrupa ülkelerinin yeniden yapılanma süreçlerinde gerekli olan altyapı yatırımlarının kamu harcamalarını arttırdığı görülmüştür. Aynı zamanda az gelişmiş ve gelişmekte olan ülkelerin kalkınma sürecinde de devletin üretici ve yönlendirici rolü nedeniyle kamu harcamalarında benzer eğilim sergilenmiştir.

Devletin ekonomideki artan rolüne bağlı olarak kamu harcamalarının öneminin artması bütçeleme alanına da yansımıştır. Çünkü kamu kaynaklarının farklı hizmetler arasında etkinliği ve verimliliği sağlayacak şekilde tahsisi oldukça önemli hale gelmiştir. Bu doğrultuda klasik maliye anlayışı için geçerli olan bütçe sistemi ve sınıflandırma yapısı çağdaş maliye anlayışına geçişle birlikte değişmiştir. Klasik iktisadi düşüncede geleneksel (klasik) bütçe sistemi uygulanmaktadır. Bu sistemde ödeneklerin bir bütçede toplanması ve herhangi bir sonucun elde edilmesi önemli olmaksızın harcanması söz konusudur. Diğer bir ifadeyle, bu sistemde harcama yetkisine sahip idare veya personelin kullandığı kaynak ile ne yapmak ve nereye ulaşmak istediği sorgulanmamıştır. Dolayısıyla geleneksel bütçe sistemi yalnızca girdilere odaklanmıştır. Bu doğrultuda harcamaların sınıflandırmasında ikili bir yapı benimsenmiştir. Bunlar, harcama kalemleri sınıflandırması ile örgütsel sınıflandırmadır. Bu kapsamda ödenek kullanma yetkisine sahip idareler için gerekli olan girdiler bütçede madde madde sıralanmıştır. Dolayısıyla bu sistem yalnızca miktar olarak ne kadar harcama yapıldığıyla ilgilenmekte ve harcamanın sağladığı fayda üzerinde durmamaktadır (Edizdoğan ve Çetinkaya, 2017: 152-153).

Çağdaş maliye anlayışında bütçeleme sistemleri ve sınıflandırma yapısı değişmiştir. Bu sistemler arasında performans bütçe, program bütçe, planlama-programlama-bütçeleme, sıfır tabanlı bütçe ve son olarak günümüzde performans esaslı bütçeleme yer almaktadır. Bu sistemlerin aralarında farklılıklar olmasına rağmen, özü itibarıyla her birinde kamu harcamasının gerçekleştirilme amacının sorgulanması yer almaktadır. Bunu sağlayabilmek için kamusal hizmetlerin maliyetlerinin çeşitli analiz teknikleriyle hesaplanması, önceliklerin, amaçların ve hedeflerin belirlenmesi ve kaynakların bu doğrultuda tahsis edilerek etkinlik, verimlilik ve tutumluluğun yerine getirilebilmesi, idarelerin performans ölçümlerinin yapılması ve nihai çıktı veya sonuçlara ulaşılması temel ilkeler olarak belirlenmiştir. Nitekim bütçeleme sistemlerindeki bu değişim sınıflandırma yapısına da yansımıştır. Bu doğrultuda sınıflandırma yapısı yalnızca harcama kalemlerine ve örgütlere bağlı kalmamış, daha da geliştirilerek kamu harcamalarının yapılış amacını ortaya koyacak ve politik, ekonomik ve sosyal etkilerini gösterecek şekilde tasarlanmıştır. Böylece harcamaların fonksiyonel ve ekonomik sınıflandırması önem kazanmıştır. Nitekim Türkiye'de de kamu mali yönetiminin yeniden yapılandırılması sonucu analitik bütçe sınıflandırmasına geçilmiş ve harcamalar kurumsal, fonksiyonel, finansman tipi ve ekonomik olarak sınıflandırılmıştır (Çetinkaya, 2018: 60). Böylelikle kamu idarelerinin (kurumsal) topluma sunmakla yükümlü olduğu hizmet için (fonksiyonel) ne kadar harcama yapacağı, bu harcamanın hangi kaynakla finanse edileceğinin (finansman tipi) ve harcamanın yapılmasıyla ekonomik anlamda ne tür bir etki ortaya çıkacağı aynı anda görülebilmesi olanaklı hale gelmiştir. Örneğin, çalışma kapsamında ele alınan eğitim hizmetleri için sorumlu idarelerin ne kadar harcama yaptığı, bu harcamanın hangi idareler tarafından finanse edildiği (genel, özel bütçeli vb.) ve bu hizmet doğrultusunda harcanan tutarın ekonomik ve toplumsal anlamda ne tür etkiler doğurduğu kolaylıkla tespit edilebilmektedir.

2.2. Etkinlik Kavramı ve Çalışmadaki Yeri

Son yıllarda kamu mali yönetiminin yeniden yapılandırılmasının bir uzantısı olarak kamu harcamalarının yapılmasıyla belirli sonuçlara ulaşılması beklenmektedir. Bu doğrultuda kamu mali yönetiminde etkinlik kavramının önemi gittikçe artmaktadır. Türk Dil Kurumu etkinlik kavramını, en az çaba ve maliyetle en çok sonuç elde etme kapasitesi olarak tanımlamaktadır. Bu yönüyle etkinlik, kamu harcaması yapılması ile elde edilen veya edilmesi beklenen sonuçlarla doğrudan ilişkilidir. Etkinliğin yapılan harcama ve ulaşılan sonuç ile olan ilişkisi karşımıza "performans" kavramını çıkarmaktadır. Hedeflenen işler ile ortaya çıkan sonucun karşılaştırılmasını içeren performansın bir diğer boyutu olan etkinlik, belirli bir amaca ulaşma derecesini ifade eder. Bu nedenle özellikle kurumsal amaçlarla ilgilidir. Etkinliği ölçülebilmek için kamu idarelerinin ölçülebilir amaç-hedefler belirlemeleri gereklidir. Dolayısıyla etkinlikte, bir faaliyetin gerçek ve beklenen etkisi arasındaki ilişki ile stratejik amaç ve hedeflerin gerçekleştirilme derecesi önem kazanmaktadır. Örneğin binlerce kilometre yolu ekonomik ve verimli şekilde yapan bir kurumun, eğer bu yollar işe yaramıyorsa gerçekleştirdiği projenin etkin olduğunu söylemek yanlış olacaktır (Demirbaş ve Çetinkaya, 2018: 87; Göküş, 2011: 66-67).

Kamu mali yönetiminde etkinlik arayışı yalnızca günümüze özgü değildir. Yeni kamu mali yönetimi kapsamında sıkça kullanılan bu kavram, mali yönetimde yaşanan dönüşüm öncesinde de oldukça önemli olmuştur. Çünkü devletin ekonomideki kaynakları (vergi) zora dayalı biçimde elde etmesi, ona aynı zamanda bu kaynakları kullanırken dar anlamda belirli sonuçlar elde etme ve geniş anlamda da toplumsal refahı artırma yönünde sorumluluk yüklemektedir. Dolayısıyla kamu mali yönetiminde etkinlik arayışlarının uzun yıllardır var olduğu söylenebilir. Nitekim bu arayışlar bütçeleme sistemlerinde yapılan değişiklikler doğrultusunda da izlenebilir.

Günümüz itibariyle uygulanan performans esaslı bütçe sistemi amaçların, stratejilerin ve hedeflerin belirlenmesini kurumlara görev olarak vermekte olup, kaynakların bu doğrultuda tahsisini sağlamaktadır. Sistem gereği “performans” kelimesinin ulaştığı/ulaşacağı kısım kurumların performans göstergelerine göre belirlenecektir. Örneğin çalışmanın ana konusunu oluşturan eğitim hizmetleri ile ilgili amaç, strateji ve hedefler temel alındığında belirlenen göstergelere ulaşmak ve bunların değerlemesini yapmak performans esaslı bütçenin özünü oluşturmaktadır. Bu doğrultuda çalışmada merak edilen soru; PISA (The Programme for International Student Assessment) Uluslararası Öğrenci Değerlendirme Programı kapsamında Türkiye’nin eğitim harcamaları ile bu program içindeki yerinin neresi olduğudur. Performans göstergemizi belirleyecek unsurlar yapılan kamu harcamalarıdır. Bu konudaki önemli olan husus, kamu harcamalarındaki artış/azalış konusunun PISA ülke sıralamasında Türkiye’nin durumunu nasıl etkilediğidir. Eğer eğitim hizmetlerine yapılan harcamaların artışı söz konusu ise ve sıralamadaki yer yukarı yönde ise etkinlik, yapılan harcamanın karşılığı olarak değerlendirilecek olup bu durum performans esaslı bütçe yönüyle olumlu bir sonuç oluşturacaktır.

3. KAMU HARCAMALARININ SINIFLANDIRILMASI

Bu başlıkta ilk olarak analitik bütçe sınıflandırması hakkında kısa bir açıklama yapılmıştır. Ardından bu sınıflandırma kapsamında yer verilen ve eğitim hizmetlerine ayrılan kaynakları toplu bir şekilde görmemiz olanak sağlayan fonksiyonel sınıflandırmaya yönelik bilgiler verilmiştir.

3.1. Analitik Bütçe Sınıflandırması

Türkiye’de 5018 sayılı Kamu Mali Yönetimi ve Kontrol Kanunu ile 2003 yılında Performans esaslı bütçeleme sistemine geçilmiştir. Performans esaslı bütçeleme sistemi “kamu idarelerinin ana fonksiyonlarını, bu fonksiyonların yerine getirilmesi sonucunda amaç ve hedeflerini belirleyen, kaynakların bu hedefler doğrultusunda tahsisini ve kullanılmasını sağlayan, performans ölçümü yaparak ulaşılmak istenen hedeflere ulaşıp ulaşılmadığını değerlendiren ve sonuçları raporlayan bir bütçeleme sistemi” olarak tanımlanmaktadır (Mutluer vd., 2005: 142). Bu doğrultuda Türkiye’de performans esaslı bütçeleme sisteminin uygulanması ile birlikte uluslararası standartlara da uyum sağlamak amacıyla Devlet Mali İstatistikler El Kitabı ve Avrupa Hesap Sistemi (ESA95-European System of Integrated Economic Accounts) ile analitik bütçe sınıflandırmasına geçilmiştir. Bu sınıflandırma ile getirilen önemli yenilikler, detaylı bir kurumsal kodlamayla program sorumlularının tespitine imkân vermesi, mevcut bütçede var olmayan fonksiyonel sınıflandırmanın sağlanması, aynı kodlamanın konsolide bütçeli kuruluşlar dışındaki kuruluşlarda da uygulanabilir olması, uluslararası karşılaştırmalara imkân vermesi ve ölçmeye ve analize elverişli olması olarak sıralanabilir. Bu nitelikleri ve özellikle de analize elverişli istatistik veriler üretmeye imkân vermesi nedenleriyle yeni bütçe kodlaması analitik bütçe sınıflandırması olarak adlandırılmıştır (Edizdoğan ve Çetinkaya, 2015: 232).

Analitik bütçe sınıflandırması dört ana gruptan oluşmaktadır. Bunlar; kurumsal, fonksiyonel, finansman tipi ve ekonomik sınıflandırmadır. Çalışmada eğitim harcamaları fonksiyonel sınıflandırma kapsamında değerlendirileceğinden kurumsal, ekonomik ve finansman tipi sınıflandırmaya kısaca değinilmiştir. Kurumsal sınıflandırma kamu kesiminin idari yapısını esas alır. Bu idari yapı içerisindeki yetki ve sorumlulukları açıklığa kavuşturmayı amaçlamaktadır. Ekonomik sınıflandırma devlet faaliyetlerinin, milli gelir ve piyasa ekonomisi üzerindeki etkilerinin ölçülmesini amaçlar. Bu kapsamda devlet faaliyetleri, milli ekonomi üzerindeki etkilerine göre gruplandırılmıştır. Finansman tipi sınıflandırma, harcamanın hangi kaynakla finanse edildiğini gösterir ve tek haneli koddan oluşmaktadır. Bu sınıflandırmaya, genel yönetim kapsamına giren tüm kurumları kavrayabilmek için ihtiyaç duyulmuştur (Edizdoğan ve Çetinkaya, 2015: 238). Sözü geçen üç sınıflandırma kısaca açıklanmış ve izleyen başlıkta fonksiyonel sınıflandırmaya yönelik bilgilere yer verilmiştir.

3.2. Fonksiyonel Sınıflandırma

Fonksiyonel sınıflandırma analitik bütçe sınıflandırmasının ikinci bölümünü oluşturmakta ve kamusal hizmetlere ve bu hizmetlere yönelik harcamaların takibine ve uluslararası karşılaştırmasına olanak sağlamaktadır. Fonksiyonel sınıflandırma dört düzeyli ve altı haneli kod grubundan oluşmaktadır. Birinci düzey, devlet

faaliyetlerini on ana fonksiyona ayırmaktadır. Bu ana fonksiyonlar; Genel Kamu Hizmetleri, Savunma Hizmetleri, Kamu Düzeni ve Güvenlik Hizmetleri, Ekonomik İşler ve Hizmetleri, Çevre Koruma Hizmetleri, İskan ve Toplum Refahı Hizmetleri, Sağlık Hizmetleri, Dinlenme Kültür ve Din Hizmetleri, Eğitim Hizmetleri, Sosyal Güvenlik ve Sosyal Yardım Hizmetlerinden oluşmaktadır. Ana fonksiyonlar, ikinci düzeyde programlara bölünmektedir. Üçüncü düzey kodlar ise nihai hizmetleri göstermektedir. Dördüncü düzey ise olası ihtiyaçlar için boş bırakılmıştır (Edizdoğan ve Çetinkaya, 2015: 235; Bulutoğlu, 2003: 195; Kerimoğlu, 2006: 225). Aşağıda yer alan Tablo 1 ve Tablo 2’de fonksiyonel sınıflandırma yapısının birinci ve ikinci düzey kod yapısı gösterilmiştir.

Tablo 1: Fonksiyonel Sınıflandırma- Birinci Düzey

KODU	BİRİNCİ DÜZEY – ANA FONKSİYONLAR
01	Genel kamu hizmetleri
02	Savunma hizmetleri
03	Kamu düzeni ve güvenlik hizmetleri
04	Ekonomik işler ve hizmetler
05	Çevre koruma hizmetleri
06	İskan ve toplum refahı hizmetleri
07	Sağlık hizmetleri
08	Dinlenme, kültür ve din hizmetleri
09	Eğitim hizmetleri
10	Sosyal güvenlik ve sosyal yardım hizmetleri

Kaynak: Edizdoğan ve Çetinkaya, 2015: 237

Tablo 2: Fonksiyonel Sınıflandırma-İkinci Düzey

KODU		İKİNCİ DÜZEY – PROGRAMLAR
I	II	
		EĞİTİM HİZMETLERİ
	1	Okul Öncesi ve İlköğretim Hizmetleri
	2	Ortaöğretim hizmetleri
	3	Yükseköğretim Hizmetleri
	4	Seviyeye Göre Sınıflandırılmaya Eğitim Hizmetleri
	5	Eğitime Yardımcı hizmetleri
	6	Eğitime İlişkin Araştırma ve Geliştirme hizmetleri
	7	Sınıflandırmaya Girmeyen Eğitim Hizmetleri

Kaynak: <http://www.bumko.gov.tr/TR,165/merkezi-yonetim-butce-giderleri-2006-2017.html>, (Erişim Tarihi: 09.04.2019)

4. ETKİNLİK DEĞERLENDİRME KRİTERLERİ

4.1. Etkinlik Göstergesi Olarak PISA

PISA (The Programme for International Student Assessment) Uluslararası Öğrenci Değerlendirme Programı, OECD (Organization of Economic Cooperation and Development) Uluslararası Ekonomik İşbirliği ve Kalkınma Örgütü tarafından 2000 yılından günümüze dünya genelinde üç yılda bir yapılan uluslararası alanda geçerliliği olan bir araştırmadır. Bu araştırma kapsamında 15 yaş grubu öğrencilerin okulda öğrendikleri fen, matematik ve okuma becerileri alanlarında bilgi düzeyleri değerlendirilmektedir (OECD, 2018: 3). Ülkemizde eğitim alanında gerekli iyileştirmeleri gerçekleştirebilmek adına bir OECD üyesi olarak PISA araştırmasına ilk kez 2003 yılında katılım sağlamıştır. Bu kapsamda çalışma ile Türkiye’de eğitim hizmetleri için ayrılan harcama tutarları PISA raporlarıyla uyumlu olacak şekilde 2006, 2009, 2012 ve 2015 yılları itibarıyla fonksiyonel sınıflandırma bazında ele alınmış ve raporlarda yer alan göstergeler doğrultusunda harcamaların etkinliğine yönelik değerlendirmeler yapılmıştır.

Çalışmada Türkiye’de yıllara göre PISA uygulamasının değerlendirmesine geçmeden önce PISA araştırmasını uygulandığı alanlar itibarıyla kısaca açıklamak faydalı olacaktır. PISA araştırması öğrencilerin okulda öğrendikleri Matematik, Fen Bilimleri ve Okuma alanlarındaki bilgileri günlük yaşamlarında kullanabilme becerilerini ölçmeyi hedeflemektedir. Bu kapsamda PISA uygulamalarında temel alanlar fen okuryazarlığı, matematik okuryazarlığı ve okuma becerileri olarak üç grupta ele alınmaktadır. Bu gruplar da kendi içlerinde yeterlilik düzeylerine

ayrılmaktadır. Fen, matematik ve okuma becerileri alanlarının her biri için yedi düzey belirlenmiştir. Bu düzeylerde 2. Düzey temel yeterlilik düzeyiyken 2. Düzeyin altındaki yeterlilik düzeyleri (1a ve 1b) alt yeterlilik düzeyleri olarak tanımlanmıştır. 5. ve 6. düzeyler üst yeterlilik düzeyleri olarak belirlenmiştir. PISA uygulamasında temel alanlarda hedef kitlenin temel yeterlilik düzeyi olan 2. Düzeyde tanımlı bilgi ve becerilere sahip olması beklenmektedir. PISA araştırması uygulandığı yıllar itibariyle temel alanlardan ağırlıklı olarak birine daha fazla odaklanmaktadır. Bu doğrultuda uygulamada 2006 yılında fen okuryazarlığı, 2009 yılında okuma becerileri, 2012 yılında matematik okuryazarlığı ve 2015 yılında fen okuryazarlığı ağırlıklı alan olarak belirlenmiştir (MEB, 2016: 6-7).

Aşağıda yer alan 3, 4 ve 5 numaralı tablolarda 2006, 2009, 2012 ve 2015 yıllarında PISA araştırmasından elde edilen sonuçlara göre temel alanlarda elde edilen öğrenci ortalama puanları ile ülke sıralamalarına yer verilmiştir. Tablo 6'da ise aynı yıllara göre Türkiye'de toplam eğitim harcamaları ve merkezi yönetim bütçe giderlerine yer verilmiştir. Tablolarda yer alan göstergeler temelinde Türkiye'nin bahsi geçen yıllarda eğitim alanında hangi düzeyde olduğu ve eğitim hizmetlerine yapılan harcamaların durumu çalışmanın devamında ortaya konmuştur.

Tablo 3: Yıllara Göre Matematik Okuryazarlığı

	PISA 2006	PISA 2009	PISA 2012	PISA 2015
OECD Ortalaması	498	496	494	490
Tüm Ülkeler Ortalaması	484	465	470	461
Türkiye Ortalaması	424	445	448	420
Sıralama	43	41	44	50
Katılan Ülke Sayısı	57	65	65	72

Kaynak: MEB, 2010: 59; MEB, 2016: 38.

Tablo 3'e göre 2006, 2009, 2012, 2015 yıllarında PISA Türkiye uygulamasında Matematik okuryazarlığı puanları kıyaslandığında PISA 2015 puanlarının diğer yıllara göre daha düşük olduğu görülmektedir. Sıralama açısından Türkiye'nin durumuna baktığımızda 2009 yılı hariç sıralamada kötüleşme görülmektedir.

Matematik okuryazarlığı PISA 2012 ve PISA 2015 araştırmasında ağırlıklı alan olarak uygulanmıştır. Türkiye'nin matematik okuryazarlığında temel yeterlilik düzeylerine göre durumunda alt yeterlilik düzeylerinde bulunan öğrenci oranları 2015 yılında 2012 yılına göre artmıştır. PISA 2015 yılında matematik okuryazarlığında alt yeterlilik düzeyinde bulunan öğrenci oranı Türkiye'de %51 iken OECD'de %10,7, tüm ülkelerde %8,2'dir (MEB, 2016: 40).

Tablo 4: Yıllara Göre Fen Okuryazarlığı

	PISA 2006	PISA 2009	PISA 2012	PISA 2015
OECD Ortalaması	498	495	501	493
Tüm Ülkeler Ortalaması	478	471	477	465
Türkiye Ortalaması	424	454	463	425
Sıralama	47	42	43	54
Katılan Ülke Sayısı	57	65	65	72

Kaynak: MEB, 2016: 18.

Tablo 4'e göre 2006, 2009, 2012, 2015 yıllarında PISA Türkiye uygulamasında Fen okuryazarlığı puanları kıyaslandığında 2009 ve 2012 yıllarında puanlar artmıştır. Fakat 2015 yılında yapılan uygulamada Fen okuryazarlığı puanında düşüş yaşanmıştır. Tablo 4'e göre Türkiye'nin puanlamada OECD ve tüm ülke puan ortalamalarının altında kaldığı görülmektedir. Türkiye'nin 2006 ile 2015 yılları arasında ülkeler arasında sıralamasına baktığımızda 2009 ve 2012 yıllarında araştırmaya katılan ülkeler arasında sıralama düzeyinde ilerleme kaydetmemize rağmen 2015 yılına gelindiğinde sıralamada gerilediğimiz görülmektedir.

2012 ve 2015 yıllarında PISA uygulamasında alan olarak fen okuryazarlığına odaklanıldığı göz önünde bulundurularak bu yılları temel yeterlilik düzeyleri açısından kıyasladığımızda; Türkiye'de fen okuryazarlığında temel yeterlilik düzeyi olan 2. düzeye ulaşamayan öğrenci oranı PISA 2012 de %26,9 iken PISA 2015'te bu oran %44'e yükselmiştir. PISA 2015'de 2. Yeterlilik düzeyine ulaşamayan ortalama öğrenci oranları OECD'de %23,3 ve tüm ülkelerde %31,4'tür. Fen okuryazarlığı alanın PISA 2015' e göre üst yeterlilik düzeyleri kapsamında değerlendirdiğimizde 5. Düzey ve üstünde olan öğrenci oranları tüm ülkeler için %5,3, OECD için %7,8 ve

Türkiye için bu oran %0,3'tür. Türkiye'de fen okuryazarlığında üst yeterlilik düzey oranları 2015 yılında 2012 yılına göre düşmüştür (MEB, 2016: 20).

Tablo 5: Yıllara Göre Okuma Becerileri Ortalama Puanları

	PISA 2006	PISA 2009	PISA 2012	PISA 2015
OECD Ortalaması	492	493	496	493
Tüm Ülkeler Ortalaması	484	464	471	460
Türkiye Ortalaması	447	464	475	428
Sıralama	37	39	42	50
Katılan Ülke Sayısı	57	65	65	72

Kaynak: MEB, 2010: 59; MEB, 2016: 38.

Tablo 5'e göre 2006, 2009, 2012, 2015 yıllarında PISA Türkiye uygulamasında Okuma becerileri puanları kıyaslandığında 2009 ve 2012 yıllarında puanlar artmıştır. 2015 yılında ise okuma becerileri puanında düşüş yaşanmıştır. Tablo 5'e göre Türkiye okuma becerilerinde puanlamada OECD ülkelerinin ortalama puanlarının altında kalmıştır. Tabloya göre Türkiye 2009 ve 2012 yıllarında okuma becerilerinde tüm ülke puanları ortalamasını yakalamıştır. Türkiye'nin 2006 ile 2015 yılları arasında ülkeler arasında okuma becerileri alanında sıralama durumuna baktığımızda genel olarak gerileme görülmektedir.

Türkiye'de okuma becerileri yeterlilik düzeyleri bazında incelendiğinde 2015 yılında alt yeterlilik düzeylerinde bulunan öğrenci oranları 2012 ve 2009 yılına göre artarak %30 olmuştur. Okuma becerileri alanında alt düzeyde yer alan öğrenci oranı OECD'de %20,1 ve tüm ülkelerde 31,4'tür. 2015 yılında üst yeterlilik düzeyinde yer alan öğrenci oranları ise Türkiye'de %0,06, OECD'de %8,3, tüm ülkelerde %5,6'dır. Türkiye'de üst yeterlilik düzeyinde yer alan öğrenci oranları 2009 ve 2012 yıllarına göre 2015 yılında azalmıştır (MEB, 2016: 33).

4.2. PISA Temelinde Eğitim Harcamalarının Etkinlik Değerlendirmesi

Kamu harcamalarının gerçekleştirilmesi sonucunda kamu ihtiyaçları karşılanırken sadece kaynakların harcanması konusu ele alınmamalıdır. Harcanan kaynakların sonucunda ortaya konan amaçların ve hedeflerinde öne çıkarılması da bir gerekliliktir. Bu gereklilik bazı durumlarda ulusal olurken bazı durumlarda uluslararası açıdan da önemlidir. Çalışmada uluslararası yönüyle fonksiyonel olarak eğitim harcamalarının gerçekleştirilmesi sonucunda varılan temel sonuçlar ele alınarak Türkiye değerlendirmesine gidilmiştir. Bu kapsamda PISA temelinde eğitim harcamalarının büyüklüğü ile PISA sonuçlarının karşılıklı analizi yapıldığında eğitim harcamalarının analitik bütçe sınıflandırmasının başladığı 2006 yılı sonrasında arttığı Tablo 6'dan görülmektedir.

Tablo 6: Yıllara Göre Merkezi Yönetim ve Eğitim Hizmetleri Bütçe Giderleri (Bin TL)

	Eğitim Harcamaları (1)	Merkezi Yönetim Ödenekleri (2)	Bütçe (1)/(2)	Enflasyon Rakamları
2006	21.252.308	174.321.617	%12,2	9,65
2007	26.722.971	204.988.546	%13,0	8,39
2008	28.738.932	222.553.217	%12,9	10,06
2009	34.522.587	259.155.933	%13,3	6,53
2010	38.002.389	286.981.304	%13,2	6,40
2011	45.645.498	312.572.607	%14,6	10,45
2012	53.061.399	350.948.318	%15,1	6,16
2013	63.510.828	404.045.669	%16,2	7,40
2014	73.346.341	436.432.901	%16,8	8,17
2015	81.694.836	472.942.746	%17,3	9,65

Kaynak: <http://www.bumko.gov.tr/TR,165/merkezi-yonetim-butce-giderleri-2006-2017.html>, (Erişim Tarihi: 09.04.2019)

Tablo 6'da 2006-2015 yılları arasında Türkiye'de toplam eğitim harcamaları ve merkezi yönetim bütçe ödeneklerine yer verilmiştir. Tablo 6'ya göre Türkiye'de 2006'dan 2015 yılına gelindiğinde eğitim harcamalarına ayrılan payın arttığı görülmektedir. Bu sonucu enflasyon verileri ile desteklemek mümkündür. On yıllık enflasyon verilerinden arındırılmış rakamlara göre bakıldığında sadece 2007-2008 yıllarında artışın olmadığı diğer yıllarda gerçek artışın yaşandığı görülmektedir. Bu tablo temel alındığında ve PISA açısından değerlendirme yapıldığında, Türkiye'de eğitim harcamalarının arttığı ancak PISA göstergelerine göre Türkiye'nin

fen okuryazarlığı, matematik okuryazarlığı ve okuma becerileri yönüyle değerlendirmesi yapıldığında ülkeler arasındaki sıralamasının aşağı yönlü olduğu anlaşılmaktadır.

5. SONUÇ

Türkiye’de eğitim harcamalarının etkinliğinin PISA göstergeleri bağlamında değerlendirilmesini ele alan çalışmada Türkiye’de eğitim harcamalarının 2006 sonrasında gerek görünürde gerekse gerçek olarak arttığı ancak çalışmanın etkinlik değerlendirmesi kısmı için ele alınan PISA göstergeleri bağlamında yeterli seviyelere gelinemediği görülmüştür. Bu bağlamda gerçekleşmesi gereken husus, yapılan kamu harcamalarının amaçlar ve stratejiler yönüyle bütünlük olarak gerçekleştirilmesi olup bu durumun sonucunda ortaya konan ulusal ve uluslararası göstergelere ulaşılmasıdır. Türkiye bu konuda özellikle çalışmanın konusu olarak seçilen eğitim harcamalarının etkinliği açısından hedeflerini tekrardan belirleyerek onlara ulaşma yönüyle çalışmalarını sürdürmelidir. Unutulmamalıdır ki planlama yapılmadan, amaçlar ve hedefler belirlenmeden gerçekleşen harcamalar toplumsal gelişmeyi sağlamayacaktır.

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Türkiye’de Hayvansal Üretim Ekonomik Yapısı ve Pazarlama Sorunları

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Özet: Türkiye tarımında hayvancılık sektörü önemli bir yere sahiptir. Ancak küçükbaş ve büyükbaş hayvancılık işletmelerinin önemli sorunları bulunmaktadır. Avrupa Birliği’ne uyum çalışmalarında, Türkiye hayvancılık işletmelerine hem ekonomik önemleri, hem de Türk gıda güvenliği açısından ayrı bir önem verilmesi gerekmektedir. Bunun için üretim ve pazarlama yapıları düzenlenmeli, özellikle işletmelerin örgütlenmeleri desteklenmelidir. İşletmelerin en uygun ekonomik büyüklüğe ulaştırılması düşünülmelidir. Hayvancılık işletmelerinin gıda sanayi ile ilişkileri geliştirilmelidir. Hayvancılığın çeşitli dallarında ülke ihtiyaçlarını karşılamada öncelikleri belirlemek, üretimi artırmak ve kaliteyi iyileştirmek için, yeni yöntem ve teknolojiler geliştirmek, ekolojilere uygun yetiştirme sistemleri geliştirmek, alternatif yem kaynakları yaratmak, bakım ve besleme şartlarını iyileştirmek ve geliştirmek ve uluslararası rekabet gücünü artırmak amacıyla araştırmalar yapılması zorunludur.

Anahtar kelimeler: hayvansal üretim, tarım işletmesi, pazarlama, ekonomik analiz

Abstract: The livestock industry has an important place in Turkey in agriculture. However, small and large cattle breeding farm have important problems. It must be given a different significance and economic importance, both in terms of food security to Turkey. Turkey livestock farm in the European Union harmonization work. For this reason, organized production and marketing structures should be supported, especially organizations of enterprises. The optimal economic size of the enterprises should be considered. The relationship with the food industry should be improved for livestock enterprises.

Keywords: Animal production, animal marketing, economic analysis, Turkey.

1. Giriş

Türkiye’de hayvancılık genel ekonomi ve tarım sektörü içinde önemli bir yere ve potansiyele sahip bulunmaktadır. Hayvansal üretim faaliyetleri bazı bitkisel ve yan ürünlerin değerlendirilmesi, işgücü verimliliğinin artırılması, işletme karının artması, doğal ve ekonomik koşullardan kaynaklanan risk faktörünün azaltılması gibi işletme düzeyinde katkılar sağlamakla birlikte; makro düzeyde, insanların yeterli ve dengeli beslenmesini sağlamak, milli geliri ve istihdamı artırmak, et, süt, tekstil, deri, kozmetik ve ilaç sanayi dallarına hammadde sağlamak, kırsal alandaki açık ve gizli işsizliği azaltmak ve önlemek, kırsal alandan kente nüfus göçünü önlemek gibi günümüz Türkiye’sinde yaşamsal önem taşıyan sosyo-ekonomik görevleri de bulunmaktadır.

Türkiye doğal kaynaklar ve ekolojik koşullar bakımından hayvancılığa oldukça elverişlidir. Ancak, izlenen yanlış politikalar hayvancılığın gelişimini engellemiş, sektörde gerileme yaşanmıştır. Bunun sonucu hayvan sayısı azalırken, ürün fiyatları artmış, insanlar daha az hayvansal ürün tüketir duruma gelmişlerdir.

Hayvancılık bugün, gelişmiş ülkelerde bir endüstri haline gelmiş, ekonominin ayrılmaz bir parçası olmuştur. Bu durum, tarımın ve dolayısıyla hayvancılığın ulusal düzeyde geliştirilmesi gereken stratejik bir sektör olduğunu ortaya koymaktadır. Türkiye’de hayvansal üretim, bitkisel üretimden sonra gelmesinin nedeni temel olarak hayvancılığın ticari bir faaliyet olarak algılanmamasıdır. Ayrıca geleneksel tarım kültürü içerisinde bitkisel üretim birincil üretim faaliyeti durumundadır.

Bu duruma genel tarım politikaları içerisinde hayvancılığa gereken önemin verilmemesi de etken olmaktadır.

Bu çerçevede, hayvancılık sektörü, önümüzdeki dönemlerde de ülke ekonomisi ve insan beslenmesindeki önemini artırarak sürdürecektir. Türkiye’nin de özellikle ülke insanının yeterli ve dengeli beslenebilmesi için, bu konudaki mevcut potansiyelini ve uyguladığı politikaları iyi analiz etmesi ve sektörün sürdürülebilirliğini sağlaması gerekmektedir. Ayrıca, giderek liberalleşen dünya tarım ticaretinde, hayvancılık sektörünün uluslar arası rekabete uyumunu sağlayacak politikalara yönelmesi büyük önem taşımaktadır (SAÇLI, 2007).

2. Hayvancılık İşletmelerinin Mevcut Yapısı

Türkiye’de hayvancılık farklı şekillerde yapılmaktadır. Birincisi köy tipi aile hayvancılığı olup, her aile de ortalama 1-2 hayvan bulunmaktadır. Bu tip hayvancılık hem aile tüketimine yönelik, hem de işletmede az da olsa gelir

getirici bir faaliyet niteliğindedir. İkinci tip hayvan yetiştiriciliği, arazisi olmayıp dışarıda yevmiyeli olarak çalışan ve aile tüketimini sağlayacak 1-2 baş hayvan besleyen tarım işçilerinin faaliyetidir. Diğer yaygın bir işletme şekli de bitkisel üretim yanında hayvancılığın yan faaliyet olarak yapılmasıdır. Pazara yönelik üretim yapan ihtisaslaşmış işletmeler ile modern hayvancılık yapan işletmeler bunları izlemektedir (Talim ve Saner, 1995). Modern hayvancılık işletmelerinde kaba yemin önemli bir kısmı işletmede üretilmekte, yoğun yemin tamamı ise dışarıdan alınmaktadır.

2001 Genel Tarımı Sayımı sonuçlarına göre, Türkiye’de mevcut 3.076.650 adet işletmenin % 67.4’ünde bitkisel üretim ve hayvancılık birlikte yapılmakta iken, yalnızca hayvansal üretim yapan işletmelerin oranı ise % 2.4’tür.

Söz konusu işletmelerin yaklaşık % 34.5 'i 0-2 hektar, %30.9’u 2-5 hektar arasında, % 28.8'i 5 - 20 hektar arasında ve % 5.8 'i 20 hektarın üzerinde arazi büyüklüğüne sahiptir. Ortalama işletme büyüklüğü ise yaklaşık 5.9 hektardır (TUİK, 2001).

Çizelge 1’den görülebileceği gibi, hayvancılık işletmelerinin % 59.7’sinde 1-4, % 21.3’ünde 5-9, %12.8’inde 10-19, %5.4’ünde 20-49, %0.7’sinde 50-149 arasında büyükbaş hayvan bulunmaktadır. Büyükbaş hayvanların %25.4’ü ise 10-19 hayvanı bulunan işletme büyüklüğü grubunda yoğunlaşmaktadır. İşletmelerin %46.6’sında küçükbaş hayvan sayısı 1-19, %25.3’ünde 20-49, %21.1’inde 50-149 baş arasında değişmekte olup, %7.1’inde de 150’nin üzerindedir. Küçükbaş hayvanların %36.1’i ise 50-149 baş hayvanı olan işletme büyüklüğü grubunda yer almaktadır (TUİK,2008a).

Bu sayılar ekonomik üretim kapasitesinin çok altındadır. İhtisaslaşmış işletmelerin, 3083 Sayılı Kanuna göre yeter geliri verebilecek işletme büyüklüğü; kültür ırk süt sığırcılığında 4 ünite, melez ırk süt sığırcılığında 5 ünite, yerli ırk süt sığırcılığında 15 ünite, melez ırk besi sığırcılığı 14 adet, koyunculuk 57 ünite, kıl keçisi yetiştiriciliği 51 ünite, tiftik keçisi yetiştiriciliği 94 ünite olarak hesaplanmıştır (Erkuş vd.,2001). Ayrıca, bu işletmeler arasında “entansif hayvancılık” yapanların sayısı oldukça azdır. Dolayısıyla düşük maliyetli üretim yapabilen ihtisaslaşmış işletmelerin azlığı hem sektörü hem de üreticileri olumsuz etkilemektedir. Türk sanayii kaliteli hammadde temininde zorlanmaktadır. Ülkemiz hayvanlarının genetik verim kapasitesi düşük bulunmaktadır (Berksan, 1995).

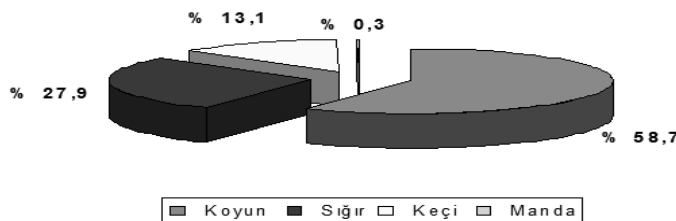
İşletmelerin sahip oldukları toplam büyükbaş (sığır ve manda) ve küçükbaş (koyun ve keçi) hayvan varlığının %58,7’sini koyun oluştururken, bunu %27,9 ile sığır, %13,1 ile keçi ve %0,3 ile manda takip etmektedir. Büyükbaş hayvan varlığının %99’unu sığır, %1’ini ise manda oluştururken, küçükbaş hayvan varlığının %81,8’ini koyun, %18,2’sini ise keçi oluşturmaktadır (Grafik 1) (TUİK, 2008b).

Çizelge 1. Büyükbaş ve Küçükbaş Hayvanı Olan İşletmelerin İşletme Büyüklüğüne göre İşletme ve Hayvan Varlığı Dağılımı

İşletme Büyüklüğü (baş)	Büyükbaş Hayvanı Olan İşletme (%)	Büyükbaş Hayvan (%)	Küçükbaş Hayvanı Olan İşletme (%)	Küçükbaş Hayvan (%)
1-4	59,7	21,6	18,6	1,0
5-9	21,3	21,3	10,8	1,6
10-19	12,8	25,4	17,2	4,9
20-49	5,4	22,9	25,3	16,8
50-149	0,7	7,0	21,1	36,1
150-299	0	1,2	5,6	24,1
300+	0	0,6	1,5	15,6

Kaynak: Tarımsal İşletme Yapı Araştırması 2006, TUİK Haber Bülteni sayı:196, 2008.

Grafik 1. Türlerine göre hayvanların oranları



Yaklaşık son 25 yıldır Türkiye toplam büyükbaş ve küçükbaş hayvan varlığı sürekli bir azalma eğilimi göstermektedir. Çizelge 2’de son 10 yıllık hayvan sayıları verilmiştir. Hayvan sayısında azalma trendi hala devam etmektedir. Büyükbaş hayvan sayısı 2009 yılında 2008 yılına göre %1.2, küçükbaş hayvan sayısı %9.1 oranında azalış göstermiştir.

3. Hayvansal Üretim

Hayvansal üretimle ilgili değerlendirmeler özellikle süt ve et üretimi üzerinde yoğunlaşmıştır. Bu bağlamda, Türkiye süt üretimine ilişkin olarak Çizelge 3’te 2000-2009 yıllarını kapsayan veriler ele alınmıştır.

Süt üretimi 2009 yılında 2008 yılına göre %2.4 artmış ve 12 542 186 ton olarak gerçekleşmiştir. Bu miktarın %92.4’ü inek sütü, %5.8’ini koyun sütü ve %1.5’ini ise keçi sütü oluşturmaktadır.

Toplam süt üretiminde inek sütünün payı artarken diğer hayvan türlerinin payı azalmıştır. Koyun, keçi ve manda sütü üretimindeki azalmanın temel nedeni bu hayvan türlerindeki sayısal azalmadır. Yıllar itibarıyla inek sütü içerisinde kültür ırkı sığırlardan elde edilen süt 1990 yıllarda %22’lerde iken 2009 yılına gelindiğinde %49.3 seviyelerine çıkarken, melez ırktan elde edilen süt %39.6, yerli ırktan elde edilen süt ise %11 seviyelerine inmiştir.

Çizelge 2. Tür ve ırklarına göre hayvan sayıları(1000 baş)

Yıllar	Sığır -Kültür	Sığır - Kültür Melezi	Sığır - Yerli	Sığır Toplamı	Manda	Koyun	Keçi
2000	1 806	4 738	4 217	10 761	146	28 492	7 201
2001	1 854	4 620	4 074	10 548	138	26 972	7 022
2002	1 860	4 358	3 586	9 803	121	25 174	6 780
2003	1 941	4 285	3 563	9 788	113	25 432	6 772
2004	2 109	4 395	3 565	10 069	104	25 201	6 610
2005	2 355	4 538	3 633	10 526	105	25 304	6 517
2006	2 772	4 694	3 405	10 871	101	25 617	6 643
2007	3 296	4 465	3 276	11 037	85	25 462	6 286
2008	3 555	4 455	2 851	10 860	86	23 975	5 594
2009	3 724	4 406	2 594	10 724	87	21 750	5 128

Kaynak: <http://www.tuik.gov.tr>

Çizelge 3. Hayvan Türlerine göre Süt Üretimi (Ton)

Yıllar	Koyun	Keçi	Sığır	Manda	Toplam	İnek Sütünün Payı (%)
2000	774 380	220 211	8 732 041	67 330	9 793 962	89,2
2001	723 346	219 795	8 489 082	63 327	9 495 550	89,4
2002	657 388	209 622	7 490 634	50 925	8 408 568	89,1
2003	769 959	278 136	9 514 138	48 778	10 611 011	89,7
2004	771 715	259 087	9 609 326	39 279	10 679 406	90,0
2005	789 878	253 759	10 026 202	38 058	11 107 897	90,3
2006	794 681	253 759	10 867 302	36 358	11 952 100	90,9
2007	782 587	237 487	11 279 340	30 375	12 329 789	91,5
2008	746 872	209 570	11 255 176	31 422	12 243 040	91,9
2009	734 219	192 210	11 583 313	32 443	12 542 186	92,4

Kaynak: <http://www.tuik.gov.tr>

Süt tüketimi (2001 yılı hesaplamasına göre) ABD’nde 250 kg., AB’nde 350 kg ve Türkiye’de 150-165 kg olarak hesaplanmaktadır (Ertürk ve Tan, 2001). AB ülkelerinde 2000-2004 yıllarında kişi başına ortalama 315.4 kg süt tüketilirken, aynı dönemde Türkiye’de kişi başına tüketilen süt oranı ise 169.2 kg kalmıştır.

Türkiye’de et üretim istatistikleri konusunda önemli sorunlar bulunmaktadır. Bu konuda istatistik yayınlayan TÜİK, üretime ilişkin verileri TKB’ne bağlı KKGm’den ve kurban bayramlarında kesilen kurban derilerini toplayan Türk Hava Kurumundan almaktadır. TÜİK bu verileri bir araya getirerek yıllık et üretimini hesaplamaktadır.

Çizelge 4. Hayvan Türlerine Göre Kırmızı Et Üretim Miktarları (Ton)

Yıllar	Koyun	Keçi	Sığır	Manda	Toplam
2000	111 139	42 790	554 896	4 047	712 872
2001	85 661	32 276	529 744	2 295	649 976
2002	75 828	30 907	515 244	1 630	623 609
2003	63 006	22 975	456 294	1 709	543 984
2004	69 715	20 601	564 121	1 950	656 386
2005	73 743	24 780	491 930	1 577	592 031
2006	81 899	28 266	530 503	1 774	642 442
2007	117 524	24 136	431 963	1 988	575 611
2008	96 738	13 753	370 619	1 334	482 444
2009	74 633	11 675	325 286	1 005	412 600

Kaynak: <http://www.tuik.gov.tr>

2009 yılında mezbahane ve derisi THK'na verilen kurban bayramı kesimlerini kapsayan kırmızı et üretimi, 2008 yılına göre toplamda %14.5 azalarak 412 600 ton olmuştur. Bu yıl içerisinde sığır etinde %12.2, koyun etinde %22.9, keçi etinde %15.1 ve manda etinde %24.6 azalış gerçekleşmiştir. Toplam kırmızı et üretiminin yaklaşık %78.8'ini sığır eti oluşturmaktadır.

Beyaz et üretimi, bir önceki yıla göre %17.9 artarak 1.323.624 ton olmuştur. Bu miktarın %96.48'i et tavuğu, %1.23'ü yumurta tavuğu eti, %2.28'i hindi etinden oluşmaktadır (TUİK,2010).

Özellikle Bölgelerde hangi tip hayvancılık yapılması gerektiği, bölge kaynaklarının daha verimli kullanılması açısından önemlidir. Bu bakımdan bölgelerde hayvancılık işletme tipolojilerine iyi karar verilmesi gerekmektedir.

4. Ürün ve Girdi Fiyatları

Hayvancılık faaliyeti sonrasında elde edilen ürünler olarak et ve süt fiyatları yanında en önemli girdi olarak yem fiyatları da dikkatle analiz edilmelidir. Ürün ve girdi fiyatları arasındaki denge üreticileri üretim yapmaktan vazgeçirmeyecek bir seviyede olmalıdır. Ancak bu şekilde sürdürülebilir bir üretimden bahsedilebilir. Bu amaçla, süt/yem ile et/yem paritesi üreticilerin içinde bulunduğu durumu ortaya koymak açısından önemli göstergelerdir.

4.1. Süt/Yem Paritesi

Süt ve yem fiyatı arasındaki ilişkiyi ortaya koyan süt/yem paritesi, üreticinin fiyat açısından korunmasını ortaya koyan önemli bir göstergedir. Türkiye'de 1 kg süt ile 1990 yılında 1.33 kg yem alınabildiği, 2009 yılında ise bu miktarın 1.20 kg olduğu görülmektedir (Çizelge 5). Buna göre, üreticilerin alım gücünün 1990 yılına oranla azaldığı söylenebilir. Ancak paritede yıllara göre dalgalanmalar da dikkat çekicidir. Süt üretiminde sürdürülebilirliğin sağlanması için süt/yem paritesinin 1.5 ile 2 arasında olması gerekmektedir. Söz konusu parite AB ve ABD'de yaklaşık 2.00 civarındadır. AB ülkelerinde süt/yem paritesi yasal yöntemlerle korunmakta ve paritenin 2'nin altına düşmesi durumunda, süt üreticisini korumak amacıyla kamu kaynakları harekete geçirilerek müdahale alımları yapılmaktadır (ÇUKUR ve ark., 2009).

Son aylarda Rusya'da yaşanan kuraklığın ve spekülasyon hareketlerinin etkisiyle yem fiyatlarında önemli bir artış meydana gelmiştir. Ocak –Temmuz 2010 döneminde 0.49 TL/Kg olan süt yemi fiyatı Eylül ayı itibarıyla 0.66 TL/Kg olarak oluşmuştur.

4.2. Et/Yem Paritesi

Besicilikte yem, en önemli maliyet kalemi olarak kabul edilmektedir. Yem fiyatlarındaki yüksek artışlar ve et fiyatlarındaki istikrarsızlık üreticinin alım gücünü zayıflatmakta, ileriye yönelik üretim planlamasını engellemektedir. Et üretiminde girdi bazında herhangi bir desteğin olmaması, ürün bazındaki desteklerin ise sadece belli bölgede belli sayıda üreticisiyle sınırlı olması da üretimi olumsuz etkileyen bir diğer önemli nokta olarak dikkat çekmektedir.

Son on yılda et üreticilerinin alım gücüne bakıldığında, yıllık yem fiyat artışlarının et fiyatlarından daha fazla arttığı 2001, 2004 ve 2007 yıllarında üreticinin alım gücünün azaldığı görülmektedir (Çizelge 5). 2007 yılında üretici 1 kg et sattığında 18 kg yem alabilirken, 2008 yılından sonra et/yem paritesinde olumlu gelişmeler olmuş

ve 2009 yılında 1 kg et satışı ile 29,15 kg yem alınabilmektedir. Ocak- Temmuz döneminde 0.48 TL/Kg olan besi yemi fiyatları, Eylül 2010 itibarıyla 0.65 TL/Kg'a çıkmış olup hayvancılıkta maliyetlerin önemli bir oranda artmasına neden olmuştur.

Çizelge 5. Türkiye'de Yıllara Göre Süt / Yem ile Et/yem Paritesi (TL/kg).

Yıllar	Süt Fiyatı (TL/Kg)	Süt Yemi Fiyatı (TL/Kg)	Süt / Yem Paritesi	Et Fiyatı (TL/Kg)	Besi Yemi Fiyatı (TL/Kg)	Et / Yem Paritesi
2000	0,140	0,104	1,34	2,330	0,1008	23,12
2001	0,180	0,148	1,22	2,850	0,1412	20,18
2002	0,310	0,221	1,40	4,310	0,2094	20,58
2003	0,390	0,272	1,43	6,400	0,2617	24,46
2004	0,440	0,361	1,22	6,840	0,3451	19,82
2005	0,445	0,339	1,31	7,040	0,3240	21,73
2006	0,433	0,352	1,23	7,530	0,3380	22,28
2007	0,536	0,445	1,20	7,780	0,4320	18,01
2008	0,592	0,537	1,10	9,880	0,5162	19,14
2009	0,575	0,481	1,20	13,410	0,4601	29,15
2010*	0,770	0,490	1,57	15,050	0,4795	31,39

* Ocak- Temmuz dönemi

Kaynak: Tüsedad, Tüm Süt, Et ve Damızlık Sığır Yetiştiricileri Derneği Yayını Yıl 1, sayı:4, 2010.

<http://www.turkiyeyembir.org.tr> <http://www.tuik.gov.tr>

5. Pazarlama

Türkiye hayvancılık sektöründe; işletmelerin küçük ölçekli, dağınık ve sermayelerinin yetersiz olması, hayvansal ürünlerde talebin sınırlı ve pazarlama sisteminde aracı sayısının çokluğuna bağlı olarak ürünlerin uygun zaman ve fiyatlarda pazarlanamaması, ürün ve girdi fiyatlarının üreticilerin etkin olmadığı bir ortamda oluşması, eğitim ve yayım hizmetlerinin yetersizliği ve üreticilerin bilgi ve teknoloji kullanımında yetersiz kalmaları gibi nedenlerle üreticilerin örgütlenmeleri kaçınılmazdır. Türkiye'de, örgütlenmenin önemini üreticiler tarafından pek iyi bilinmemesi, tarım üreticilerinin örgütlenme konusunda geri kalmalarına neden olmuş, bugünkü örgütlenme düzeyi ancak % 40 seviyesine ulaşmıştır (SAÇLI, 2007).

Türkiye tarımsal ürün piyasaları genel olarak aracılardan hakimiyetindedir. Nitekim hayvansal ürünlerde üreticiden nihai tüketiciye kadar 6-7 civarında olan ürünün el değiştirme yoğunluğu, bitkisel ürünlerde 4-5 düzeyindedir (Kıymaz ve Saçlı, 2008). Üreticiden tüketiciye kadar uzanan yolda pazarlamada çalışan aracı kişi ve kurumlar; köy toplayıcıları, hayvan tüccarları, komisyoncular, celepçiler, besiciler, ihracatçılar, et ürünleri imalatçıları ve perakendeci kasaplar (yada marketler) olarak sıralanabilir.

Küçük ölçekli, dağınık, çok sayıda geleneksel üretim yöntemleriyle yetiştiricilik yapan işletmelerden hayvan toplayarak pazara sevk eden, köy toplayıcısı ya da celep gibi pazarlama organlarının sayısı fazla, pazarlama hizmetleri ise oldukça düşüktür. Bu durum pazarlama maliyetini yükseltmektedir. Üretim ve tüketim merkezlerinin birbirinden çok olması da aracı sayısının artışına neden olmaktadır.

Türkiye'de canlı hayvan ve hayvansal ürünlerin pazarlanmasında mevcut karmaşık sistem içerisinde, örgütlenme yetersizliği nedeniyle aracılardan önemli bir rol oynamaktadır. Üreticiler bu karmaşık yapı içerisinde ürünlerini değer fiyata satamadıkları gibi tüketici de hayvansal ürünleri pahalıya tüketmek zorunda kalmaktadır. Daha önce de ifade edildiği gibi, AB'nde sütün büyük bir kısmı kooperatifler kanalıyla, damızlık hayvanlar ise genellikle sürü katalogları vasıtasıyla pazarlanmaktadır. Türkiye'de ise kooperatiflerin pazarlamadaki rolü çok düşük seviyededir (SAÇLI, 2007)

Türkiye'de üretilen sütün çok az bir kısmı sanayiye aktarılmaktadır. Çiğ sütün %33'ü mandıralarda, %27'si modern fabrikalarda kullanılmakta, %20'si işletmelerde tüketilmekte, geri kalan %20'si ise sokak sütçüleri tarafından satılmaktadır. AB'de sanayiye giden süt oranı ise %94.8 düzeyindedir (ÇUKUR ve ark., 2009). Sütün Çin'de %71'i, Kanada'da %93,5'i, Fransa'da %94,1'i, Almanya'da %96'sı, İsveç'de %98,6'sı, İzlanda'da %95,1'i, ABD'de %99,4'ü, Arjantin'de %92,9'u sanayiye aktarılmaktadır (TZOB, 2008a).

Süt işleme tesislerinin kurumsal yapılarına bakıldığında ise; 2153 işletmenin %95,44'ünün özel sektöre, %4,14'ünün kooperatiflere, %0,42'sinin ise kamuya ait olduğu görülmektedir. AB'de ise; süt işleme tesislerinin yaklaşık %50'sini kooperatiflere ait tesisler oluşturmaktadır(TZOB, 2008a).

Ülkemizde çiğ süt fiyatları arz ve talebe göre oluşmaktadır. Oysa, çiğ sütün stoklanma kabiliyeti sınırlıdır ve hemen arz edilmesi gereklidir. Bu nedenle, çiğ süt fiyatları düşse bile üretici sütünü, gerileyen fiyattan satmak zorunda kalmaktadır. Üretici piyasa mekanizmasının insafına terk edilmiş olup, bir ay sonrasının süt fiyatını kestirmek bir yana, bir hafta sonra sütü satıp satamayacağını bile bilememektedir.

Ülkemizde canlı hayvan alımları; hayvan panayırları, belediye hayvan pazarları ve hayvan borsalarında gerçekleşmektedir. Hayvan satış şekilleri ise, canlı ağırlık ve karkas randımanına göre yapılmaktadır. Türkiye'de canlı hayvan ve ette, şekli ve aracı sayısı bölgelere göre değişen bir pazarlama yapısı mevcuttur. Mevcut yapıda üreticiye fiyat ve alım garantisi sağlanamadığı gibi, sanayi ye de düzenli hammadde akışında zorlanılmaktadır (TZOB, 2008b).

Avrupa Birliği'nde ise daha ziyade kooperatifler kanalıyla ve sözleşmeye dayalı satış sistemine göre yapılan pazarlama uygulamaları görülmektedir. (ÇİÇEK, H.;2002) Örneğin Kırmızı etin İrlanda da %70'i, Finlandiya'da %69'u, Danimarka'da %62'si, Hollanda ve İngiltere'de %35'i, Fransa'da %34'ü, Almanya'da %30'u, İtalya'da %27'si, Avusturya ve Belçika'da ise %20'si kooperatifler kanalıyla pazarlanmaktadır. (Saçlı, 2007)

Ülkemizde et kesim ve işleme tesislerinin çoğu büyükbaş ve küçükbaş hayvanlardan oluşan karma tesislerdir. Gerek özel sektöre gerekse devlete ait olmak üzere et tesislerinin toplam sayısı 655'dir. Bunlardan 210 adeti özel sektöre, 445 adeti ise devlete aittir. Devlete ait tesisler toplam kesimlerin %15-20'sini yaparken, özel sektöre ait tesisler kesimlerin %75-80'ini yapmaktadırlar. (TZOB, 2008b).

Sığır etinde toptan–üretici fiyat marjının 2003 yılından itibaren azalmaya başladığı, %27'lerden 2007 yılında %14'lere gerilediği görülmektedir. Buna karşılık 2003 yılına kadar ortalama %32'ler seviyesinde seyreden perakende/toptan fiyat marjının bu yıldan itibaren gittikçe açılmaya başladığı, 2007 yılı itibarıyla %55,7'lere kadar çıktığı görülmektedir. Perakende fiyat marjlarındaki bu denli yükselme tüketicilerin sığır etini daha pahalıya tüketmesine neden olmaktadır (TZOB, 2008b).

Son günlerde sık sık gündeme gelen et fiyatlarındaki yükselme ve bu çerçevede canlı hayvan ve et ithali sektörün içinde bulunduğu sorunların su yüzüne çıkmasına neden olmuştur. Yapılan ithalatlara rağmen et fiyatlarında hissedilir bir düşme sağlanamamıştır. Günümüzde yaşanan bu sorunun süt üreticilerinin sahip oldukları sürüleri kesime göndermeleri ile daha da büyümüştür. 2008-2009 yıllarında yapılan yağsız süt tozu ithalatı sanayicinin çiğ sütün vazgeçmesine, dolayısıyla da çiğ süt fiyatlarının düşmesine neden olması süt üretimini, beraberinde de et üretimini etkilemiştir. Et ithalatı fiyatları düşürmek için çare değildir. Çözüm hayvansal üretimi artırmak, verimli hale getirmek ve sürdürülebilir hayvancılığı sağlamaktan geçmektedir.

Et üretiminde girdi bazında herhangi bir desteğin olmaması, ürün bazındaki desteklerin ise yetersiz olması da üretimi olumsuz etkileyen bir diğer önemli nokta olarak dikkat çekmektedir.

6. Sonuç ve Öneriler

Birim hayvandan elde edilen süt verimleri gelişmiş ülkelerin hala yarısı kadardır. İşletmeler çok sayıda ve dağınık bir yapıdadır. İşletme başına düşen hayvan sayısı çok düşüktür, dolayısıyla bir çoğu pazara dönük ekonomik üretim yapamamakta, kaliteli sütün üretilmesinde sıkıntılar yaşanmaktadır.

Kaliteli kaba yem üretimi verilen bunca desteklere rağmen toplam ekilebilir alan içerisinde %3'lerden sadece %7'ler seviyesine çıkarılabilmektedir yani, hala hayvanların ihtiyaçlarını karşılayacak yeterlilikte değildir.

Et, süt ve süt ürünleri tüketim düzeyi bir çok ülkeden düşüktür. AB ve gelişmiş birçok ülkede yasa ile garanti altına alınan talep artırıcı önlemleri içeren politika araçlarının (okul sütü vb.) kullanılmaması, talep artırılmadan ileriye dönük üretimin artırılması düşüncelerini etkisiz kılmaktadır.

Genel olarak hayvancılığa verilen prim ve desteklerin dağılımına bakıldığında, tarım bölgeleri itibarıyla faydalanma bakımından büyük farklılıklar olduğu dikkat çekmektedir. Bu durum alt yapısı ve pazarlama şartları uygun olup, yapısal sorunların bir çoğunu geniş ölçüde aşmış olan bölgelerle diğer bölgeler arasında haksız bir paylaşımın olduğunu ortaya koymaktadır. Bu durumda, süt hayvancılığında geri olan, ama üretime katkı sağlayan bölgelerin gelişmiş bölgelerden farklı olarak bir destekleme sistemi ile desteklenmesi gerektiği

söylenbilir. Bunun için en azından gelişmişlik farkının en az düzeye indirilmesi için etkin bir destek paketi ortaya konulmalıdır.

Pazara yönelik işletmelerin geliştirilmesi yönünde karar alınmasında yarar vardır. Çünkü üretimi yönlendirme açısından küçük ölçekli işletmeler üzerinde politika uygulamaları iyi sonuç veremeyebilir. Bu nedenle (eğer uygun araştırmalar yapılması gerekiyorsa) ölçeğini büyütme isteyen işletmelerin teşvik edilmesi önerilebilir.

İşletmeler hakkında yeterli bilgiye sahip olunmaması ve kayıt dışılık önemli bir sorundur. Uygulanan politikaların sonuçlarının değerlendirilmesinin mümkün olmaması doğru politikaların oluşturulmasına bir engeldir.

İşletmelerin küçük ve yetersiz sermayeye sahip olmaları, hayvan başına verimin düşük olması, çayır-mera alanlarının yetersizliği, yem fiyatlarının yüksekliği, pazarlamada aracılardan egemenliği, ürün fiyatlarındaki dalgalanma vb. nedenler sektörün önünde önemli engeller olarak durmaktadır.

Üreticilerin modern tarımsal metotlar konularında eğitimleri daha yoğun ve etkin bir seviyeye getirilmelidir. Üreticilerin örgütlenmeleri desteklenmelidir. Kayıt dışı üretimler etkin bir şekilde denetlenerek, ortadan kaldırılmalıdır.

Et ve süt gibi gıda maddeleri temel besin maddesi olarak kabul edilmeli ve KDV oranları mutlaka düşürülmelidir. Tüketimi teşvik edecek “ Okul Sütü Programları ” gibi uygulamalar hükümet politikaları haline getirilerek süreklilik kazanmalıdır. İthalat disipline edilmeli, ihracatı teşvik edecek tedbirler alınmalıdır. Ürün destekleme ve pazarlama (girdi-çıkıtı piyasaları) organizasyonlarının yasal ve yapısal olarak kurulması sağlanmalıdır.

Hayvancılığın gelişebilmesi için her şeyden önce üreticinin kazanç sağlayabileceği cazip bir sektör konumuna getirilmesi gerekmektedir. Hayvancılıkta verimlilik ve karlılığın sağlanabilmesi için uygulanacak politikaların ve çalışmaların yetiştiricilerin mevcut üretim alışkanlıklarını değiştirecek, teknik ve ekonomik bir ortam yaratması için geleneksel yaklaşımları aşarak, yeni sistemlerin belirlenmesi ve bunun yetiştiriciye mal edilmesi gerekmektedir.

Hayvancılığın çeşitli dallarında (sığırcılık, mandacılık, koyunculuk, keçicilik, tavukçuluk, arıcılık, ipek böcekçiliği ve yem bitkileri) ülke ihtiyaçlarını karşılama öncelikleri belirlemek, üretimi artırmak ve kaliteyi iyileştirmek için, yeni yöntem ve teknolojiler geliştirmek, ekolojilere uygun yetiştirme sistemleri geliştirmek, alternatif yem kaynakları yaratmak, bakım ve besleme şartlarını iyileştirmek ve geliştirmek ve uluslararası rekabet gücünü artırmak amacıyla araştırmalar yapılması zorunludur. İlk anda gereksiz ve masraflı yatırımlar olarak akla gelen araştırma harcamaları ve çeşitli araştırma yatırımları, uzun vadede semeresini verecek ve harcamalar, verilen emekler ölçüsünde değişik şekillerde geriye dönüşüm ve kazanç sağlayacaktır. Önerileri ana hatları ile aşağıdaki şekilde özetleyebiliriz:

- Sıfır faizli krediler, tarım dışı sektöre ve büyük çiftçilere değil, küçük ve orta ölçekli (geçimlik ve yarı-geçimlik) işletmelere verilmeli (gıda güvenliği ve sosyal riski azaltması),
- Girdilerden KDV ve ÖTV alınmamalı,
- Kooperatif örgütlenmeyi teşvik edecek ve güçlendirecek önlemler alınmalı, ürettikleri malların KDV'leri düşürülmeli,
- Desteklemelerde sığır kadar, koyun ve keçi öne çıkarılmalı,
- Çiftçilerin kooperatifler aracılığıyla mallarını pazarlamaları için satış yerleri sağlanmalı,
- Doğu ve Güneydoğu Anadolu'da kooperatifleşmeyle birlikte toprak reformu yapılmalı, burada özellikle koyunculuga ayrı bir önem verilmeli,
- Et Balık Kurumu kombina sayısını artırmalı,
- Sözleşmeli üretim artırılması ve organize hayvancılık bölgelerinin kurulmalı,
- Kayıt dışı ekonomiyle etkin mücadele yapılmalıdır.

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Does Tax Burden Foster Shadow Economy?: An Empirical Analysis

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Abstract: In this study the relationship between tax burden and shadow economy is empirically investigated. Thus, we target to support to the taxation and shadow economy literature by investigating the impact of tax burden on shadow economy. In this sense, we focus on the national degree and use panel data model for a sample of 154 countries in our largest sample over the period 1999-2013. To examine this linkage, our dependent variable in this study is shadow economy indicator while our main independent variable is tax burden indicator. In this regard, we also employ two proxies of shadow economy, namely shadow economy size as percentage of official GDP provided by Hassan and Schneider (2016) and shadow economy size as percentage of GDP developed by Elgin and Öztunalı (2012), and two proxies of tax burden, namely taxes on goods and services as a percentage of tax revenue and tax burden. It will also use three more independent variables (i.e. corruption level, human development index and GDP per capita) in an economy to check the power of the results of empirical analyses in the light of the literature. Our results indicate that the two types of tax burden indicators are found to have a statistically significant and positive impact on two types of shadow economy variables. When looking at the estimations of other independent variables, control of corruption variable has a stronger positive and statistically significant impact on shadow economy level while human development index and GDP per capita variables are negatively related to shadow economy level with highly significant effect.

Keywords: Taxation, Tax Burden, Shadow Economy

1. Introduction

After 2008 global crisis, many economies' public budgets, especially advanced industrial ones, have experienced a powerful increase into deficit and thus need the higher taxes to compensate public debts. A negative influence of this process will diversify economic activities, such as shadow economy. The increased shadow economy activities generally result in tax evasion because economic actors in the markets will prefer to escape burden of tax and thus the increased public deficit because of decreasing tax revenues (Neck, Wachter and Schneider, 2012: 105). Other negative effects of shadow economy are classified as follow: (1) it may restrict supply of public goods that are very important for economic growth, (2) public macroeconomic policies may be damaged, (3) it may cause foreign participations to move away from domestic markets, and (4) it can reduce competitive power in the domestic markets. As a result, the growth in activities of the shadow economy may cause ineffective use of production factors (Eilat and Zinnes, 2002: 1233). When looking at literature about the impact of shadow economy, it can be found that it affects taxation, corruption level, inflation level in an economy (Dreher and Schneider, 2010; Mazhar and Meon, 2017).

In addition, we will discuss the determinants of shadow economic activities in this section. There have been a large body about the determinants of shadow economy. For instance, Kannianen, Paakkonen and Schneider (2004) have included their models macroeconomic variables, such as unemployment and GDP per capita, as a determinants of shadow economy using data on 21 OECD developed OECD economies for the period between 1989/90 and 2002/03. The results find that while unemployment rate has a strong positive correlation with significant effect, the coefficient of GDP per capita has statistically significant negative effect on shadow economy (see also Ruge, 2010; Putnins and Sauka, 2011; Goel and Nelson, 2016).

The objective of this study is to include the largest sample of countries with current data set, and to examine the effects of tax burden on shadow economic activities. In this paper, we empirically test our hypothesis that whether there is an impact of tax burden on shadow economy in a sample of up to 154 countries over the 1999-2013.

In this regard, the rest of the study is classified as follows. The following section presents the empirical framework of this study. Section 3 provides empirical results and Section 4 concludes.

2. Empirical Framework

This study investigates the existence of the relationship between tax burden and shadow economy, applying an unbalanced panel data of a sample covering 154 economies for period of 1999-2013 in the widest content. We hypothesize that countries with higher tax burden are faced with higher level of shadow economy.

Thus, the following bivariate and multivariate fixed time effect models (FEM) utilized in this study can be defined as;

$$SHADOW_{it} = (\alpha + \tau_t) + \beta_1 TAXBURDEN_{it} + \beta_2 CORRUPTION_{it} + \beta_3 HDI_{it} + \beta_4 GDPERCAPITA_{it} + u_{it}$$

and we specifically estimate the following multivariate random time effect models (REM) equation:

$$SHADOW_{it} = \alpha + \beta_1 TAXBURDEN_{it} + \beta_2 CORRUPTION_{it} + \beta_3 HDI_{it} + \beta_4 GDPERCAPITA_{it} + (\tau_t + u_{it})$$

where it subscript is observation value in country t at period t for a variable. α is an intercept term, τ_t is a time-specific constant which affect all of economies in a similar way and u_{it} is a traditional error term.

In addition, where $SHADOW_{it}$ indicator that is our dependent variable employs two different shadow economy measures, including shadow economy size as percentage of official GDP developed by Hassan and Schneider (2016) (i.e. $SHADOW_1$) and shadow economy size as percentage of GDP developed by Elgin and Öztunalı (2012) (i.e. $SHADOW_2$). Thus, we use two measures of shadow economy to check the robustness of our estimations. Table 1 presents the definitions and sources of two shadow economy indicators.

Table 1: List of Shadow Economy Dependent Variables

Variables	Definition	Data Source
SHADOW₁	Shadow economy size as percentage of official GDP	Hassan and Schneider (2016)
SHADOW₂	Shadow economy size as percentage of GDP	Elgin and Öztunalı (2012)

Also, $TAXBURDEN$ variable means two measures of tax burden indicator (i.e. $TAXBURDEN_1$ and $TAXBURDEN_2$) to check the robustness of our estimations. In this sense, $TAXBURDEN_1$ is taxes on goods and services as percent of revenue taken from WDI, and $TAXBURDEN_2$ is tax burden which Fraser Institute database is the provider of tax burden data. You can see the list of independent variables for tax burden in Table 2 below.

Table 2: The List of Tax Burden Independent Variables

Variables	Definition	Data Source
TAXBURDEN₁	Taxes on goods and services as percent of revenue	WDI Database
TAXBURDEN₂	Tax Burden Rate	Fraser Institute

In this sense, we expect tax burden variables to increase shadow economy in an economy because an increase in tax rate leads to the higher informal activities. Thus, our expectation is positive sign on $TAXBURDEN$ variables.

On the other hand, our other independent variables are $CORRUPTION$, HDI and $GDPERCAPITA$ indicators. In addition, Table 2 denotes the list of independent variables with their definition and sources.

Table 3: List of Other Independent Variables

Variables	Definition	Source
CORRUPTION	-1*(Control of Corruption)	Worldwide Governance Indicators www.govindicators.org
HDI	Human Development Index	UN Nations Development Programme http://hdr.undp.org/en/content/database
GDPERCAPITA	GDP per capita (constant 2010 US\$)	World Development Index (WDI) Database

In this regard, CORRUPTION variable is control of corruption measure obtained from WGI (World Governance Indicators) dataset. Moreover, we multiply the values of control of corruption with -1 to make easier the interpretations of our analysis results. As a result, it will mean in which the higher score for control of corruption imply the higher corruption level in an economy. For example, the study of Goel and Saunoris (2014) tries to examine the relationship between corruption and shadow economy in cross-section of 106 countries for the period 1999-2008. The results indicate that corruption has a positive and statistically significant effect on shadow economy. Thus, the expected sign is positive on CORRUPTION variable.

This study also measures HDI indicator, also obtained from dataset of UN Development Program, by Human Development Index. The study of Quintane and Mazzocchi (2013) have examined the shadow economy and its determinants, including human development index that refers to the wealth and development degree in an economy. Their results found a negative and statistically significant correlation between human development index and shadow economy. Thus, a negative sign is expected on HDI variable in our analyses.

Finally, our last independent variable used in this study is GDP per capita (constant 2010 US\$), which comes from WDI database. GDP per capita refer to development of economic conditions in an economy. In this sense, Schneider, Buehn and Montenegro (2010) focused to find what estimations of the shadow economy are. GDP per capita is included as a determinant of shadow economy for 162 countries. Their analysis results show that there is statistically significant and negative relationship between GDP per capita and the size of shadow economy. Thus, an expansion of GDP per capita leads to a reduction of the shadow economy, and thus the expected negative sign on GDPERCAPITA variable.

3. Estimation Results

Our estimation results are shown in Table 4 and Table 5 below for SHADOW dependent variables. First, we reported the bivariate and multivariate analysis results of two separate TAXBURDEN and other independent variables for the SHADOW₁ dependent variable contained in four different model within Table 4. We also use Hausmann Test as a tool to decide between fixed and random effect estimators at the 99% confidence degree. As will be seen in Table 4, our estimations for TAXBURDEN variables show that first three models (i.e. Model 1, 2 and 3), excluding Model 4, are positively and significantly correlated with the SHADOW₁ variable at the 1% level. In addition to TAXBURDEN variables, the estimated coefficients of CORRUPTION in Model 2 and 4 within Table 4 are highly statistically significant and positive. In addition, HDI and GDPERCAPITA variables, as we expect, have negative and statistically highly significant effect on SHADOW₁ in both Model 2 and 4.

Table 4: Bivariate and Multivariate Estimation Results for SHADOW₁ Dependent Variable

	Model 1	Model 2	Model 3	Model 4
C	23.48500	47.77182	17.73712	46.94537
Std. Error	0.96312	2.22430	1.70243	2.15796
Prob.	0.00000	0.00000	0.00000	0.00000
TAXBURDEN₁	0.29130	0.30533		
Std. Error	0.02859	0.02438		
Prob.	0.00000	0.00000		
TAXBURDEN₂			0.22018	0.02759
Std. Error			0.02282	0.02316
Prob.			0.00000	0.23360
CORRUPTION		4.22162		2.73087
Std. Error		0.56775		0.51660
Prob.		0.00000		0.00000
HDI		-30.8297		-17.1568
Std. Error		3.24707		2.74302
Prob.		0.00000		0.00000
GDPERCAPITA		-0.00010		-0.00025
Std. Error		0.00003		0.00003

Prob.		0.00070		0.00000
Num. Of Obs.	1578	1380	2202	1879
Num. Of Countries	131	131	154	153
R-square	0.07401	0.49071	0.04065	0.39503
F-statistic	8.23314	82.07897	93.22704	75.99114
Prob(F-statistic)	0.00000	0.00000	0.00000	0.00000
Hausman Statistics	8.91219	32.87017	0.99235	29.40906
Prob(Hausman-Stat.)	0.00280	0.00000	0.31900	0.00000
Selected Model	FEM	FEM	REM	FEM

Second, when looking at Table 5, our dependent variable is SHADOW₂. In this sense, the coefficient of TAXBURDEN variables are statistically significant at 1 percent level of significance and positive in all models. As anticipated, we estimate that the coefficients on CORRUPTION indicators in Model 2 and 4 are statistically highly significant and have the theoretically expected positive sign. Finally, when looking at coefficients of the HDI and GDPERCAPITA variables, estimations indicate that there are a negative and statistically significant effect of the variables on SHADOW₂ variable in Model 2 and 4.

Table 5: Bivariate and Multivariate Estimation Results for SHADOW₂ Dependent Variable

	Model 1	Model 2	Model 3	Model 4
C	28.92375	39.67961	18.50918	42.23172
Std. Error	0.47005	1.86101	1.44728	1.68097
Prob.	0.00000	0.00000	0.00000	0.00000
TAXBURDEN₁	0.03713	0.20755		
Std. Error	0.00865	0.02086		
Prob.	0.00000	0.00000		
TAXBURDEN₂			0.19803	0.04165
Std. Error			0.01922	0.01766
Prob.			0.00000	0.01840
CORRUPTION		5.43354		4.46545
Std. Error		0.48483		0.43450
Prob.		0.00000		0.00000
HDI		-18.9147		-16.6276
Std. Error		2.79674		2.27269
Prob.		0.00000		0.00000
GDPERCAPITA		-0.00008		-0.00014
Std. Error		0.00002		0.00002
Prob.		0.00080		0.00000
Num. Of Obs.	1764	995	2014	1416
Num. Of Countries	125	122	150	148
R-square	0.01033	0.60379	0.04977	0.53641
F-statistic	18.38359	377.16210	105.38070	408.16650
Prob(F-statistic)	0.00002	0.00000	0.00000	0.00000
Hausman Statistics	0.01352	2.29985	1.74623	5.73569
Prob(Hausman-Stat.)	0.90740	0.68080	0.18640	0.21980
Selected Model	REM	REM	REM	REM

4. Conclusion

In this study an attempt has been made to empirically investigate the relationship between tax burden and shadow economy for a panel of 154 economies for the period 1999-2013. Specifically, this study tried to analyze our hypothesis using panel data analysis. After testing for the relationship between the variables in a panel data analysis, at the first step Hausmann tests are made to decide among fixed and random effects estimators. To make stronger the explanatory power of the estimations of our models, there have been two different shadow economy measures as a dependent variable. In addition to two tax burden variables as a basic independent variable, its models include three other independent variables in the light of the determinants of shadow economy from literature (i.e. corruption, HDI, and GDP per capita). Generally, our results are consistent with the expected signs of the relationship between shadow economy and all independent variables. In this regard, the findings from panel data analysis show that estimated coefficients of tax burden variables are positive and statistically significant except one model, implying that two tax burden variables may play an important role on the shadow economy. Also, corruption variable in all models has positive and statistically significant effect on shadow economy. In addition, the variables HDI and GDP per capita have statistically significant negative effect on shadow economy for all the models.

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Yaratıcı Sektörler: Sanat Piyasası Ve Verimlilik

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Özet: Bugün görsel sanatları, sadece sanat kitaplarından anlamının mümkün olmadığı karmaşık ilişkiler ağının içinde yeni teknolojiler, malzemeler, iş modelleri ve iletişim sistemleri ile kavramaya çalışıyoruz. Görsel sanatlar göze hitap eden ürünler çıkaran sanatlardır. Seramik, resim, heykel, tasarım, fotoğrafçılık ve mimarlık bu sanatların içinde yer almaktadır. Endüstriyel tasarım, örüntü tasarımı, moda tasarımı, iç mimarlık ve süsleme sanatı gibi uygulamalı sanat dalları da görsel sanatlar sınıfında değerlendirilir. Günümüzde yaratıcı sektörler içinde yeni kavram ve iş modelleri yaratmaktadır.

John Newbigın, Yeni Finansman ve İş Modelleri adlı makalesinde yaratıcı ekonominin bir çok yeni iş ve finansman modellerini oluşturması konusunda imkan sağladığını belirtmiştir. Bu konunun özellikle görsel sanatları da kapsayacağı ve yaratıcı davranışlarla birlikte iyi bir fikre ve akıllı telefon, tablet, bilgisayara sahip olmanın ve yeni girişimciler için yeterli olacağını belirtilmiştir. Sektörde faaliyet gösteren çalışmalarını büyütmek gerektiğini vurgulamıştır. (Newbigın, J.2018:54,61)

Yaratıcılık konusu muğlaktır. Önümüzdeki günlerde sektörün tamamını ilgilendiren öncelikli bir konu olmaya devam edecektir. Fikri mülkiyet, telif hakkı, yaratıcı sektörlerin ilgi alanı içindedir. Sanat piyasasını galeri ve müzayede evlerinin ciroları, koleksiyoncuların tutumları, sanatçılarla kurdukları ilişkiler etkilemektedir. Bugün sanat, teknolojinin yarattığı yeni medya ile bu etkileşim farklı boyutlara taşınmaktadır. İnternet üzerinden kendini tanıtan sanatçı, eser satışlarını, kendi web sitelerinden gerçekleştirmektedir.

Dünya sanat piyasasının geçmişte Belçika’da, ilk kez oluşturulan Amsterdam’da küçük el tezgahlarında, küçük bir kilise bahçesinde yapılan satışlar ile başlar. Anvers (Antwerp) Sanat Pazarları zaman içinde gelişip büyümesi ile Dürer, Rembrant, Vermeer gibi ressamlar kendi el ürünlerinin değerini arttırmayı başarmışlar, kendi eserlerini tanıtmaya ve satmaya imkanı bulmuşlardır. Avrupa’da bugün var olan sanat ekonomisinin kökeni İtalyan Rönesans’ına dayanmakta daha sonraki yıllarda ise Anvers pazarları ile gelişmesine devam etmiştir.(Erbay, F.2009: s.61)

Anahtar Kelimeler: Sanat Piyasası, Yaratıcı Endüstriler, Verimlilik

Creative Sector: Art Marketing And Productivity

Abstract: Today we are trying to understand visual arts placed within a network of intricate relations that is not viable to be understood merely via art books but rather via new technologies, materials, business models, and communication systems. Visual arts produce materials that appeal to the eyes. Ceramics, painting, sculptor, design, photography, and architecture can be categorized within them. Applied arts such as industrial design, pattern design, fashion design, interior architecture, and decorative arts can also be included in category of visual arts. In today’s world, brand new concepts and business models are continually being created in creative sectors.

In his article “New Finance and Business Models”, John Newbigın states that creative economy enables the formation of various finance, and business models. He notes that their extent will especially rage to visual arts, and equipped with a smart phone, tablet or computer along with a creative attitude, they will suffice for the new entrepreneurs (Newbigın, 2018:54,61)

The subject of creativity is ambiguous. In the upcoming days, this will continue to be a primary issue concerning the entire sector. Intellectual property and copyright are interests of the creative sectors. Art market is highly influenced by endorsements of galleries and auction houses, attitudes of collectors, and their relation to the artists. Today, art is brought to different dimensions via the media enhanced by technological advancements. The artist, who introduces themselves on the Internet, auctions their work on their websites.

History of world art market dates back to the sales made at a small churchyard in Amsterdam. Artists such as Dürer, Rembrant, and Vermeer acquired a chance to present and sell their works of art at Antwerp Art Markets that underwent a substantial development in time. The current art economy of Europe, on the other hand, has its roots in Italian Renaissance, which later on perpetuates its development with Antwerp Markets. (Erbay, F.2009: s.61)

The nation-state model that had been influential both on economic and social life from the Second World War to 1970 has given its way to globalization. (Yılmaz.N.2014:18). 1980s displayed the deconstruction of bipolarity in world order, the overthrow of power balance, and the realization that it is not merely made of America and Russia. Around the same time, technological developments enabled a shift from analog to digital systems. In a time of political distress and a general crisis, countries dominating the international countries gravitated towards new branches of creative industries of populous countries such as Doha, China, India, Mexico, Brasil, China and Thailand where cheap labor has been widely established. Brand new wave of artists who have benefited from Industrial Revolution, and 4,0 technology have launched new art

environments, and art markets. Art and artistic products have advanced via opportunities supplied by newly-developed economic markets. Roles of countries and stakeholders that partake in art market have changed accordingly.

Keyword: Art Marketing, Productivity, Creative Sector

Giriş

II. Dünya Savaşı'ndan 1970 yılına kadar, ekonomik ve toplumsal yaşamda etkisini sürdüren ulus-devlet modeli yerini 1980 yılında, küreselleşme sürecine bırakmıştır. (Yılmaz.N.2014:18) 1980 yılı sonrasında dünya düzenindeki iki kutupluluk yıkılmış, dünyanın Amerika ve Rusya'dan ibaret olmadığı anlaşılmış, güç dengeleri sarsılmıştır. Aynı yıllarda teknolojik anlamda da büyük değişimler yaşanmış, analog sistemlerden dijital sistemlere geçilmiştir. O yıllarda yaşanan siyasi darlık ve karmaşık dönemde küresel sermayeye hakim olan ülkeler, ucuz iş gücünün bulunduğu sırası ile Körfez ülkeleri, Doha, Afrika, Çin, Hindistan, Meksika, Brezilya, Çin, G.Kore ve Tayvan gibi nüfusun oldukça kalabalık olduğu ülkelerde yeni sanayi kollarına, yaratıcı endüstrilere yönelmişlerdir. Sanayi devrimi ve 4.0 teknolojilerini kullanan yeni tarz sanatçılar, farklı sanat ortamları ve farklı sanat pazarı geliştirmişlerdir. Sanat ve sanat üretimleri, yeni ekonomik pazarların sunduğu imkanlar ile gelişmiştir. Sanat pazarında yer alan ülkelerin ve paydaşların rolleri de buna bağlı olarak değişmiştir.

AMERİKA

1980 yılından itibaren Amerika'da gelişen teknolojilerin yarattığı sonuçlar ile sanat ortamı yeni sanatçılar yaratmıştır. Bunlardan Amerikalı sanatçı **Andy Warhol** adı öne çıkmıştır. A.Warhol paranın sanatla kurduğu ilişkiyi anlamış ve sanatsal serigrafik tarzında üretimlerini ekonominin bir parçası haline getirmiştir. Seri üretimle oluşturduğu eserlerini, ticari mal, sanat atölyesini de fabrika olarak adlandırmıştır. A.Warhol'un bu çabası sanat ve para ilişkisine yeni finansal boyut getirmiştir. Sanatsal başarının bir ölçütü konumundan, günümüz sanatçılarının aynı zamanda bir işveren mantığı ile sanat üretmelerinin yolunu açmıştır. A.Warhol'un resimleri Dünya'da en pahalı satılan 20 resmin arasındadır.

A.Warhol'un 1962-1967 yılları arasında pop art tarzında üretilmiş 'Marilyn Monroe Serisi', sanatçının satış rakamları, sanat piyasasını hareketlendirmiştir. A.Warhol, 1964 yılında yaptığı 'Turkuaz Marilyn's,' 80 milyon dolara satılmıştır. Amerikalı aktris ve model Marliyn Monroe'yu özne olarak kullandığı eserlerinde satış rakamları ile sanat piyasasını adeta ele geçirmiştir. (artetrama.com; 18.10.2018)

2000 yılında resim sanatı modern, post-modern ve çağdaş sanat eser (dönemsel ölçekte) üretim ağırlıklı gelişmiştir. 2009-2016 yılı küresel ekonomik krizler döneminde sanat pazarı da olumsuz yönde etkilenmiştir. Sanat sektörünün dünya ekonomisinin önemli bir parçası olduğu anlaşılmıştır.2005-2016 yılları arasında küresel sanat pazarı satış hacmi ise toplamda bakıldığında yükselme eğilimindedir.

(statistics, 18.10.2018)

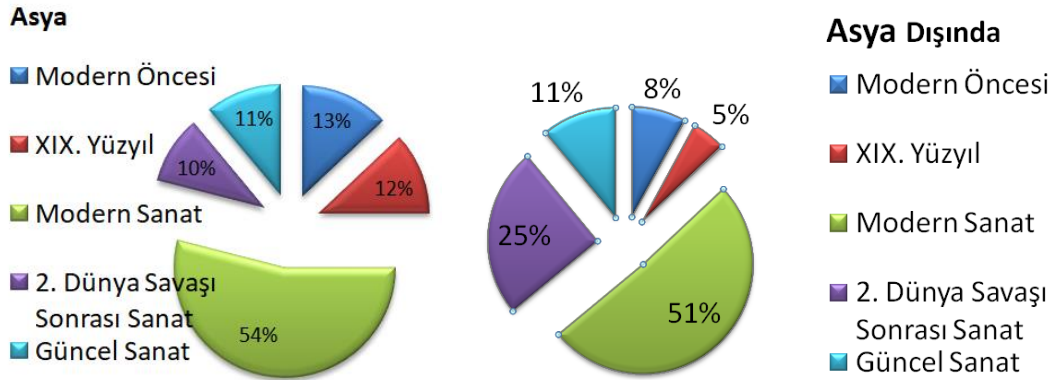
Yaratıcı sektörlerin gelişmesinde, görsel sanatlar alanında tutulan istatistik verileri, yıllık raporlar etkili olmuştur. Hatta raporların içinde; modern, modern öncesi ve çağdaş sanatlar alanındaki ayırım ve karşılaştırmalar sektörün uluslararası gelişme göstermektedir.

2017 yılında **MutualArt** sanat danışmanlık şirketinin yaptırdığı (**Art Price Report 2017**) adlı sanat eseri fiyatlarını içeren raporun yayınlanması günümüz sanat piyasası için önemli kaynaktır. Avrupa ülkelerinde yapılan satışlar dönemsel olarak birbirleri ile karşılaştırılmıştır. Çağdaş sanat, savaş sonrası sanat, başyapıtlar eski ustalara ait eserler 19.yy sanatı, modern sanat ayrı ayrı sınıflanarak araştırılmıştır. (artprice-reports 18.10.2018)

2011 yılı verilerine göre, satış oranı açısından güncel Asya ve Asya dışında kalan Batı bölgelerinde, modern sanata yapılan yatırımın oransal açıdan gerilerde olduğu ortaya konmuştur. Çin'deki eser satış pazarı, Amerika'da çok satan Andy Warhol, Damien Hirst, Jeef Koons, gibi günümüz sanatçıların satış hacminden daha fazla olduğu görülmüştür.

2011 yılı H.B.Belting'e göre, **The Global Contemporary and the Rise of New Art Worlds** adlı bu çalışmada ortaya konulan sayılı veriler (Şekil 1) çağdaş sanat yapıtlarının sayısal değerini öne çıkarmıştır.Yine aynı kaynakta 1998-2017 yılları arasında baş yapıtlar (eski ustalara ait eserler), 19. yüzyıl sanatı, modern sanat, savaş sonrası sanat ve çağdaş sanatın tüketiminin arttığını göstermiştir. Bu çalışma da 2011 yılı Dünya'da satılan 41.000 sanat eserinin, sanatın türlerine göre dağılımının asya ve asya dışındaki ülkelerde değiştiğini ortaya koymuştur. (Belting, B. W., 2013:135)

Şekil 1: Dünyada Satışa Sunulan 41.000 Sanat Eserinin Türlerine Göre Dağılımı (2011)



(Kaynak:Belting, Buddensieg, Weibel 2013:135)

Amerika'da sanat piyasası raporlarında, 'Art Price Reports 2025' emlak sektörünün verileri ile birlikte değerlendirilmektedir. MutualArt, sanat dünyasının en gözde şirketidir. Londra'da Frieze Art Fuarı, Christie's, Sotheby's müzaye evlerinde kayıt ve satış dökümleri düzenli olarak tutulmaktadır. Bu araştırma şirketi Koons'un eserleri hakkında yıllık satış gelirlerini hem kendi için hem Amerika'daki eş değerleri ile hem de dünya içindeki yerini tespit eden istatistik karşılaştırmalar yapılmaktadır. Sotheby's ve Christie's müzayede şirketlerinin çıkardığı müzayede dergilerinde ve sosyal medya üzerinden düzenli olarak bu istatistik bilgileri düzenli olarak yayınlamaktadır. Amerika eyaletlerde bulunan Müzayede şirketlerine ait yıllık şirket raporları da düzenli tutulmakta ve yayınlanmaktadır.(artprice-reports, 18.10.2018)

2015-2016 yılında Amerika'da Ipsos Araştırma Şirketi tarafından 3,020 yetişkinle yapılan araştırmada Amerikalıların % 82'si sanat ve kültürün, iş ve ekonomi için önemli olduğuna inanırken % 18'i inanmadıklarını belirtmişlerdir. Sanat ve kültürün hayat kalitesi için önemini ne olduğu konusunda ki sorulara ise % 87'si sanatın önemini vurgulayarak bu konuda bilinç sahibi olduklarını kanıtlamışlardır. (Lynch,L.R.,2017)

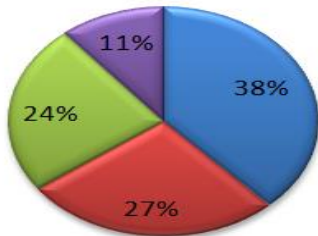
Amerikan araştırma şirketi Hexa Araştırma Raporları'na göre, internet kullanımının artışıyla birlikte sanal resim ve heykel piyasında gözle görülür bir büyüme söz konusudur. Amerika'da 2025 yılında sanal sanat piyasası hacminin 2.39 milyar dolara ulaşacağı öngörülmektedir. Contemporary İstanbul Yönetim Kurulu Başkanı Ali Güreli, Amerika'da modern ve çağdaş sanat pazarı hacmi 80 milyon Amerikan dolarına ulaştığını belirtmiştir.

Modern ve çağdaş sanat pazarının % 89'luk marketi 3 ana şehirde oluştuğunu belirtmiştir. A.Güreli'ye göre, % 38 ABD(New York), % 27 BK(Londra), %24 Çin(Hong Kong - Beijing) ve %11 ise geriye kalan ülkelerin sanat piyasa hacmi olarak sınıflandırılmıştır. (Şekil 2) (Güreli , A., 2018)

Şekil 2: Dünyada Modern ve Çağdaş Sanat Pazarının Bölgesel Dağılımı

Modern ve Çağdaş Sanat Pazarı

■ ABD ■ İngitere ■ Çin ■ Diğer



(Kaynak:Ali Güreli ile röportaj, 2018)www.dunya.com/ehlikeyf/sanat-turkiyede-300-milyon-dolarlık-bir-pazar-haberi-381039)

Dünyada modern ve çağdaş sanat pazarının bölgesel dağılımı yukarıdaki tabloda verilmiştir. Modern ve çağdaş sanat pazarı en büyüğü ABD'de pazarıdır. Dünyada 2006 yılında 20 olan fuar sayısı, 2017 yılında 280' e ulaşmıştır. Dünyadaki koleksiyonlerin sayısı 1950 yılında 500 bin iken, 2017 yılı başında 75 milyona ulaşmıştır. 2017 yılının başında on line sanat satışları 40 milyar dolara ulaşmıştır. (Güreli , A., 2018)

Fransa’da Louvre, İngiltere’de National Museum, Amerika’da Guggenheim gibi önemli kurumlar Abu Dabi ve Dubai gibi şehirlerde şubeler açmıştır. Sermayenin bol olduğu bölgelerde küresel yapıyı fiziki olarak oluşturmaya çalışmaktadırlar.

1999 yılından sonra Avrupa ve Amerika’da açılan çağdaş sanatlar müzeleri ile sanat pazarının gelişmesi desteklenmiştir. 2010 yılında Avrupa’dan, Amerika’ya geçen sanat pazarı bugünlerde, uzak doğuya yönelmiştir. Çin’de artan sermaye fazlalığı kendi burjuvazisini yaratmıştır. Çinli sanatçı Zao Wou Ki, Zhang Daqian, Zhang Xiaogang ve Zhou Chunya gibi yerel isimler öne çıkmıştır. 2011 verilerine göre Çinli sanatçıların yıllık kazançları Picasso ve Warhold’un yıllık kazancını geride bırakmıştır. Amerikan sanat ekonomisi, devlet tarafından yasalarla korunmakta ve görsel sanatlar alanında oldukça fazla sermaye akışına sahip olduğu için, sürekli kontrol edilmekte ve denetlenmektedir.

ÇİN

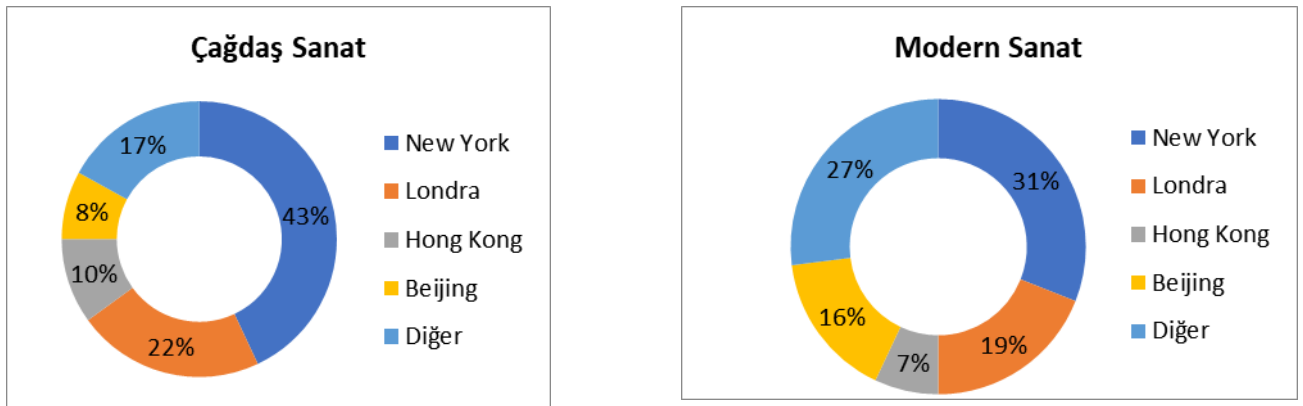
Çin’de bugün sanatta sermaye fazlalığı mevcuttur. Bunun sanata ne türden bir destek sağladığına bakıldığında ilginç bir nokta göze çarpmaktadır. 2011 verilerinden başlayarak, sanat piyasasında güncel sanatın satış oranı bakımından, hem Asya, hem Asya dışındaki Batı bölgelerinde modern sanatın çok gerisinde kaldığı görülmektedir .

2011 yılında B.Beddensieg Weibel verilerine göre, Çinli sanatçıların çağdaş sanat lehine bu büyümeden yararlandığı görülür. Küresel pazarda, müzayede ve koleksiyonerler aracılığı ile satılan, çağdaş sanat eserlerinin oluşturduğu pazarın %30’unu elde ederek, ilk kez Amerika’nın önüne geçmiş ve bu alanda en büyük hacimli müşteri olduğunu ortaya koymuştur. (Weibel,B.B., 2013:131)

2015 yılında yaşayan en ünlü ilk 10 sanatçı içine yer alan Çinli sanatçı Ai Weiwei’nin, dünya çapında ünü artmaktadır. 2017 yılında Akbank’ın desteği ile Sabancı Müzesi’nde “Porselene Dair Sergisi’ni” açmıştır. Ai Weiwei, satış rakkamları ile Andy Warhol, Jeff Koons, Damien Hirst gibi sanatçıları geride bırakmış ve bir numaraya oturmuştur. Ai Weiwei, iş dünyasında önemli bir ödül olan 15. Düzenlenen Stevie Uluslararası İş Dünyası ödülüne layık görülmüştür. Bu ödül Dünya’da en itibarlı iş dünyası ödülüdür.

Artprice verilerine göre 2017 yılında Dünya müzayede evlerinde satılan çağdaş sanat eserlerinin bölgesel dağılımı, çağdaş sanat Hong Kong ve Beijing’de (Pekin) bulunan müzayede evlerinde satış oranları sıralanmaktadır. Modern sanat verileri; New York ve Londra’da oransal olarak fazla gözükmektedir.(Şekil 3)

(Şekil 3) Dünyada Müzayede Evlerinde Satılan Çağdaş Sanat Eserleri’nin Bölgesel Dağılımı (2017)



(Kaynak :<https://www.artprice.com/artprice-reports/the-contemporary-art-market-report-2017/renewed-growth>)

GÜNEY KORE

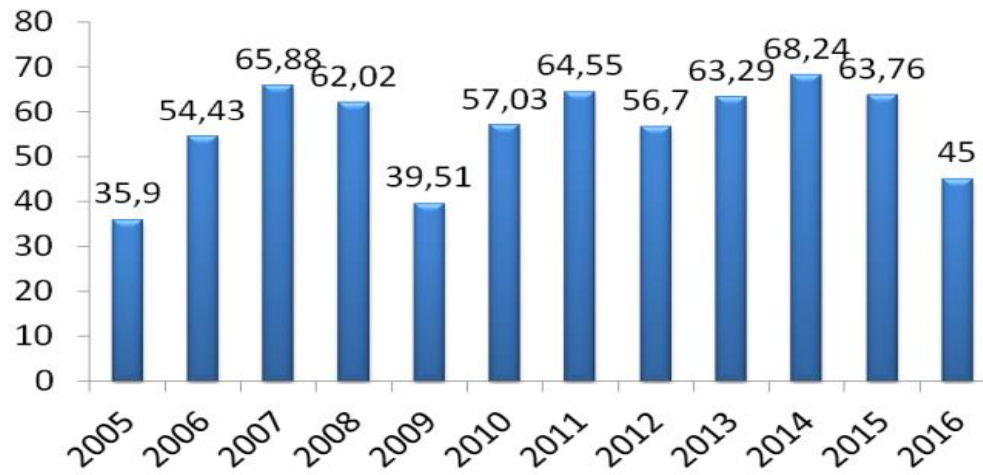
Eser satış rekorları kıran bir diğer önemli Asya ülkesi Güney Kore’dir. Güney Kore’nin dünyaya yönelik kültür-sanat atağı mevcuttur. Kore dalgası (Korean Wave, Hallyu) olarak da adlandırılmaktadır. Kore’nin çağdaş sanat alanındaki ürünleri sanat piyasasında oransal olarak hızla yükselmektedir. Kore dalgası, 2000’li yılların başından itibaren dünya genelinde kültür endüstrisinde Kore’nin gücü ve etkisini arttırmıştır. Teknoloji ve sanayide hızla yükselen Güney Kore kendi popüler kültürünü ve sanatını dünyaya kabul ettirmiştir.

Reel ekonomi ile eğlence sektörünü birbirine dayanak olarak geliştiren kültür endüstrisinde Kore model bir ülkedir. Dünyada Kore dalgası, K-Pop ve K-Drama olarak da adlandırılır. Güney Kore'nin bir yumuşak güç (soft power: üzerinde etki kurma yöntemiyle topluluk üzerinde söz sahibi olma hali) olmaktan çıktığını ve akılcı güç (smart power: medya gücünü kullanarak kültürel etki alanını arttırmak) dönüştüğünü belirtmektedir. (Haksoo, Y., 2002)

2017 yılı verilerine göre Zao Wou Ki'nin, bir eseri San Francisco Modern Sanat Müzesi'nde bulunmaktadır. Sanatçı İsviçre'de 2013 yılında vefat etmiştir. Zao'nun satılan eserlerinin bölgesel dağılımı Taiwan, %4, China %6, Fransa %14, Hong Kong %74 olarak artprice raporlarında belirtilmiştir. Yine aynı araştırma raporlarında Avrupa ülkelerinde yapılan satışlar dönemsel oranları verilmiştir. Bu oranlara göre çağdaş sanat %14, başyapıtlar %11,19 yy sanatı %11, modern sanat %42, savaş sonrası sanat %22 olarak değerlendirilmiştir. (artprice.com, 8.10.2018)

Küresel sanat pazarı satış hacmi 2005 yılından 2015 yılına kadar yükselme göstermiş, 2016 yılında küresel krizin etkisi ile oranlarda hızlı daralma görülmüştür. (Şekil 4)

Şekil 4: Küresel Sanat Pazarı Satış Hacmi(2005-2016)



(Kaynak: <https://www.statista.com/statistics/273173/value-of-sales-in-the-global-art-market>)

Küresel sanat pazarında; Amerika ve Avrupa arasında her alanda gözle görülen bir rekabet alanı mevcuttur. Tüm dünyada küresel anlamda hala eserleri çok satan Warhold, Hirst, Koons, gibi günümüz modern sanatçıların eser satış hacmi genel içinde oldukça fazladır. Ama değer olarak henüz klasik sanatçıların satış değerleri hacmi oransal olarak yakalayamamışlardır. Özel koleksiyonlarda belirli sayıda eserleri bulunan Paul Gauguin, Van Gogh ve Paul Cezanne gibi sanatçıların eserleri müzayedelerde satılmamaktadır. Bu satışa çıkan başyapıt eserler sürekli satış rekorları kırmaktadır. Gustav Klimt eseri 160 milyon dolara, Paul Gauguin 300 milyon dolara satılmaktadır. P. Gauguin, 'Benimle Evlenir misin?' (When you will marry me? 1892) adlı eseri 2015 yılında 300 milyon dolara satılmıştır. 2011 yılında Paul Cezanne, 'Kart Oyuncuları' (The Card Players, 1892-93) adlı eser 250 milyon dolara satılmıştır. Pablo Picasso'nun, 'Cezayirli Kadınlar' (Women of Algiers 1955) adlı eser 2015 yılında 179.3 milyon dolara satılmıştır. Bu rakkamlar Avrupa sanat piyasası düşünüldüğünde rekor satış rakkamlarıdır. (Dokak, H., 2018)

Adı geçen sanatçıların satışa çıkan eserleri müzayede firmalarında çağdaş sanatçıların satışlarının çok üstünde satış rekorları kırmaktadır. Avrupa'nın baş yapıtları ve modern Amerikan eserlerinden hala çok pahalıdır. Amerikalı modern sanatçıların eserleri, Avrupalı modern sanatçıların eserlerinden pahalıdır.

Bunun sebebi küresel ekonomik sistemde sayılı üretilen sanat eseri her zaman çok değerlidir. **Artprice Raporları'**na göre, Avrupa'da 19.yy sanatı (Realist, Naturalist, Oryantalist, Empresyonist) eser satışları toplamda %4 civarında düşük seyretmektedir. Bu döneme ait eserlerin büyük bir bölümünün Avrupa müzelerinin envanterin de ve satışta olmaması ile açıklanabilir. Tabi eserin sahibinin hayatta olmaması, ne kadar ürettiği de bu satış rakamlarını etkilemektedir.

İNGİLTERE

İngiltere’de sanatçılar, kurdukları şirketler ile sanat piyasasına yön vermişlerdir. İngiliz sanatçı **Damien Hirst**, Science UK şirketini kurmuş ve bu şirketin varlığı ile ilk kez sanatçı, işveren haline dönüşmüştür. Kurduğu şirkette patron olarak yaklaşık 120 işçi çalıştırmış aynı zamanda Hirst emlakçı olarak konut satış zincirinde de yer almıştır. 1965 yılında net serveti 364 milyon dolar olarak açıklanmıştır.

1965 yılında D. Hirst, ‘*Tanrı Aşkına*’ (Fort he Love of God) adlı eseri, insan kafatası formunda bir eserle, ki paha biçilmez çeşitli büyüklükte değerli taşlar ve pırlantalar ile süslü olarak tasarlanmıştır. 2004 yılında eser, 8 milyon Amerikan dolarına satılmış, 2007 yılında eser, 51 milyon dolara Tate Modern tarafından satın alınmıştır. D.Hirst, Sothebys müzayede firması tarafından eserine, en yüksek meblağ ödenen İngiliz sanatçı ünvanına sahiptir.

Sanat piyasasında D.Hirst ismi, ‘*Yaşayan Birinin Zihninde Ölümün Maddi İmkansızlığı*’ adlı diğer eseri ile bir kez daha gündeme gelmiştir.1991 yılında Tate Modern tarafından 400 sterline eser satın alınmıştır. Eserin bugünkü değeri 12 milyon doların üzerinde olduğu öne sürülmektedir. Bu eser formaldehit sıvı su dolu bir su tankının içinde duran Okyanus’tan tutulmuş gerçek bir köpek balığı objesidir.

Amerika’da, yeni üretilen yeni materyallerin sağladığı imkanlar sayesinde **Jeff Koons**, yaşayan sanatçılar arasında müzayede rekorunu kıran öncü sanatçılardan bir diğeri olmuştur. ‘Balon Köpek’ adını verdiği 58.4 milyon dolara satılan eseri ile Amerika’da sanat piyasasının oluşmasına katkı sağlamıştır. Sanatçı J.Koons, 64 ressam, 44 heykeltıraş toplam 108 kişiyi iş yerinde çalıştırmaktadır. J.Koons, 1994-2000 yıllarında ‘Balon Köpek’ serisini çalışmıştır. Bu seriden 1994 yılında yaptığı ‘*Turuncu Balon Köpek*’ 59.1 milyon dolara satılmıştır.Eser aslında bilinen balonla şekillendirilen süs köpeği formundadır. Sanatçı boyutları ve malzemeyi değiştirerek, sentetik boylarla boyanmış balon formunda tamamen özgün tasarım şeklinde bir eser yaratmıştır.

1995-2004 yıllarında J. Koons’un ‘Laleleri’ yine önemli bir eserdir. Bu seriden bir eserin fiyatı yaklaşık 34.6 milyon dolardır. Lalelerin boyutları ile oynanmış, imajları ile kendini gösteren albenisi olan parlak malzeme ile fark edilme isteği içinde bir sanat objesidir. (Dokak,H.2018)

Günümüz sanatçılarından İngiliz, sokak grafiti sanatçısı, **Banksy**, protest ve pasif direnişçi, her türlü güce karşı, provokatif eylemlerle tanınan gizemli bir sanatçıdır. Özellikle Y Kuşağı arasında oldukça fazla tanınan bir sanatçıdır. 2006 yılında yaptığı ‘Sanatçının Balonlu Kız’ adlı eseri, Londra Sotheby Müzayede’sinde 1.4 milyon dolara satıldığı anda eser kendi kendini imha etmiştir. 2006 yılında öğütücüyü mekanizma eserin satılması ihtimaline karşı yerleştirildiğini belirtmiştir. (NTV Haber,6 ekim 2018) Banksy’nin, bu eseri 1 milyon 250 bin dolara satılmıştır. Çalışmada elindeki kırmızı kalp şeklindeki balonu havalanan küçük kız çocuğu bulunmaktadır. Eser öğütüldükten, sonra geleceği sembolize eden kız çocuğu parçalanmış, oysa kalp şeklindeki balonu (hayalleri ve umudu) varlığını sürdürmektedir.

Sanatçı instagram hesabından/*gitti gidiyor gitti* mesajı ile durumu kamuoyuna duyurmuştur. Sosyal medyada anın videosunu paylaşmıştır. İnternet ve sosyal medya aracılığı ile bu konu 24 saat içinde, 1.649.687 beğenme (like) ve 76.313 yorum almıştır. En ilginç olanı akıllı telefonlarla müzayede evinin düzenlediği bu satış internette hala dolaşmakta ve istendiği takdirde izlenebilmektedir. İçerik sağlayıcı programların etkileri ile sanat her zamankinden daha hızlı, zamansız ve mekansız ayrıca kontrol edilemez hızla yayılabildiği görülmüştür. Bu örnekte de görüldüğü gibi, günümüzde bu satış ezberleri de bozmuştur. Bu tarz bir eylem sanat tarihinde Eduard Monet’in piknik adlı tablosunun Reddedilenler Sergi Salonu’nda sergilemesi ile eşdeğer bir etki yaratmıştır. Artık sanatta yeni bir dönem kapılarını aralamıştır.

Dünyada ve Türkiye’de görsel sanatlar; ekonomik perspektiften bakıldığında yaratıcı endüstriler makro düzeyde katma değer sağlayan en önemli ekonomik iş kollarındandır. Yaratıcı sektör Avrupa genelinde 1.2 milyondan fazla insana istihdam sağlamaktadır. Galeri ve müzayedeler tek başlarına 330 bin kişiye istihdam ve iş imkanı sağlamaktadır. Dünyada 127 milyar euro’dan fazla gelir sağlaması ile görsel sanatlar yaratıcı ekonominin neredeyse bir çeyreğini oluşturmakta ve 15 milyar euro’dan fazla değeri olan bir pazarı şekillendirmektedir.

Aylin Georges Seçkin’in 2004-2014 yılları arasında yaptığı çalışmada; sanat ve kültür ekonomisi konusunda bilgi vermektedir. 700 bin lirayı çeşitli şekillerde değerlendirmiştir. 700 bin liranın her 100 bin lirasını tablo, altın, bist 100, tahvil, yıllık mevduat, dolar, euro sepetlerine yatırmıştır. 11 yıl sonra Tablo 350 bin, altın 102, bist 100 94, tahvil 61, yıllık mevduat 40, dolar 29, euro 32 bin tl gelir getirmiştir. Sonuç olarak bu yatırımlardan 11 yılın sonunda *sanat eseri tablo* ekonomik olarak getirisi en karlı olan yatırım kalemi olmuştur. (turkishtimedergi.com,8.10.2018)

HİNDİSTAN

Jacob Matthew, Hindistan'da Yaratıcı İmalat Sektörü adlı makalesinde dijital dünyanın el sanatlarını yeniden can verme potansiyeli olduğunu belirtmiştir. Bu yeni pazarın sınırlı olmayan zanaatkarları ölçek ve kimlik kazandıracak yeni beceriler ile, görüntüler ile, iletişim kurma imkanı sağlayarak gelişmesini arttıracacağını belirtmiştir. Hindistan'da kobileri ve mikro işletmelerin zanaatkarları bir araya getirecek yaratıcı aile şirketleri kurma projeleri, oldukça başarılı olmuştur. (Matthew,J.2018:83)

Hindistan yaratıcı ekonominin itici gücü olma potansiyelini taşımaktadır. Hindistan'da özellikle sosyal inovasyon ve yaratıcı endüstriler birbirinden kopuktu. Bugün Hindistan el sanatları ustaları ülkenin kaderini değiştirmektedir. Akıllı telefon şebekelerini yer/lokasyon olarak kullanan, sanal topluluklar, yaratıcı ekonominin büyümesinde oldukça önemli rol oynamışlardır. Bu alanda yaratıcı platformlar ve kümelenmeler de önemlidir. Politika yapıcılar yaratıcı endüstrinin kentsel yenileme projelerine katkıda bulunabileceklerini fark etmeleri ve pek çok proje içine de yaratıcı sektörlerle ilgili çalışmaları ortaya koymaları önemli olmuştur. Üniversite ve araştırma kurumları yaratıcı sektörün paydaşları olmaları açısından önemlidir. Üniversitelerin yetişmiş insan gücüne sahip olmaları bakımından, yaratıcı ekonomileri oluşturmada profesyonellikleri yüksektir.(Manzini, E.2018:88-95)

AFRİKA

Yaratıcı endüstrilerin yükselişe geçtiği bir diğer ülke de Afrikadır. Özellikle Batı Afrika'da eğlence ve etkileşim kaynağı olarak festivallere olan talebin son derece artması ekonomi üzerindeki olumlu etkisi görülmektedir. Eğlence ve müzik, film festivalleri yerel topluluklar onlarla ilgili çalışmalar sektörü geliştirmiştir. Aynı zamanda turizm yatırımlarını da Afrika'ya çekmektedir. Özgün ve ucuz iş gücü yaratıcı sektörü desteklemiştir. Gidin bir şey üretin sloganı ile Marker hareketinin hızla büyümesi de ister istemez yaratıcı sektörleri etkilemiştir. Afrika'da 21. yüzyılın mucizesi olarak tanımlanan maker hareketi daha dürüst daha üretken bir toplumun büyüme sancıları olarak tanımlanmıştır. (Newbigın,J. 2018:68)

Günümüzde Afrika'da, Amerika gibi yaratıcı sektörlerden elde ettiği başarı grafiklerini sorgulamaktadır. Hatta bazen başarısızlığı gerekli bir öğrenme modeli olarak görmeleri, yaratıcı sektörlerde ve yaratıcı endüstrilerde ve yaratıcı ekonomide oldukça etkili bir itici güç olmaktadır. Afrika iş pazarına erişimde yaşanan zorluklarla karşı karşıyadır. Bu ülkede ticari becerileri geliştirme ihtiyacı vardır. Ülkelerle ilgili yürütülmüş olan araştırmalar pek çok küçük işletmelerin etkin bir iş planı olmadığını ortaya koymuştur Profesyonellik düzeyi işin başarılı olup olmayacağı arasında belirleyici bir bağlantı yoktur. Yaratıcı ekonomi iş yapış biçimlerini kökten değiştirmiş, geleneksel şirketlerin çoğunda ekipman, bina ve sahip oldukları arazi, işletmenin piyasa değerinin önemli bir kısmını temsil ederken yeni iş modellerinin yaratılması ikinci plana atılmıştır. Yaratıcı sektörde iş, çalışanlardan ibarettir. Başka bir deyişle yaratıcı girişimlerin bir şirketin ya da marka kimliğinin, resmi yapısını kullanma biçimidir. Geleneksel işletmelerden çok farklıdır. Çeşitli özel ve tüzel kurumlar, Üniversitesiler, Genç Girişimciler iyi fikirler ile etkili sürdürülebilir işletmeler yaratabilmektedir. İş modellerini dönüştürebilmek için tasarlanmış kuluçka programları vardır. Afrika'da bu programlarda eleştiri ve yoruma açık olmaları, paylaşılan deneyimler şirketleri ve girişimcileri başarıya ulaştırmaktadır. (Newbigın,J. 2018:24-38)

Yaratıcı sektörde sosyal medya işbirliğine yönelik ağların kurulması önemlidir. Bu ağların giderek genişlemesi, teknolojinin kullanım, biçimlerinin çeşitlenmesi, ister istemez ticari fırsatları yaratmaktadır. Bu ticari ağlar ve geçişler hiç olmadığı kadar karmaşık ve grift bir yapı oluşturmaktadır. Bu ticari ağlar ve fırsatlar özellikle bugüne kadar ticari önemi anlaşılamamış ve üretimini pazara taşıyamamış ülkelere yeni iş imkanları yaratmaktadır. Yaratıcı endüstriler Hindistan, Afrika, Güney Kore, Çin gibi nüfus yoğun ülkelere ve sosyal ağları olan donanım ve yazılım sektörlerinde kuvvetlendirmiş, ülkelere güzel sanatlar alanında pazar payının gelişiminde yeni fırsatlar sağlamıştır.

TÜRKİYE

Türkiye ekonomisindeki düzenli büyüme ve jeo-politik konumu sebebi ile küresel anlamda görsel sanatların önemli bir pazarı konumundadır. Henüz Türkiye'de Sotheby's, Christie's, Saatchi & Saatchi veya Art Basel gibi küresel şirketler şube açmamıştır. Eskidji, Antik A.Ş. Galeri Baraz, Teşvikiye Sanat, Salt gibi kurumsal yapılar zaman içinde oluşmuş, bu alanda danışmanlık veren işletmeler kurulmuştur. Onların ciroları özellikle İstanbul merkezli olmak kaydıyla bugün kadar sanatın kendi piyasa hacmini oluşturan kurumlardır.

2004 yılında açılan, yıllık ortalama 600 bin ziyaretçinin gezdiği **İstanbul Modern** sayesinde güncel sanatı anlamaya hazır bir kamuoyu oluştuğu söylenebilir. İstanbul Sanat Bienali dünyadaki diğer sanat bienalleri arasında 9. sıradadır. (Gereby:2016) Her yıl düzenlenen Tüypap Kitap/Sanat Fuarı, 13.Ci.Contemporary Art(2018), MamutArt, Bienaller, Lebrizcom, Teşvikiye Sanat Galerisi, Baraz, Cumalı Sanat Galerileri ve diğer sanatsal etkinliklerin faaliyetleri İstanbul'daki sanat ekonomisi açısından önemlidir.

Sanat piyasasına sürekli sanatsal üretim akmaktadır. Fakat sanatçılar uzun süre sebat edemedikleri için sürdürülebilir bir sanatsal performans eğrisi yakalanamamaktadır. Kısa ömürlü sanat geçmişleri bulunan sanatçılar çoğu kez alan değiştirmekte, kendilerini sanatsal olarak finanse edememekte veya kişisel öncelikleri değişmektedir. Türkiye'de sanat piyasası bu yüzden derinleşmemektedir. Sanat için sipariş verenler ya da alıcılar, şirketler, bankalar, sermayedarlar sanatı desteklemek isteyen koleksiyoncular, kime yatırım yapacaklarını kestirememektedirler.

Türk sanat piyasasında da kendi hacmi içinde satış rekorları kıran sanatçılarımız da mevcuttur. Burhan Doğançay'ın, 'Mavi Senfoni' adlı eseri, 2.milyon 200 bin tl, 2009 yılında Ülker Grubuna satılmıştır. Bu eser Türk modern sanatına ödenen en yüksek rekor fiyattır. Osman Hamdi Bey, ise 'Kaplumbağa Terbiyecisi' adlı esere ödenen meblağ ise, sanat piyasasında hayatta olmayan bir ressamın ödenen en yüksek fiyattır.

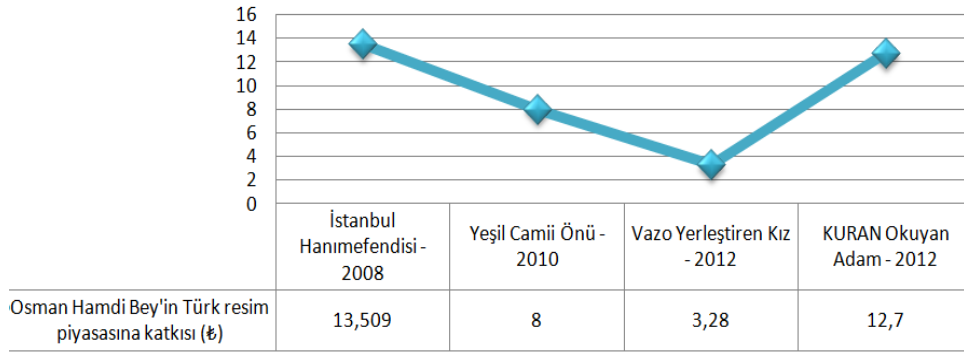
Osman Hamdi Bey'in, Türk resim piyasasına katkısı oldukça fazladır. Tablo 1 de görüldüğü gibi ressam O.Hamdi, Türk resim piyasası içinde toplamda 40 milyon tl 'nin üstünde bir satış hacmine sahiptir. (Şekil 5).(Yeni Şafak Gazetesi,16 Aralık 2017)

Tablo 1: Türk ressam Osman Hamdi Bey'in 2004-2012 yılları arası tablo satışları (Yeni Şafak Gazetesi,2017)

Yıl	Tablo Adı	Satış Bedeli	Satış Yeri
2004 yılında	Kaplumbağa Terbiyecisi Tablosu	5 milyar tl	İstanbul
2008 yılında	İstanbul Hanımefendisi Tablosu	8 milyon tl	Sotheby's
2010 yılında	Yeşil Camii Önü Tablosu	13 milyon 509 bin tl	İstanbul
2012 yılında	Vazo Yerleştiren Kız	3 milyon 280 bin tl	İstanbul
2012 yılında	Kuran Okuyan Adam	12.7 milyon tl	Sotheby's

Şekil 5: Osman Hamdi Bey'in Türk Resim Piyasasına Katkısı

Osman Hamdi Bey'in Türk Resim Piyasasına Katkısı



(Kaynak:Yeni Şafak Gazetesi.2017)

Bu satış rakamları Türkiye için ciddi rakamlar olmakla beraber mevcut durumda Türkiye'de öngörülen sanat eseri satış hacmi için oldukça düşük rakamlardır. Öncelikle sanat ekonomisi düşünüldüğünde, üreten kişi eserini eğer galeri ve müzayede firmalarında satış yapmayı isterse ki bugün sosyal medyadan da satış yapılabilmektedir. Online açık müzayede katılabilmektedir. Fakat sosyal medya doğal, güvenli ve sağlıklı bir satış yöntemi değildir. Sanatçılar kendi atölyelerinden satış yapmayı, sergi sırasında satış yapmayı tercih etmektedirler.

İstanbul sanat piyasası Anadolu'ya açılmak zorundadır. Ayrıca bu piyasa dünya sanat ekonomisinin içinde de yer almalıdır.

Ayrıca galeri ve müzayede evleri eser kalitelerini arttırmalıdır. Bankalar ve sermaye grupları, yatırım yapmayı düşünen kişiler tablo alımında vergiden düşme uygulaması alım artışı sebep olacaktır.

Emlak şirketleri de eser alımına yönlendirilerek bu sığ sanat piyasasının aktif hale gelmesini sağlamalıdır. Sanat alanında genç yetenek yarışmaları, bazı önemli Türk ressamlarının isimlerinin öne çıkarılması, sergiler açılması, Cumhurbaşkanlığı sanat ödülleri gibi ödüllerin sayı ve çeşitlerinin artması sanatçıları motive edecek, sanatın

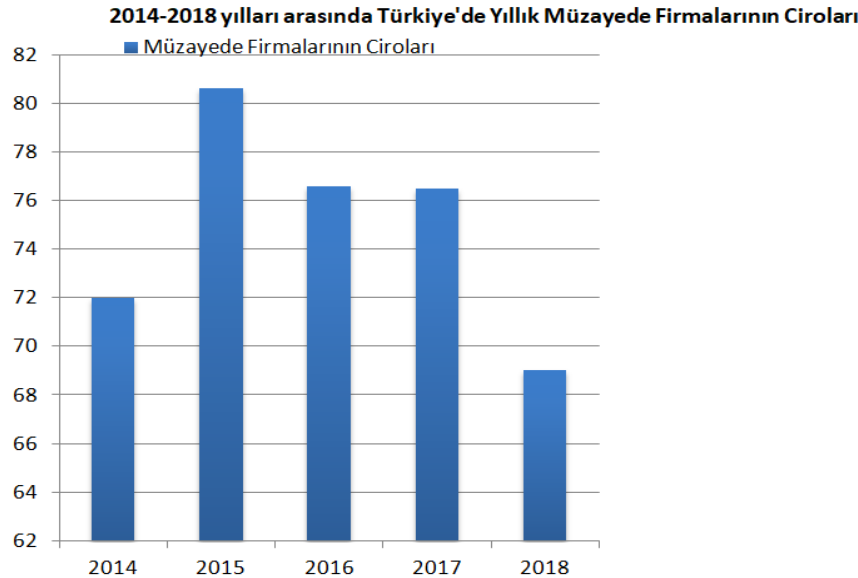
verimliliğine etki edecektir. Sanatın prestijli bir konu olduğu topluma anlatılmalıdır. En önemlisi sanatçı emeğine gereken saygı verilmelidir, toplum sanatçısını yüceltmelidir. F. Erbay'ın; 'Sanat Yönetimi'nin Boyutları' adlı kitabında; 'Sanat piyasası; ülkelerin ve toplumun sanatçısına verdiği önem, sunduğu imkanlarla yükselecektir. Sanatçıya bazı ülkelerde olduğu gibi vergi muafiyeti, özel sanatçı destekleri, özel fonlar üretim sürecini etkileyecektir' açıklamaları sanatçının ve sanat ortamının sanat piyasasındaki verimliliği, sanat üretimini etkilediği ortaya koymaktadır.(Erbay,F., 2009)

Türkiye'de satışı yapılan başka sanatçılar için de araştırmalar yapılması bize eşsiz bilgiler verecektir. Amerika ve Avrupa'da bu şekilde yapılan değerlendirmeler ve istatistiki bilgiler henüz bizim sanat piyasamız için yeterli düzeyde değildir. Bu sonuçlarla da sanat ekonomisi için değerli veriler yeterince toplanamamakta, toplananlarda sürekli ve sektörü kapsayacak düzeyde değil, araştırma niteliğindedir. 1990-2005 yılları arasında Türk Resim Piyasası'nda Fiyat Endeksi (TPMI) ve Mei & Moses Uluslararası Güzel Sanatlar Piyasası Fiyat Endeksi(MMFAI) karşılaştırmalı yapılan çalışmada, sanat piyasası üzerine yapılan araştırmalara yön vermektedir. 2008 yılında Erdal Atukeren ve Aylin Seçkin, Türk resim piyasası ile uluslararası resim piyasaları arasındaki fiyat etkileşimlerinin analizini araştırmış ve 2.Ulusal İktisat Kongresi'nde sunmuştur. (Atukeren, E.,2008) Bu tarz araştırmalar sanat piyasasının geldiği noktayı göstermesi, veri analizi açısından yön gösterici olmaktadır.

Forbes Dergisi Türk Sanat Raporu, o yılın müzayede firmalarında satışa sunulan resimlerin satış oranları, arz talep dengesi ve ortalama eser fiyatlarını göz önünde bulundurarak analiz etmiştir. Türk resim piyasasında müzayede satış performansını ve güncel eğilimleri ölçmektedir. Raporda bulunan veriler önceki yıllara göre kapsamlı karşılaştırmalar yapılarak, satış oranları ve performanslarıyla ön plana çıkan sanatçılar ve yapılan satışlar gibi piyasa analizlerini kapsamaktadır. İstanbul'daki müzayede firmalarının satış rakamları tutulmuştur. Son yılların eser fiyatlarında görülen düşüşün sebebi ile elde edilen gelirler gerilemiştir. Dövizin hızlı artışı, reel fiyatların gerilemesine sebep olmuştur. Fakat bu değerlendirme sürekli ve aynı parametreler içinde yapıldığı için oldukça kıymetlidir.(artlog.art50.net,2018)

Forbes Dergisi'nin, her yıl düzenli yayınladığı yıllık raporlarında; Türkiye'deki sanat piyasasının müzayede satışları üzerinden hacmini göstermektedir. 2014-2018 yılları arasında Raporda ise; Türkiye'de yıllık müzayede firmalarının ciroları: 2014 yılı 72 milyon lira, 2015 yılı 80.6 milyon tl, 2016 yılı 76 milyon 600 bin tl, 2017 yılı 76.5 milyon lira, 2018 yılı 69 milyon lira olarak belirtilmiştir.(Şekil 6)(artlog.art50.net,2018)

Şekil 6: Türkiye'de Yıllık Müzayede Firmalarının Ciroları(2014-2018)



(Kaynak: [http://artlog.art50.net/koleksiyonerlik/sanat-raporu-2018/Forbes Dergisi](http://artlog.art50.net/koleksiyonerlik/sanat-raporu-2018/Forbes%20Dergisi))

2015 yılında CISAC Dünya Çapında Kültürel ve Yaratıcı Sektörlerin İlk Küresel Haritası" adını taşıyan araştırmasında sektörün toplumun kültürüne ve ekonomisine yaptığı yararları ortaya koymuştur.

CISAC Başkanı Jean Michel Jarre; "yaratıcı sektörlerin, dünya çapında neredeyse 30 milyon kişiye, yani dünya aktif nüfusunun yüzde %1'ine istihdam sağlayan, dünya GSHY'sinin %3'ünü oluşturan 2.250 milyar Amerikan Doları tutarında bir işletmedir" sözleriyle araştırmanın küresel açıdan yaratıcı sektörün genişliğini ortaya koymuştur. En hızlı gelişen sektörler arasında yer alan kültürel ve yaratıcı endüstriler, gelir artışını tetikleyen, iş

imkânı yaratan ve ihracat rakamlarını artıran, refah seviyesini yükselten önemli bir alan olarak tanımlanmıştır.(mesam.org.tr,5.10.2018)

CISAC Genel Direktörü Gadi Oron, yaptığı açıklamada, yaratıcı sektörleri büyüyüp gelişmesini sağlayacak koşulların başında, sanatçıları ve yaratıcı sektörleri korumak için güçlü bir yasal çerçeve oluşturmanın önemini belirtmiştir. Dijital pazardaki değer aktarımı sorununun üzerine girerek sanatçıların, eserlerinin kullanımının karşılığında emeklerinin düzgün karşılığını almalarının önemine dikkat çekerek, yaratıcı beceriyi besleyen, yaratıcıları üretime devam etmeye teşvik eden bir sistem oluşturmanın önemini vurgulamıştır. (mesam.org.tr,5.10.2018)

Sonuç :

Yaratıcı sektörler açısından sanat bir toplumda yalnız kültürel değil, aynı zamanda ekonomik bir kaynaktır. Sanata harcanan para ekonomiyi etkiler, destekler. Toplum üzerinde geliştirici bir güce sahiptir. Görsel sanatlar; halkın sanat/estetik duygusunun artırılması, sanatsal kalitenin yükselmesinde etkin rol oynar. Yeni iş modelleri yaratır. İşsizliğin azaltılması, katma değer yaratılması, psikolojik rahatlama, yeni meslek alanları oluşturma, kaliteli yaşam zevki yaratma gibi konularda ve daha akla gelmeyen pek çok yeni oluşacak iş modelleri için fayda sağlamaktadır. Bugün geldiğimiz noktada güzel sanatlar alanında yeni iş modellerinin belirmekte, internet aracılığı ile, on line müzayedeler yolu ile satılmakta/değiş tokuş edilmektedir. Eserlerin tanıtımı, reklamı ve dolaşımı kontrol edilememektedir. Sanatçının da kullandığı araçlar da değişmiş, bilgisayar üzerinden yapılan tasarımlar, bazen 3 boyutlu yazıcılar aracılığı ile basılarak, farklı tasarımlara dönüşmektedir. Bugün teknolojinin bize sağladığı imkanlarla tasarımlar internet aracılığı ile sınırlar ötesine anlık gönderilebilmektedir. Malzemeler her geçen gün farklılaşmakta yeni yapay kimyasal ürünler ve boya sanayi yeni uygulamaları ile farklı efektler yaratmaktadır. Yapay zeka her alanda olduğu gibi sanat alanında da etkin örnekler vermeye başlamıştır.

Dünyada internet üzerinden eser satışlarının, önümüzdeki yıllarda daha da artması beklenmektedir. Eserin internet üzerinden satışı yapıldığında eser için kontrol edilemez, kişi için güvensiz, bazen tehlikeli bir mecra oluşabilmektedir. Bu yüzden sanatın kaydını tutan ve kalitesini attıran Galeri ve Müzayede evleri gibi kurumlara ihtiyaç eskisinden daha çoktur. Bu nedenle fuarlar, bienaller, müzayede evleri, antika dükkanları, galeriler önümüzdeki yıllarda sanat çalışmalarını geliştirecek faaliyetleri ile ülkenin verimliliğini arttıracaklardır.

Sanatı pazarının dengesi çok nüfuslu ve gelirleri fazla olan körfez ülkelerine doğru kaymaktadır. Teknolojinin gelişmesi mevcut alıştığımız sanat eserini, satış sistemini tehdit etmektedir. Bu kargaşadan kurtulmanın tek yolu güvenli vergisi ödenen, bankalar gibi köklü kuruluşlarla yapılacak anlaşmalardır. Hem sanatçıyı, hem de kurumları koruyacak şekilde yeni yasalar oluşturularak, sanat piyasasının yeniden yapılandırılmasına ihtiyaç vardır. Festivaller, yarışmalar, şenlikler, fuarlar, bienaller, kongreler, sergiler, çalıştaylar, sanat performansları çeşitli düzeyde ve kalite de olduğundan görsel sanatların istatistik verileri sağlıklı tutulamamakta ve değerlendirilememektedir.

Görsel sanatların sektörel yapı içindeki çalışma alanlarının çok farklı oluşu da ayrı bir etkidir. Kayıt dışı ekonomik faaliyetlerin yaygınlığı ve yetersiz yasal altyapı sanat piyasasının başlıca problemlerindedir.

Görsel sanatların yaratıcı ekonomilerle olan bağlantısını analiz etmeyi hedefleyen bu gibi çalışmalar kısıtlı sayıdadır. Yaratıcı endüstrilerden görsel sanatlar alanındaki kalite, eğitilmiş kişilerden yararlanarak ve bu alandaki kavramların anlaşılması ve yerinde kullanılması ile gerçekleşir. Ayrıca özgür yaratıcı iklimin sağlanması ile sanatçıların verimliliğini daha da artacaktır. Sanata ve kurumlarına yaratıcı, özgürlükçü iklim ile ürün kalitesi artabilir. Sanat piyasası sanatçının emeğini hakkı ile aldığı bir alan haline gelebilir.

Türkiye’de görsel sanatlar ve yaratıcı endüstri alanlarında, iş gücü potansiyeli giderek artan en önemli sektörlerdendir. Bilinirliği artan sanatın mekanları bugün galeriler, müzede evleri değil sosyal medya aracılığı ile her yerdir. Önümüzdeki yıllarda sanatta, yeni tarz iş modelleri ile sanatın gelişimini yeniden formüle edecektir. Sanat eğitimi kurumları yenilenecek değişecektir. Yeni değerler sistemindeki sanat yerini belirleyecektir. Sanat üretimi ve sanatçı Devlet’in koyduğu yasalarla güvence altına alınmak zorundadır. Ekonomik perspektiften bakıldığında görsel sanatlar; yaratıcı endüstrilere makro düzeyde katma değer sağlayan en önemli kaynaktır. Fakat asıl önemli olan konu Türkiye’de bankaların, sermayedar grupların sanata yatırım yaptığı gibi toplumun da bu ihtiyacı kendinde hissedip, sanatı bir yatırım aracı olarak görmemesidir.

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Girişimcilik ve Öz Yeterlilik İlişkisinde Kuşak Farklılıkları: İstanbul İlindeki Vakıf Üniversitelerinde Bir Araştırma

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Özet: Orta çağdan günümüze kadar birçok incelemeye konu olan girişimcilik, işletme bilim dalında önemli bir yer tutmaktadır. Aynı zamanda diğer bilim dallarında da farklı değişkenler ile yan yana getirilerek sorgulanmaya devam etmektedir. Araştırmamızda iş kurma hayalinin bir parçası olan girişimciliği, kişinin kendisine olan inancını ifade eden öz yeterlilik ile ilişkilendirerek; bu ilişkinin kuşaklar arasındaki farklılıkları ortaya konması amaçlanmaktadır. Kavramsal çerçeve bölümünde girişimcilik niyeti, öz yeterlilik ve kuşaklar hakkında önemli noktalara yer verilmiştir. Temel aldığımız kuşaklar Y kuşağı ve Z kuşağı olup; bu iki kuşak arasındaki farklılıklar araştırmamızın bel kemiğini oluşturmaktadır. Niyet ölçümleme yoluna başvurduğumuz bu incelemenin, öğrenciler üzerinde uygulanması doğru bir yoruma neden olacağı için; girişimcilik niyeti ve öz yeterlilik ölçekleri çeşitli vakıf üniversitesi öğrencilerine uygulanmış, oluşturulan demografik sorularda öğrencinin hangi kuşağa mensup olduğu saptanmıştır. 200 adet Y kuşağına mensup öğrenci ve 200 adet Z kuşağına mensup öğrencinin oluşturduğu örneklem üzerinde; girişimcilik niyeti ve öz yeterliliğin boyutları karşılaştırmalı bir şekilde bulgular kısmında yorumlanmıştır. Analizler sonucunda Z kuşağına mensup bireylerin oluşturduğu örneklem grubunda, girişimcilik niyeti ve öz yeterlilik arasında ilişki bulunamazken; Y kuşağına mensup bireylerin oluşturduğu örneklem grubunda, girişimcilik niyeti ve öz yeterlilik arasında anlamlı bir ilişki tespit edilmiştir. İki grupta da anlamlı farklılık tespit edilen istek öz yeterliliğinin girişimcilik niyeti üzerindeki etkisi; Y kuşağına mensup bireylerin oluşturduğu örneklem üzerinde daha yüksek oranda olduğu tespit edilmiştir.

Anahtar Kelimeler: Girişimcilik Niyeti, Öz Yeterlilik, Y Kuşağı, Z Kuşağı

Generation Differences In The Relationship Between Entrepreneurship And Self-Competence: A Research In Foundation University Of Istanbul

Abstract: Entrepreneurship, which is the subject of many studies from the Middle Ages to the present, has an important place in the field of business administration. At the same time, it continues to be questioned with other variables in other disciplines. In our research, by associating entrepreneurship, which is a part of the dream of starting a business, with self-efficacy which expresses the belief of one's self; This relationship aims to reveal the differences between generations. In the conceptual framework, important points about entrepreneurship intention, self-efficacy and generations are given. The generations we are based on are Y generation and Z generation; the differences between these two generations constitute the backbone of our study. This application, which we have applied to the measure of intention, will lead to a correct interpretation of the application on students. entrepreneurship intention and self-efficacy scales were applied to students of various foundation universities. In the sample of 200 Y generation students and 200 Z generation students; the dimensions of entrepreneurship intention and self-efficacy are interpreted in a comparative manner. As a result of the analyzes, there was no relationship between entrepreneurial intention and self-efficacy in the sample group composed of individuals belonging to generation Z; In the sample group formed by individuals belonging to Generation Y, a significant relationship was found between entrepreneurial intention and self-efficacy. The effect of the self-efficacy of the self-efficacy on the intention of entrepreneurship was found to be significant in both groups; It was found that there is a higher rate on the sample of individuals belonging to generation Y.

Keywords: Entrepreneurship Intention, Self-efficacy, Generation Y, Generation Z

1. GİRİŞ

21. yy. da iş yaşamındaki hızlı değişimler, bireylerin ve örgütlerin sürekli gelişime açık olmalarını zorunlu hale getirmektedir. Bu yüzden bireylerin ve örgütlerin beklentileri devamlı sorgulanmaya açıktır. Bireylerin iş yaşamından beklentilerinin tatmin edilmesi durumunda örgütlere olan bağlılık ve aidiyetleri de yüksek olacaktır. İş yaşamının içerisindeki bireylerin iş tatminleri ve örgütsel bağlılıkları performans değerlendirmesi gibi çeşitli iç değerlendirmeler sonucunda belirlenebilmektedir. Fakat iş yaşamına henüz adım atmamış bireylerin iş yaşamından ne gibi beklentilerinin olduğu ancak araştırmalar sonucu gün yüzüne çıkmaktadır.

Bulduğumuz zaman dilimi açısından X ve Y kuşaklarının çoğunluğu iş hayatına atılmış ve belli bir yol kat etmişlerdir. Fakat Z kuşağı İş Kanununun belirli maddelerince genç işçi olarak bazı işlerde çalışmasına izin verilmiş olan kuşak olması sebebiyle halen eğitim görmeye devam etmektedir.

Araştırmamızın temelinde Y ve Z kuşaklarına mensup üniversite öğrencilerinin girişimcilik niyeti ve öz yeterliliklerinin ölçülmesi yer almaktadır. Bu sebeple ilk bölümde literatür taramasına yer verilecek, ikinci bölümde kavramlar ile ilgili detaylı bilgiler paylaşılacak, üçüncü bölümde ise belirlediğimiz örneklem üzerindeki araştırmamızın detayları ve bulguları tartışılarak hipotezler doğrulanmaya çalışılacak, son bölümde ise temel aldığımız iki kuşak arasındaki farklılıklar ortaya konulacaktır.

2. LİTERATÜR TARAMASI

Girişimcilik niyeti ve öz yeterlilik kavramları birçok tez ve makalede araştırmaya konu olmuştur. Farklı kavramlar ile ilişkilendirilerek çeşitli başlıklar altında incelenmiştir. Araştırmaya başlanmadan önce girişimcilik niyeti ve öz yeterlilik ile ilgili yoğun bir literatür taraması yapılmıştır. Ardından bu iki değişkenin yer aldığı tez ve makaleler incelenerek ardından örneklem belirlenmiştir. Araştırmamızın temelinde kuşaklar arası farklılıklar yatmaktadır. X kuşağı (1965-1979 yılları arası doğanlar) ve Y kuşağı (1980-1999 yılları arası doğanlar) arasındaki farklılık daha öncelerde popüler bir konu olarak birçok disiplin tarafından mercek altına alınmıştır. Fakat Y kuşağı (1980-1999 yılları arası doğanlar) ve Z kuşağı (2000 yılı ve sonrası doğanlar) arasındaki farklılıklar Z kuşağının yaş itibari ile küçük olmalarından dolayı araştırmalara kolayca dahil edilememiştir. Z kuşağı 19 yaş altı gençlerin oluşturduğu bir evrene sahiptir ve birçoğu lise ve üniversitede eğitim hayatına devam etmektedir. İş hayatına atılanlar ise kalifiye olunmayı gerektirmeyen işlerde çalışmaktadır. Bu yüzden iş hayatındaki Y kuşağı ve Z kuşağı arasındaki farklılıklar daha hiç araştırılmamıştır. Genel olarak tez ve makalelerde, değişkenlerin tek bir kuşağın örneklem oluşturduğu araştırmalar olduğu görülmüştür.

Kuşaklar arası farklılıklar esas alınarak, tezler arasında yapılan araştırma neticesinde araştırmaların çok farklı bilim dalları altında incelendiği; işletme ana bilim dalı altında incelenen tezlerin ise genel itibari ile pazarlama bilimine hizmet ettiği tespit edilmiştir. Kuşaklar arası farklılığın incelendiği tezler arasında yazarlar tarafından kısıtlama getirildiğinden dolayı araştırmalar kısıtlıdır.

Pazarlama alanında tüketici davranışını kuşaklararası farklılıklar arasında incelemeye alan Gençalp (2018), “Online Alışverişte Plansız Satın Alma Davranışı: Y ve Z Kuşaklarının Karşılaştırması” başlıklı tezinin araştırmaları sonucunda; Z kuşağının Y kuşağına oranla daha fazla online alışverişte plansız satın alma davranışı sergilediğini tespit etmiştir.

Halkla ilişkiler ve reklamcılık alanında İlhan (2018) ise “Sosyal Medya Kullanımında Gösteriş Tüketimi Eğiliminin X, Y ve Z Kuşakları Açısından Değerlendirilmesi” adlı yüksek lisans tezinde, kuşakların sosyal medya ilgisinin uygulamalar açısından kullanım önceliklerine bakıldığında; X kuşağının Facebook (%66,7), Y kuşağının Twitter (%17,8), Z kuşağının ise Instagram (%67,4) ve Youtube (%17,8) uygulamalarını daha fazla kullandığı görülmüştür. Araştırmanın sonucunda ise X, Y ve Z kuşaklarının sosyal medya kullanımındaki gösteriş tüketimi eğilimlerinin farklılık gösterdiği görülmüştür.

Çetin ve Karalar (2016), “X, Y ve Z Kuşağı Öğrencilerin Çok Yönlü ve Sınırsız Kariyer Algıları Üzerine Bir Araştırma” adını verdikleri makalelerinde iki devlet lisesinden ve iki devlet üniversitesinden tesadüfi örnekleme yöntemi ile örneklem seçilerek 1825 öğrenciye anket uygulamışlardır. Araştırmanın sonucunda hem kuşak türlerinin hem de bazı sosyo-demografik özelliklerin, öğrencilerin çok yönlü ve sınırsız kariyer algılarını etkilediği tespit edilmiştir.

Karaduman ve İrge (2018), “X ve Y Kuşaklarında Gönüllü Sadelik Algısının Tüketici Karar Tarzlarına Etkisi” adını verdikleri makalelerinde 504 kişiye yapılan anket sonucunda gönüllü sadelik algısının boyutları ile farklı tüketici karar tarzları arasındaki ilişki incelenerek, gönüllü sadelik algısının nesillere göre farklılaşıp farklılaşmadığı ortaya konmuştur.

Girişimcilik niyeti ve öz yeterlilik değişkenlerinin konu olduğu makaleler arasında yapılan incelemede ise; Kıran vd (2018) finansal okur-yazarlık ve girişimcilik niyeti arasındaki ilişkiyi, Çetin ve Taşdemir (2017) girişimcilik kapasitesi ve bireysel yenilikçiliğin girişimcilik niyeti üzerine etkisini, Çolakoğlu ve Çolakoğlu (2016) öz yeterlilik algısı ve girişimcilik potansiyeli ilişkisini, Akyüz ve Özyer (2018) örgütsel sapma davranışları üzerindeki öz-yeterliliğin aracılık rolünü, Çankır (2016) öz yeterlilik, değişime karşı direnç ve girişimcilik ilişkisini, Hsu et al. (2019) algılanan uyum, öz yeterlilik ve girişimcilik niyeti arasındaki ilişkiyi, Yurtkoru vd. (2014) risk alma eğilimi ve girişimcilik niyeti arasındaki ilişkiyi araştırmışlardır.

3. KAVRAMSAL ÇERÇEVE

3.1. Kuşak Kavramı

Türk Dil Kurumu “kuşak” kelimesini “yaklaşık olarak aynı yıllarda doğmuş, aynı çağın şartlarını, dolayısıyla birbirine benzer sıkıntıları, kaderleri paylaşmış, benzer ödevlerle yükümlü olmuş kişilerin topluluğu” olarak tanımlamaktadır (<http://www.tdk.gov.tr>).

Kuşak sınıflandırmalarında araştırmacıların temel aldığı aralıklardaki değişim sebebi, toplumların nesilden nesile geçiş süreleri yani kadınların anne olma yaşlarının ülkeden ülkeye farklılık göstermesi, tarihsel olaylar ve farklı akımların ülkelerde bıraktıkları farklı izlerdir.

Genel anlamda kuşak sınıflandırılması, Sessiz Kuşak (1925-1945), Baby Boomers (1946-1964), X Kuşağı (1965-1979), Y Kuşağı (1980-1999), ve Z Kuşağı (2000 ve sonrası) şeklinde yapılmaktadır (Bakırtaş vd., 2016:3).

Sessiz kuşak, kuşaklar arasında en az bireyin olduğu kuşaktır (Demirkaya vd., 2015:188). 1925-1945 yılları arasında doğanları içeren kuşaktır. Sessiz kuşak, o dönemlerde yoğun olarak yaşanan savaşlardan dolayı “Savaş Kuşağı” adını da almış bu dönemde yaşanan ikinci dünya savaşı ve ekonomik buhran bu kuşağın karakterinin oluşmasında birebir etkili olmuştur. Yaşadıkları dönemin de etkisiyle işverenlerine sadık, otoriteye saygılı, emirlere harfiyen uyan, yaptıkları işe kendilerini adayan ve çok çalışan sessiz bireylerin oluşturduğu bu kuşak emektarlar ve gelenekselciler olarak da anılmaktadır (Bekmezci, 2017:104).

Baby Boomers (Bebek Patlaması) Kuşağı; savaş, buhran ve kriz gibi dönemleri geçiren sessiz kuşaktan sonra, toplumun canlanması ve yenilenme çabasına girmesi sonucu doğan 1 milyar bebekten dolayı bebek patlaması olarak adlandırılmıştır. Bu kuşak 1946-1964 yılları arası doğanları içeren kuşaktır (Acilioğlu, 2017:24). İş hayatında çok çalışıp az üreten, idealist ve rekabetçi yapıya sahip bu kuşak üyeleri, tek bir yerde uzun süre çalışmış, “çalışmak için yaşamak” felsefesini benimsemiş ve emeklilik sonrası bile çalışmayı sürdüren bir yapıya sahiplerdir (Benlisoy’dan akt. Aka, 2018:121).

X kuşağı, Amerika’da yapılan nüfus araştırmasından sonra 1965 ve 1979 seneleri arasında dünyaya gelen bir kuşak olarak ele alınmıştır (Yiğit, 2010:79). Ekonomik ve sosyal yönden çok fazla değişimin meydana geldiği senelerde büyüyen X kuşağı; bebek patlaması kuşağındakilerin aksine “yaşamak için çalışan” insanlardan oluşmaktadır. Bu kuşaktakiler hızlı değişimlerin yaşandığı yıllarda kendilerinin farklı ve yabancı hissederler, beklentileri fazla yoktur, her şeye şüphe ile yaklaşan ve tutucu insanlardır (Bağcı, 2018:1)

Y kuşağı; 1980-1999 seneleri arasında doğan, büyüdüğü ortam doğrultusunda teknoloji ile haşır neşir, teknolojisiz yaşayamayanların çoğunlukta olduğu kuşaktır. Bulunduğu ortama hemen adapte olan, ekip çalışmasına yatkın danişan ve sorgulan bireyler olan Y kuşağı bazı zamanlarda geçimsiz olarak da nitelendirilmektedir. Aslında Y kuşağının bu şekilde nitelendirilmesi, sadece bir işi yapmak ve bitirmek değil bu işi neden yaptığını da öğrenmek istediğinden kaynaklanır. “Y” (vay) harfinin İngilizce “Why” (vay) sözcüğünün okunuşu ile aynı karşılığa denk geldiği için bu kuşağa bu Y kuşağı denildiği belirtilmektedir (Kuru 2014:2).

Z kuşağı ise 2000 yılı ve sonrası doğan, Millennials (Milenyum Kuşağı), Generation Next (Gelecek Kuşak), Digital Generation (Dijital Kuşak), Echo Boomers (Eko Patlaması) ve Nexters (Bir Sonrakiler) gibi isimlerle de anılan bambaşka bir nesildir (Tuncer 2016:35). Z Kuşağı adıyla anılan bu yeni neslin dijital bir çağda doğmuş ve büyümüş olmaları nedeniyle, önceki nesillerden farklılaşacağı ileri sürmek yanlış olmayacaktır. İnternet teknolojileri ve dijital donanımlar, Z kuşağına mensup bireylerin hemen hemen hepsinin günlük hayatlarının bir parçası olduğu gayet açıktır.

Sessiz kuşak ve bebek patlaması olarak adlandırılan kuşaklar dijitalle hiç tanışmamış; X kuşağı dijital dünyada doğmayan fakat teknolojinin gelişimine tanıklık eden; Y ve Z kuşakları ise teknolojinin içine doğan ve teknolojinin yaşam biçimi olduğunu düşünen kuşaklardır. Y ve Z kuşağı düşünce yapısı ve yaş aralığı nedeni ile birbirine yakın olsa da bazı konularda fikir ayrılığına vardıkları düşünülmektedir. Araştırmamızın iki değişkeni olan girişimcilik niyeti ve öz yeterlilik ile ilgili sorular hem Y hem de Z kuşağına mensup bireylere yöneltilerek, fikir ayrılığının olup olmadığı araştırılmaya uygun bulunmuştur. Tahmin edilen Z kuşağının girişimcilik niyeti ve öz yeterliliğinin Y kuşağına göre daha baskın olduğudur.

3.2. Girişimcilik Niyeti

Girişimcilik niyeti ile ilgili geçmiş çalışmalar incelendiğinde girişimcilik niyeti alanında dünyada birçok araştırma yapıldığı görülmektedir. Bu araştırmalarda demografik faktörler, ailesel faktörler, girişimci kişilik özellikleri,

sosyal ve kültürel çevre, kültürel farklılıklar gibi faktörler girişimcilik niyeti ile ilişkilendirilmiştir. Girişimcilik niyetinin tanımı yapılmadan önce girişimcilik ve niyet kavramlarının üzerinde durmak gerekmektedir.

Niyet kavramı, ulaşılmak istenen bir hedefe, noktaya kişinin tüm dikkatini yönlendiren zihinsel bir durumdur. Niyet sürecinde, kişinin sahip olduğu değerler, inandığı şeyler, istek ve arzuları ve merakları etkili olmaktadır. (Karslı, 2018:17). Girişimcilik, “risk almak, yenilikçilik, yöneticilik, karar vermek, fırsatları yakalamak ve yaratmak, yeni bir iş kurmak” gibi kavramların akla gelmesini sağlayan, bir fırsat algılama ve o fırsatı ele geçirmek için bir iş kurma faaliyeti olarak tanımlanan bir kavramdır (Top, 2006:8).

Girişimcilik niyeti, kişinin yeni bir girişimde bulunması veya mevcut girişimler için yeni birtakım değerler oluşturmayı amaçlamasıdır (Bird’den akt. Karslı, 2018:17) Girişimcilik niyeti, bir kişinin yeni bir işletme kurma veya ilerleyen dönemlerde yeni bir işletme kuracağına ilişkin niyetini ifade etmektedir (Engle vd., 2010). Girişimcilik niyeti, bir kişinin kariyeri için girişimci olmayı seçme niyetini gösterir. Girişimci niyetleri olan insanlar hesaplanmış riskleri almayı, gerekli kaynakları toplamayı ve kendi girişimlerini kurmayı planlamaktadır. Girişimcilik niyeti, girişimcilik eylemlerini başlatır (Karabulut, 2016:16).

Tanımlardan yola çıkarak girişimcilik niyetinin genel olarak bir hayale dayandığı, hedeflenenin olması için faaliyette bulunulması sonucuna ise girişimcilik denildiği tespit edilmektedir. Y ve Z kuşaklarının her ikisi de girişimci ruha sahiptir fakat Seymen (2017:474) Z kuşağı için “Bu kuşak insanı en kısa sürede kendi işlerini kurmak niyetindedirler.” ifadesini kullanmıştır.

3.3. Öz Yeterlilik

Öz yeterlilik, kişinin başarmak için kendisini organize etmesi, başarılı olacağına dair kendine olan inancı olarak ifade etmesidir. Bandura (1977), öz yeterliliği “kişinin ileri dönük durumları yönetmek için ihtiyaç duyduğu hareket biçimlerini planlama ve gerçekleştirme konusunda kendi yeteneklerine olan inancı” olarak ifade etmiştir (Çataloluk, 2018:28)

Öz yeterlilik algısı yüksek olan bireyler, bir işi başarmak için büyük çaba göstermekte, olumsuzluklarla karşılaştıklarında kolayca pes etmemekte, ısrarlı ve sabırlı davranmaktadırlar. Öz yeterlilik yetenekli olmaya değil, kişinin kendi kaynaklarına güvenmesine karşılık gelmektedir. Bir durumla baş etmede yeterli becerileri olan, ancak öz yeterliliği düşük olan kişi, söz konusu becerilerini harekete geçiremeyecektir. Öz yeterlilik kavramı, bir eylemin planlanması, gerekli becerilerin farkında olunması ve örgütlenmesi, zorluklarla birlikte elde edilecek kazançların gözden geçirilmesi sonucunda oluşan güdülenme düzeyi gibi öğeleri içermektedir (Yıldırım ve İlhan 2010:302).

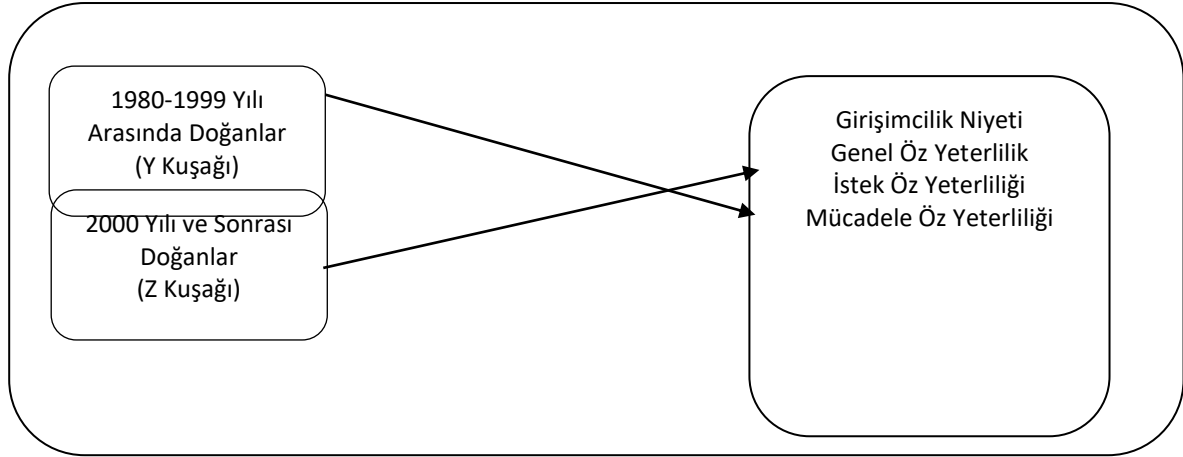
Çataloluk (2018) ait araştırmada öz yeterliliğin iki boyutu keşfedilmiştir. Bunlar; istek öz yeterliliği ve mücadele öz yeterliliğidir. İstek öz yeterliliği bireyin iç dünyasındaki uyanışı ifade ederken, mücadele öz yeterliliği ise istekleri uğruna ne kadar çaba içerisinde olduğunu gösterdiği öz yeterlilik algılarıdır.

4. YÖNTEM

4.1. Araştırmanın Modeli Ve Hipotezlerin Kurulması

Bu araştırmada üniversite öğrencilerinin öz yeterliliği ile girişimcilik niyeti arasındaki ilişki incelenecektir. Aynı zamanda üniversite öğrencilerinin demografik özelliklerinin her iki değişken üzerindeki etkisi inceleneceğinden, araştırmanın modeli açıklayıcı modellerden “ilişkisel açıklayıcı model” olarak belirlenmiştir (İslamoğlu ve Alnıaçık, 2013:39). Araştırmanın modeli Şekil 1’de belirtildiği gibidir.

Şekil 1: Araştırmanın Modeli



Bu modele yönelik hipotezler;

H1: Üniversite öğrencilerinin girişimcilik niyeti ve genel öz yeterliliği arasında anlamlı bir ilişki vardır.

H1a: Üniversite öğrencilerinin girişimcilik niyeti ve istek öz yeterliliği arasında anlamlı bir ilişki vardır.

H1b: Üniversite öğrencilerinin girişimcilik niyeti ve mücadele öz yeterliliği arasında anlamlı bir ilişki vardır.

H2: Üniversite öğrencilerinin genel öz yeterliliğinin, girişimcilik niyeti üzerinde etkisi vardır.

H2a: Üniversite öğrencilerinin istek öz yeterliliğinin, girişimcilik niyeti üzerinde etkisi vardır.

H2b: Üniversite öğrencilerinin mücadele öz yeterliliğinin, girişimcilik niyeti üzerinde etkisi vardır.

H3: Kuşaklara göre girişimcilik niyeti ortalama puanları arasında farklılık vardır.

H4: Kuşaklara göre genel öz yeterliliği ortalama puanları arasında farklılık vardır.

H4a: Kuşaklara göre istek öz yeterliliği ortalama puanları arasında farklılık vardır.

H4b: Kuşaklara göre mücadele öz yeterliliği ortalama puanları arasında farklılık vardır.

4.2. Araştırmanın Uygulandığı Evren ve Örneklem

Araştırma evrenini İstanbul ilindeki iki vakıf üniversitesinde öğrenim gören yaş itibari ile Y ve Z kuşağına mensup olan öğrenciler oluşturmaktadır. Araştırmanın örneklemini ise 200'ü Y kuşağı, 200'ü Z kuşağı toplamda 400 öğrenci oluşturmaktadır. Örneklem sayısı kolayda örneklem sayısı olarak belirlenmiştir.

4.3. Araştırmada Kullanılan Veri Toplama Araçları

Araştırmada "Öz Yeterlilik Ölçeği" ve "Girişimcilik Niyeti Ölçeği" kullanılmıştır. Ayrıca temel kuşak bilgisini saptamak ve diğer genel bilgilere ulaşmak amacıyla yanıtlayıcılara demografik bilgi formu da yöneltilmiştir.

Üniversite öğrencilerinin öz yeterliliğini ölçmek için, 1982 yılında Sherer et al. tarafından geliştirilen ölçek, Yıldırım ve İlhan (2010) tarafından geçerlilik ve güvenilirlik çalışması yapılarak, "Genel Öz Yeterlilik Ölçeği" adıyla Türkçe'ye kazandırılmıştır. Öz yeterlilik ölçeği toplam on yedi maddeden oluşmaktadır ve 5'li Likert tarzı ile yanıtlayıcılara yönlendirilmiştir. Girişimcilik niyetini ölçmek için de, Linan and Chen (2006) tarafından geliştirilen Alpkan danışmanlığında Özer (2017) tarafından Türkçe'ye uyarlanan "Girişimci Olma Niyeti" başlıklı ölçekten faydalanılmıştır. Girişimcilik niyeti ölçeği toplamda altı maddeden oluşmaktadır ve 5'li Likert tarzı ile yanıtlayıcılara yönlendirilmiştir.

5. BULGULAR

İstanbul ilindeki iki vakıf üniversitesinde öğrenim gören 400 öğrencinin yanıtları SPSS 23.0 istatistik paket programı yardımıyla değerlendirilmiştir. Yapılan analizde; frekans analizi, güvenilirlik analizi, faktör analizi, normal dağılım testi, fark analizleri, korelasyon ve regresyon uygulanmıştır.

Tablo 1 araştırmaya katılan öğrencilerin sosyo-demografik özelliklerine göre dağılımını göstermektedir.

Tablo 1: Demografik Bilgilere İlişkin Frekans Analizi

	1980-1999 (Y Kuşağı)	2000 ve Sonrası (Z Kuşağı)
Cinsiyet	N	n
Kadın	108	122
Erkek	92	78
Medeni Durum		
Evli	3	0
Bekar	197	200
Eğitim Durumu		
Yüksek Okul	100	71
Üniversite	100	129
Çalışma Durumu		
Çalışıyor	39	13
Çalışmıyor	161	187
Girişimcilik Dersi Alma Durumu		
Evet	61	34
Hayır	139	166
Sınıf		
Birinci Sınıf	119	200
İkinci Sınıf	18	0
Üçüncü Sınıf	23	0
Dördüncü Sınıf	40	0
Aileyle Yaşama Durumu		
Evet	157	154
Hayır	43	46
Anne Mesleği		
Ev hanımı	151	153
Kamu Sektörü	7	7
Özel Sektör	22	24
Kendi İş	6	10
Emekli	14	6
Baba Mesleği		
Kamu Sektörü	15	13
Özel Sektör	56	67
Kendi İş	87	84
Emekli	33	27
İşsiz	5	6
Vefat	4	3
Aile Şirketi Olma Durumu		
Evet	65	55
Hayır	135	145
Bursluluk Durumu		
Özel (Burslu)	118	113
Özel (Paralı)	82	87
Ailenin Toplam Gelir Düzeyi		
1500 TL altı	6	5
1500-2000 TL	18	17

2001-2500 TL	32	15
2501-3000 TL	26	27
3501-4500 TL	25	36
4501-5500 TL	21	26
5501-7500 TL	27	33
7500 TL üstü	45	41
Toplam	200	200

Yanıtlayıcıların demografik özelliklerine bakıldığında cinsiyet iki kuşak için de dağılım büyük farklılık göstermemektedir. Medeni durum için Y kuşağında 3 adet evli birey tespit edilirken, Z kuşağında evli bireye rastlanmamıştır. Eğitim durumu sorusunda Y kuşağında yarı yarıya bir dağılım varken, Z kuşağında çoğunluk üniversite okumaktadır. Her iki kuşak da çalışma durumu sorusuna çoğunluk çalışmadığı bilgisini verirken; yine çoğunluk girişimcilik dersi almadıklarını ifade etmişlerdir. Y kuşağında çoğunluk birinci sınıfta okumakta iken Z kuşağının tamamı birinci sınıfta okudukları bilgisini vermişlerdir. Her iki kuşak da anne mesleği sorusuna en fazla yanıtı ev hanımı olarak; baba mesleğine ise kendi işi olarak yanıt vermişlerdir. İki kuşağında aile şirketi olma durumu azdır ve ortalama yarısından biraz çoğu burslu öğrenim görmektedir. Her iki kuşak da ailenin toplam gelir düzeyi sorusunda en fazla yanıtı 7500 ve üzeri olarak vermişlerdir.

Frekans analizlerinden sonra girişimcilik niyeti ve öz yeterlilik değişkenlerinin alt boyutlarını belirlemeye yönelik faktör analizi yapılmıştır. Verilerin faktör analizine uygun olup olmadığını değerlendirmek için Kaiser Meyer-Olkin (KMO) testi ve Bartlett testi kullanılmıştır. KMO değeri öz yeterlilik değişkeni için 0,895; girişimcilik niyeti değişkeni için 0,880 olarak tespit edilmiştir. Her iki değişkene uygulanan Bartlett testinin sonuçları da anlamlı ($p=0,000 \leq 0,05$) bulunduğu için araştırmada kullanılan ölçeklerin faktör analizi için uygun olduğu tespit edilmiştir.

Tablo 2 öz yeterlilik ölçeğinin faktör yüklerini; Tablo 3 girişimcilik niyeti ölçeğinin faktör yüklerini göstermektedir.

Tablo 2: Öz Yeterlilik Ölçeğine İlişkin Faktör Analizi

	Rotasyon Faktör Matrisi	
	Mücadele Öz Yeterliliği	İstek Öz Yeterliliği
6. Zorluklarla yüz yüze gelmekten kaçınırım	0,737	
7. Eğer bir iş çok karmaşık görünüyorsa onu denemeye bile girişmem	0,721	
5. Her şeyi yarım bırakırım.	0,712	
16. Kolayca pes ederim.	0,700	
10. Yeni bir şey denerken başlangıçta başarılı olamazsam çabucak vazgeçerim.	0,692	
17. Hayatta karşıma çıkacak sorunların çoğuyla baş edebileceğimi sanmıyorum.	0,685	
12. Bana zor görünen yeni şeyleri öğrenmeye çalışmaktan kaçınırım.	0,675	
4. Belirlediğim önemli hedeflere ulaşmada, pek başarılı olamam.	0,660	
9. Bir şey yapmaya karar verdiğimde hemen işe girerim.		0,740
15. Kendine güvenen biriyim.		0,690

3. Eğer bir işi ilk denemede yapamazsam, başarıya kadar uğraşırım.		0,658
1. Planlar yaparken, onları hayata geçirebileceğimden eminimdir.		0,628

Tablo 3: Girişimcilik Niyeti Ölçeğine İlişkin Faktör Analizi

Rotasyon Faktör Matrisi	
	Faktör Yükleri
	Girişimcilik Niyeti
21. Gelecekte bir firma kurmaya kararlıyım.	0,926
23. Bir gün bir firmayı kurmaya ciddi olarak niyetliyim	0,925
20. İleride kendi firmamı kurmak ve işletmek için her türlü çabayı göstereceğim.	0,900
22. Bir firmayı kurmayı çok ciddi düşünmüştüm.	0,892
19. Profesyonel hedefim bir girişimci olmak	0,847
18. Girişimci olmak için her şeyi yapmaya hazırım.	0,755

Yapılan faktör analizi sonucunda; öz yeterlilik ölçeğinin iki boyutu saptanmıştır. Bunlar mücadele öz yeterliliği ve istek öz yeterliliğidir. Mücadele öz yeterliliği boyutunda 8 ifade (4,5,6,7,10,12,16,17); istek öz yeterliliği boyutunda ise 4 ifade (1,3,9,15) bulunmaktadır. Düşük ortak varyansa sahip olan veya binişiklik gösterdiği tespit edilen ifadeler analiz dışı bırakılmıştır (2,8,11,13,14). Çıkarılan tüm ifadeler öz yeterlilik ölçeğine aittir. Girişimcilik niyeti ölçeğinden devre dışı bırakılan ifade yoktur.

Düşük ortak varyansa sahip olan veya binişiklik gösterdiği tespit edilen ifadelerin çıkarılmasının ardından ölçeklerin güvenilirlik ve geçerliliğini ortaya koyma amacıyla güvenilirlik analizi yapılmıştır. Değişkenlerin ve alt boyutlarının tespit edilen Cronbach Alfa değerleri Tablo 4'te gösterildiği gibidir.

Tablo 4: Ölçeklere İlişkin Güvenilirlik Analizi

	Cronbach Alfa	N
Genel Öz Yeterlilik Ölçeği	0,860	12
Mücadele Öz Yeterliliği Boyutu	0,868	8
İstek Öz Yeterliliği Boyutu	0,661	4
Girişimcilik Niyeti Ölçeği	0,939	6

Elde edilen Cronbach Alfa katsayıları genel öz yeterlilik ölçeği, mücadele öz yeterliliği boyutu ve girişimcilik niyeti ölçeği $0,80 \leq \alpha \leq 1,00$ aralığında olduğu için yüksek derecede güvenilir; istek öz yeterlilik boyutu ise $0,60 \leq \alpha \leq 0,80$ aralığında olduğu için oldukça güvenilir olarak gruplandırılmaktadır (Kalaycı, 2008:405).

Tablo 5: Kuşaklar Arası Farklılık Analizi

Kuşaklar	n	Ort.	Std. Sapma	T	p
Genel Öz Yeterlilik					
1980-1999 (Y Kuşağı)	200	3,92	0,579	1,256	0,210
2000 ve sonrası (Z Kuşağı)	200	3,85	0,621		

Mücadele Öz Yeterliliği					
1980-1999 (Y Kuşağı)	200	4,00	0,603	0,854	0,394
2000 ve sonrası (Z Kuşağı)	200	3,95	0,595		
İstek Öz Yeterliliği					
1980-1999 (Y Kuşağı)	200	3,85	0,673	0,391	0,696
2000 ve sonrası (Z Kuşağı)	200	3,82	0,773		
Girişimcilik Niyeti					
1980-1999 (Y Kuşağı)	200	3,47	1,084	-0,465	0,642
2000 ve sonrası (Z Kuşağı)	200	3,52	1,174		

Tablo 5'te tespit edilen genel öz yeterlilik, mücadele öz yeterliliği, istek öz yeterliliği ve girişimcilik niyeti kuşaklara göre farklılık göstermemektedir.

Y kuşağı ve Z kuşağının farklılıklarını belirlemek için Bağımsız Grup T testi ve Kruskal Wallis H testi yapılmıştır. Yapılan analiz sonucunda demografik bilgilerde yer alan medeni durum, girişimcilik dersi alma durumu, aileyle yaşama durumu, bursluluk durumu ve baba mesleği sorularının seçenekleri arasında anlamlı bir farklılığa rastlanmamıştır.

Y kuşağı ve Z kuşağına mensup öğrencilerin girişimcilik niyeti, cinsiyet açısından anlamlı bir farklılık göstermektedir. Erkek öğrencilerin girişimcilik niyeti her iki kuşakta da kadın öğrencilere göre daha fazladır. Z kuşağına mensup öğrencilerin istek öz yeterliliği cinsiyet açısından anlamlı bir farklılık göstermektedir. Erkek öğrencilerin istek öz yeterliliği kadın öğrencilere göre daha fazladır.

Y kuşağına mensup öğrencilerin girişimcilik niyeti, çalışma durumu açısından anlamlı bir farklılık göstermektedir. Çalışan öğrencilerin girişimcilik niyeti çalışmayan öğrencilere göre daha fazladır.

Y kuşağı ve Z kuşağına mensup öğrencilerin girişimcilik niyeti, aile şirketi olma durumu açısından anlamlı bir farklılık göstermektedir. Aile şirketi olan öğrencilerin girişimcilik niyeti her iki kuşakta da aile şirketi olmayan öğrencilere göre daha fazladır.

Y kuşağına mensup öğrencilerin girişimcilik niyeti, eğitim durumu açısından anlamlı bir farklılık göstermektedir. Üniversite öğrencilerin girişimcilik niyeti yüksek okul öğrencilerine göre daha fazladır. Y kuşağına mensup öğrencilerin istek öz yeterliliği de eğitim durumu açısından anlamlı bir farklılık göstermektedir. Y kuşağına mensup yüksek okul öğrencilerinin istek öz yeterliliği ise üniversite öğrencilerine göre daha fazladır.

Y kuşağına mensup öğrencilerin girişimcilik niyeti, sınıf açısından anlamlı bir farklılık göstermektedir. İkinci sınıfta okuyan öğrencilerin birinci sınıfta okuyan öğrencilere göre ve üçüncü sınıfta okuyan öğrencilerin birinci sınıfta okuyan öğrencilere göre girişimcilik niyetleri daha fazladır.

Anne mesleği Y kuşağına mensup öğrenciler için genel öz yeterlilik ve istek öz yeterliliğinde anlamlı bir farklılık göstermektedir.

Y kuşağına mensup öğrencilerin girişimcilik niyeti ailelerinin toplam gelir düzeyi açısından anlamlı bir farklılık göstermektedir. Aile toplam gelir düzeyi 7500 TL ve üzeri olanların 2501-3500 TL arasında olanlara göre ve 7500 TL ve üzeri olanların 3501-4500 TL arasında olanlara göre girişimcilik niyetleri daha fazladır.

Yapılan korelasyon analizi sonucunda ise Y kuşağına mensup öğrencilerin girişimcilik niyeti ve öz yeterliliği arasında düşük seviyede pozitif bir ilişki tespit edilmiştir. Yine aynı şekilde; öz yeterliliğin alt boyutları olan mücadele öz yeterliliği ve istek öz yeterliliğinin girişimcilik niyeti ile arasında düşük seviye de pozitif yönlü bir ilişki tespit edilmiştir. Z kuşağına mensup öğrencilerin girişimcilik niyeti ve istek öz yeterliliği arasında düşük seviyede pozitif bir ilişki tespit edilmiştir. Yapılan analize ilişkin değerler Tablo 6'da gösterildiği gibidir.

Tablo 6: Korelasyon Analizi

		1980-1999	2000 ve Sonrası
		(Y Kuşağı)	(Z Kuşağı)
Girişimcilik Niyeti			
Genel Öz Yeterlilik	r	,156*	.117
	p	.028	.098
Mücadele Öz Yeterliliği	r	,146*	.109

	p	.039	.124
İstek Öz Yeterliliği	r	,255**	,181*
	p	.000	.010

Regresyon analizi sonucunda ise istek öz yeterliliğinin girişimcilik niyeti üzerindeki açıklayıcılığı çok düşüktür ($R^2=0,065$). Model anlamlıdır ($F=13,808$ $p=0,000$) ve istek öz yeterliliğinin girişimcilik niyeti üzerinde etkisi vardır. Regresyon analizine ilişkin değerler Tablo 7’de gösterildiği gibidir.

Tablo 7: Regresyon Analizi

Model	1980-1999 (Y Kuşağı)			2000 ve Sonrası (Z Kuşağı)		
	Standartlaştırılmış Katsayılar	T	p	Standartlaştırılmış Katsayılar	T	p
	Beta			Beta		
Girişimcilik Niyeti (Sabit)		####	####		####	####
İstek Öz yeterliliği	0.255	####	####	0.181	####	####
	$R^2=0,065$, $F=13,808$ $p=0,000$			$R^2=0,033$, $F=6,737$ $p=0,010$		

6. SONUÇ

Vakıf üniversitesi öğrencileri üzerine yapılan araştırmada Y kuşağına mensup öğrencilerin girişimcilik niyeti ve öz yeterliliği arasında, öz yeterliliğin alt boyutları olan mücadele öz yeterliliği ve istek öz yeterliliğinin girişimcilik niyeti ile arasında düşük seviyede pozitif bir ilişki tespit edilmiştir. Z kuşağına mensup öğrencilerin ise sadece girişimcilik niyeti ve istek öz yeterliliği arasında düşük seviyede pozitif bir ilişki tespit edilmiştir. Regresyon analizinde ise istek öz yeterliliğinin girişimcilik niyeti üzerinde etkisi olduğu tespit edilmiştir.

Girişimcilik niyeti, genel öz yeterlilik, istek öz yeterliliği ve mücadele öz yeterliliğinin kuşaklar arası farklılığını ortaya koymak amacıyla yapılan farklılık analizi sonucunda ise anlamlı bulgulara ulaşılamamıştır. Y kuşağı ve Z kuşağı girişimcilik niyetleri ve öz yeterlilikleri açısından farklılığa sahip değildir.

Araştırmanın kısıtları olarak; Araştırmanın sadece vakıf üniversitelerinde yapılması, İstanbul ili ile sınırlı olması, Y ve Z kuşaklarının doğum tarihlerinin birbirine yakın olması; araştırmanın sadece 400 öğrenci ile gerçekleştirilmesi sayılabilir. Bu yüzden araştırmanın asıl amacına ulaşabilmesi için anlamlı sonuçlar elde edilememiştir.

Araştırmanın devlet ve vakıf üniversitelerinde karşılaştırılmalı olarak yapılması, Y kuşağı olarak ele alınan örneklemin yaşça daha büyük gruplara (yüksek lisans ve doktora) ve daha fazla örnekleme ulaşılarak uygulanması ve sadece bir il değil birkaç il ele alınarak yapılması ve varsa farklılıkların ortaya konması önerilerimiz arasındadır.

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İyi Tarım Uygulamaları ile Meyve Bahçelerinde Ortaya Çıkan Üretim, Hasat ve Hasat Sonrası Kayıpları Azaltılabilir mi?

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Özet: Günümüzün ve geleceğin küresel hedefi, gıda güvencesi ve gıda güvenliğini sağlamak ve bu hedefler doğrultusunda, çevre sorunları gibi ilişkili sorunlara çözüm geliştirmektir. Tarım ve gıda ürünlerinin yeterli ve aynı zamanda sağlıklı ve kaliteli üretilmesi yeni ve yoğun çabaları gerektirmektedir. Gıda kayıplarını önleyerek, ürün, kaynak ve ekonomik kayıpları önlemek mümkündür.

Gıda kayıplarının azaltılması, gıda arz zincirinin her aşamasında etkin önlemlerin alınmasına bağlıdır. Üstelik her aşama için planlanan çözümlerin, ürünün nihai tüketimine kadar olan zincir boyunca birbiriyle uyumlu ve entegre bir yaklaşımla geliştirilmesi gerekir. Çözüm süreçleri bazı tarım ürünleri için diğerlerine göre daha zor olabilir. Özellikle, meyveler biyolojik özellikleri nedeniyle kayıp oranları yüksek ürünler arasındadır. Fiyat avantajları ise artan kayıplarla, yüksek miktarlarda üretim değeri ya da satış değeri kayıplarına neden olmaktadır.

Meyve arz zincirinde en büyük kayıplar; üretim, hasat ve hasat sonrasında çiftliklerdeki aktiviteler sırasında ortaya çıkan miktar ve kalite kayıplarıdır. İyi Tarım Uygulamaları (İTU); üretim, hasat ve hasat sonrası yönetim pratikleriyle meyve kayıplarını miktar ve kalite açısından önlerken, gıda güvenliği, çevrenin korunması ve sosyal katkılar da sağlamaktadır. Bu çalışmanın amacı, İTU ile meyve bahçelerindeki kayıpların azaltılabilmesi arasındaki ilişkiyi incelemektir. Küresel bir sorun olması itibarıyla konu, uluslararası literatüre dayalı olarak çeşitli ülke örnekleriyle incelenmiştir. Konu Türkiye için değerlendirilmiş ve sorunlara ilişkin öneriler de tartışılmıştır.

Anahtar Kelimeler: İyi Tarım Uygulamaları (İTU), Meyve Kayıpları, Hasat Kayıpları, Hasat Sonrası Kayıplar, Meyve Bahçesi

Is It Possible to Reduce the Production, Harvest and Post-Harvest Losses in Orchards with Good Agricultural Practices?

Abstract: The global goal of today and the future is to provide food security and food safety and to develop solutions to related problems such as environmental problems. The production of agricultural and food products in sufficient quantity and at the same time as healthy and high quality requires new and intensive efforts. It is possible to prevent product, resource and economic losses by preventing food losses.

Reducing food losses depends on taking effective measures at every stage of the food supply chain. Moreover, the solutions planned for each stage need to be developed in a coherent and integrated approach along the chain up to the final consumption of the product. Solution processes can be more difficult for some agricultural products than the others. In particular, fruits are among the products with high loss rates due to their biological properties. Price advantages turn into high loss of production value or sales value due to increasing losses.

The biggest losses in the fruit supply chain are the quantity and quality losses that occur during the activities on the farms during production, harvest and post-harvest. Good Agricultural Practices (GAP) avoids fruit losses in terms of quantity and quality through production, harvesting and post-harvest management practices, while ensuring food safety, environmental protection and social contributions. The aim of this study is to investigate the relationship between GAP and the reduction of fruit losses on farms. As a global problem, the subject has been examined with examples from various countries based on international literature. The subject has also been evaluated for Turkey and the proposals about problems were also discussed.

Key Words: Good Agricultural Practices (GAP), Fruit Losses, Harvest Losses, Post-Harvest Losses, Orchard

1.GİRİŞ

Gıda kaybı, özellikle insan tüketimi için üretilen gıdaların arz zincirindeki miktar azalmalarını ve/veya kalite kayıplarını ifade etmektedir. Bu kayıplar, tarladan sofraya tüm arz zinciri boyunca oluşmaktadır. Gıda kayıpları çiftliklerde üretim aşaması, hasat sonrası aktiviteler sırasında ve depolama, işleme (sanayi tesislerinde, veya nihai olarak değerlendirildikleri diğer noktalarda), dağıtım (taşıma ve depolama) ve tüketim aşamasında ortaya çıkabilmektedir (Demirbaş vd., 2017; Demirbaş, 2018). Gıda arz zincirinin her aşamasında farklı nedenlerle gıdalar kayba uğrayabilmektedir.

Gelişmekte olan ve gelişmiş ülkelerde gıda kayıplarının nedenleri farklılık gösterebilmektedir (FAO, 2013). Örneğin Türkiye’de gıda kayıpları daha çok tarımsal üretim aşamasında ortaya çıkmaktadır (Tatlıdil vd., 2013). Gelişmiş ülkelerde ise perakende ve tüketim aşamaları gıda kayıplarının yüksek oranlarda ortaya çıktığı aşamalarıdır (Permanandh, 2011; Prusky, 2011).

BM Gıda ve Tarım Örgütü’nün (FAO), hazırladığı “Küresel Gıda Kayıpları ve Gıda İsrafı” adlı araştırmaya göre, gelişmekte olan ülkelerdeki gıda kayıplarının %95’i, arz zincirinin erken aşamalarında “istenmeden” oluşmaktadır. Bu kayıplar; üretim ve hasat teknikleri, taşıma, depolama ve soğutma, kamu altyapısı, nakliye araçları, ambalajlama ve dağıtım sistemlerindeki mali, idari ve teknik sınırlamalara atfedilmektedir (Permanandh, 2011; TMO, 2013; Demirbaş, 2019). Bu tür, ürün işlemenin yetersiz olduğu arz zincirlerinde, yüksek orandaki gıda kayıpları, gıda güvencesizliğine veya sağlıksız gıda üretim riskinin artmasına sebep olabilmektedir (Keding vd., 2013). Kayıp oranları tahıl ve baklagillerde toplam üretimin %15’i, meyve ve sebzelerde ise %35’i kadar olabilmektedir (Kader, 2005; Permanandh, 2011). Gıda güvencesizliğinin olduğu Sahra Altı Afrika gibi bölgelerde bile meyve ve sebzelerde kayıp oranı % 50’leri geçebilmektedir (FAO, 2011). Primer üretimdeki kayıpları etkileyen önemli faktörlerden biri hasat ve hasat sonrası uygulamalarıdır. Özellikle meyve ve sebzeler gibi kolay bozulabilir gıdalarda birden fazla muameleye maruz kalmak kayıpları artırmaktadır (FAO, 2013). Hasat sonrasında gıda kayıplarının (kalite ve miktar bakımından) yaşanmasına sebep olan hasat öncesi etkenler ise lokasyon ve hedef piyasa için ürün çeşitlerinin seçimi, agronomik uygulamalar (gübreleme/besin yönetimi, su yönetimi, zararlı/hastalık yönetimi, budama vb.), biyolojik ve çevresel etkenlerdir (Oral, 2015).

Meyvelerde hasat öncesi zararlı böcek istilâları, hasat sonrasında yaşanan kayıpların başlıca nedenlerinden biri olarak gösterilmektedir. Ayrıca az su ve yetersiz besin yönetimi, üretim kalitesinin düşmesine ve yüksek oranda kayba sebep olabilmektedir. Şiddetli yağış gibi olumsuz hava koşulları da, yüksek düzeyde hastalığın yaşanmasıyla sonuçlanabilmektedir (Thompson, 2007). Buna ek olarak, hasat edilmeden ağaçta kalan meyveler, işleyiciler, perakendeciler ya da hedef piyasa tarafından belirlenen kalite standartlarını (şekil, boyut, ağırlık) karşılamadıkları için de elde kalabilmektedir (Stuart, 2009). Örneğin, 2009 yılında İtalya’da, tarla ve bahçelerde 17,7 milyon ton tarımsal ürün bırakılmıştır ve bu rakam toplam üretimin %3,25’ine karşılık gelmektedir. ABD’de ise her yıl ekili alanların ortalama %7’sinin hasat edilmediği ifade edilmektedir (Segre ve Falasconi, 2011).

Standartları sağlayamadığı için perakendecilerin tercih etmediği ürünler, hasat edilmeden bahçede bırakılmasının yanı sıra, farklı alıcılara düşük fiyatlarla satılmaktadır. Oysa meyve yetiştiriciliğine dayalı katma değeri yüksek ürünler ülke ekonomilerine önemli katkılar yapmakta ve bu katkılar doğrudan yetiştiricilik yapılan yöreye yansımaktadır. Meyveler toplandıktan sonra tüketilebilir ürünler olmaları nedeniyle işlenmemiş halleri de gelir kaynağı olarak önemlidir (Niyaz ve Demirbaş, 2011).

Katma değeri yüksek olmakla beraber, biyolojik özellikleri nedeniyle kayıp oranları da yüksek olan meyve grubunda özellikle üretim, hasat ve hasat sonrası çiftliklerde ortaya çıkan kayıpların azaltılması için uluslararası araştırma kuruluşları tarafından yapılan (FAO, 2012), çeşitli ülkelerde (Sinha vd., 2012; Tarabay vd., 2018) ve Türkiye’de de gerçekleştirilen çalışmalar (Güneyli ve Onursal, 2014; GTHB, 2018) iyi üretim, hasat ve hasat sonrası uygulamaların belirli prosedürlerin izlenmesini zorunlu kılması nedeniyle ürün kayıplarını azaltıcı etkisini vurgulamaktadır.

Bu çalışmada İTU’nun ortaya çıkışı, İTU konusunda Dünya’da ve Türkiye’de ortaya çıkan gelişmeler ile mevzuattaki gelişmeler ve sertifikasyon süreci gibi daha önce literatürde oldukça fazla incelenmiş konular yerine, meyve bahçelerinde ortaya çıkan üretim, hasat ve hasat sonrası kayıpların nedenleri ile İTU prensiplerinin kayıpları azaltmadaki rolü üzerinde durulmuştur.

2. MEYVE BAHÇELERİNDE ÜRETİM, HASAT VE HASAT SONRASI ORTAYA ÇIKAN KAYIPLAR

Bahçe ürünleri yüksek nem içermesinden dolayı kolayca bozulabilmektedir. Bu bozulmalar ekonomik sonuçları olan ürün kayıplarına yol açmaktadır. Meyve kayıpları; ağırlık kaybı, çürüme, hastalık ve zararlılar nedeniyle oluşan bozulmalardan dolayı meydana gelen niceliksel ürün kayıpları ile besin değeri, tad, lezzet gibi tüketici tercihlerini etkileyen niteliksel kayıplar olabilmektedir. Meyve bahçelerindeki kayıpların nedenlerinin üretim, hasat ve hasat sonrası uygulamalar kapsamında değerlendirilmesi yaygın bir yaklaşımdır.

Üretim aşamasında kayıpların temel nedenleri; mekanik zedelenmeler, fizyolojik bozulmalar, hastalıklar ve pazarlama sorunları olarak sıralanmaktadır (Sessiz ve Özdemir, 2007). Diğer bahçe ürünleri gibi, meyvelerin

kalitesi ve hasat sonrası dayanım gücü de büyük oranda, hasat öncesi faktörlere bağlıdır (Kader, 1992; Suslow, 2000; Şen vd., 2014).

Kayıplar üzerinde etkili olan hasat öncesi faktörler ise, çeşit seçimi, ekolojik faktörler ve kültürel uygulamalardır:

a-Çeşit seçimi: Meyvelerin hasat sonrası dayanımında çeşit seçimi kritik bir faktördür. Ürünün diriliğinin (meyve eti sertliği) korunması, hastalık ve zararlılara dayanıklılığı, raf ömrü ve tadı büyük oranda çeşide bağlıdır.

b-Ekolojik faktörler: Çevresel faktörler, toprak tipi, sıcaklık, meyve tutumu zamanında etkili olan rüzgâr durumu, don, hasat zamanında etkili olan yağmurlu havalar gibi hasat öncesi birçok faktör ürün kalitesi, taşımaya dayanım ve depolama ömrü üzerinde etkilidir. Bahçe bitkileri üretiminde zamanlama ve iklim koşulları çok önemlidir. Örneğin, tozlaşma kötü hava koşullarından dolayı başarısız olabilir ya da besin eksikliği, renk atmasına neden olabilir (Creamer ve Johnson, 2018).

d-Kültürel işlemler: Meyveler için üretim aşamasındaki agronomik uygulamalar üretim kalitesini etkilemektedir. Kötü uygulamalar meyve kalitesi ve hasat sonrası dayanıklılık üzerinde etkili olduğundan kayıpları tetiklemektedir (Thompson, 2007). Hasat öncesi pestisit kullanımının doğal mikroflorayı tahrip ettiği ve bunun sonucu olarak hasat sonrası hastalıkların arttığı da ileri sürülmektedir (Benli, 2003).

Hasat sonrası uygulamalarla ürünün kalitesi iyileştirilememekte sadece muhafazası sağlanabilmektedir. Bahçe ürünleri kısa hasat periyoduna sahip olduğundan kalite için meyvenin hasad döneminin uygunluğu son derece önemlidir. Olgunlaşmayan veya aşırı derecede olgunlaşan ürünün uzun bir süre depolanması mümkün olamamaktadır. Bu nedenle hasat sırasında ürün, doğal büyümesini ve gelişmesini tamamlamış olmalıdır.

Meyvelerde hasat olumu ve yeme olumu olmak üzere iki olum söz konusudur. Hasat olumu, ürünün hasat edilmeye hazır ve uygun olma durumudur. Fizyolojik anlamda hasat olumu, ağaç üzerinde fiziksel gelişmesini tamamlamış ve hasattan sonra olgun olarak tüketilen meyvelerde yeme olumuna ulaşmayı sağlayabilecek, yeme olumundan önceki olgunluk durumu olarak tanımlanmaktadır. Yeme olumu ise, meyvelerde fiziksel gelişmenin durduğu, biyokimyasal gelişmenin başladığı dönemi göstermektedir. Bu iki olum sürecinin meyve kayıpları üzerinde etkili olduğu ve meyvelerin erken ya da geç hasat edilmesinin kayıpları artırdığı belirtilmektedir (Güneyli ve Onursal, 2014).

Erken hasatta, meyveler yeterli irilik, şekil ve ağırlığa ulaşmamışlardır. Verim düşmekte ve mekanik zararlar, fizyolojik bozukluklar artmakta, meyvelerin kendine has rengi oluşmadığı için dış görünüş istenen standarda ulaşmamaktadır. Geç hasat ise, meyvelerde olgunluk ilerlemiş olduğundan, hasat sonrası dayanma süresi kısaltmakta, patojenlere karşı direnç gerilemekte ve meyveler çabuk berelenmektedir. Meyvede asit kaybı fazlaştığı için tat ve lezzet bozulmakta ve ürün yavan bir tat almaktadır. Geç hasatta da erken hasatta olduğu gibi fizyolojik bozukluklar ortaya çıkmaktadır (Sessiz ve Özdemir, 2007; Güneyli ve Onursal, 2014).

Taze ürünlerin besin değerindeki ve kalitesindeki en ciddi azalma hasattan hemen sonra meydana gelmektedir. Bu nedenle, hasattan sonra meyvelerin ilk boşaltım alanına ilk nakliyenin, kayıpların engellenmesi konusunda en önemli nakliye olduğu düşünülmektedir. Hasat edilen ürünlerin ağırlık kaybı, aktarma ve depolama sırasındaki bozulmaların önemli bir sebebi olabilmektedir. Meyvelerin çoğu, ağırlıkça % 80- 95 arasında su içerdiğinden, bu miktarın bir kısmı nakliye sırasında terleme yoluyla kaybedilmektedir (GTHB, 2018).

Üretim, hasat ve hasat sonrasında, taze meyvelerde meydana gelen bozulmalar, ekonomik kayıplara neden olmaktadır. Meyve üretiminde iyi tarım uygulamalarının yaygınlaşması ile kayıpların azalması sağlanabilmektedir. İTU çeşit seçiminden, yetiştirme aşamasında kültürel uygulamalarda uyulması gereken prensipler, kayıt ve izleme süreçleri, üretim, hasat ve hasat sonrası kayıpları tetikleyen faktörleri ortaya çıkarmadan sistematik bir işleyle önleyebilmektedir.

3. İYİ TARIM UYGULAMALARININ BİLEŞENLERİ VE İLKELERİ

İyi tarım uygulamaları, konvansiyonel tarımın çeşitli negatif etkilerini bertaraf eden sürdürülebilir tarımın bir parçasıdır. İyi tarım uygulamalarında da kimyasal ilaç, suni gübre vb. uygulamalar söz konusu olmakla birlikte, bunlar entegre ürün yönetimi standart ve prensipleri ile ürün güvenliğini sağlayacak, çevreye ve insana zarar vermeyecek şekilde uygulanmaktadır. Tarımsal üretimin İTU prensiplerine uygun olarak yapılması, kalite yönetim sistemi prensiplerinin, tarımsal üretimde uygulanmasını da zorunlu kılmaktadır. Bu uygulamalar ile topraktan sofraya izlenebilirlik süreçleri oluşturulmakta ve böylece iyi tarım uygulamalarının sürdürülebilirliği sağlanabilmektedir.

İyi tarım uygulamalarının dört temel ilkesinden biri; yeterli, güvenli ve besleyici gıdayı ekonomik ve etkili bir şekilde üretmektir. Diğer iki ilke ise, sürdürülebilirlik açısından birinci ilkeyi destekler niteliktedir. Bu ilkeler; doğal kaynak temelini sağlamak ve sürdürmek ile uygun tarım işletme faaliyetlerini korumak ve sürdürülebilir geçime katkıda bulunmaktır.

İyi tarım uygulamalarının bileşenleri, 2003 yılında FAO Tarım Komitesi tarafından belirlenmiştir. Bitkisel üretime ilişkin İTU bileşenleri (Hasdemir, 2011):

- a) Toprak ve su idaresi,
- b) Bitkisel ürünler ve yem bitkileri,
- c) Bitki koruma,
- d) Hayvan sağlığı ve refahı,
- e) Hasat, çiftlikte işleme ve depolama,
- f) Enerji ve atık idaresi,
- g) İnsan refahı, sağlığı ve güvenliği ve
- h) Doğal yaşam ve çevre başlıklarıdır.

İyi tarım uygulamalarının bileşenlerini dikkate alarak ve belirlenen ilkeler doğrultusunda tarım işletmelerinde “İyi Tarım Uygulamaları Kontrol Noktaları ve Kriterleri” belirlenmiştir (FAO, 2007; Aydın Ziraat Odası, 2014; Tarım ve Orman Bakanlığı, 2019). Bu kriterler:

-İzlenebilirlik ve Kayıtlar: Üretim sırasında yapılan bütün işlemler çiftçiler tarafından kayıt altına alınmalı ve kontroller için saklı tutulmalıdır. Böylelikle iyi tarım uygulamalarında, izlenebilirlik ve sürdürülebilirlik yerine getirilmiş olmaktadır.

-İç Kontrol: Üretici üretim ile ilgili tüm kayıtların ve işleyişin yönetmeliklere uygunluğunun değerlendirilmesi için denetimden önce yılda en az bir kez iç denetim geçirmelidir.

-Üretim Materyalleri: Arazide ekim ve dikimi yapılan materyallerin (tohum, fide, fidan vb) belgeleri ve kalite sertifikaları kayıt altına alınmaktadır.

-Toprak Yönetimi: Toprağın işlenmesinde, erozyonu azaltacak ve toprağın fiziksel yapısını koruyacak teknikler kullanılmalıdır.

-Sulama: Su kaynaklarını en iyi şekilde değerlendirilebilecek ve bitkinin ihtiyaç duyacağı suyu temin edebilecek sulama sistemleri kurulmalı, sulama için asla atık su (kanalizasyon suyu) kullanılmamalıdır. Risk değerlendirme esaslarına bakılarak, sulama suyu kaynağı yılda en az bir kez mikrobiyal, kimyasal ve mineral kirlenimlerinden analiz ettirilmelidir.

-Gübreleme: Uygun zamanda ve miktarda gübre kullanımı için toprak analizleri yılda en az bir defa yapılmalıdır. Gübreleme, toprak yapısına göre hangi gübrenin uygun olduğu belirlendikten sonra, bitkinin ihtiyaç duyduğu miktarda ve zamanda yapılmalıdır. Uygulanan gübrenin çeşidi, markası, içeriği, uygulanan alan, tarihi ve miktarı gibi bilgiler mutlaka kayıt altına alınmalıdır.

-Bitki Koruma Maddeleri: Bütün bitki koruma maddeleri uygulamaları ile ilgili kayıtlar tutulmalı, pestisit kalıntı analizlerinin sıklığı, risk değerlendirmelerine göre yapılmalıdır. Maksimum kalıntı limitlerinin (MRL) aşılması durumunda ise bir acil eylem planı mevcut olmalıdır. Uygulanan bitki koruma maddelerinin ruhsatları, çeşidi, etken maddesi, markası, içeriği, uygulanan ürün, uygulama sebebi, tarihi ve miktarı gibi bilgiler mutlaka kayıt altına alınmalı ve bu maddelerin alımına ilişkin fatura ve reçetelerinin muhafaza edilmesi gerekmektedir.

-Entegre Mücadele: Hastalık ve zararlılarla mücadele “Entegre Mücadele Teknik Talimatları” doğrultusunda öncelikle kültürel tedbirler, mekanik mücadele, biyolojik mücadele veya biyoteknik yöntemler ile, son çare olarak kimyasal mücadele ile yapılmalıdır.

-Atık ve Kirlilik Yönetimi, Geri Dönüşüm ve Yeniden Kullanım: Tarım işletmesindeki bütün olası atık ürünler (kâğıt, karton, plastik, ürün kalıntısı, yağ, kaya yünü vb.) ile muhtemel kirlilik kaynakları (kimyasallar, yağ, yakıt, ses, ışık kalıntı, paketlenme evinden çıkan akıntılar) belirtilmelidir. Tarımsal kimyasalları kullanan, taşıyan ve uygulayan işçilere bu konuda eğitim verilmelidir.

-Hasat: Hijyen koşullarına dikkat edilmeli, bitki koruma maddelerinin kullanıldığı ürünlerde hasat aralığı sürelerine riayet edilmeli ve kayıt altına alınmalıdır.

-Ürün İşleme: Hasat sonrası ürünlerin işlenmesi ve paketlenmesi aşamasında; kişisel hijyenin sağlanması, çalışanların kullandığı tesislerin uygunluğu, ambalajlama yöntem ve maddelerinin uygunluğu, kullanılan depo ve ambalajlama alanlarının uygunluğu, ısı ve nem koşulları sağlık bilgisi risk değerlendirmesi sonuçlarına ve kalite gereksinimlerine uygun olarak sağlanmalıdır.

-Analizler: Yılda en az bir kez toprak, su ve ürün/yaprak analizleri yapılmalıdır. Su analizlerinde mikrobiyal, kimyasal ve mineral kirleticiler; ürün/yaprak analizlerinde ise pestisit kalıntısı dikkate alınmalıdır. Analizler akredite edilmiş laboratuvarlarda yapılmalıdır.

-İTU'da eğitim: Yetiştirme, hasat ve paketlenme gibi üretim faaliyetlerinde üreticiler için eğitim çalışmaları iyi tarım uygulamalarının belkemiğini oluşturmaktadır(SKD, 2018).

Meyve bahçelerinde kayıpların nedenleri ile İTU prosedürleri ve ilkeleri birlikte değerlendirildiğinde, iyi tarım uygulamalarının ürün kayıplarının nedenlerini ortadan kaldırma faydası yarattığı son derece açıktır. Çünkü prosedürler İTU standartlarının amacına ulaşmasında izlenmesi zorunlu olan uygulamalardır. Meyve kayıplarını azaltmada etkili olan İTU prosedürleri aşağıda detaylandırılmıştır (FAO, 2007; Gözen, 2010).

-Hasat Ekipmanlarının Dezenfekte Edilmesi: Hasat sırasında kullanılan budama makaslarının mutlaka dezenfektan solüsyonuna batırılması gerekmektedir. Aksi bir durum o bitki üzerinde var olan hastalık etmeni veya etmenlerinin başka bir bitkiye bulaşmasına sebep olabilir.

-Kasaların Dezenfekte Edilmesi: Hasat sırasında kullanılan kasaların temiz olması gerekir. Aksi durumda kasada kalan bitki ve meyve artıkları ürün hijyenini tehdit eder, ayrıca hastalık yayılma riskini de artırabilir. Bu yüzden tek kullanımlık kasalar veya tahta kasalar kullanılmaktadır.

-Personel Hijyen ve Temizliğinin Sağlanması: Ürün hijyenini etkileyen faktörlerden biri de personel hijyeni ve temizliğidir. Kurallara uyulmaması ürünün hijyen açısından kalitesiz olma riskini artıracaktır. Hasat sırasında eldiven kullanımı, tırnakların uzun olmaması, hasada başlamadan ellerin dezenfekte edilmesi, hasat sırasında bahçede yiyecek tüketilmemesi dikkat edilmesi gereken uygulamalardan bazılarıdır.

-Taşıma Araçlarının Temizliği: Aracın dikkatsiz ve hızlı kullanılması kasaların devrilme, ürünlerin ise ezilme riskini artırmaktadır. Uygulamalar çerçevesinde araç sürücüsü hız ve dikkatli kullanım konusunda eğitime tabi tutulmaktadır.

-Taşıma Sırasında Kirlenme Bulaşma Riski: Taşıma sırasında ürünün toz ile kirlenme riskine karşı ürünün üzeri araca konulduktan sonra örtülerek tozdan ve egzoz dumanından korunmalıdır.

-Ürünün Hasat Yerinde Paketlenmesi: Ürün çevredeki hayvanlardan bulaşma olma ihtimaline karşı korunmalıdır. Sıcaklık ve nem koşulları ürün kalitesi için önemli ise veya ürün depolanacak ise mutlaka gerekli önlemler alınmalıdır. Ürün hasat noktasında yıkanacaksa veya buz kullanılacaksa mutlaka bunların kimyasal ve mikrobiyolojik analizleri yaptırılmalıdır. Ürünlerin depolandığı alanlar haşerelerden uygun şekilde korunmalıdır.

Ayrıca, ürün hasat edilirken kullanılan kasalar, hasat aletleri ve hasat makinelerinin bakımı, temizliği ve dezenfeksiyonu hazırlanan kirlilik programı çerçevesinde yapılmaktadır. Hasat esnasında da belirli aralıklarla veya her yeni bitkiye geçildikçe bu ekipmanlar dezenfektanlı karışım içine daldırılarak temizliği sağlanmaktadır. Eğer hasat el ile yapılıyor ise, hasat yapan kişilerin ellerinin temizliğine ve tırnaklarının uzun olmamasına dikkat edilmektedir. Hasatta çalışan işçilerin ellerini kolayca yıkayabileceği lavabolar ve işçilerin kullanabileceği tuvaletler arazi içinde mevcut olmalıdır. Hasatta çalışan işçiler ve diğer tüm işletme personeli mutlaka hijyen konusunda temel eğitim almalı, işletmede ve arazideki uyarı ve talimatlara uymalıdır.

-Yetiştirilecek her tür için farklı kullanım amaçlarına yönelik olarak çevresel (hasadı erken saatlerde yaparak ürün sıcaklığını düşürme ve su kayıplarını azaltmak gibi) ve ekonomik fayda (raf ömrünü uzatmak gibi) göz önüne alınarak en uygun hasat zamanı belirlenir. Ürüne özel hasat teknikleri kullanılarak hasatta meydana gelebilecek fiziksel hasar ve ürün kayıpları minimize edilir.

4. İYİ TARIM UYGULAMALARININ MEYVE BAHÇELERİNDEKİ ÜRETİM, HASAT VE HASAT SONRASI KAYIPLARI AZALTMADAKİ ROLÜ

Ürün kayıplarının en aza indirilmesi ve ürün kalitesinin ve besin değerinin korunması için üretim, hasat ve sonrasında yapılan tüm işlemlerin uygun teknikler kullanılarak yapılması ve soğuk zincirinin mutlaka

uygulanması gerekmektedir. İyi hasat ve elleçleme uygulamaları ile depolama öncesi iyi uygulamaların meyve hasar yüzdesinde çok önemli bir azalma sağladığı ve kayıpların büyüklüğü ile yapılan uygulamalar arasında çok sıkı bir ilişki olduğu kaydedilmiştir (Tarabay vd., 2018).

Hasat sonrası fizyolojisi konusundaki bilgi eksikliği ve hasat sonrası depo koşullarının uygun olmaması gibi nedenler ile kayıplar artmaktadır. Bazen hasat sonrası oluşan bozulmalar nedeniyle meydana gelen ürün kaybı, paketleme, depolama ve taşıma masraflarıyla birlikte bahçedeki ürünün toplam değerinin çok üstünde olabilmektedir. Meyvelerde hasat sonrasında meydana gelen bozulmalarda en büyük kayıplar fungal kaynaklı organizmalar tarafından oluşturulan çürüklerle meydana gelmektedir. Bu kayıpları en aza indirmek için kullanılan yöntemler arasında insan ve çevre sağlığı üzerinde minimum olumsuzluk yaratacak olanların seçimi önemlidir. Bununla beraber hastalık nedenleri, bulaşma şekilleri ve hastalıklarla mücadelede kullanılacak yöntemler hakkında bilgi sahibi olunması ve bilinçli bir savaşım yolu seçilmesiyle bozulmalarla meydana gelen kayıplar azaltılabilecek ve kaliteli bir ürün piyasaya sunulabilecektir (Özcan Sinir vd., 2014). İTU ilke ve standartları sözü edilen kayıp nedenlerini ortadan kaldırmada doğrudan etkilidir.

Meyvelerde hasat zamanının uygun belirlenmesi de kayıpları etkilemektedir. Örneğin, meyve yapısı itibari ile hassas olan incir meyvesinin farklı hasat dönemlerindeki meyve kalite özellikleri hasat sonrasındaki ömrünü de etkilemektedir (Ertan ve Tuncay, 2014).

Yine, Kamerun'da "Pamol" şirketi için üretilen ve meyve suyu elde edilen taze hurmaların yüksek oranda reddedilme nedenlerinden biri, kalitenin erken hasattan dolayı standartların altında olmasıdır. İş modelini yükseltme girişiminin bir parçası olarak, şirket, yerel üretici örgütleriyle işbirliği içinde ve FAO tarafından desteklenen eğitim programı ile işletmelerde iyi hasat ve hasat sonrası uygulamalar eğitimi verilmiştir. Bu uygulamalar ürün kalitesindeki kayıpları azaltmada başarılı olmuş ve küçük üreticilerin gelirlerindeki kayıplar da telafi edilmiştir (FAO, 2012). Eğitim süreç ve ilkeleri iyi tarım uygulamalarının ayrılmaz bir parçasıdır. İTU ile meyvenin özelliklerine en uygun hasat zamanı belirlenmektedir. Ayrıca, iyi hasat uygulamalarıyla hasat sırasında ortaya çıkabilecek fiziksel ve mekanik hasar ve ürün kayıpları da minimize edilmektedir.

İyi hasat ile elleçleme uygulamaları ve tüm iyi uygulama gruplarının kombinasyonu sonucunda elma işletmelerinde de toplam kayıpların azaldığı tespit edilmiştir. Bu durum, iyi hasat ve elleçlemenin yeterli depolama koşullarında hasat sonrası kayıpları önemli ölçüde azaltmak için yeterli olduğunu göstermektedir. Ayrıca, bazı teknik önlemlerin (kalsiyum ve mantar öldürücü solüsyonlarına daldırma gibi), iyi hasat ve işleme yöntemleri uygulanmadıkça kayıpları azaltmadığı da belirlenmiştir (Tarabay, vd., 2018).

Hasat sonrası kayıpları azaltmak ve ürün kalitesini artırmak için de, paketleme, taşıma, kalite kriterleri, hastalık ve ihracat kriterlerine dikkat edilmesinin önemi üzerinde durulmaktadır (Sessiz ve Özdemir, 2007). İTU önerilen tüm bu uygulamaları içinde barındırmaktadır.

Türkiye'nin ilk Antep fıstıklı çikolatasını üreten ve 80 yılı aşkın geçmişe sahip olan şirket ile TEMA Vakfı işbirliğinde geliştirilen "Fıstığımız Bol Olsun" (FBO) projesi, Türkiye'de yaklaşık 210 bin kişinin geçimini sağladığı Antep fıstığında, sürdürülebilir tarım uygulamaları ile verim ve kalitenin yükseltilmesini ve bu yolla üreticilerin gelirlerinin artırılarak kırsal kalkınmaya katkıda bulunma amacıyla hayata geçirilmiştir. Projenin 2011-2013 yıllarını kapsayan üç yıllık ilk fazında, sürdürülebilir tarım örneklerinin (iyi tarım ve organik tarım) uygulandığı örnek uygulama bahçeleri oluşturulmuştur. Projenin ilk aşamasında biri organik tarım, 20'si ise kuru ve sulu koşullarda İTU yapılan bahçeler olmak üzere toplam alanı 367 dekar olan, 21 adet işletmede çalışılmıştır. 459 üreticiye sürdürülebilir tarım uygulamaları konusunda eğitimler verilmiştir. Eğitim ve iyi tarım uygulamaları ile arazi eğiminin yüksek olduğu, erozyon görülen bahçelerde seki ve ay teraslar yapılarak erozyon kontrol altına alınmış, entegre mücadele teknikleri ile hastalık ve zararlı popülasyonlar % 80 oranında azaltılmıştır. Uygulamalar sonunda bahçelerde Antep fıstığı verimi uzun yıllar ortalamasına göre %49, fıstık kalitesinde önemli bir özellik olan çıtlama oranında ise %24'lük bir artış sağlanmıştır. Konvansiyonel tarım yapılan bahçelere göre verimde iki katına varan artışlar olmuştur (SKD, 2018).

Türkiye'de farklı bir bölgede ve üzüm için yapılan ve iyi tarım uygulayan ve uygulamayan işletmelerde, ekonomik performans kriterlerini karşılaştıran araştırmanın sonuçları da, İTU ile elde sonuçların katkılarını ortaya koymaktadır (Aydın vd., 2017).

5. SORUNLAR VE ÖNERİLER

İTU gıda güvenliği ve çevre kaygılarının tetiklediği ve günümüzde küresel ölçekte meyve üretim ve ticaretinin ön koşullarından biri haline gelen sertifikalı bir üretim sistemidir. Sürdürülebilir tarım ile paralel yürüyen ilke ve

uygulama prosedürleri nedeniyle, tüm dünyada ve Türkiye’de de giderek yaygınlaşmaktadır. Düzgün bir şekilde uygulandığında, İTU üretimin ilk aşamalarında meyveleri, kayıplara neden olan zararlı böceklerden, küften, virüs veya bakterilerden korumaktadır. Teknik yeniliklerin benimsenmesi, uygulamaların iyileştirilmesi, İTU gibi prensipler ürün kayıplarını azaltabilmektedir (Oral, 2015).

Meyveler fizyolojik özellikleri gereği kolay bozulabilen ürünlerdir. Özellikle üretim, hasat ve hasat sonrası uygulamalardaki sorunlar kayıp oranlarını ürünler henüz pazara arz edilmeden arttırmaktadır. Üstelik meyve bahçelerinde sözü edilen aşamalarda yanlış ya da yetersiz uygulamalar, meyvelerin pazarlama kanalının diğer aşamalarındaki kayıp oranlarının artmasına da yol açmaktadır. Yapılan çalışmalar, iyi tarım uygulamalarının meyve bahçelerindeki üretim, hasat ve hasat sonrası aşamalarda ortaya çıkan kayıpları azalttığını göstermektedir. İyi tarım uygulamalarının kayıt altına alınma zorunluluğu, izlenebilirlik, denetlemeye tabi olma ve sertifikalandırılma süreçleri kayıp nedenlerini azaltmada doğrudan etkili olmaktadır. Ayrıca, eğitim süreçlerinin iyi tarım uygulamalarının ayrılmaz bir parçası olması kayıpların azaltılması açısından olumlu sonuçlar vermektedir (SKD, 2018).

Bununla birlikte, iyi tarım uygulamalarına geçiş, sistemin zorunlu kriterleri nedeniyle özellikle küçük işletmeler için güç olabilmektedir (FAO, 2007; Hasdemir, 2011; Aydın Eryılmaz ve Kılıç, 2018). Türkiye’de olduğu gibi meyve üretiminin genellikle küçük ölçekli işletmelerde yapılıyor olması nedeniyle, İTU desteğinin, geçiş dönemlerinde artan sabit sermaye yatırımları dikkate alınarak kademeli ve tatmin edici düzeyde uygulanması önerilebilir. Destekleme miktarlarının özendirici olması veya iyi tarım ürün logosu taşıyan ürünlere pazarda ayrıcalık tanınarak bu üretim biçimini uygulayan üreticilerin ekonomik anlamda memnuniyetinin sağlanması, iyi tarım uygulamalarının yaygınlaştırılmasında önemli derecede etkili olacaktır (Sayın vd., 2016). Ayrıca, örgütlenme bilincine erişmiş üreticilerin, İTU yapma veya sistemi benimseme olasılığı da yükselmektedir (FAO, 2007; Sayın vd., 2016; Aydın vd., 2017). Bu nedenle, meyve üreticilerinin örgütlenmesi ve mevcut örgütlerin etkinliğinin artırılması da dolaylı olarak kayıpların azaltılmasında etkili olabilecektir.

Türkiye dünyanın önemli meyve üreticilerinden biridir. Bununla birlikte, ihracatın üretime oranı oldukça düşüktür. Bunun nedenlerinden biri de üretimden tüketime kadar olan süreçte miktar ve kalite kayıplarının yüksek düzeyde olması ile ithalatçı ülkelerin sertifikalı ürün talep etmeleridir (Niyaz ve Demirbaş, 2011; Niyaz ve Demirbaş, 2016). Öyleyse, İTU sadece iç ticaret açısından değil, ihracat gelirleri ve talep cephesinden değerlendirildiğinde küresel kayıpların azaltılması için de etkin bir çözüm olarak değerlendirilebilir.

Sonuç olarak, meyve bahçelerinde üretim, hasat ve hasat sonrasında ortaya çıkan kayıplar açısından da iyi tarım uygulamalarının tarım ve gıda politikalarının içinde yerini alması ve kayıpların en aza indirilmesi hedefleri önemlidir. Küresel ölçekte FAO ve Türkiye’de ise Kalkınma Bakanlığı’nın (Strateji ve Bütçe Başkanlığı) 10. ve 11. Kalkınma Plan hedefleri ile uyumlu bir şekilde, Tarım ve Orman Bakanlığı tarafından iyi tarım uygulamalarının yaygınlaşması konusundaki çalışmalar kayıpların azaltılması açısından olumlu olarak değerlendirilmekte ve çalışmaların hızlandırılması önerilmektedir.

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Mobbing İlişkilerinin İşletme Verimliliğine Etkisi

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Özet: Gelişen teknoloji ile birlikte günümüzde her şey çok hızlı değişmekte ve gelişmektedir¹. Gelişen teknolojinin getirdiği yenilikler tüm dünyada ekonomileri değiştirmekte, kişilere sunulan yenilikler ve hizmetler ise sürekli bir şekilde hız kesmeden devam etmektedir. Bu değişim ve gelişim devamında rekabeti doğurmuş ve rekabet ise çalışma hayatının vazgeçilmez en önemli özelliklerinden biri haline gelmiştir².

Teknoloji ne kadar olumlu değişim yaşarsa yaşasın kurumlardaki çalışan faktörü asla ihmal edilmemesi gereken bir unsurdur. Çünkü insanoğlu bir robot değil, duyguları olan, yaşadığı olaylardan olumlu ve ya olumsuz bir şekilde etkilenen sosyal bir varlıktır. İnsanın doğal yapısını unutup, bir makine olarak kabul etmek ise iş yerlerinde mobbingin gerçekleşmesine ortam oluşturmuş olacaktır.

Anahtar Kelimeler: İş verimi, mobbing

Abstract: With the developing technology, everything is changing and developing rapidly. The innovations brought by the developing technology change the economies all over the world and the innovations and services offered to the people continue continuously without slowing down. In the continuation of this change and development, competition has given rise and competition has become one of the most important features of working life.

No matter how positive the technology is, the working factor in the institutions should never be neglected. Because mankind is not a robot, it is a social entity with emotions, which is affected positively or negatively by the events it experiences. Forgetting the natural structure of man and accepting it as a machine will create an environment for mobbing in the workplace.

Key Words: Work efficiency, mobbing

1. Giriş

İş hayatındaki rekabetin sonucunda ortaya çıkan mobbing pek çok kurum ve kurumdaki yöneticiler tarafından amaçlarına ulaşmak için kullanılan basit bir araç olarak görülmektedir. Öyle ki çoğu zaman mobbing normal olarak dahi karşılanmaktadır³.

Genel olarak mobbing, iş yerlerindeki kişilerin psikolojik ve fiziksel sağlığını bozan, çalışanların iş yerlerinde sahip oldukları pozisyonundan ayrılmaları için uygulanan bütün kötü muamelelerdir.

Reichert'e göre ise mobbing, kurumlardaki temel faaliyetleri arttırmak ve çalışanlara hız kazandırarak işlerini hızlı bir şekilde yapmalarını için iş yerlerinde ortaya çıkmıştır.

2. Mobbing İlişkilerinin İşletme Verimliliğine Etkileri

İnsanlar var olabilmek ve temel gereksinimlerini temin edebilmek amacıyla çalışmak mecburiyetindedirler. Bu mecburiyet ise insanları iş yerlerine götürmektedir. İş yerlerinde bütün çalışanlar bir çatı altında olduğundan dolayı da iletişim kaçınılmazdır. Kurulan iletişim neticesinde kişiler birbirlerinin düşüncelerinden etkilenir fakat

¹ ROBBİNS, Stephen P. ve JUDGE, Timoty A., (2013), Örgütsel Davranış, (Çev); İnci Erdem ve Belgin Aydıntan, Nobel Yayıncılık, Ankara.

² Bedarkar, M., & Pandita, D. (2014). A study on the drivers of employee engagement impacting employee performance. *Procedia-Social and Behavioral Sciences*, 133, 106-115.

³ SHELTON, Tammy L. (2011), "Mobbing, Bullying, & Harassment: A Silent Dilemma in the Workplace", Research Papers. Sayı; 149

herkes farklı kişilik özelliklerine sahip olduğundan dolayı bu etkileşim bir müddet sonra iş yerinde çatışmanın da yaşanmasına neden olabilmektedir⁴.

Mobbing aslında küçük çatışmalar halinde başlar, eğer bu çatışmalar yöneticiler tarafından ilk aşamada fark edilirse ve çalışanlardan gelen şikayetler önemsenip dikkate alınırsa bu çatışma ortamı dışarıdan uzman yardımı alınarak başlangıç aşamasında önlenabilir.

Çatışma sadece sağlıklı rekabete sebep olduğu sürece kabul edilebilir bir durumdur. Aksi halde çalışanların performanslarında düşüşler yaşanır. Mobbinge maruz kalan kişiler genellikle yaratıcı, başarılı, işine kendisini adanmış idealist kişiler olduklarından dolayı bu kişilerin performans düşüklüğü yaşamaları da kurum için kalifiye eleman kaybı demek olur.

Çalışanlar şikayet haklarının var olduğunu ve gerektiğinde bu haklarından faydalanabileceklerini bildiklerinde kendilerini güvende hissederler ve aidiyet duyguları zedelenmemiş olur.

Türk toplumunda kurumlar genellikle hiyerarşik bir yapıya sahiptir ve otoriter bir yönetim tarzı benimsenmektedir. Bütün yetkiler üst yönetimde toplanmıştır ve çalışanlar karar verme aşamasına dahil edilmemektedirler. Bu durum ise güç mesafesini ortaya çıkarmaktadır.

Güç mesafesinin yüksek olduğu iş yerlerinde çalışanlar düşüncelerini üst yönetime ifade etmekten çekinirler çünkü yöneticiler ile çatışmaktan korkarlar. Bu kurumlardaki çalışanların bir kısmında liderlik açlığı bulunduğundan dolayı da kendisinden daha iyi olduğuna inandığı kişiye çok kolay mobbing uygulayabilmektedir. Bu da çalışanlarda güven problemlerine neden olmaktadır.

Otoriter liderler astlarına çalışma yöntemlerini, çalışırken hangi yolları izlemeleri gerektiğini ve işin bitireceği süreyi söyleyerek bekleme durumuna geçerler ve işin herhangi bir aşamasında rol almazlar. Bu liderler için asıl olan çalışanların ne kadar verimli olduğu ve işlerini yaparken motivasyonlarının, çalışma isteklerinin ne derece yüksek olduğudur.

Otoriter yönetim tarzının hakim olduğu iş yerlerinde çalışanların herhangi bir konu hakkında fikir beyan etme veya karar verme durumları olmadığından dolayı yaratıcılıklarına da ket vurulmuş olur. Oysa ki çalışanların yeteneklerinden en iyi derecede faydalanabilmek için bütün iletişim kapıları açık olmalı, çalışanlara yetkiler verilmeli ve fikirlerini rahat bir şekilde ifade edebilecek ortamlar sunulmalıdır.⁵

Bu iş yerlerinde kurum içi iletişimin zayıf olması, belirlenen hedeflerin net olmaması ve sürekli olarak gerginlik, stres ve öfke olayları yaşandığından dolayı çalışanlar kendilerini baskı altında hissederler. Bu da mobbingin oluşması için uygun ortam hazırlamaktadır.⁶ Çünkü gerekli bilgi akışının olmadığı, ortak hedeflerin herkes tarafından bilinmediği ve çalışanların görevleri hakkında netlik olmadığı iş yerlerinde mobbinge daha fazla rastlanmaktadır. Mobbing olaylarının yaşanmaması için; görev tanımları net bir şekilde yapılmalı, şeffaflık sağlanmalı ve çalışanların karar alma aşamalarına dahil edilmeleri gerekmektedir (Daniell, 289).

Mobbingin yoğun olarak meydana geldiği iş yerlerinde çalışanlarının yaratıcılıklarının azaldığı, verim ve üretim kaybının yaşandığı, işe gelmeme ve işten ayrılma oranının yüksek olduğu yapılan araştırmalarla belirlenmiştir (Akça ve İrmiş, 2006, 181).

Demokratik liderler ise çalışanları ile uyum içerisindedir ve çalışanların bir problemi olduğundan veya iş ile ilgili herhangi bir sorunda kendilerinden fazlasıyla taviz verirler, özverilidirler. Çalışanlarına da her daim güven duyduklarından dolayı çalışanlar motivedir ve yöneticileri olmadan da işlerini yapıp, sadece onay kısmında yöneticilerine danışarak karar alırlar (Doğan, 2001, 257).

Yöneticilerin tüm çalışanlara eşit mesafede davrandığı, herkesin görev ve sorumluluklarının belli olduğu, güç mesafesinin olmadığı iş yerlerinde genellikle mobbinge pek rastlanmaz, rastlansa dahi yöneticiler tarafından kolay ve etkili bir şekilde kontrol altına alınabilir.

⁴ Tetik, S. (2010). Mobbing kavramı: Birey ve örgütler açısından önemi. *Karamanoğlu Mehmetbey Üniversitesi Sosyal ve Ekonomik Araştırmalar Dergisi*, 2010(1), 81-89.

⁵ Kök, S. B. (2006). İŞ TATMİNİ VE ÖRGÜTSEL BAĞLILIĞIN İNCELENMESİNE YÖNELİK BİR ARAŞTIRMA. *Atatürk Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 20(1).

⁶ Tunçer, P. (2013). Örgütlerde performans değerlendirme ve motivasyon. *Sayıştay Dergisi*, 88(1), 87-108.

Yöneticilerin görevi çalışanları değiştirmek değildir. Kişide var olan gücün, hırsın ve yaratıcılığın ortaya çıkarılmasını sağlamak ve kişinin başarı seviyesini arttırmaya çalışmaktır (Gümüş, 1999, 371).

Gelişen teknolojinin getirdiği rekabet ortamı ve piyasada var olmak isteyen kurum ve yöneticilerin sürekli olarak çalışanlara iş yüklemesi sonucunda oluşan iş yoğunluğu da stresi beraberinde getirmektedir⁷.

Çalışılan yoğun stresli iş ortamları, gerekli bilgileri kişiden saklamak, fikirlerin açıklanıp konuşulmasına izin vermemek, kişinin onuruna ve güvenilirliğine yönelik saldırılar, ahlaki değerlerin noksan olması, yöneticilere kişi hakkında yanlış bilgi vermek, başarılarından dolayı çalışma arkadaşları tarafından dışlanmak, mağdurun çalıştığı ortama sürekli giderek düzenini, huzurunu bozmaya çalışmak, sürekli ve sistemli olarak yapılan mobbing hareketlerinin olması kişinin iş tatminini, verimliliğini, performansını olumsuz yönde etkilemek için yapılan hareketlerdir (Hauge, Skogstald ve Einarsen, 2007, 222, Alparlan, 2009, 156, Arpacioğlu, 2003, 10-11).

Motivasyonu düşmeye başlayan kişi performans kaybı yaşamaya başlar ve bu da kişinin iş verimini ve iş tatminini düşürerek yaptığı işlerin genellikle başarısızlıkla sonuçlanmasına neden olur. Sonucunda da kişi özgüven ve özsaygı kaybı yaşamaya başlar⁸.

İş tatmini; iş hayatındaki kalitenin artırılması, çalışma şartlarının iyileştirilmesi, çalışan kişilerin ihtiyaçlarının temin edilmesi ve iş hayatındaki problemlerin minimum seviyeye inmesi olarak tanımlanmaktadır (Özler ve Mercan, 2009, 97).

Alınan ücret, iş güvenliği, tatil olanakları, yaşam sigortası, hafta sonu tatilleri, çalışma arkadaşları arasındaki iletişim gibi faktörler çalışanlarının iş tatminlerini etkileyen unsurlardandır.

Mobbing uygulamaları, çalışanlar arasındaki rekabet, kıskançlık gibi unsurlar ile de iş tatmini arasında pozitif ilişki vardır. Bu davranışların çalışanların iş tatminlerinin düşmesine neden olduğu belirlenmiştir.

Motivasyon, Latince 'movere' sözcüğünden türetilmiştir ve 'hareket etmek, harekete geçmek' anlamlarında kullanılmaktadır.

Motivasyon genellikle, 'kişinin belirli bir amacı gerçekleştirmek için kendi istek ve arzularıyla davranması' olarak tanımlanmaktadır (Koçel, 2003, 633).

Kavrakoğlu'na göre ise motivasyon, 'iş yerlerinde istenilen performansı elde edebilmek için çalışanların uyarılması ve yönlendirilmesi amacıyla uygulanan ve etki eden itici güç' tür. Çalışanlar ve kurumlar için oldukça önemli olan motivasyonun özellikleri şunlardır (Bakan, Büyükbeşe, 2004, 39):

- 1) Motivasyon kişinin istek ve dürtülerinden doğar ve kişiye harekete geçme isteği verir.
- 2) Kişin eğitim durumu, kapasitesi ve yetenekleri motivasyonunu etkiler.
- 3) Motivasyon bir amaç için vardır ve sonuca yöneliktir.
- 4) Yöneticiler çalışanlarının motivasyonlarını olumlu veya olumsuz şekilde etkiler fakat bu duyguya yön vererek kontrol edemezler.
- 5) Bir istek tatmin edildiğinde diğeri meydana çıkar ve tatmin edilen istek artık kişi için motivasyonu sağlayacak bir araç olmaktan çıkar.
- 6) Üç duygu davranışları değiştirmektedir. Korku, görev ve sevgi. Korkudan dolayı motive olduğunda iş mecburiyetten yapılır. Görevden dolayı kişi motive olduğunda iş yapılması gerektiğinden dolayı yapılır. Sevgi kaynaklı motive ise iş tamamen gönül rızası ve istenildiği için yapılır.

İngiltere'de mobbing üzerine yapılan ve pek çok farklı sektörde çalışanların da katıldığı bir araştırmada, ankete katılanlardan %18.7'si uygulanan mobbing davranışlarının iş yerlerindeki verimliliklerini, %15.6'sı iş tatminlerini negatif yönde etkilediğini, %15,1'i motivasyonlarını düşürdüğünü ve %7,8 'i ise baskı unsuru olarak gördüklerini belirtmişlerdir.

⁷ Yamada, D. (2008). Workplace bullying and ethical leadership

⁸ Zukauskas, P., & Vveinhardt, J. (2015). Diagnosis of mobbing as discrimination in employee relations. *Engineering Economics*, 64(4).

Özellikle gelişmiş ülkeler motivasyon düşüklüğünü verimliliğin ve kurumsallaşmanın önündeki en büyük engel olarak kabul etmektedirler. İş yerinde azarlanan, saygı ve sevgi görmeyen, haksızlığa uğrayan, yaptığı işe değer verilmeyen, seilmeyen, iş yerine küstürülen kişi de işine karşı soğumaya başlar, moral ve motivasyonu düşer, çalışma hızında azalma yaşanır bu da verimliliğini etkiler.

Bunları önlemek için çalışanların moralleri yöneticiler tarafından daima yüksek tutulmalı, güven duyguları perçinlenmeli, takım ruhu oluşturulmalı, işe karşı aidiyet duyguları geliştirilmeli ve çalışanların başarıları da ödüllendirilmelidir. Çünkü moral ve verimlilik doğru orantılıdır. Çalışanlardan da maksimum verim alabilmek için ast-üst arasındaki uyum sağlanmalı, çalışanlar için sağlıklı ve huzurlu bir ortam oluşturulmalıdır.

Türkiye’de ise bu konunun önemine dikkat çekmek için az sayıda uzman tarafından çalışmalar yapılmakta ve çok az insan tarafından da bilinmektedir. Oysa ki mobbing çalışanların performanslarını %60’dan daha fazla düşürmektedir⁹

Performansı düşen mağdurun mobbinge uğraması daha da kolaylaşır. Kişi içsel çöküntü yaşamaya başlar ve bir süre sonra kendisini o işi yapmak için yetersiz olduğunu düşünerek moral bozukluğu yaşar.

Kendisine olan güvenini ve saygısını yitiren, motivasyonu ve verimi her geçen gün düşen kişi her sabah güne iş stresi ile başlar. Bu süreç; işe karşı kayıtsızlık, bıkkınlık, yılgınlık, performans düşüklüğü ile başlar ve kişinin istifasına kadar gidebilir.¹⁰

3. SONUÇ

Mobbingin sadece maruz bırakıldığı kişiyi etkilediği düşüncesi de yanlıştır. Mobbing kişiyi, iş arkadaşlarını, kişinin sosyal çevresini ve çalıştığı kurumu da etkilemektedir. Kişi özellikle stres, gerginlik, sinir, depresyon, herkesten nefret etme, güvensizlik gibi psikolojik hastalıklar yaşamaya başlar. Bu problemler ruh halleri de kişinin çevresine ve iş yerine olumsuz şekilde yansır. Kişiyi uygulanan mobbinge şahit olan diğer çalışanlar bu olaylara bir gün maruz kalacaklarını düşündüklerinden dolayı iş yerlerine olan güven duygularını kaybetmiş olurlar.

Yapılan araştırmalarda mobbinge maruz kalanların verimliliklerinin %50-%70 arasında, olaylara tanıklık edenlerin ise %10-%40 arasında düştüğü görülmüştür (Mayhew v.d., 2004, 120- 126).

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¹⁰ (Özdemir ve Açıkgöz, 2007, 194).

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Investigation of Farmers' Views on Chemical Struggle in Some Villages of Babaeski District of Kırklareli Province

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Abstract: The livelihood of the people in Thrace region is largely derived from agriculture. Wheat and sunflower cultivation in the region are among the leading agricultural products. Therefore, in order to obtain the highest level of product, it is necessary to fight with pests that decrease the yield and cause quality decrease. For this reason, the people use the chemical spraying method which is considered as the most common method of struggle. In 2016, a total of 50 farmers were interviewed in 3 villages in the town of Babaeski and various questions were posed to reveal their knowledge of chemical pesticides. Then, the questions asked, and the answers given by the farmers to these questions are considered as tables in the form of percentage data. According to the results of the research, our farmers are applying the spraying with more information. The aim of this study is to determine the knowledge of our farmers about chemical control and to help our farmers to be informed in a knowledgeable manner.

Keywords: Thrace, Chemical Spraying, Insect Pest, Agricultural Struggle

Kırklareli İlinin Babaeski İlçesine Bağlı Bazı Köylerde Çiftçilerin Kimyasal Mücadele Üzerine Görüşlerinin İncelenmesi

Özet: Trakya bölgesinde halkın geçim kaynağı büyük ölçüde tarımdan sağlanmaktadır. Bölgede buğday ve ayçiçeği tarımı önde gelen tarım ürünleri arasındadır. Bu nedenle en yüksek seviyede ürün elde etmek için verimi azaltan ve kalite düşmesine sebep olan zararlılarla savaşmak gerekmektedir. Bunun için de halk en yaygın bir mücadele yöntemi olarak kabul edilen kimyasal ilaçlama yöntemini kullanmaktadır. 2016 yılında Babaeski ilçesine bağlı 3 köyde toplam 50 çiftçi ile görüşülmüş ve kendilerine kimyasal ilaçlama konusunda bilgilerini ortaya koyan çeşitli sorular yöneltilmiştir. Daha sonra yöneltilen sorular ve çiftçilerin bu sorulara verdiği cevaplar yüzdesel veriler olarak tablolar şeklinde ele alınmıştır. Yapılan araştırmanın sonuçlarına göre çiftçilerimiz ilaçlamayı daha çok kulaktan dolma bilgilerle gerçekleştirmektedir. Bu çalışmanın amacı çiftçilerimizin kimyasal mücadele konusunda sahip oldukları bilgilerini belirlemek ve bilgili bir şekilde ilaçlama yapılması konusunda çiftçilerimize az da olsa yardımcı olabilmektir.

Anahtar Kelimeler: Trakya, Kimyasal İlaçlama, Zararlı Böcek, Zirai Mücadele

1. INTRODUCTION

The battle to destroy diseases and pests with toxic chemicals contained in their composition is called chemical warfare. The use of toxic chemicals for pests BC XII. Century is based. For example, it was known that sulfur has been insecticidal and fungicidal for a long time. Later, drug industry has become an industry with the definite effects of various synthetic compounds such as DDT on pests and various pesticides have been put on the market with various effective substances (Toros et al., 2001: 72).

People use herbicides, insecticides and pesticides to protect the plants they grow from fungi, bacteria and insects. They are all defined as Chlorinated Hydrocarbons because they contain carbon, hydrogen and chlorine. They can stay in the soil for a long time; extremely toxic substances especially for animals (Kocataş, 1994: 451).

Many of the plant protection drugs that threaten human health are used in the struggle of vectors such as mosquito, housefly, cockroach, bed bugs, midge, lice and fleas. The drugs used against the external parasites of cattle and sheep are also included in the pesticide concept.

The indiscriminate use of plant protection drugs creates a general and potential hazard, such as the use of any toxic substances. Because the pesticides, which are produced in inorganic, synthetic, organic, systemic, specific and other properties, are all substances which are completely foreign to nature (Yıldırım et al., 2005: 129).

Chemical warfare has been proposed as the only weapon against pests because of the ease of application of pesticides and the fact that it has a highly visible effect in a short time. The unconscious and intensive use of drugs has led to problems that endanger the environment and, in particular, the future of human beings.

Pesticides should not be forgotten when they are toxic chemicals and their application should be done by people who know it well and consciously. Remember that the pesticides are effective in the human body

through skin, mouth and respiration and cause poisoning. During the application, protective gloves, boots, goggles and masks should be used and they should not eat anything during the application and should not be smoked.

Spraying should be done on windless days, early in the morning or in the evening coolness, and the drug should be applied if there is any breeze. Thus, the face of the pesticides face and eye contact should be prevented. On rainy or risk rainy days, spraying is not recommended. If it rains after spraying, spraying should be repeated (Toros et al., 2001: 88).

In agricultural pest applications, it is necessary to know the place of nutrition and reproduction on the plant or soil. Otherwise, the drop of the drug drops during the spraying is left to chance. The application method against the active or passive living pest must be different (Aydoğdu, 2007: 102).

The development of methods, which are alternative to chemical warfare, requires a long time and requires further planning, implementation and coordinated movement. For these reasons, the use of lethal chemicals pesticides cannot be avoided immediately and the environmental problems are increased (Toros et al., 2001: 72).

If we have to use chemical control, not all the drugs recommended in the “Plant Protection Technical Instructions”; Environmentally friendly and specific drugs should be recommended, with little or no negative effects on human health, the environment and biological balance.

Wheat and barley are among the most important cultivated plants of Near East, Middle East and Southwest Asia. These products are facing the damage of many insects. Of these, the Sunn pest causes considerable damage in wheat production and partly less barley production.

The chemical method in the fight against sunn pest constitutes the first fight method. Since the past, the use of overdose drugs and the errors in the spraying have made negative impacts on the environment, especially the beneficial entomofauna, and these negativities have emerged very clearly today. Chemical combat is both expensive and harmful to human and environmental health and also has a significant negative impact on sustainable agriculture. In addition to these, even if these negativities are not present, drug applications cannot be done sufficiently due to the continuous increase in the prices of drugs and the continuous decrease in the supports prescribed in the use of drugs. Therefore, the use of alternative methods that are compatible with new, sustainable farming techniques and which are more compatible with the environment has gained a great priority (Moore, 1998: 5).

Some combat measures, such as better irrigation, early planting, double harvest, cultural measures (the product is not in the field at the highest risk period) such as the use of resistant varieties and the release of biological control agents, are being investigated. Today, however, the use of chemical control as the most effective method, a deep-rooted state struggle, and the fact that the drug is given to farmers free of charge in this struggle limits the chance of developing other methods of struggle. Today;

- Significant increase and dissemination of the problem of Sunn pest (possibly as a result of continuous grain cultivation and widespread pesticide applications),
- Decrease of political decisions in support of pesticides and struggle,
- Development of awareness on the environmental effects of spraying on the environment,
- It is expensive to produce a low-income product in a wide range of fields every year. For economic reasons, a determination should be maintained in order to change Sunn pests struggle. (Waage, 1998: 16).

Sunn pest, the first time in South and Southeast Anatolia regions 1927; Thrace 1982; In Central Anatolia and Aegean Region, since 1988, it has reached the intensity that will require struggle. In Southern and Southeastern Anatolia, the population density of Sunn pest has started to increase again in 1977 and today 75% of barley and wheat cultivation areas have been threatened by this pest. In 1957, 68,959 ha in Turkey; In 1970, 312,726 ha; In 1994, 1,475,632 hectares of pesticides struggle was made in the field (Şimşek, 1998: 51).

Different methods were used in the fight against Sunn pest. Since 1928, the state has taken hands on the Sunn pest struggle and in this period it tried to fight with hand, griddle and sweep net. This practice continued until 1954. In overwintering areas sheltered plants of Sunn pest had been burned with flame machine and petroleum in 1941- 1954. however, this practice has been abandoned since 1954 when it was understood that it caused destruction of nature and soil erosion (Şimşek 1998, p. 52). Chemical control measures with ground tools and plane has been begun in 1955 and plane spraying was applied widely since 1957. Since 1967, liquid

pesticides as well as dust pesticides have been used. Then in the 1980s doses of some drugs has been reduced by 50 % ULV (Ultra Low Volume) applications with plane on wide areas has been started in 1987. Aerial applications caused to disruptions of natural balance and environmental pollution. In the 1990s, be taken with wooded area, studies were conducted on the relationships between egg parasitoids In 2001, ground tools has been started to use especially in areas which egg parasitoids of Sunn pest are widespread and effective. Plane spraying was banned in 2006. Mass production and releasing studies of Sunn pest egg parasitoids were started in 2004 with the aim of support to nature and restore to natural balance. Release and evaluation of their effectiveness and the mass production is also underway. (Örün, 1998: 64; İslamoğlu et al., 2011: 1).

With this research, the general information of our farmers about the pest control applied against the pests of Sunn pest and the pests of the garden plants has been tried to be measured and some information has been given about the alternative struggle.

2. METHOD OF RESEARCH

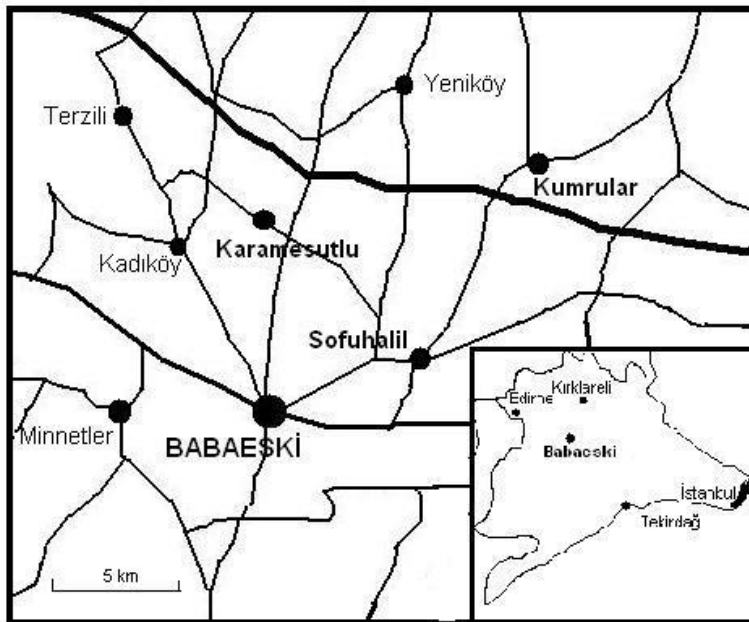
2.1. Materiel

This study was carried out in the Sofuhalil, Kumrular and Karamesutlu villages of the Babaeski district of Kırklareli province (Figure 1).

2.2. Method

The data were collected as one-to-one interviews with the farmers in the villages mentioned above. As the research coincided with planting time, coffee houses in the evenings were held in the form of one-to-one interviews with farmers. 17 people from Sofuhalil village of Babaeski district, Kırklareli province, 14 people from Kumrular village and 19 people from Karamesutlu village were interviewed with 50 farmers. Various questions about chemical spraying were made to the interviewed farmers and they were presented as tables in the findings section.

Figure: The villages in the Babaeski district of Kırklareli province



3. RESULTS

The data obtained from the interviews with our farmers are as follows:

Table 1: General Informations on Agricultural Areas

1. Are you planting wheat or sunflower on your land?	Wheat	65%
	Sunflower	35%
2. What are the problems you face in agricultural areas?	Animals	48%
	Microorganisms	22%

	Seeds	30%
3. In which way do you prevent insects or weeds that damage the product in your field?	Chemical medicine	80%
	Physical method	12%
	Biological methods	8%

In the light of the data obtained from Table 1, wheat (65%) and sunflower (35%) are generally cultivated in the villages where the study was carried out in Babaeski district of Kırklareli province in Thrace. The problems encountered in the field are 48% of the animals, 30% of the seeds and 22% of the microorganisms. Our farmers use 80% pesticides to remove weeds and insects that damage the crops in their fields.

Table 2: Information on Chemical Spraying Applications

4. Do you use masks, boots and gloves when spraying?	Yes	90%
	No	5%
	Sometimes	5%
5. At what time of the day do you spray?	Morning	80%
	Night	20%
6. Who do you consult when buying pesticides?	Farmer friends	60%
	From the agricultural engineer	10%
	Provincial Directorates of Agriculture	30%

According to the data obtained from Table 2, it is seen that 90% of our farmers use masks, boots and gloves during the spraying and pay attention to the spraying time during the day. 80% of the spraying is applied in the morning and 20% in the night. However, while 60% of our farmers are providing pesticides, it has been determined that they have been spraying according to the information obtained from their friends instead of Agricultural Provincial Directorates and agricultural engineers.

Table 3: Information on Chemical Spraying and Product Yield

7. Did you encounter poisoning after spraying?	Yes	5%
	No	90%
	I do not remember	5%
8. Do you think you have obtained a lot of products or quality products when spraying?	Quality	3%
	Multi-product	88%
	Undecided	9%
9. Do you know that some of the chemical drugs used are carcinogens?	Yes	50%
	No	10%
	I'll take care of later applications	40%
10. Do you consider using biological control or physical methods rather than spraying?	Yes	10%
	No	65%
	Maybe	7%
	I'm doing the right spraying and going on	18%

Although the chemical spraying method is widely used in the data in Table 3, it is seen that there is a lack of information. It is pleasing that 90% of our farmers do not have poisoning as a result of spraying. It has been seen that 88% of the spraying result is aware of the fact that instead of quality products, it takes many products. Although 50% know that chemical drugs are carcinogenic, 10% do not have a knowledge about this. 40% stated that they would be more careful in the next application. 65% stated that they did not plan to use biological or physical methods, and 10% said they could think.

4. DISCUSSION AND CONCLUSION

Thrace is known by all of Turkey, where grown wheat and sunflower of agricultural products. With this research, it was revealed that most of our farmers have incomplete and healthy knowledge in chemical struggle.

With regard to chemical drugs, a frequent manifestation is the LD50. This indicates the amount needed to kill half of the insect (or other live) population using a drug, which is usually reported in milligrams (mg / kg) per kilogram. That is, the amount of the drug (in mg) per kilogram of body weight of the administered animal is calculated. These toxicity values, such as those reported for humans, various animals, and especially guinea pigs, white mice, etc. It is based on research. From these experiments, human life, nature and genetics are taken into consideration for people.

An important condition for insecticidal drugs is whether the drug has a residual effect. While some drugs are very effective when used, they lose their effects partially or completely after a short period of time. Others, however, continue to have these effects for a long time. The residual effect is taken into account in the determination of the first use time, repetition and the last administration time of the drug. This is especially important for human health (Kansu, 2000: 197-198).

Pesticides are widely used in our country as in all countries in the world in order to increase the yield and quality in our agricultural products. As a result of this, pesticides can be harmful to our country's economy as a result of being recycled by other countries due to pesticide residues of our products in addition to human health and environmental health by taking into our body many products consumed intensively by our people. Therefore; The residues left by pesticides used in agricultural products should be analyzed by appropriate residue analysis methods and the residual aspect of the products we consume or export should be assured (Anonim, 1998: 1).

The fight against agricultural pests is often identified with chemical struggle. However, as chemical war and drug use became widespread, many problems emerged. These:

- The resistance of the pests against drugs and the occurrence of resistant breeds and the application of pests to the old population levels in a short time,
- The emergence of second-degree pests,
- The negative effects of pesticides on useful creatures for the preservation of natural balance,
- Due to the toxicity of the drugs, human health, environmental health hazards and disadvantages can be counted.

As a result of these reasons, plant protectors have tried to find new methods which protect the products better and economically and which affect the nature less. In order to increase environmental awareness and use selective drugs when necessary, instead of eliminating the pest completely, the implementation of Integrated Combat Method, which is defined as a collection of systems which includes all the theoretical and practical methods to keep the population level under the economic tolerance limits, has been started to be implemented. Integrated Combat is a plant protection strategy where all techniques and methods can be used together in a harmonious way (Toros et al., 2001: 179).

When the fields with integrated combat program are controlled by the technical staff, the decision is made towards the struggle and unnecessary sprayings can be prevented. Wheat integrated program was implemented in 1997 in a total of 919 areas in Central Anatolia region and only 180 were treated against Sunn pest. Sunn pest, which is an important pest of wheat, has a high rate of parasitization (91-98%) and no drug-fighting has been conducted in any field. This is an important achievement in terms of reducing drug use and environmental health. As long as the manufacturers can apply the information given in the field in the field. This can only be achieved by the support provided by the producers to the financial and labor force as well as the support provided by the state against the Sunn pest (Taştan and Özkan, 1998: 82).

As a result, in order to be able to reduce the amount of damages to the acceptable level and control of the epidemics in the World, prioritization of ground tools to combat harmful pest in order to control the epidemic, avoiding as much as possible the application of the ULV spraying method from airborne spraying, completion of the struggle within the targeted time, ensuring that the treatment is carried out gradually by the farmers in the organization and technical management of the Ministry by establishing the infrastructure at the level of farmers, taking measures to increase the effectiveness of natural enemies by focusing on integrated combat studies, review of economic loss thresholds, and improvement of forecasting and warning works (Şimşek, 1998: 51). In order to reduce the application of pesticides, to act according to the rules of the farmers in the application of pesticides and to spread the integrated struggle, the most important point is the good education of our farmers by the authorized persons.

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Atatürk House Museum and Environmental Protection.

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Abstract: History of Turkish Republic contains exemplary endeavours of Mustafa Kemal Atatürk who showed an admirable exertion to elevate the republic to standards of the contemporary civilisations following the proclamation of the republic. Amongst his endeavours, the wooden building, named as Yürüyen Köşk (The Moving House) by the locals in Yalova province, and the adjacent Ulu Çınar Ağacı (The Great Plane Tree) are of immense significance as indicators of Atatürk's sensibility towards nature in environmental and museum studies. Conveying a message of love of nature not only to Turkish people but also the rest of the world, The Moving House, also known as Atatürk House Museum, demonstrates the exertion of a leader imbued with love of nature and people. Whilst executing his designs into nourishing the newly-found republic, Atatürk was also well aware of the significance of nature in every single territory that had been reclaimed during Turkish War of Independence. His decision to relocate the custom-built house exemplifies the extent of his respect for nature. By abstaining from cutting a bough of a tree at a time when issues such as ozone layer depletion, global warming, pollution, acid rains, destruction of forests, and changing climates were neither known nor mentioned, Atatürk's conduct has set an example of love of nature for the entire humanity. The public's support for environmental consciousness and the museum is blatantly reflected in record-breaking numbers of visitors since conversion of the house into a museum during the 1980s. The amount of interest and solicitude shown by the locals of Yalova Province is a proof of their ardour to safely hand down the token of Atatürk's memory the future generations. This article will discuss amalgamation of the story of Atatürk's environmental mind-set with the museum and its impact of Yalova Province.

Key Words; The Moving House, Environmental Mind-set, Plane Tree, Yalova Province

Introduction:

With the proclamation of the republic, Mustafa Kemal Atatürk took interest in enhancement of urban planning and nature. His service in urban and environmental studies in 1920 paved the way for today's mind-set of urban planning. Carrying his afforestation spirit everywhere he travelled, Atatürk made sure that greening activities were at full velocity.

During his very first visit to Yalova province in 1927, Atatürk spent time at Termal and Baltacı Ranch. Admiring the thermal springs that have been in use since Roman and Byzantine times, he, in the later years of summer, decided to remain at the spot where some of the most crucial decisions of the history of Turkish Republic were made. Both Baltacı Çiftliği Köşkü (Baltacı Ranch Mansion), constructed in 19th century, and The Moving House, the subject of this article, served as abodes to him over the course of his stay. The latter, constructed in 1929, was decided to be converted into a museum during the 1980s (1).

On August 21st 1929, Atatürk set out on a journey from İstanbul to Bursa Province, first from Dolmabahçe to Yalova Province by Ertuğrul Yatı (Ertuğrul Yatch), from there to his final destination by land. During the seafaring, the Great Plane Tree on the shore of Yalova Province captured Atatürk's attention. His fascination with the tree was such that he decided to divert their course towards the shore in order to rest under it. There and then, instructions for the construction the house was given by Atatürk. Following his return to İstanbul, he embarked on building an exemplary ranch for Turkish agriculture by purchasing the entire land including the plane tree. Prior to his demise in 1938, he both transferred all his wealth to state treasury, and bequeathed the ranch to Turkish nation. A parcel of the ranch was distributed amongst the public. The rest was consigned to an establishment founded under the name of Atatürk Bahçe Kültürleri Merkez Araştırma Enstitüsü (Atatürk Horticultural Central Research Institute). Atatürk's endeavours to maintain the green fields of Yalova Province resulted in creation of a Garden of Eden (2).

Atatürk was well aware of the fact that lack of fertile and green land was the primary reason behind the Turk's migration from Central Asia. Therefore, he had always encouraged love and respect for nature, which was oftentimes included in his opening speeches at Türkiye Büyük Millet Meclisi (Turkish Grand National Assembly). "The Moving House's Relocation Project" is surely the most beautiful embodiment of his environmentalist mind-set and love and respect for nature.

Account of The Moving House

Construction of the house, started on August 21th 1929, was concluded in 22 days on September 12th 1929. Being a rectangle shaped, double floor and semi-masonry building, the house, located in a southern district of Yalova Province called Termal, initially served as an accommodation. Next to the building, there stood The Great Plane Tree whose branches began to damage the exterior parts of the house. In a response to gardener's request for trimming the tree, Atatürk uttered "There will be no trimming, the house will be dislocated!" As unthinkable it may have been at the time, his words were immediately delivered to *İstanbul Belediyesi Belediye Fen İşleri Yollar-Köprüler Şubesi* (Istanbul Metropolitan Municipality, Department of Technical Works) that undertook the responsibility to initiate and execute the relocation project.

The Chief Engineer Ali Galip Alnar, a staff member of this department, arrived in Yalova Province along with his team on August 8th 1930. Starting with digging around the building, they continued doing so until they reached the foundation of the house. Next, they laid the tramway rails, brought from Istanbul, underneath the building. In the afternoon, operations of distancing the building from the tree began (3).

Photo. 1 and 2: The Relocation Operations of The Moving House

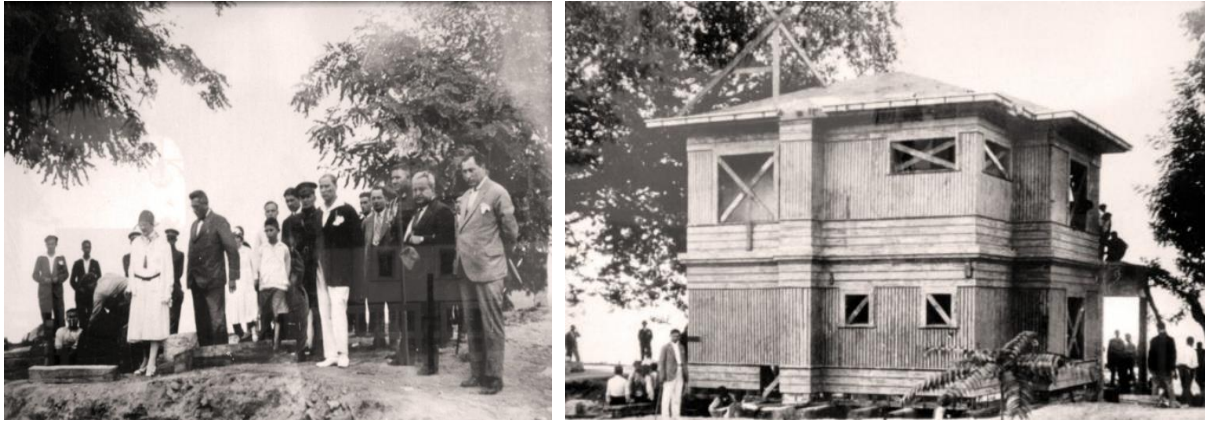


Photo source: Engin Çakır; Dergibursa.com.tr; <http://www.dergibursa.com.tr/doga-sevgisinin-kosk-hali-yuruyen-kosk/>

The entire process had been observed by Atatürk himself, Makbule Hanım (his sister), Lieutenant Governor Mr. Muhittin Ustundag, Substitute Director of Technical Works Mr. Yusuf Ziya Erdem, engineers and journalists from Istanbul for two days. The relocation process was comprised of two phases (4). First, the terrace area surrounded by windows on three sides, which was then used as a parlour, was moved. Next, operations to move the main building were commenced and finalised in two days. August 10th saw the conclusion of the operations and the building was moved 5 meters to the east. Today, the building is known as "The Moving House" due to the method used in the process of its relocation.

Thanks to this engineering work, both the building and the Great Plane Tree eluded destruction. However, it is crucial to note that it is not the relocation by itself but also the message it bears are worthy of notice. Via the agency of the branch of the Great Plane Tree, Atatürk managed to convey an environmentalist message to the public. Additionally, his decision to use the relocation method when pulling down the building, and erecting a new one were less laborious by comparison points to his disposition towards protection instead of destruction.

Photo. 3 and 4: The Relocation Operations of The Moving House



Photo source: Engin Çakır; Dergibursa.com.tr; <http://www.dergibursa.com.tr/doga-sevgisinin-kosk-hali-yuruyen-kosk/>

Conversion of The Moving House into a Museum

Having been called as “The Moving House” since 1930, the house was included in Cultural and Natural Properties by Ministry of Culture Department of Real Estate Ancient Monuments’ decree dated 12.07.1980 and numbered 12238. After conclusion of the restoration process initiated by Yalova Municipality, the museum has been open to visitors since 2006. Free of charge for veterans and persons aged 65 and above, the museum welcomes visitors every day of the week, except Monday (5).

The building is characterised by its duplex, square-planned, carcass and small structure encircled by columns. The upper part is a free standing roof covered with Marseilles tile. Windows are in a traditional fashion with boxing shutters. The ground floor is furnished with mosaic and marble, whereas the second floor has a hardwood floor. Plasterboard walls have painted cement renderings (6).

The ground building on the east consists of a small room, parlour, toilet, bathroom and meeting room furnished with crystal windows looking out to sea. The entrance to the building is through a door on the west. The compartment on the left side of the entrance used to function as a station where tea and coffee were prepared. Today it is used as a cloakroom. The wooden stairs on the right side of the entrance lead to upstairs. Below the stairs, there is a partial basement where a small water purification centre operates. The heat source of the building is provided by water heated in a cast iron, graduated and thermostatic kettle. It is distributed upstairs via pipes. There is a small room next to the toilet at the entrance. The beachside of the building holds the assembly hall in which Atatürk’s favourite gramophone is exhibited. All the fronts of the hall facing the sea are furnished with crystal doors through and through. The resting room on the left that belongs to Atatürk opens to terrace. Across the room, there is a (L) shaped bed room in which various pictures of the ranch are hung.

Photo. 5: Dinner Set for 32 (Photo Source:F.Erbay)



Photo. 6: Atatürk’s Favourite Gramophone (Photo Source:F.Erbay)



Cupboard on the left side of the stairs contains Belgian porcelain dinner set and cutlery for 32, two crystal pitchers, blankets, pillows, linens and table covers that belong to Atatürk. The beachside of the building is a marbled area encircled by 11 marble columns. 8 flights of stairs lead down to the wooden dock that is approximately 30 meter long and 2 meter broad. The Plane Tree, both occasion of the relocation and fascination of the viewers, stands on the west side of the building.

There is a water well underneath the old water reservoir in the garden. Generator room, situated on 60 meters west of the building, was constructed at the same time as the house. It contains a Siemens 110 volt electric motor that provides for the lightening (7). Still used as a museum today, The Moving House includes exhibition of personal belongings of Atatürk as well as his wax figure.

Photo 7: Atatürk's Rest Room,2006 (K:F:Erbay)



Photo 8: Atatürk's Rest Room,2018



Photo Source:Engin Çakır;Dergibursa.com.tr; <http://www.dergibursa.com.tr/doga-sevgisinin-kosk-hali-yuruyen-kosk/>

Restoration of the Moving House (2006-2015)

Due to its location at an open field and proximity to sea, the building has been subject to detrimental effects of salty water and damp, which is accelerated by its old structure. Restoration of the exterior surface of the building began in 2006. Despite the attempt, there still remained fractions on the building, fixed by small operations, which signals that it still requires a restorative work. The wooden dock of the house has been restored several times as well as its environmental planning. A restaurant, rented and run by Yalova Çevre Koruma Vakfı (YAÇEV) AŞ (Yalova Province Environment Protection Association), was located in the garden of The Moving House. This area was emptied on October 4th 2009 (9).

Time has proven that The Moving House is a building that requires restoration every three or four years. Having been restored 2 times until 2012, the building was prepared for another restoration initiated by Yalova Province Mayorily. The due consents required for the restoration were granted by Kocaeli Kültür ve Tabiat Varlıklarını Koruma Bölge Müdürlüğü (Kocaeli Province General Directorate of Cultural and Natural Heritage) and expenses were calculated to be about 140.000 Turkish lira (9)

In 2013 an extensive restoration, in which the exterior fractions were repaired, was carried out by Yalova Belediyesi (Yalova Province Municipality). During the process, only the materials that are compatible with those of the old building were used by sampling. Especially dampness caused by water leaks through windows was aimed to be prevented. Outworn marbles on the portside were also renewed. After requiring the due consents, each and every single section of the house that had been worn out by time was fixed by remaining faithful to its original form (10).

Over the course of the restoration, the Plane Tree, located in the garden of the house, also underwent an alteration. In 2005, the tree was specified to be 390 years old with ten years of margin of error. X-ray examinations of the tree, dated 2005 as well, ascertained that state of its health was poor, which necessitated commencement of treatment efforts (11). The treatment included removing fungus detected on the trunk, trimming, and reinforcing the branches leaning towards the seaside (12). Examinations, including radiocarbon dating test and x-ray, made in 2015 revealed that it was a wholesome tree of 390 years of age. (13). Now 404-year-old, the Great Plane Tree travels through time along with 90-year-old building. Recently, TEMA (The Turkish Foundation for Combating Soil Erosion, for Reforestation and the Protection of Natural Habitats) initiated planting 10 plane trees along the road of the Moving House in a joint environmental planning work with Yalova Temsilciliği ile Yalova Belediyesi (Representative Office of Yalova Province and Yalova Municipality) as part of events arranged for the commemoration of Atatürk (14).

The Moving House's Impact on Yalova Province

Public has shown a great amount of interest in the house via which Atatürk taught an environmentalism lesson to the entire world. The house is not only a cultural and touristic contribution to Yalova Province but also a museum hosting various events. For instance, the house became a centre of attraction on the 95th anniversary of the Republic when it set a record with 1.209 visitors. According to data provided by Yalova Belediyesi (Yalova Municipality), the museum received 25.000 visitors in 2015. Following this, number of the visitors consistently

have increased by each passing year being 27.486 in 2016 and 37.540 in 2017. The numbers saw a %40 increase in 2018 with 52.885. That 13.000 of these visitors were comprised of teenagers proves both efforts and concern of nearby educational institutions and the young for maintenance of nature and history. Special occasions such as April 23 National Sovereignty and Children's Day, May 19 Youth and Sports Day, August 30 Victory Day, October 29 Republic Day, November 10-16 Atatürk Week and August 29 Atatürk's Visit in Yalova Province the museum saw 5. 868 visitors in 2018.

The highest number of visitors was recorded on November 10-16 Atatürk Week with 3.370 visitors, more than half of which were children, followed by 1.712 visitors on October 29 Republic Day. The end of 2018 saw more than 60.000 visitors (15).

The museum has successfully maintained its relevancy on Turkey's agenda via various events. For instance, the very first electric car of Yalova Province was publicised at The Moving House on January 31th 2019. Nature friendly vehicles are still being introduced at the garden of the museum that has remained standing by the environmentalist mind-set (16). Vefa Salman, Yalova Province Mayor, remarked that The Moving House is a world brand for being an environmentalist message in its entirety conveyed to the world by a leader. The Moving House has contributed to conversion of Yalova Province into a world brand.

International Recognition Studies

By Atatürk's decision to relocate the house whose construction he had commissioned, "a mere tree branch is precious" motto has been spread across the world. In light of this, The Moving House has become an international epitome of environmental consciousness not only of Yalova Province but of the world at large. To promote Atatürk's legacy, The Moving House, Jockey Club has traditionalised The Moving House Races. Moreover, the world-renowned pianist Fazıl Say composed a musical piece dedicated to the house.

In 2017, Vefa Salman, the mayor of Yalova Province, has commissioned a series of campaigns in an attempt to initiate the inclusion of The Moving House in UNESCO World Heritage List. The organisation requires compatibility with only one of ten criteria set for inclusion in the list. The features of the house correspond to three of ten criteria listed below:

1-Being a supreme epitome of a creative mind.

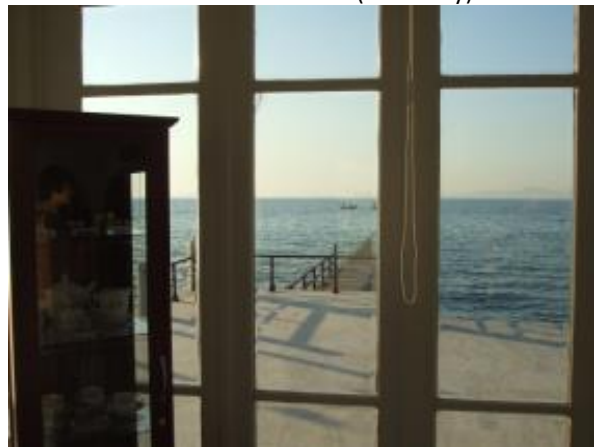
3- Being a unique and rare example of an existent or a non-existent cultural tradition or civilisation.

5- Being a human settlement that is representative of a culture or an interaction between human beings and nature. Land and marine use are also deemed significant in making it into a special example. (17) The pursuit of an admission by UNESCO for The Moving House's inclusion in the list still continues. It is a common belief that the house's recognition as a world heritage will serve as an example of preservation of a natural and cultural heritage amongst other nations.

Photo. 9:The Moving House (K:F:Erbay)



Photo. 10: Parlour of the house (K:F:Erbay)



Conclusion

The Moving House's relocation, lest the Great Plane Tree received any damage, has made its mark in Turkish history for occurring at a time when the conception of environmentalism and environmental consciousness were non-existent, and environmental engineering had yet to be regarded as a field of profession. This is included in our museum history as a prominent testimony of Atatürk's love of nature and his environmental mind-set. Yalova The Moving House, otherwise Atatürk House Museum, has safely travelled through years until today under the special preservation of the locals and administrators of Yalova Province. It has remained as an influential example for younger generations in respect of environmentalism and environmental protection.

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Edirne İlinde Yaşayan Tüketicilerin Meyve Sebze Satın Alma Alışkanlıklarının Analizi

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Özet: Bu çalışmada meyve sebze pazarlama kanalı hakkında bilgi verilmiştir. Tüketici pazarının demografik ve ekonomik özellikleri açıklanmıştır. Tüketicilerin satın alma davranışını etkileyen faktörlerden bahsedilmiştir. Ayrıca psikolojik ve kişisel faktörlerin satın alma üzerinde ki etkisinden bahsedilmiştir. Çalışmada, Edirne ili Merkez ilçesinde yaşayan tüketicilerin sebze meyve tüketim alışkanlıklarının analizini yapmak için 100 tüketiciyle yüz yüze anket yapılmıştır. Elde edilen verilerde katılımcıların sosyo-ekonomik verileri elde edilmiştir. Satın alma aşamasında dikkat edilen, fiyat, tazelik, kalite, hijyen, ulaşılabilirlik, alışveriş ortamı, park olanakları gibi maddelere verilen önem düzeyi gelir, kanal seçimi, hane halkı sayısı, hane halkı gelirine göre analiz edilmiştir. Çalışma müşterilerin kanal tercihi hakkında bilgi vermiştir. Hangi gelir düzeyinin hangi kanaldan meyve sebze alışverişini hangi etkenlere önem vererek yaptığını göstermiştir. Çalışma müşterilerin meyve sebze alışverişin de önem verdikleri etkenler ve bunun sonucunda tercih ettikleri alışveriş miktarı ve ücreti hakkında bilgi verdiğinden Edirne ili Merkezinde ki müşterileri tanımaya kaynaklık edebilir.

Anahtar Kelimeler: satın alma davranışı, müşteri tercihleri, dağıtım, pazarlama kanalı

Abstract: In this study, information about fruit and vegetable marketing channel is given. Demographic and economic characteristics of the consumer market are explained. The factors affecting the purchasing behavior of consumers are mentioned. In addition, the impact of psychological and personal factors on purchasing is mentioned. In this study, one to one survey conducted with 100 consumers in order to analyze the vegetable fruit consumption habits of the consumers living in the central district of Edirne. In the data obtained, social economic data of the participants were obtained. The level of importance given to the items such as price, freshness, quality, hygiene, accessibility, shopping environment, parking facilities was analyzed according to income, channel selection, number of households, household income and evaluation. During the purchase phase, the level of importance given to items such as price, freshness, quality, hygiene, accessibility, shopping environment, parking facilities analyzed and evaluated according to income, channel selection, number of households and household income. The study gave information about the channel preference of the customers. Which income level has been shown by which fruits and vegetables are exchanged. It also showed what factors it gives importance. The study may provide information to the customers in the center of Edirne province as it gives information about the factors that the customers are interested in and also the amount of shopping they prefer.

Key Words: Fruit and Vegetable, Consumer Preference, Edirne Province

1. GİRİŞ

Tüm dünya ülkelerinde olduğu gibi Türkiye’de de sosyal, kültürel ve ekonomik değişimlerle bireylerin gıda tüketim alışkanlıklarında da önemli gelişmeler yaşanmıştır. Bireylerin gıda tüketim tercihlerindeki yaşanan değişimlerden bir tanesi de meyve ve sebze tüketim alışkanlıklarında ki değişimlerdir (Akbay, Candemir, & Orhan, 2005).

Türkiye’de yaş meyve sebze pazarlama sisteminde bulunan perakende satış noktaları 1980’li yılların sonuna kadar geleneksel pazarlar, manavlar ve seyyar satıcılardan oluşuyordu. 1990’lı yıllarla gelinmesiyle bu zincire modern perakendeciler olarak bilinen organizasyon sahibi ve kurumsal bir yapıda olan yerel, ulusal ve uluslararası büyük ve küçük ölçekli zincirler dahil olmuştur. Günümüzde yaş meyve sebze pazarlama kanalında geleneksel perakendecilik hala en fazla tercih pay sahibi kanal olarak karşımıza çıkmakta fakat ilerleyen yıllarda Türkiye’de modern perakendeciliğin yaş meyve sebze pazarlama kanalında daha büyük pay sahibi olması beklenmektedir (Özkan, Oral, & Kızılay, 2009).

Tarımsal ürünler pazarlama aşamaların içerisinde ve pazarlarda çeşitli işlemler görmektedir. Standart bir pazarlama sisteminde uygulanan bu işlemler üretici, toptancı ve perakendeci olan üç temel grupta uygulanır. Kanalda ki bu birimler aynı zamanda pazardır. Üretici pazarı, ürünün üretici tarafından üretilip doğrudan satıldığı, pazardır. Toptancı pazarı ise ürünün üreticiden satın alınıp, tarıma dayalı sanayi kuruluşlarına ve büyük toptancı şirketler gibi diğer kuruluşlara satıldığı pazardır. Toptancıardan veya diğer aracı şirketlerden temin edilen ürünlerin tüketiciye ulaşmasını sağlayan modern ve geleneksel marketler, manav veya semt pazarları gibi satış yerleri perakendeci pazarını oluşturmaktadır.

2. MATERYAL YÖNTEM

Araştırmada ki anket uygulaması birincil verilere dayanmış olup 2018 yılında Edirne il merkezindeki tüketicilerle bire bir görüşme yapılarak 100 anket çalışması elde edilmiştir (Doğan, 2014).

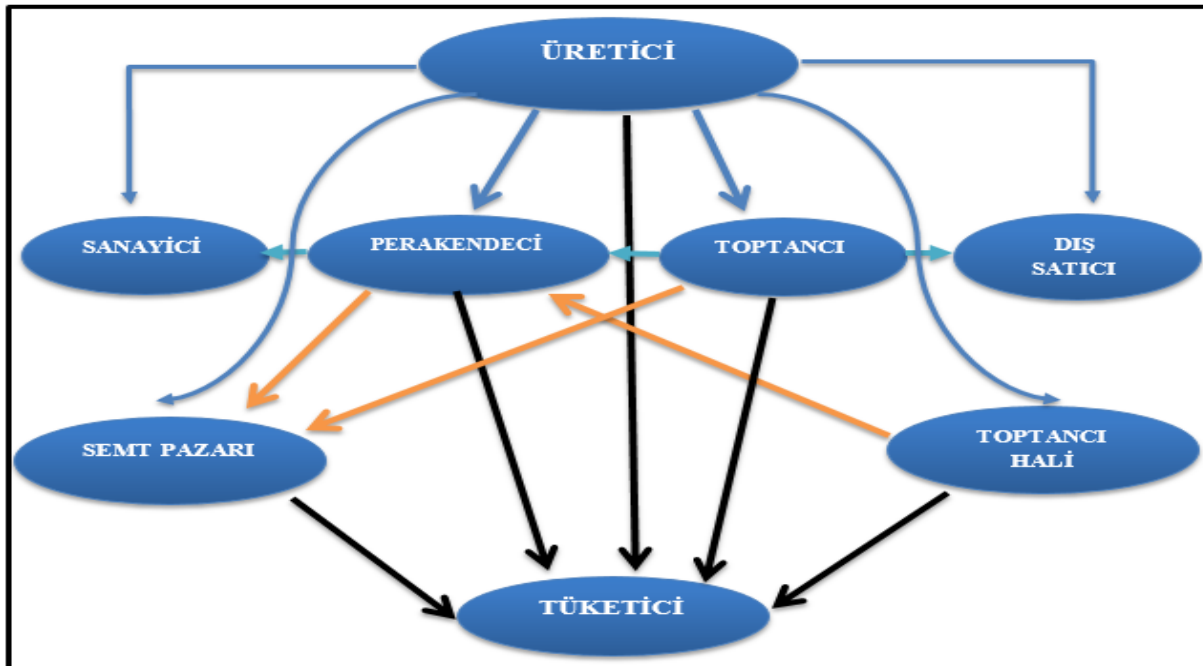
Eksik bilgiye rastlanmadığından dolayı 100 ankette değerlendirmeye alınmıştır. Katılımcıların ankette ki seçimleri değerlendirilmiş ve bu doğrultuda tablolar oluşturulmuştur. Şablon halinde düzenlenen veriler istatistiki göstergelerden yararlanılarak değerlendirilmiştir. Katılımcıların meyve sebze alışverişinde fiyat, tazelik, yakınlık ve tedarik kanalını etkileyen faktörler gelir grupları göz önünde bulundurularak değerlendirilmiştir. Bulguların analizinde kullanılan anketler, anket şablonuna uygun olarak hazırlanan formlarda döküm haline getirilmiştir. Ardından hazırlanan veriler bu çalışmadan önceki, konu ile paralel çalışmalardan tezlerden, raporlardan ve istatistiki göstergelerden yararlanılarak değerlendirilmiştir. Katılımcıların meyve sebze alışverişinde ki alışkanlıkları, ürün kalitesi, hijyen, ürün çeşitliliği ve meyve sebze satın alma yerlerini (kanal) etkileyen nedenler, gelir seviyesi göz önünde bulundurularak, SPSS paket programı kullanılarak incelenmiştir.

3. YAŞ MEYVE SEBZE PAZARLAMA KANALLARI

Pazarlama Kanallarının da ürünler son tüketiciye ulaşıncaya kadar çeşitli yollardan geçer, çeşitli araçlar arasında el değiştirir ve farklı şekillerde işlem işlenir. Ürünlerin yetiştirilmeye başlanıp üretimin son aşamasına kadar izledikleri ve çeşitli olaylar ile karşılaştıkları bu yollara ve yerlere genel olarak “pazarlama kanalları” ismi verilmektedir (Yulafçı & Cinemre, 2007).

Yaş meyve ve sebze pazarlanmasında Türkiye’de çeşitli kanallar bulunmaktadır. Meyve ve sebze ürünlerinin bir yol üzerinde ki pazarlarında veya üretim yeri olan tarlada üretici tarafından satılarak tüketiciye ulaştırılmaktadır. Bazı üreticiler ise üretim yerlerinin pazara uzak olması veya nakliye masraflarının yüksek olması nedeniyle, ürünlerini üretim yerlerinde komisyonculara satarak pazarlayabilmektedirler. Komisyoncular ise üreticiden satın alınan ürünleri perakendecilere ve toptancılara pazarlar ardından pazar, süper market, manav ve bakkallara ulaştırılarak tüketiciye sunulur. Üreticiler yetiştirdiği ürünleri doğrudan, tarım kooperatiflerine ve ihracatçı firmalara pazarlayabilmektedir. Meyve ve sebzelerin tarım kooperatifleri aracılığıyla perakendecilere ve oradan da tüketicilere ulaşması da bir diğer pazarlama kanalıdır. Şekil 1.’de meyve sebze pazarlama kanalları gösterilmiştir. Yaş sebze ve meyve pazarlama kanallarının en uzun olanını; “üretici –toplayıcı - komisyoncu (üretim yerinde) – toptancı -komisyoncu (tüketim yerinde) – perakendeci – tüketici” şeklinde tanımlayabiliriz. Fakat Türkiye’de çoğunlukla yaş meyve ve sebze pazarlaması Toptancı Hal’lerinde yapılmaktadır (Tarımaş Bursa Hayvancılık Tarım San. ve Tic. A.Ş., 2018).

Şekil 2. Meyve Sebze Pazarlama Kanalı



4. TÜKETİCİ PAZARLARININ DEMOGRAFİK VE EKONOMİK ÖZELLİKLERİ

Tüketicilerin demografik özellikleri, hedef pazar belirlemede ve pazar bölümlendirme de dikkat edilen en önemli değişkenlerdir. Bunun nedeni, bireylerin ihtiyaçlarının, isteklerinin, beklentilerinin ve kullanım oranlarının kişinin demografik özelliklere göre değişmesinden kaynaklıdır ayrıca demografik değişkenlerin ölçümünün kolay olmasıdır. Cinsiyet, yaş, gelir, eğitim düzeyi, meslek, medeni durum, çocuk sahipliği v.b. gibi değişkenler, demografik değişkenleri oluşturmaktadırlar. Tüketicilerin satın alma aşamasında ve karar verme sürecinde seçim kriterlerinin, demografik özelliklerine göre şekillendiği görülmektedir (Arıker, 2012). Pazara etki eden nüfusla ilgili başlıca nitelikler şunlardır:

- 1.Toplam nüfus miktarı
- 2.Nüfusun coğrafi dağılımı
- 3.Nüfusun kentlere ve kırsal alana dağılımı
- 4.Nüfusun yaş dağılımı
- 5.Nüfusun cinsiyet dağılımı
- 6.Aile yapısı ve özellikleri
- 7.Nüfusun diğer özellikleri (eğitim, meslek, çalışan-çalışmayan nüfus vb. dağılımları) (Mucuk, 2014).

5. TÜKETİCİ PAZARININ EKONOMİK ÖZELLİKLERİ

Ekonomik koşullar, tüketicinin ürün seçiminde karar verirken içinde bulunduğu şartlar veya durumlardır. Örneğin, otomobil almayı düşünen bir kişinin işini kaybetmesi, bu konudaki karardan vazgeçmesine; aksine, maaşına zam yapılması ise düşündüğünden daha iyi bir marka veya model alma kararı vermesine yol açabilir (Durmaz, Bahar, & Kurtlar, 2011). Pazarı etkileyen başlıca ekonomik faktörler ve özellikler şunlardır:

- 1.Genel ekonomik durum
- 2.Gelir
- 3.Gelirin dağılımı
- 4.Tüketici kredileri
- 5.Harcama biçimi (modeli)

Genel ekonomik durum, ekonomi de yaşanan değişimler (döviz kuru, faiz vb.) ve yurtiçi GSMH bireylerin alım gücü ve tüketim tercihlerini etkiler. Gelir pazarın en çok etkilendiği etkenlerdendir. Gelir satın alma gücünü göstermektedir. Gelir dağılımı toplum içinde satın alma gücünde ki farklılıkları gösterir. Toplumda kişilerin, grupların, ailelerin elde ettiği gelirin dağılımını ifade eder. Tüketici kredileri tüketicilerin aldığı mal ve hizmetlere ödeme kolaylığı getirdiğinden talep üzerinde pozitif etki yapar bu sebeple pazarın önemli etkenlerindendir. Gelir, tercih edilen ve imkanların olanak sağladığı ödeme biçimleri, tüketici ihtiyaç ve istekleri de Harcama Biçimini ortaya çıkarır.

6. TÜKETİCİLERİN SATIN ALMA DAVRANIŞLARINI ETKİLEYEN FAKTÖRLER

Tüketici davranışları hangi mal ve hizmetlerin satın alınacağı; kimden, nasıl, nereden, ne zaman satın alınacağı ve satın alınıp alınmayacağına dair tüketicilerin kararlarına ait süreçtir. İnsan davranışının bir alt bölümü olan tüketici davranışı, kişinin özellikle ekonomik ürünleri ve hizmetleri satın alma ve kullanmadaki kararları ve bununla ilgili faaliyetleridir (Durmaz, Bahar, & Kurtlar, 2011).

Tüketici davranışlarını etkileyen faktörleri genel olarak sosyal faktörler, psikolojik faktörler, kişisel faktörler başlıkları halinde toplamak mümkündür (Durmaz, Tüketici Davranışı, 2008).

6.1. Kültürel Faktörler

Kültürel faktörler kendi içerisinde Kültür, Alt Kültür, Sosyal Sınıf olmak üzere üç alt başlık altında sınıflandırılmaktadır.

6.2. Kişisel Faktörler

Tüketici davranışlarını etkileyen önemli faktörlerden bir diğeri de kişisel faktörlerdir. Kişisel faktörleri sıralayacak olursak; Yaş, cinsiyet, medeni durum, eğitim, meslek, gelir başlıklarından oluşmaktadır.

7. Araştırma Bulguları

Çizelge 7.1.'de, katılımcıların yaş aralıklarına bakıldığında %83'ü 18-50 yaş aralığına da, %17'si ise 51 yaş ve üzeri olarak görülmüştür. Katılımcıların cinsiyet dağılımına bakıldığında %52'si erkeklerden %48'i ise kadınlardan oluşmaktadır. Katılımcıların eğitim düzeyleri incelendiğinde de %9'u ilkokul veya daha az, %8'i ortaokul, %23'ü lise veya dengi okul, %60'ı ise yüksekokul veya üniversite mezunu olduğu görülmüştür.

Çizelge 7.1. Tüketicilerin Sosyo Ekonomik Özellikleri

Sosyo-Ekonomik Özellikler		Frekans	% Yüzde	
Yaş	18-50	83	83	
	+51	17	17	
	Toplam	100	100	
Cinsiyet	Erkek	52	52	
	Kadın	48	48	
	Toplam	100	100	
Eğitim Durumu	İlkokul veya Daha Az	9	9	
	Ortaokul	8	8	
	Lise veya dengi Okul	23	23	
	Yüksekokul veya Üniversite	60	60	
Meslek	Öğretmen	18	18	
	Hemşire	10	10	
	Memur	16	16	
	Esnaf	15	15	
	Emekli	8	8	
	Hizmetli	9	9	
	Güvenlik	3	3	
	Sekreter	7	7	
	İşçi	6	6	
	Diyetisyen	3	3	
	Teknisyen	5	5	
	Toplam	100	100	
	Aile Birey Sayısı	1-3	65	65
		4-6	29	29
+7		6	6	
Toplam		100	100	
Aylık Gelir	0-2000	10	10	
	2001-3500	14	14	
	3501-5500	30	30	
	5501-8500	39	39	
	+ 8501	7	7	
	Toplam	100	100	
İkamet Edilen Yer	Yeni Yerleşim yeri	64	64	
	Eski Yerleşim yeri	36	36	
	Toplam	100	100	

Meslek gruplarını incelediğimizde %18'i öğretmen, %10'u hemşire, %16'sı memur, %15'i esnaf, %8'i emekli, %9'u hizmetli, %3'ü güvenlik, %7'si sekreter, %6'sı işçi, %3'ü diyetisyen ve son olarak %5'i teknisyen olduğu görülmüştür. Tüketicilerin hane halkı sayılarına bakıldığında da %65'i 1-3 kişiden oluşmuş, %29'u 4-6 kişiden oluşmuş ve %6'sının 7 ve üzeri bireyden oluşmuş olduğu görülmüştür. Aylık gelir durumları incelenen katılımcıların %10'u 0-2000 TL, %14'ü 2001-3500 TL, %30'u 3501-5500 TL, %39'u 5501-8500 TL ve son olarak %7'si 8501 TL ve üzeri gelire sahip olduğu görülmüştür. Katılımcıların şehir merkezinde ikamet yerleri incelendiğinde ise %64'ünün yeni yerleşim yerlerinde, %36'sının ise eski yerleşim yerlerinde ikamet ettiği görülmüştür.

Çizelge 7.2. Gelir Grubuna Göre Fiyat Uygunluğuna Verilen Önem

	Gelir	Katılımcı	Ortalama	Standart Sapma	Standart Hata	Minimum	Maksimum
Fiyat Uygunluğu	0-2000	10	5,0000	,00000	,00000	5,00	5,00
	2001-3500	14	4,1429	1,35062	,36097	,00	5,00
	3501-5500	30	4,2667	,73968	,13505	3,00	5,00
	5501-8500	39	3,8205	,85446	,13682	1,00	5,00
	+8500	7	3,1429	1,06904	,40406	1,00	4,00
	Toplam	100	4,0700	,96667	,09667	,00	5,00

Çizelge 7.2.'de gelir düzeyine göre tanımlayıcı istatistik değerlerini incelediğimizde fiyat uygunluğu önem düzeyinin gelir grubuna göre ortalamaları, 0-2000 TL gelir grubunda 10 katılımcının ortalaması çok önemli derecesi olan 5 olarak görülmüştür. 2001-3500 TL gelir grubu aralığının da 14 katılımcı 4,14 ortalama ile önemli tercihinin yakın ortalama ile sahiptirler. 3501-5500 TL gelir grubunda 30 katılımcı 4,26 ortalama ile önemli derecesine yakın, 5501-8500 TL gelir grubunda 3,82 ortalama ile 39 kişi önemli derecesine yakın, +8500 TL gelir grubunda bulunan 7 kişi ise 3,14 ortalama ile orta derecede önemli ortalamasına sahip olmuştur.

Çizelge 7.3. Gelir Grubuna Göre Ürün Tazeliğine Göre Verilen Önem

	Gelir	Katılımcı	Ortalama	Standart Sapma	Standart Hata	Minimum	Maksimum
Ürün Tazeliği	0-2000	10	3,2000	,63246	,20000	2,00	4,00
	2001-3500	14	3,5714	1,22250	,32673	,00	5,00
	3501-5500	30	4,3000	,59596	,10881	3,00	5,00
	5501-8500	39	4,7949	,40907	,06550	4,00	5,00
	+8500	7	4,8571	,37796	,14286	4,00	5,00
	Toplam	100	4,3200	,85138	,08514	,00	5,00

Çizelge 7.3.'te gelir düzeyine göre incelediğimizde, ürün tazeliği önem düzeyinin gelir grubuna göre ortalamaları, 0-2000 TL gelir grubunda 10 katılımcının ortalaması 3,20 olup orta derecede önemli değeri yakın olduğu görülmüştür. 2001-3500 TL gelir grubu aralığında bulunan 14 katılımcı 3,57 ortalama ile orta derecede önemli tercihinin bulunmuştur. 3501-5500 TL gelir grubunun da 30 katılımcı 4,30 ortalama ile önemli derecesine yakın, 5501-8500 TL gelir grubunda 39 kişi 4,79 ortalama ile çok önemli derecesine yakın +8500 TL gelir grubunda bulunan 7 katılımcı ise 4,85 ortalama ile çok önemli ortalamasına sahiptirler.

Çizelge 7.4. Gelir Grubuna Göre Alışveriş Ortamına Verilen Önem

	Gelir	Katılımcı	Ortalama	Standart Sapma	Standart Hata	Minimum	Maksimum
Alışveriş Ortamı	0-2000	10	2,7000	,48305	,15275	2,00	3,00
	2001-3500	14	3,1429	1,09945	,29384	,00	5,00
	3501-5500	30	3,7000	,74971	,13688	2,00	5,00
	5501-8500	39	4,2564	,63734	,10206	3,00	5,00
	+8500	7	4,5714	,78680	,29738	3,00	5,00
	Toplam	100	3,8000	,92113	,09211	,00	5,00

Çizelge 7.4.'de gelir düzeyine göre betimsel istatistik değerlerini incelediğimizde alışveriş ortamına verilen önem düzeyinin gelir grubuna göre ortalamaları, 0-2000 TL gelir grubunda bulunan 10 katılımcının ortalamaları, orta derecede önemli seçeneğine yakın olan 2,70 olduğu görülmüştür. 2001-3500 TL gelir grubu aralığında bulunan

14 katılımcı 3,14 ortalama ile orta derecede önemli tercihine yakın seçim yapmışlardır. 3501-5500 TL gelir grubun da bulunan 30 katılımcı 3,70 ortalama ile önemli derecesine yakın, 5501-8500 TL gelir grubun da bulunan 39 katılımcı 4,25 ortalama ile önemli derecesine yakın +8500 TL gelir grubunda bulunan 7 katılımcı ise 4,57 ortalama ile çok önemli ortalamasına yakın seçim yapmışlardır.

Çizelge 7.5. Gelir Grubuna Göre Temizlik Hijyene Verilen Önem

	Gelir	Katılımcı	Ortalama	Standart Sapma	Standart Hata	Minimum	Maksimum
Temizlik Hijyen	0-2000	10	3,3000	,48305	,15275	3,00	4,00
	2001-3500	14	3,7143	1,26665	,33853	,00	5,00
	3501-5500	30	4,4000	,56324	,10283	3,00	5,00
	5501-8500	39	4,7949	,46901	,07510	3,00	5,00
	+8500	7	4,8571	,37796	,14286	4,00	5,00
	Toplam	100	4,3800	,82609	,08261	,00	5,00

Çizelge 7.5.'de gelir düzeyine göre betimsel istatistik değerlerini incelediğimizde temizlik ve hijyene verilen önem düzeyinin gelir grubuna göre ortalamaları, 0-2000 TL gelir grubunda bulunan 10 katılımcının ortalamaları orta derecede önemli seçeneğine yakın 3,30 olarak görülmüştür. 2001-3500 TL gelir grubu aralığında bulunan 14 katılımcı 3,71 ortalama ile önemli derecesine yakın tercihinde bulunmuşlardır. 3501-5500 TL gelir grubunda bulunan 30 katılımcı 4,40 ortalama ile önemli derecesine yakın, 5501-8500 TL gelir grubun da bulunan 39 katılımcı 4,79 ortalama ile çok önemli derecesine yakın +8500 TL gelir grubunda bulunan 7 katılımcı ise 4,85 ortalama ile çok önemli ortalamasına sahip olmuştur.

Çizelge 7.6. Varyansların Homojenliği Testi

	Levene İstatistiği	Anlamlılık Düzeyi
Fiyat Uygunluğu	3,586	,009
Ürün Tazeliği	4,609	,002
Ürün Kalitesi	4,393	,003
Ürün Çeşitliliği	,356	,839
Yakınlık (Eve)	1,303	,275
Alışkanlık	,075	,990
Ulaşılabilirlik	1,581	,186
Alışveriş Ortamı	,404	,805
Organik Ürün	2,585	,042
Temizlik-Hijyen	4,265	,003
Seçerek Alabilme	1,397	,241

Çizelge 7.6.'da varyansların Homojenliği Testi Tablosunda Anlamlılık değeri 0,05'ten küçük ise varyanslar homojen değil demektir ve varyans analizi için oldukça büyük önem taşıyan bir varsayımın karşılanmadığı anlamına gelir. Bu durumda varyans analizine devam etmemek gerekir. Fakat homojenlik testi tablosunda görüldüğü üzere 0,05'ten büyük çıkan değerlerin varyansları homojen olduğu kabul edilir ve varyans analizi tablosu olan ANOVA tablosu okunmaya devam edilir.

Çizelge 7.7. Anova Testi

		Kareler Toplamı	Serbestlik Derecesi	Kareler Ortalaması	F	Anlamlılık Düzeyi
Fiyat Uygunluğu	Gruplar Arası	18,328	4	4,582	5,868	,000
	Gruplar İçi	74,182	95	,781		
	Toplam	92,510	99			
Ürün Tazeliği	Gruplar Arası	31,215	4	7,804	18,285	,000
	Gruplar İçi	40,545	95	,427		
	Toplam	71,760	99			
Ürün Kalitesi	Gruplar Arası	33,360	4	8,340	17,865	,000
	Gruplar İçi	44,350	95	,467		
	Toplam	77,710	99			

Ürün Çeşitliliği	Gruplar Arası	21,076	4	5,269	11,965	,000
	Gruplar İçi	41,834	95	,440		
	Toplam	62,910	99			
Yakınlık (Eve)	Gruplar Arası	14,679	4	3,670	4,046	,004
	Gruplar İçi	86,161	95	,907		
	Toplam	100,840	99			
Alışkanlık	Gruplar Arası	12,526	4	3,132	5,731	,000
	Gruplar İçi	51,914	95	,546		
	Toplam	64,440	99			
Ulaşılabilirlik	Gruplar Arası	22,132	4	5,533	9,838	,000
	Gruplar İçi	53,428	95	,562		
	Toplam	75,560	99			
Alışveriş Ortamı	Gruplar Arası	30,736	4	7,684	13,705	,000
	Gruplar İçi	53,264	95	,561		
	Toplam	84,000	99			
Organik Ürün	Gruplar Arası	30,480	4	7,620	10,924	,000
	Gruplar İçi	66,270	95	,698		
	Toplam	96,750	99			
Temizlik Hijyen	Gruplar Arası	26,187	4	6,547	15,032	,000
	Gruplar İçi	41,373	95	,436		
	Toplam	67,560	99			
Seçerek Alabilme	Gruplar Arası	25,913	4	6,478	11,498	,000
	Gruplar İçi	53,527	95	,563		
	Toplam	79,440	99			

Çizelge 7.7.'te varyansların Homojenliği Testi Tablosunda, ürün çeşitliliği, eve yakınlık, alışkanlık, ulaşılabilirlik, alışveriş ortamı ve seçerek alabilmenin anlamlılık değerleri 0,05'ten büyük olduğu için ANOVA tablosunda ki değerler analiz edilir. Varyans analizinin yapıldığı ANOVA tablosunda, anlamlılık değeri 0,05'ten küçük ise karşılaştırılan grupların ortalamaları arasında anlamlı bir fark olduğuna karar verilir. Belirtilen ürün çeşitliliği, eve yakınlık, alışkanlık, ulaşılabilirlik, alışveriş ortamı ve seçerek alabilmenin anlamlılık değerlerinin 0,05'ten küçük olduğu görülmektedir. Bu sonuçta bize karşılaştırılan grupların arasında anlamlı bir fark olduğunu göstermektedir.

Çizelge 7.8. Grup İstatistik

	İkamet Yeri	Katılımcı	Ortalama	Standart Sapma	Standart Hata
Fiyat Uygunluğu	Eski Yerleşim Yeri	36	4,3889	,76636	,12773
	Yeni Yerleşim Yeri	64	3,8906	1,02535	,12817
Ürün Tazeliği	Eski Yerleşim Yeri	36	3,7500	,73193	,12199
	Yeni Yerleşim Yeri	64	4,6406	,74252	,09282
Ürün Kalitesi	Eski Yerleşim Yeri	36	3,6111	,76636	,12773
	Yeni Yerleşim Yeri	64	4,5781	,75182	,09398
Ürün Çeşitliliği	Eski Yerleşim Yeri	36	3,0000	,47809	,07968
	Yeni Yerleşim Yeri	64	3,7344	,82119	,10265
Yakınlık (Eve)	Eski Yerleşim Yeri	36	3,1111	,97915	,16319
	Yeni Yerleşim Yeri	64	3,6563	,97945	,12243
Alışkanlık	Eski Yerleşim Yeri	36	3,1944	,82183	,13697
	Yeni Yerleşim Yeri	64	3,4219	,79292	,09911
Ulaşılabilirlik	Eski Yerleşim Yeri	36	3,2778	,84890	,14148
	Yeni Yerleşim Yeri	64	3,8125	,83333	,10417
Alışveriş Ortamı	Eski Yerleşim Yeri	36	3,3056	,82183	,13697
	Yeni Yerleşim Yeri	64	4,0781	,86013	,10752
Organik Ürün	Eski Yerleşim Yeri	36	3,4167	,90633	,15105
	Yeni Yerleşim Yeri	64	4,2500	,90851	,11356

Temizlik-Hijyen	Eski Yerleşim Yeri	36	3,8611	,72320	,12053
	Yeni Yerleşim Yeri	64	4,6719	,73581	,09198
Seçerek Alabilme	Eski Yerleşim Yeri	36	3,6667	,67612	,11269
	Yeni Yerleşim Yeri	64	4,4375	,88864	,11108

Çizelge 7.8.'de t-testi grup istatistik değerlerine bakıldığında 36 katılımcının gelir düzeyi daha düşük olan eski yerleşim yerinde ikamet ettiği görülmüştür. 64 katılımcının ise gelir düzeyinin daha yüksek olduğu yeni yerleşim yerinde ikamet ettiği görülmüştür. Ortalama değerlerini incelediğimizde eski yerleşim yerinde ikamet edenlerin fiyat uygunluğuna verdiği önemin ortalamasının daha yüksek olduğunu görmekteyiz. Ürün tazeliği, ürün kalitesi, ürün çeşitliliği, eve yakınlık, alışkanlık, ulaşılabilirlik, alışveriş ortamı, organik ürün, temizlik hijyen ve seçerek alabilmenin yeni yerleşim yerinde ikamet eden katılımcıların verdiği önemin ortalamasının daha yüksek olduğunu görmekteyiz.

Grup istatistik tablosuyla elde ettiğimiz, katılımcı sayısı, grubun ortalaması ve standart sapmayı gösteren tablodur. Bağımsız örneklem için T-Testi tablosu ise analiz tablosudur. Bu tabloda yer alan Levene's testinde ki değerler varyansların homojen olup olmadığını gösterir ve bu anlamda kullanılır. Levene's testinde ki anlamlılık değeri 0,05'ten (%5) küçük ise varyanslar homojen değil demektir. Bu durum da varyansların eşit olmadığı varsayımı satırı kullanılır. Varyansların eşit olduğu varsayımı ise dikkate alınmaz.

Çizelge 7.9. İkamet Edilen Yere Göre Fiyat Uygunluğuna Verilen Önem Düzeyi

		F	Anlamlılık Düzeyi	t	Serbestlik Derecesi	Anlamlılık Düzeyi (İki Yönlü)	Ortalama Farkı
Fiyat Uygunluğu	Varyansların Eşit Olduğu Varsayımı	,101	,751	2,541	98	,013	,49826
	Varyansların Eşit Olmadığı Varsayımı			2,754	90,177	,007	,49826

İkamet edilen yere göre fiyat uygunluğuna verilen önem düzeyini karşılaştırmak için Levene's testinde ki anlamlılık değerine bakılır. Anlam değeri 0,751 > 0,05 (%5) olduğu için varyansların homojen olduğuna karar verilir. Bu durumda iki grup arasında bağ yoktur hipotezimiz reddedilemez ve iki yönlü anlamlılık düzeyine bakılır. İki yönlü anlamlılık düzeyimiz 0,013 < 0,05 olduğundan iki grup arasında anlamlı bir fark olduğu sonucunu elde ederiz. Bu durumda eski yerleşim yerinde ki katılımcıların 2,541 t değeri ile fiyat uygunluğuna daha fazla önem verdiği sonucunu elde ederiz.

Çizelge 7.10. İkamet Edilen Yere Göre Ürün Tazeliğine Verilen Önem Düzeyi

		F	Anlamlılık Düzeyi	t	Serbestlik Derecesi	Anlamlılık Düzeyi (İki Yönlü)	Ortalama Farkı
Ürün Tazeliği	Varyansların Eşit Olduğu Varsayımı	,784	,378	-5,787	98	,000	-,89063
	Varyansların Eşit Olmadığı Varsayımı			-5,810	73,558	,000	-,89063

Çizelge 7.10.'da ikamet edilen yere göre ürün tazeliğine verilen önem düzeyini karşılaştırmak için Levene's testinde ki anlamlılık değerine bakılır. Anlam değeri 0,378 > 0,05 (%5) olduğu için varyansların homojen olduğuna karar verilir. Bu durumda iki grup arasında bağ yoktur hipotezimiz reddedilemez ve iki yönlü anlamlılık düzeyine bakılır. İki yönlü anlamlılık düzeyimiz 0,000 < 0,05 olduğundan iki grup arasında anlamlı bir fark olduğu sonucunu elde ederiz. Bu durumda yeni yerleşim yerinde ki katılımcıların -5,787 t değeri ile ürün tazeliğine daha fazla önem verdiği sonucunu elde ederiz.

Çizelge 7.11. İkamet Edilen Yere Göre Alışveriş Ortamına Verilen Önem Düzeyi

		F	Anlamlılık Düzeyi	t	Serbestlik Derecesi	Anlamlılık Düzeyi (İki Yönlü)	Ortalama Farkı
Alışveriş Ortamı	Varyansların Eşit Olduğu Varsayımı	,581	,448	-4,380	98	,000	-,77257
	Varyansların Eşit Olmadığı Varsayımı			-4,437	75,496	,000	-,77257

Çizelge 7.11.'de ikamet edilen yere göre alışveriş ortamına verilen önem düzeyini karşılaştırmak için Levene's testinde ki anlamlılık değerine bakılır. Anlam değeri 0,448 > 0,05 (%5) olduğu için varyansların homojen olduğuna karar verilir. Bu durumda iki grup arasında bağ yoktur hipotezimiz reddedilemez ve iki yönlü anlamlılık düzeyine bakılır. İki yönlü anlamlılık düzeyimiz 0,000 < 0,05 olduğundan iki grup arasında anlamlı bir fark olduğu sonucunu elde ederiz. Bu durumda yeni yerleşim yerinde ki katılımcıların -4,380 t değeri ile alışveriş ortamına daha fazla önem verdiği sonucunu elde ederiz.

Çizelge 7.12. İkamet Edilen Yere Göre Temizlik Hijyene Verilen Önem Düzeyi

		F	Anlamlılık Düzeyi	t	Serbestlik Derecesi	Anlamlılık Düzeyi (İki Yönlü)	Ortalama Farkı
Temizlik Hijyen	Varyansların Eşit Olduğu Varsayımı	,746	,390	-5,321	98	,000	-,81076
	Varyansların Eşit Olmadığı Varsayımı			-5,347	73,738	,000	-,81076

Çizelge 7.12.'de ikamet edilen yere göre temizlik hijyene verilen önem düzeyini karşılaştırmak için Levene's testinde ki anlamlılık değerine bakılır. Anlam değeri 0,390 > 0,05 (%5) olduğu için varyansların homojen olduğuna karar verilir. Bu durumda iki grup arasında bağ yoktur hipotezimiz reddedilemez ve iki yönlü anlamlılık düzeyine bakılır. İki yönlü anlamlılık düzeyimiz 0,000 < 0,05 olduğundan iki grup arasında anlamlı bir fark olduğu sonucunu elde ederiz. Bu durumda yeni yerleşim yerinde ki katılımcıların -5,321 t değeri ile temizlik hijyene daha fazla önem verdiği sonucunu elde ederiz.

Çizelge 7.13. Tüketicilerin Gelir Grubuna Göre Fiyat Önem Düzeyinin İncelenmesi

Fiyat Uygunluğu	Aylık Gelir (TL)					Toplam
	0-2000	2001-3500	3501-5500	5501-8500	+8500	
Hiç Önemli Değil	0	0	0	1	1	2
Az Önemli	0	0	0	0	0	0
Orta Derecede Önemli	0	1	5	12	3	21
Önemli	0	5	12	18	3	38
Çok Önemli	10	7	13	8	0	38
Toplam	10	13	30	39	7	99

Çizelge 7.13.'de tüketicilerin meyve sebze alışverişinde, fiyat uygunluğuna verdiği önem derecesi aylık gelir grubuna göre incelendiğinde tüm katılımcıların %76'sının önemli ve çok önemli derecesinde cevap verdiği görülmüştür. %21'i orta derecede önemli bulurken sadece %2'lik kısmı hiç önemli olmadığını belirtmiştir. Gelir grupları ve önem derecelerine bakıldığında alt gelir grubunda daha fazla fiyat odaklı olduğu görülmüştür. 0-2000 TL gelir düzeyinde olan tüketicilerin %100'ü için fiyat uygunluğu çok önemli seviyesinde olmuştur. Gelir düzeyi 5501-8500 TL aralığında bulunan katılımcıların %46,2'si önemli bulurken, %30,8'i orta derecede önemli bulmuştur. Geliri 2001-3500 TL olan katılımcıların %85,7'si için fiyatın çok önemli ve önemli olduğu belirtilmiştir.

Çizelge 7.14. Tüketicilerin İkamet Ettiği Mahalleye Göre Kanal Seçiminin Analizi

Kanal	İKAMET YERİ		Toplam
	Eski Yerleşim Yeri	Yeni Yerleşim Yeri	
Manav	2	5	7
Yerel Pazar	20	20	40
Market	14	38	52
Toplam	36	63	99

Çizelge 7.14.'de tüketicilerin ikamet yeri incelendiğinde ise %64'ünün yeni yerleşim yerinde %36'sının ise eski yerleşim yerinde ikamet ettiği görülmüştür. Eski yerleşim yerinde ikamet edenlerin %50'si semt pazarından alışveriş yaparken, %26,9'u marketten, %28,6'sı ise manavdan alışveriş yapmayı tercih etmiştir. Yeni yerleşim yerlerinde oturan katılımcıların %59,4'ü market kanalı, %31,3'ü semt pazarını sadece %7,8'i ise manav kanalı tercih etmiştir.

Çizelge 7.15. Tüketicilerin Hane Halkı Gelirine Göre Meyve Sebze Alışverişi Yaptığı Kanal

Hane Halkı Gelir	Kanal			Toplam
	Manav	Yerel Pazar	Market	
0-2000 TL	0	9	1	10
2001-3500 TL	0	5	8	13
3501-5500 TL	2	14	14	30
5501-8500 TL	2	9	28	39
+8500 TL	3	3	1	7
Toplam	7	40	52	99

Çizelge 7.15.'de tüketicilerin hane halkı gelirine göre meyve sebze alışverişini yaptığı kanal seçimi incelendiğinde, 0-2000 TL gelir grubundaki tüketicilerin %90'ının yerel pazardan alışveriş yaptığı görülmüştür. Geliri 3501-5500 TL olan tüketici grubunun, %57,1'i marketten alışveriş yaparken, %35,7'si yerel pazardan alışveriş yapmıştır. 3501-5500 TL arasında bulunan katılımcıları %46,7'si marketten yine %46,7'si yerel pazardan alışveriş yaparak ilgili gelir aralığının büyük bölümünün market ve yerel pazar kanalını tercih ettiği görülmüştür. 5501-8500 TL gelir aralığında bulunan katılımcıların, %53,8'i marketten alışveriş yapmıştır. Geri kalan kısmın %23,1'lik kısmı yerel pazardan meyve sebze alışverişini gerçekleştirmiştir. Geliri 8500 TL üzeri olan katılımcıların büyük kısmı yerel pazar ve manav kanalını tercih etmiştir. Yerel pazar %42,9 oranında, manav kanalını seçenlerin oranında aynı şekilde %42,9 olarak ortaya çıkmıştır.

8.SONUÇ ve ÖNERİLER

Türkiye de 1990'lı yıllardan itibaren modern perakendeciliğin gelişmeye başlamasıyla, perakendecilik, pazarlama kanalında geleneksel satış birimlerine ağırlığını hissettirmiştir. Bu gelişimle birlikte market içinde ki meyve ve sebze reyon payları da artış göstermiştir. Zamanla değişen tüketici eğilimlerinde, geleneksel satış kanallarından modern perakendeci kanalına da geçişler olmuştur. Bu çalışma da Türkiye'deki meyve sebze pazarlama kanalları hakkında bilgi verilmiş ve Edirne ili Merkezinde ki 100 kişilik bir tüketici grubuna anket uygulanmıştır. Ankette demografik ve ekonomik faktörler gözetilerek tüketici alışkanlıkları analiz edilmiştir. Analiz aşamasında hane halkı geliri ağırlıklı müşteri tercihleri ve tercihleri etkileyen faktörlerin önem dereceleri hakkında yorumlar yapılmıştır. Tüketicilerin verdiği cevaplar doğrultusunda elde edilen bilgilere bakıldığında, tüketicilerin meyve sebze satın alma alışkanlıklarında gelir merkezli hareket ettikleri görülmüştür. Toplumda ki refah ve gelir seviyesi arttıkça meyve sebze alışverişinde kişisel istek ve tercihlerin daha ön planda olacağı tahmin edilmektedir. Ayrıca meyve sebze pazarlama kanallarında ki organizasyon yapısının gelişimiyle, imha, kaybin önüne geçilmesi, standardizasyon, hijyenin sağlanması, alışveriş ortamının iyileştirilmesinin, üretici ve tüketiciye daha faydalı olacağı düşünülmektedir. Bunlar sayesinde kalite artacak, kar marjında kayıp olmadan fiyatlar düzeyinde düşüş yaşanacağı öngörülmektedir. Sonuç olarak tüketicinin yerel pazar, manav veya markette her zaman istediği, fiyat, ürün tazeliği, erişim kolaylığı, ürün çeşitliliği, fiyat indirimleri gibi talepleri, tüketici bütçesi ve hizmet yönüyle bireylere sağlanması durumunda pazarlama kanallarının etkinliğinin arttırılabileceği düşünülmektedir.

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Turizm Çeşitlendirilmesinde Kış Turizminin Önemi

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Özet: Teknoloji ve iletişimin ilerlemesi ile bilgiye ulaşımın kolaylaşması, kişilerin çalışma koşullarının iyileşmesi ve gelirlerinin artması gibi etkenler insanların yaşam koşullarını ve tarzlarını değiştirmiştir. Bu değişim ve gelişmelerin sonucunda da talepte değişimler meydana gelmiştir. Bu değişim nedeniyle oluşan gereksinim ve istekler sonucu turizm sektöründeki arz da farklılaşmak zorunda kalmıştır. Türkiye kendine özgü iklim ve coğrafi özellikleri sayesinde kış turizmi açısından son derece zengin özelliklere sahip durumda bulunmaktadır. Türkiye’de tatil denildiğinde ilk akla gelen deniz-güneş-kumsal üçlüsünden sıyrılıp turizmi 12 aya yayarak hem turizm sektöründeki istihdamı artırarak sürekli hale getirerek turizmi geliştirmek, hem de ülke ekonomisindeki turizm gelir payını arttırmak adına kış turizmi, turizm çeşitlendirmelerinde öne çıkan bir seçenek olmaktadır. Ancak her alanda olduğu gibi kış turizminde de bir takım olumsuzluk ve eksikliklerle karşılaşmaktadır. Bu çalışmada kış turizminin turizm sektörü içindeki önemi ve yeri incelenmiş ve Türkiye’deki kış turizminin duruma ilişkin belirlemeler yapılarak önerilerde bulunulmuştur.

Anahtar Kelimeler: Kış Turizmi, Alternatif Turizm, Turizm Çeşitlendirmesi

The Importance of Winter Tourism in Tourism Diversification

Abstract: Many factors such as the easy access to information through the technological advancement and communication or the improvement of working conditions and the increase in the peoples’ income have changed the living conditions and styles of them. Because of these changes and developments, some other changes in demand have occurred. The supply in the tourism sector has also had to differentiate as a result of the needs and demands created by these changes. Turkey, due to its own special climate and geographical features, is in a very rich condition for winter tourism activities. Winter tourism is a prominent option in tourism diversification because it helps Turkish tourism to get out the limits of the trio of sea-sun-beach tourism and so causes to develop it by spreading the working time to 12 months and increasing not only the employment in the sector but also the income share of tourism. However, as in all areas, in winter tourism there are some negativities and shortcomings, too. In this study the importance of winter tourism in the tourism sector was examined and it was identified the position of winter tourism in Turkey and made some suggestions on the subject..

Key words: Winter Tourism, Alternative Tuorism, Tourism Diversification

1. GİRİŞ

“Bir ülkeye ya da bir bölgeye gezgin çekmek için alınan kültürel, ekonomik, teknik önlemlerin, yapılan çalışmaların tümü ile dinlenmek, görmek ve tanımak gibi amaçlarla yapılan gezi” şeklinde Dil Derneği tarafından tanımlanan turizm farklı birçok tanıma da sahiptir. Çok farklı tanımlara sahip olan turizm, genel olarak bünyesinde termal turizm, spor turizmi, sağlık turizmi, inanç turizmi gibi örnekleri çoğaltmanın mümkün olduğu birçok turizm çeşidini de barındırmaktadır.

Türkiye, çok fazla medeniyetten kalan kültür mirasları ve eşine az rastlanır güzellikleri ve iklimi ile bulunmaz bir potansiyele sahip durumdadır. Ülkemizin doğal kaynakları, dağları, ırmakları, mağaraları ve gölleri ile geniş bir turizm yelpazesini meydana getirmektedir. Son yıllarda tüm dünyada hızlı bir biçimde yaşanan teknolojik, siyasal ve ekonomik gelişmelerle doğru orantılı olarak turizm tüketiminde de küçümsenemeyecek bir değişim meydana gelmektedir. Pahalı turizm türlerine katılım azalarak artık doyum noktasına ulaşmakta olan alışılmış turizm noktalarının dışına çıkılma yönünde bir akım oluşmaktadır. Günümüzde doğa ile baş başa ve daha uygun deforme olmamış tesislerde doğal bir çevre içinde etkin bir tatil özenmektedir. (Bahçe, 2013:10)

Dört mevsim istihdamın sürekliliğinin sağlandığı şehir otelcisinde pek karşılaşılmayan ancak deniz, güneş ve kum temelli yaz turizminin yaşandığı tatil otelciliğinde karşılaşılan ve turizmde kalifiye eleman sorununun yaşanmasının ana nedenlerinden biri olan istihdamın sürekli olamayışı çözülmesi gereken ciddi bir sorundur.

Turizm sektöründe her sezon bitiminde işlerini kaybeden kalifiye işçilerin büyük bir çoğunluğu sektöre dönmemektedir. Bu durum turizm çalışanlarının sektöre bakış açılarını olumsuz etkilerken aynı şekilde Türk

turizmi de işi bilen deneyimli eleman bulmakta zorlanmaktadır. Antalya bölgesinde 6-8 ay, Ege bölgesinde 4 ay, Kuzey Ege’de 3 ay, Karadeniz bölgesinde ise 2 aya kadar düşebilen turizm sezonu nedeniyle yılın büyük bir bölümünde turizm çalışanları işsiz kalmaktadır. Sadece Antalya’da 600 bin sektör çalışanın kışın 400 bini yeni sezonda ya yeni bir iş aramakta ya da eski iş yeri tarafından yeniden işe çağırılmayı beklemektedir. Bu durum da ister istemez çalışanların yakınmalarına ve memnuniyetsizliğine yol açmaktadır. (Anonim, a)

Turizm çeşitlendirmesi başta sektörün ciddi sorunlarından olan istihdamın sürekliliğin sağlanması olmak üzere birçok yönüyle sorunların çözümünün yoludur.

Sabit olmayan değerlere sahip olan turizm kavramı, çağın gerektirdiği gereksinim ve isteklere göre farklılaşarak çoğalmaktadır. İnsanların yaşamlarının değişerek boş zamanlarının ve sosyalleşmenin artması, yenilik arayışı ve yaşam görüşlerindeki çoğalma gibi birçok etkene bağlı olarak daha farklı olanın peşine düşme eğilimi ortaya çıkması ile turizm çeşitleri artarak turistleri çekmektedir. (Albayrak, 2013:1)

1950’li yıllardan itibaren gelişmeye başlayan ve 1990’lı yıllara ulaşıldığında ise tur operatörlerinin gerçekleştirdikleri erken rezervasyon vb. uygun ve etkili pazarlama teknikleriyle en verimli noktalara erişen kitle turizminin kültürel ve doğal kaynakları olumsuz yönde etkilemesinin en aza indirilmesi gerektiğinin anlaşılması yeni arayışları da beraberinde getirmiştir. (Bahçe, 2013:38)

Her biri kendi içlerinde farklı alanlarda faaliyet gösteren turizm çeşitlerinden bir tanesi ise kış turizmidir.

Kış turizmi, “Karla kaplı alanlarda yapılan ve başta kayak olmak üzere diğer kış sporlarının ağırlıklı olarak uygulandığı turizm hareketidir.” (Çiçek, 2012:168)

Kış Sporları; “Belli araç ve aletler kullanmak suretiyle, belli kurallar dâhilinde, belli özelliklere sahip bulunan kar ve buz içeren ortamlarda tekli ve çoklu olarak yapılmakta olan yarışma veya diğer amaçlı spor çeşitleridir. (Mursalov, 2009:18)

Kış sporları ve kış turizmi ancak dağların yüksek kısımlarında uygulanabilmektedir. Dağlık alanlar da yerleşim merkezine uzak ya da yakın oluşları, ulaşım olanakları ve sundukları imkânlar değerinde nitelik kazanmaktadırlar. Başta kayak sporu olmak üzere diğer özellikler de kış döneminin en büyük turizm elçisidir. (Bahçe, 2013:87)

Kış turizminin içinde barındırdığı kış sporlarının çoğunun gerçekleştirilebilmesi için o bölgenin yılın belirli dönemlerini karla kapla olarak geçirmesi gerekmektedir. Kar yağışının meydana gelmesi için ise bazı koşulların bir araya gelmesi gerekmektedir.

Kar yağışı bulutlardaki su taneciklerinin aşırı soğuma sonucu -10 derece sıcaklık civarında donmalarıyla buz taneciklerine, onların da yüzeylerinde daha fazla yoğunlaşma sonucu kar kristallerine dönüşmesiyle gerçekleşir. İlk oluşumunda basit altıgen prizma şekli alan kar kristalleri, sıcaklık ve nemlilik koşullarına göre büyür ve dallanır. İnce plakalar ya da halk dilinde “lapa lapa” olarak bilinen “dallantılar” için -2 derece sıcaklık yeterken, sütun ve iğne desenleri için ise -5 derece gerekmektedir. Plaka ve dallantı şeklindeki taneler -15 civarında yeniden oluşurken, -30 derecede ise sütun ve plaka desenlerinin karışımlarına rastlanır. (Demircioğlu, 2014:6)

Günümüz kayak merkezleri, genelde nispeten daha erişilebilir olan mevsimsel kar örtüsü içerisinde yer almaktadır. Ancak doğal olarak; kar yağışı sınırı, kalıcı kar sınırına nazaran daha alçak enlemlere ve yüksekliklere uzanmakta, mevsimsel sınırlamalar içerisinde potansiyel kayak alanları artmaktadır. (Demircioğlu, 2014:7)

Tüm dünyada olduğu gibi Türkiye’de de kış turizminin gelişimi için öncelikle kış sporlarının tanınması ve benimsenmesini içeren bir süreç geçmiştir. Sporla tanışma nispeten erken yaşanmış ancak kış turizmi hareketinin oluşması dünyadaki örneklerine nazaran geç başlamıştır. Günümüzde Türkiye uluslararası kış turizmi piyasasında çok bilinen bir destinasyon olmasa da gerek yurtdışı pazarı için geliştirilebilir potansiyeli gerekse dinamik iç turizm pazarı açısından incelenmesi gereken bir ülkedir. (Demircioğlu, 2014:116)

Yerelde ya da genelde yapılmakta olan ürün çeşitlendirmeleri, genel olarak turizmin ekonomik yararlarını çoğaltmak amacıyla yapılmaktadır. Bunun sonucunda da yerel veya genelde o zamana dek değerlendirilerek sunulmamış olan potansiyel değerlendirilerek turizme kazandırılmakta ve buna bağlı olarak pazar payında ve turizm gelirlerinde artış olarak sonuçlanmaktadır. Örneğin İsviçre bu konuda önemli bir adım atarak Alp Dağları’nı değerlendirerek kış turizmine katmıştır. Böylece kış turizmi talebindeki payını önemli ölçüde

yükseltmiş ve bu alanda en önemli merkezlerden biri haline gelmiştir. Bu durum bölge ekonomisini canlandırmış ve istihdamda önemli artışlar meydana gelmiştir. (Mursalov, 2009: 9,10)

Dağ turizmi, dağ ikliminde bulunma, hem tatil, hem de dağ sporu yapmayı kapsayan bir turizm çeşididir. (Mursalov, 2009:28)

Dağ turizmi zorluk derecesine, stillerine ve gerçekleştirildiği döneme (yaz-kış) göre değişik şekillerde yapılabilmektedir. Dağ turizmine katılanların amacı, koşullar ne olursa olsun toprak veya kaya üzerinde kuru havada veya karda veya buzda doğanın oluşturduğu zorlukları, birtakım araç ve gereçleri kullanarak veya kullanmayarak hedeflenen noktaya ulaşmaktır. Doğayla mücadele etmeyi ve macerayı içermesi bu turizmin cazibesini arttırmaktadır. (Kozak ve Bahçe, 2012:179)

Kış turizmi konusunda ilk düşünülen etkinlik kayak olup, kayak kış turizminin gelişmesindeki en önemli faktördür. Bundan dolayı belirli bir yüksekliğe sahip ve kayak sporu için elverişli olan dağlar diğer etkenlerle birlikte kış turizmi açısından uygun alanlardır. (Altaş vd., 2015:347)

Türkiye’de Türkiye Kayak Federasyonu çatısı altında Alp Disiplini, Kayaklı Koşu, Snowboard, Biathlon, Kayakla Atlama dallarında profesyonel sporcular ile çalışmalar yapılmakta ve kış sporlarının gelişimine katkıda bulunmaktadır.

Kış turizmi ağırlıklı biçimde kayak sporu üzerinde yoğunlaşmış olan bir turizm çeşidi olmakla birlikte sadece kayak sporu ile kısıtlı değildir. Kış turizmi karla kaplı eğimli alanlara gerçekleştirilen geziler, konaklamalar ve diğer hizmetleri de kapsamaktadır. Kış turizminin ilk uygulanması İsviçre’de 1860 yıllarında gerçekleştirildiği kabul edilmektedir. St. Moritz’de bulunan Johannes Badrutt adlı otel yöneticisinin yönettiği otele konuklarını kar izlemek için kış mevsiminde çağırmasıyla başlayan ve daha sonra da gelişen akımın tam olarak oturması ise 1970’li yıllarda olmuştur. Daha sonra ise kış turizmi ile ilgili konaklama işletmeleri yatırımları ve kayak merkezleri hızla artmıştır. (TÜRSAB, 2014: 3)

Türkiye’de ise yerelde kış turizmini geliştirmeye yönelik birbirine yakın bölgeler arası çalışmalar yapılmaktadır.

Senede 3 milyon kişinin geldiği ve kış turizminin önemli merkezlerinden biri olan Erciyes Dağı ile Kapadokya Bölgesi’nin mevcut potansiyelinin “kültür kayağı” adı altında bir araya getirilmesi için bir değerlendirme toplantısı gerçekleştirildi. Bu değerlendirme toplantılarının ilki Kayseri’de, ikincisi ise Nevşehir’in Ürgüp ilçesine bağlı Ortahisar’da yapıldı. Toplantıda konuşan Nevşehir Valisi Mehmet Ceylan, kış turizminin önemli bir ayağı olan kayak turizmi ile kültür turizminin birleştirilmesinin bölgeleri açısından önemine değindi. (Hürriyet, 19/01/2015)

Türkiye, kayak sporuna uygun iklim ve eğime sahip yükselti kuşakları ve arazi zenginliği açısından oldukça avantajlıdır. Ancak yüksek ve engebeli arazi, kayak merkezlerinin fiziksel planlaması açısından bir takım dezavantajlar da getirmektedir. Ulaştırmanın sağlanmasındaki teknik ve mali sınırlar konaklama ve diğer kayak dışı alanların kuruluşu için yamaç yakınlarında uygun plato düzlemi ya da vadi tabanlarının da bulunması kayak merkezlerinin kuruluş yeri seçimindeki bir diğer önemli konu ise talep meselesidir. Kayak merkezinin erişilebilir etki alanı içerisinde boş zaman ve kullanılabilir gelir açısından zengin, kayağa ilgili bir nüfusun bulunması gerekir. (Demircioğlu, 2014:145)

1.1. Kayak Mekanik Tesisleri

Kış turizminin en önemli bölümünü kayak sporu ve kayak merkezleri oluşturmaktadır. Kayak merkezlerinin bünyelerinde ise kayak mekanik tesisleri bulunmaktadır. Kayak mekanik tesisleri kayak sporlarının uygulandığı kayak alanlarında bulunan ulaşımın ve taşımanın yapıldığı araçlardır. Çeşitli türleri bulunan mekanik tesislerin bazıları şunlardır;

Askılı Taşıyıcı (Teleski): 1.5 km uzaklığa kadar düzgün eğimli alanlarda kullanılan tek veya çift askılı olabilen, makaraya sarılı ve halatla direkler üzerinde hareket ederek kayakçıları taşıyan tesislerdir. İki askının arası 10-15 metre kadardır. Kayakçı taşıma süresi ise kayak sporcularının sağlığı açısından en fazla 20 dakika ile sınırlanmıştır.

Sandalyeli Taşıyıcı (Telesiyej): Tek, çift veya 3-4 askılı olabilen, makaraya sarılı ve halatla direkler üzerinde hareket ederek kayakçıları taşıyan sandalyeli tesislerdir. Sporcuları taşımak için kullanılan bu tesisler genellikle

aralarında yükseklik farkı olan alanlarda kurularak işletilirler. Motor güçlerine ve donanımlarına bağlı olarak değişmekle birlikte genellikle 500 metreye kadar yüksekliklerde ve 1.5 km kadar uzaklıklara kadar olan alanlarda kullanılırlar. Bu tesislerde de kayakçı taşıma süresi ise kayak sporcularının sağlığı açısından en fazla 20 dakika ile sınırlandırılmıştır.

Telekabin (Gondol Lift): 4 kişi kapasiteli ve kapalı kabinden oluşan taşıyıcı tesislerdir. Genellikle 3 km’den uzun uzaklıklarda kullanılırlar. Telesiyej ile kıyaslandıklarında taşıma yüklerinin ve süratlerinin yüksek olduğu söylenebilir. Saniyede 5-6 m hıza ulaşabilen bu tesisler yaz ve kış kullanımına uygundur.

Teleferik: Genellikle toplu taşıma amacıyla kullanılan ve 10-200 kişi arası taşıma kapasitesine sahip olan tesislerdir. Her mevsim kara ulaşımı kısıtlı ya da hiç olmayan arazilerde uzun uzaklıklar için kullanılırlar. Saniyede 10-12 m. hıza ulaşabilirler.

Dağ Treni: Düz arazilerde raylar üzerinde hareket eden ve toplu taşıma amaçlı kullanılan tesislerdir. Yüksek sermaye gerektirdiğinden dolayı sadece kış turizminin çok gelişmiş olduğu yerlerde kullanılırlar.

Baby Lift: Küçük çocuklar ve yeni kayağa başlayanlara kayak eğitimleri sırasında yardımcı olan ve karla kaplı zemin üzerinde üst kısımlara taşıyan tesislerdir. Azami uzunlukları 300-350 metredir. Genellikle eğimi az olan yerlerde kullanılırlar. Saniyede 2.2 metre hıza ulaşabilirler. (Mursalov, 2009:20)

2. DÜNYADA KIŞ TURİZMİ

Dünyadaki ilk tam teşekküllü kayak merkezi, 1936 yılında ABD’de açılmış ve bu modelin Kuzey Amerika ve Avrupa’da hızla yayılmasıyla birçok kış turizmi destinasyonu doğmuştur. (Demircioğlu, 2014:29)

Dünyada dağ turizminin yaygın olarak görüldüğü dağlara, Alp Dağları (Avrupa), Atlas Dağları (Afrika), Kayalık Dağları (Kuzey Amerika), And Dağları (Güney Amerika), Altay Dağları (Asya), Tanrı Dağları (Asya), Himalaya Dağları (Asya), Hindikuş Dağları (Asya), Pamir Dağları (Asya), Büyük Dividing Dağları (Avustralya); Türkiye’de dağcılık ve kış sporları alanlarına ise Ağrı Dağı, Aladağlar (Niğde), Erciyes Dağı (Kayseri), Kaçkar Dağları (Rize), Palandöken Dağı (Erzurum), Nemrut Dağı (Adıyaman - Malatya), Uludağ (Bursa), Munzur Dağı (Tunceli – Erzincan), Ilgaz Dağı (Kastamonu), Sarıkamış Dağları (Kars), Toros Dağları (Akdeniz Bölgesi), Cilo Dağı (Hakkari), Kop Dağı (Bayburt), Bolkar Dağları (Konya – Niğde – Mersin), Hasan Dağı (Aksaray), Süphan Dağı (Bitlis), Kartepe (Kocaeli) örnek verilebilir. (Çiçek, 2012:169)

Tüm dünyada bulunan kayak merkezlerinin sayısı çok fazla olsa da en fazla kayak merkezi Fransa ve Avusturya’da bulunmaktadır. Büyük kayak merkezi şeklinde adlandırılmış olan ve yıllık ziyaretçi sayılarına bakıldığında milyonu aşan rakamlarla karşılaşılan bu merkezlerin birçoğu da bu iki ülkede bulunmaktadır. 14’ü Fransa’da ve 14’ü de Avusturya’da olan toplam 28 kayak merkezini yılda 1 milyondan fazla kayak sporcusu ziyaret etmektedir. Dünya genelinde ise bu merkezlerin sayısı 44’tür. 1 milyonun üzerinde ziyaretçi gelen ülkeler sıralamasında İsviçre sahip olduğu 6 merkez ile 3. sırada iken Amerika Birleşik Devletleri ve İtalya ise 5 merkez ile sıralamada yer almaktadır. (TÜRSAB, 2014:8)

Tablo 1: Kayak Merkezlerinin %36’sı Alpler’de

%	Alpler	Batı Avrupa	Doğu Avrupa ve Orta Asya	Amerika	Asya Pasifik
Kayak Merkezi Dağılımı	36	12	12	22	18
Telesiyej Dağılımı	40	16	15	15	14

Kaynak: (TÜRSAB, 2014: 7)

Günümüzde dünyada ikibinden fazla kayak merkezinde kış turizmi uygulanmaktadır. Dünya genelinde 10’u kapalı olmak üzere 80 ülkede kayak tesisi bulunmaktadır. Ancak kayak sporunun yapılmasına elverişli alanlar ise 5 ile 6 bin arasında değişmekle birlikte bu alanların sadece üçte birinde kayak merkezi bulunmaktadır. Bu tesislerdeki telesiyej sayısı ise 26.934’tür. Kış turizmine uygun yüksekliklerde bulunan tesislerdeki toplam yatak sayısı 6 milyon civarındadır. Kış turizmi en fazla yıllık ziyaretçi sayıları yüz bini aşan kayak merkezlerinde gerçekleştiriliyor. Her ne kadar bu merkezlerin sayısı toplam sayının %20’si ise de kayak sporcularının %80’ini ağırlamaktadır. (TÜRSAB, 2014:7)

2.1. Türkiye’de Kış Turizmi

Türkiye’de kış turizmine yönelik iç talebin profiline bakıldığında; ziyaretlerin %80’inin konaklamalı, geri kalanının ise günübirlik olduğu görülür. Konaklama yapanların %75’i spor amaçlı ziyarette bulunmaktadır ve bu oran %50’lik dünya ortalamasının üzerindedir. Sporcu turistlerin %30’u yeni başlayanlardan oluşurken, %45’ini orta ve %25’ini ileri düzeylerdeki sporcular oluşturur. (Ülker, 2006: 37). Türk kış turistleriyle yapılan güncel anket çalışmalarına göre (Gençer vd, 2008; Ergül vd,2010); yerli turist profilini genç, bekar ve orta gelirli kadın ve erkekler oluşturmakta ve onları çocuklu aileler izlemektedir. Kış sporları içinde en çok kayağı tercih eden turistlerin en fazla gittikleri kayak merkezleri ise Uludağ ile Kartalkaya’dır. Ancak son zamanlarda fazla talep nedeniyle oldukça zorlanan Uludağ’ın artık beklentileri karşılamada zorlandığı yönünde tespitler de mevcuttur. (Demircioğlu, 2014:117)

Tablo 2: Kış Turizminde Ziyaretçi Sayısı

2005	2.745.138
2006	2.994.954
2007	3.133.241
2008	3.522.611
2009	3.543.152
2010	3.829.152
2011	4.140.599
2012	4.273.122
2013	4.749.771
2014	4.836.735

Kaynak: TÜRSAB (2014: 3)

1828 m ortalama yükselti ve kayak sporuna uygun yaklaşık 100 bin kilometrekarelik arazisi ile fiziki açıdan Türkiye’de açık ara en yüksek ikinci büyük potansiyelli bölge Doğu Anadolu’da mevcut tesisleşme, ikinci büyük potansiyelli bölge Doğu Karadeniz’e kıyasla daha görünür vaziyettedir. (Demircioğlu, 2014:154)

Türkiye’deki mevcut kayak merkez ve alanlarından beşinin, diğerlerine nazaran şimdilik daha gelişmiş bir altyapı, üstyapı ve erişilebilirlik ve dolayısıyla ulusal pazara hitap eden bir çekim gücüne sahip olan merkezler; Uludağ, Kartalkaya, Erciyes, Palandöken ve Sarıkamış’tır. (Demircioğlu, 2014:128)

Erzurum Palandöken Kayak Merkezi’nde yapılan 1’inci Uluslararası Kış ve Dağ Turizm Kongresi’nde konuşan Kültür ve Turizm Bakanlığı Müsteşarı Ömer Arısoy, 2023 Ulusal Kış Turizmi Stratejisi hazırlık çalışmalarının devam ettiğini söyledi. "Kış Turizminde Yeni Ufuklar" başlığı ile yapılan kongrede konuşan Müsteşar Arısoy Türkiye’de turizm çeşitlerini arttırmak arzusunda olduklarını belirterek şunları söyledi: "Sadece deniz, güneş ve kum değil, bunun yanında diğer ürünleri de çıkartıp 365 gün turizmi için çalışıyoruz. Diğer turizm çeşitlerinin en önemlilerinden bir tanesi kış turizmi ve bu bölgede uygulanıyor. Envanter çalışmaları devam ediyor. Bu çalışmalar neticesinde 2023 Ulusal Kış Turizmi stratejisi ortaya konmuş olacak. Hedefimiz yapılan bu tanımlamalarla birlikte kış turizmi yatak kapasitesini 80 bine ulaştırmak. Önemli bir unsur olan kış turizmi biraz da iç turizme bağlı. Ülkemizde kış turizminin önemli ayağı olan kayak sporunun yaygınlaştırmalıyız. Bilim Sanayi ve Teknoloji Bakanlığı tarafından yönetilen ve Avrupa Birliği destekli Rekabetçi Sektörler Programı’nda yer alan ve turistik bölgeleri birbirine bağlama hedefli Kültür ve Turizm Bakanlığı’nın çalışmalarıyla birleştirilmiş olan "Erzincan, Kars, Erzurum Kış Turizminin Geliştirilmesi Projesi" bölgenin turizm açısından rekabet gücünü yükseltmeyi amaçlıyor. Bu proje kapsamında Kültür ve Turizm Bakanlığı’nın oluşturduğu "Destinasyon Yönetim Organizasyonları" ile yerel ve küresel tanıtma ve pazarlama çalışmaları yapılıyor. Bu organizasyonlarda bunlardan başka acenteler ve sermaye sahibi girişimcilerin kış turizmi ile bölgede yapacakları yatırımlar ile ilgili bilgi almaları için ziyaretçilere halkla ilişkiler hizmeti de sunulması gerçekleştiriliyor. (Anonim, b)

Son dönemlerde Türkiye’de açılan kış turizm merkezi sayısında önemli bir artış yaşanmıştır. Bu merkezler arasında Erciyes, Palandöken, Sarıkamış ve Ilgaz dikkat çekicidir. Bölgesel nedenlerle Palandöken’in yerli pazardan başka başta Ruslar olmak üzere bölgedeki diğer ülkelerden gelen turistlerin de ilgisindedir. Bu nedenlerle bu merkezler içindeki en büyüğünün dahi kış turizmi uluslararası pazarında ciddi kabul edilebilecek bir paya sahip olmadığı rahatlıkla söylenebilir. 2011 Universiade Kış Oyunları sebebiyle Erzurum Kandilli ve Konaklı bölgeleri yeni ve çağdaş tesisler yapıldığı halde küresel anlamda bakıldığında kış turizminin önde gelen ülkeleri ile kıyaslandığında onların oldukça arkalarında olduğumuz da bilinen bir gerçektir. Bu gerçek Türkiye’de kış turizmi alanında daha yapılması gereken birçok düzenleme olduğunun göstergesidir. Yeni yapılacak tesislerin uluslararası alanda hizmet edebilecek olmaları gerekmektedir. Bakanlık 24 merkezden 17 tanesinde imar

planlarını tamamlayarak 7.774 olan yatak kapasitesini 65.390'a çıkarmayı hedeflemektedir. (Çalmaşur vd., 2016:405)

Özellikle son yıllarda turistlerin Erzurum'a geldiği bilinmektedir. Bunda 2011 yılında Üniversitelerarası Kış Oyunları'nın da (Universiade) etkisi olduğu söylenebilir. Çünkü Erzurum sahip olduğu doğal kayak alanları yanı sıra Universiade ile birlikte kış sporlarına imkân sağlayan birçok tesisi de altyapısına kazandırmıştır. Bu nedenle hem yabancı turistler hem de sporculara yönelik bir kış tatili potansiyele sahiptir. İranlı turistler ise konum olarak Erzurum'a yakın olmanın avantajını kullanmakta ve özellikle kış sezonu boyunca destinasyonu ziyaret etmektedir. Bu ziyaretler çoğu zaman turlarla gerçekleşse de gününbirlik gelişlerin olduğu da görülmektedir. (Akkuş, 2017:231)

Kış turizmini uygulayan konaklama işletmelerinde farklı pazarlama yöntemleri uygulanabilirse bu durum kış turizmini kendi içinde zenginleştirecek ve talepte farklılaşma yaratarak yükselişe neden olabilecektir.

Uludağ'da oteller bölgesinin hemen yanında bulunan Karinna Otel'e bağlı orman köşkleri, yerli ve yabancı turistten yoğun ilgi görüyor. Yüksek ve karlı ağaçların arasında kalan, tamamen ahşaptan imal edilen, dört, altı ve sekiz kişilik kapasitelerdeki iki katlı evler yatak odası, salon, mutfak ve teras olmak üzere dört kısımdan oluşuyor. Köşkler; çamaşır makinesi, mutfak gereçleri, barbekü gibi çeşitli ihtiyaç ve konfor ürünlerini barındırıyor. (Hürriyet; 24/12/2018)

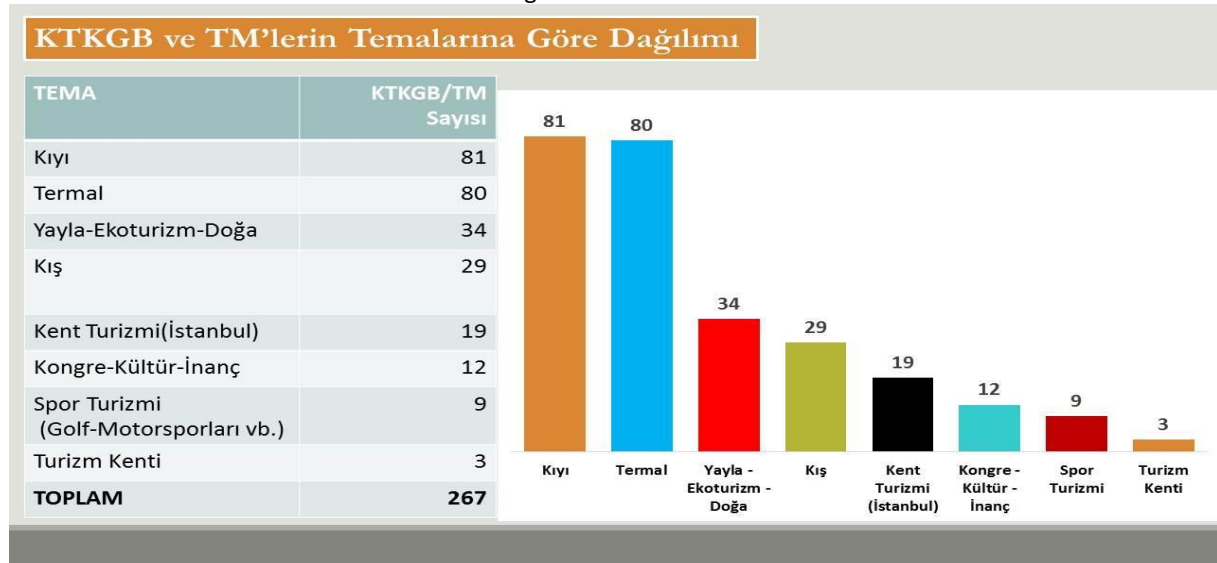
2.2. Kış Turizminin Önemi

Türkiye'de olduğu gibi bazı bölgelerde fiziki uygunluğa rağmen halen kış turizmi adına değerlendirilmemiş geniş coğrafyaların bulunmasının cevabı ise ekonomik ya da kültürel nedenlerden dolayı iç talebin tam olarak gelişmemesinde olabilir. Buna karşılık, fiziksel yeterliliği tam olmasa da halkın spora merakı yüzünden Hollanda ve Britanya gibi ülkelerde birçok yapay kayak alanına bile rastlanabilir. (Demircioğlu, 2014:30)

Sınırları Bakanlığın önerisi ve Cumhurbaşkanı onayı ile ilân edilen bölgeler olan Kültür ve Turizm Koruma ve Gelişim Bölgeleri (KTKGB) yerel ve genel kalkınmayı amaçlayan, planlama ve alternatif yönetim ve işletme modelleri hedefleyen tarihi ve kültürel değerlerin yoğun olduğu veya turizm açısından yüksek değere sahip yöreleri koruyup kullanmak ve bir plan dâhilinde gelişimi sağlamak amacıyla ilan edilen bölgelerdir. Bu kapsamda Bakanlık tarafından gerekli tanımlamalar yapılmıştır.

Kültür ve Turizm Koruma ve Gelişim Bölgeleri: Tarihî ve kültürel değerlerin yoğun olarak yer aldığı ve/veya turizm potansiyelinin yüksek olduğu yöreleri korumak, kullanmak, sektörel kalkınmayı ve plânlı gelişimi sağlamak amacıyla değerlendirmek üzere sınırları Bakanlığımızın önerisi ve Cumhurbaşkanı onayı ile ilân edilen bölgeler, Turizm Merkezleri: Kültür ve turizm koruma ve gelişim bölgeleri içinde veya dışında, öncelikle geliştirilmesi öngörülen; yeri, mevkii ve sınırları Bakanlığın önerisi ve Cumhurbaşkanı onayı ile ilân edilen, turizm hareketleri ve faaliyetleri yönünden önem taşıyan yerler veya bölümler şeklinde tanımlanmıştır. (Anonim, ç)

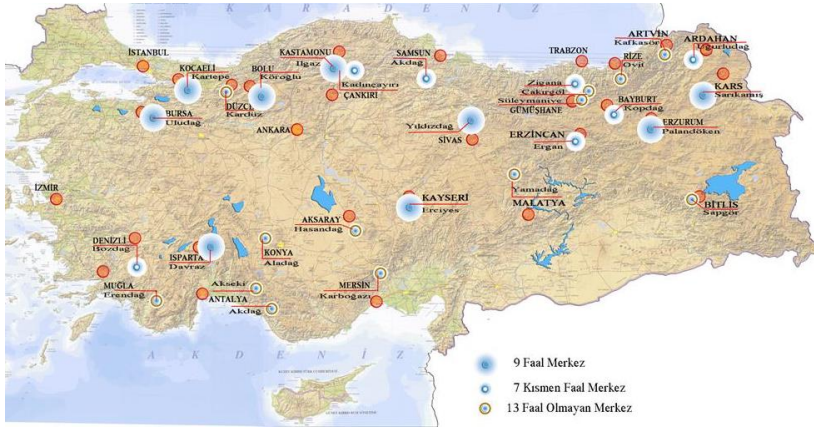
Tablo 3: KTKGB ve TM'lerin Temalarına Göre Dağılımı



Kaynak: Anonim ç

Kültür ve Turizm Bakanlığı'nın son verilerine göre ise (2014); son dönemde Gençlik ve Spor Genel Müdürlüğü ile birlikte yürütülen kış turizmi potansiyeli belirleme çalışmaları sonucu uygun 48 alan tespit edilmiş ve bunların 28 adedi (TM) Turizm Merkezi ya da "Kültür ve Turizm Koruma ve Gelişim Bölgesi" (KTKGB) ilan edilmiştir. İmar çalışmaları tamamlanan merkezlerden 8'i tamamen, 5'i kısmen işletme aşamasına geçmiştir. Tüm merkezler hizmete girdiğinde, Bakanlık denetimindeki kış turizmi yatak kapasitesinin 9549'dan 78.645'e çıkacağı belirtilmektedir. Son dönemde Türkiye Turizm Stratejisi 2023 ışığında kayak merkezlerinin hızla çoğalması yanında diğer bir yenilik ise, yatırım süreci gibi işletme süreçlerine yönelik mevzuat çalışmalarının da gündeme alınması olmuştur. Bu çabalarda, kayak merkezlerinin işletilmesi açısından özellikle pist güvenliği gibi unsurların belirli bir sisteme bağlanması ve görev ve sorumlulukların idari dağılımının netleştirilmesi arzulanmaktadır. (Demircioğlu, 2014:122)

Şekil 1: Kış Sporları Turizmi Temalı KTKGB'ler



Kaynak: Anonim d

Turizm endüstrisinin yoğunlaştığı yüksek alanlarda, atık su ve çöp gibi çevresel sorunların artması muhtemeldir. Dağlık alanın alt kısımlarındaki kayak merkezlerinde kar kıtlığı sebebiyle daha yüksek yerlerde yeni merkezler ve kayak pistleri inşa etmeye başlayabilir. Bunun sonucunda doğal ortamın kalıntıları üzerindeki baskıyı artırması muhtemeldir. Aşağı bölgelerdeki kayıplar nedeniyle turizmin sağladığı bölgesel olarak dengeli ekonomik büyüme tehdit altındadır. Ayrıca, küçük işletmelerin ortadan kaldırılmasıyla, ya da desteklenmemesiyle turizmin en önemli noktalarından biri olan ticari hizmet çeşitliliği kaybedilebilir. (Urs Koenig & Bruno Abegg (1997) Impacts of Climate Change on Winter Tourism in the Swiss Alps, Journal of Sustainable Tourism, 5:1, 46-58)

İklim değişiklikleri kış turizmi üzerinde önemli etkileri olmaktadır. Kış sıcaklıklarının arttırılması, daha kısa bir kayak mevsimi ve doğal kar güvenilirliği hattının daha yüksek irtifalara kaymasına neden olacaktır. Kar eksikliği, kar örtüsünü ve kar derinliğinin azaltması (Latenser ve Schneebeli 2003) ve kar güvenilirliğini azaltması, daha az sayıda ziyaretçi ve daha az gelir elde edilmesine yol açabilir. (Pütz vd., 2011:357)

3. TURİZMİN ÇEŞİTLENDİRİLMESİNDE KIŞ TURİZMİNİN ÖNEMİ

Turizm çeşitlendirilmesinin sağlanması ve sezonluk turizmden tüm yıla yayılmış turizme geçilebilmesi ile değişen turizm gereksinimlerinin karşılanması için turizmin ana dayanaklarından olan kültür ve doğa değerlerinin "Koruma – Kullanma" dengesi göz önünde bulundurularak ülke çıkarları ile paralel olarak kullanılması için Turizm Bakanlığınca 2/3/2007 tarih ve 26450 sayılı Resmi Gazete'de yayınlanarak yürürlüğe giren Türkiye Turizm Stratejisi kapsamında sürdürülmektedir. 2634 sayılı Turizmi Teşvik Kanunu ile ilan edilen 29 adet TM/KTKGB bulunmaktadır. Bu bölgelerden 9 tanesi etkin bir biçimde çalışmakta iken 7 tanesi ise kısmen etkindir. Tüm bu bölgelere ilişkin bilgiler aşağıdaki listede yer almaktadır. (Anonim, c)

Tablo 4: Türkiye’deki tüm Turizm Merkezleri ve Kültür ve Turizm Koruma ve Gelişim Bölgeleri

No	TM / KTKGB	PLAN DURUMU		YATAK KAPASİTESİ		MEVCUT MEKANİK TESİSLER		
		ÇDP	NİP/ÜİP	Mevcut	Hedef	Adet	Kapasite (kişi/saat)	Uzunluk (m.)
1	Erzurum Palandöken KTKGB	VAR	VAR	2466	8850	19	24563	22018
2	Bursa Uludağ II. Gelişim Bölgesi KTKGB	VAR	VAR	2250	3500	22	15000	16145
3	Bolu Köroğlu Dağı KTKGB	VAR	VAR	1713	4000	14	10000	10380
4	Kayseri Erciyes KTKGB	VAR	VAR	1072	6000	13	19300	21832
5	Kastamonu Çankırı Ilgaz KTKGB	VAR	VAR	1217	1300	6	5639	5983
6	Kars Sarıkamış KTKGB	VAR	VAR	1013	12000	4	5348	6263
7	Kocaeli Kartepe KTKGB	VAR		800	1000	4	6400	3250
8	Isparta Davraz Dağı KTKGB	VAR	VAR	467	1600	4	3800	3621
9	Sivas Yıldız Dağı KTKGB	VAR	VAR	110	1600	3	3000	4547
10	Çankırı Ilgaz Kadınçayırı Yıldıztepe KTKGB		VAR	80	400	1	1200	1588
11	Ardahan Yalnızçam Uğurludağ KTKGB	VAR	VAR	74	4250	3	2800	5250
12	Bayburt Kop Dağı KTKGB	VAR	VAR	60	810	1	600	1220
13	Gümüşhane Zigana KTKGB	VAR	VAR	40	470	1	843	661
14	Erzincan Ergan Dağı KTKGB	VAR	VAR		8000	3	3450	6967
15	Denizli Tavas Bozdağ KTKGB	VAR	VAR		2250	3	2400	3822
16	Samsun Ladik Akdağ KTKGB		VAR		800	1	800	1360
17	Aksaray Hasan Dağı KTKGB	VAR	VAR	97	1235			
18	Mersin Tarsus Gülek Karboğazı KTKGB	VAR			8000			
19	Gümüşhane Çakırgöl KTKGB	VAR	VAR		5600			
20	Antalya Alanya Akdağ KTKGB	VAR	VAR		3000			
21	Muğla Eren Dağı KTKGB	VAR			1500			
22	Gümüşhane Süleymaniye KTKGB	VAR			1180			
23	Artvin Kafkasör KTKGB	VAR	VAR		2000			
24	Düzce Gölyaka Kardüz Yaylası KTKGB	VAR	VAR		380			
25	Malatya Hekimhan Yamadağı KTKGB	VAR						
26	Rize İkizdere Ovit Dağı KTKGB							
27	Antalya Akseki Göktepe KTKGB	VAR	VAR		450			
28	Bitlis Sappör Kış Sporları TM							
29	Konya Derbent Aladağ KTKGB	VAR						
	TOPLAM	25	21	11459	80175	102	105143	114907
	FAAL OLAN TURİZM MERKEZLERİMİZ (9ADET)							
	TAM ANLAMIYLA FAAL OLMAYAN MERKEZLERİMİZ (7 ADET)							

Kaynak: Anonim c

Tablo 4’te açıkça görüldüğü üzere Türkiye’nin en büyük Kültür ve Turizm Koruma ve Gelişim Bölgesi 2466 yatak kapasitesi ile Erzurum Palandöken’dedir. Daha sonra ise Palandöken’i 2250 yatak kapasitesi ile Bursa Uludağ II. Gelişim bölgesi takip etmektedir. Ancak tüm bölgelerde hedef yatak kapasitesini arttırarak kış turizmini daha da etkin hale getirmektedir.

4. SONUÇ

Türkiye’nin kış turizminde sahip olduğu potansiyel yüksek olmasına rağmen, söz konusu potansiyelin verimli bir biçimde kullanılmadığı görülmektedir. Bunun temelinde kış turizmine yönelik yatırım ve tanıtımların yetersiz olması yatmaktadır. Özellikle küçük çaplı ve gelişmekte olan kayak merkezlerine yönelik yatırımlar ve tanıtım faaliyetleri oldukça düşüktür. Bu durum, gelişmekte olan kayak merkezlerinden verimli bir biçimde yararlanmayı engellemektedir. (Cimilli vd., 2016:28)

Kış turizminin geliştirilmesi amaçlandığında ilk öneri bu sektörde ileri seviyeye ulaşmış olan ülkelerin deneyim ve bilgilerinden yararlanmaktır. Diğer yönden ülke içindeki kadroların hazırlanması da önemsenmelidir. Sektörde bu alanda yer almak isteyen girişimcilere devlet tarafından gereken teşvik ve yardımda bulunulmalıdır. (Mursalov, 2009:175)

Kış turizmi uygulanan ülkeler turizmi tüm yıla yaydıkları için kış turizmi aracılığıyla dört mevsim çekiciliklerini sürdürerek önemli bir avantaja sahip olmaktadır. Dağlık bölgeler sadece kışın değil, yazın da serinlikleri ve sahip oldukları güzel manzaralar vasıtasıyla turistleri çekmeye devam etmektedirler. Soğuk mevsimlerde kış turizminin uygulandığı bu alanlar sıcak mevsimlerde de yayla turizmi, doğa turizmi, gençlik turizmi gibi birçok turizm çeşidine de ev sahipliği yapabilmektedirler. (Mursalov, 2009:2)

Kış turizminin uygulandığı bölgelerde konaklama işletmelerinde istihdamın sadece yazın sağlanabilmesi sorunu büyük ölçüde aşılarak kış mevsiminde kullanılmayan kapasite ve işgücünün ekonomiye kazandırılması sağlanmaktadır. Kış turizmi turizmin tüm yıla yayılmasında en önemli rollerden birine sahiptir. Yaz boyunca çalışan ancak havaların soğuması ve buna bağlı olarak kapanmaya başlayan mevsimlik tesislerde çalışan vasıflı turizm personellerinin çalışmalarına devam etmelerini sağlamaktadır. Kış turizmi bununla da kalmayarak bölge halkının gelir elde etmesini ve bölgenin yatırım sahibi olmasını gerçekleştirmektedir. (TÜRSAB, 2014: 10)

Tüm bu gelişmelere rağmen, Türkiye’de turizmin halen Ege ve Akdeniz kıyılarındaki kitle turizmi ve İstanbul, Kapadokya gibi destinasyonlarda yoğunlaşan bir kültür turizmi ürününe bağımlı olduğu söylenebilir. Bu nedenle, gelecekte Türk turizminin hedeflerinden biri, nicelden ziyade nitel olmalı ve çoğu ileri turizm ülkesinde olduğu gibi “sürdürülebilirlik” ve “çeşitlendirme” kavramlarına yoğunlaşmalıdır. Bu bağlamda, halen küçük bir iç pazara hizmet eden ancak ciddi bir potansiyel taşıyan kış turizmi sektörünü doğru bir şekilde geliştirmek, bu hedef için önemli bir örnektir. (Demircioğlu, 2014:115)

Yerli turistlerin kış turizminde önemsedikleri rahatlama, gelişme, huzur ve sosyalleşmedir. Gezi memnuniyetleri ise öncelik sırasına göre eğitmen, pist, ulaşım, güvenlik, konaklama ve alışveriştir. Kış turizmini tercih eden yerli turistlerin destinasyon tercihleri destinasyon çekiciliklerinin yanı sıra güdüleriyle de şekillenmektedir. Kış turizmine katılan yerli turistlerin katılım öncesi güdülerinin doğru bilinmesi durumunda beklentiye uygun ürün sunumu ile memnuniyet yükseltilebilir. (Ayaz ve Apak: 2017:39)

Görünen odur ki, yakın gelecekte, Türkiye’nin 1. Turizm Hamlesi’nde yaşanan kış turizmi planlamasına benzer bir süreç sıkça gündemde olacak, ancak bu sefer kış turizmi özelinde hamlenin boyutu, 1980’lerde kıyı turizmine yönelik atılımın toptan ölçeği ile tek kalemde kıyaslanabilir bir nicelikte olacaktır. Ancak bu hedeflere sağlıklı bir şekilde ulaşılması için 2023 Turizm Stratejisi’nde atlanan iklim değişikliği konusunun ve gerek 1980’li yılların kitlesel kıyı turizmi gelişiminin gerekse son zamanlarda İstanbul’da kontrolsüz bir şekilde büyüyen otelcilik sektörünün günümüzde yarattığı arz fazlası sorununun önemle dikkate alınmaları ve gelişim planlarının rekabetçi ve sürdürülebilir politikalar çerçevesinde oluşturulmaları gerekmektedir. Ayrıca, kış turizminin genelde yurtiçi hareketlerle cereyan ettiği gerçeği göz önünde bulundurularak, aşırı arz odaklı süreçlerden ziyade öncelikli potansiyel talebin gerçek bir pazara dönüştürülmesi üzerinde durulmalıdır. Dış turizm açısından ise; Kuzey Amerika, Alpler, Kuzey Avrupa ve Japonya gibi gelişmiş pazar ve destinasyonların yanında Doğu Avrupa, Rusya ve Çin gibi gelişmekte olan destinasyonlarla da rekabete girileceği unutulmamalıdır. (Demircioğlu, 2014:168)

Türkiye’nin kış turizmi açısından sahip olduğu zengin kaynakları doğru ve etkin biçimde kullanabilmesi için gereken adımlar atılmış olsa da bu adımların yeterli olmadığı açıktır. Turizm çeşitlendirmesi açısından bakıldığında Türk turizmini sadece yaz mevsiminde Ege ve Akdeniz kıyılarında deniz, güneş, kum üçlüsüne mahkûm olmaktan kurtararak tüm yıla yayabilmek için kış turizmine gereken önem gösterildiği takdirde bu amaca ulaşmak kaçınılmaz olacaktır.

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Overview of Sovereign Wealth Funds: The Case of Turkey Wealth Fund

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Abstract: A sovereign wealth fund (SWF) is an investment fund or entity owned by a state or a political subdivision of a federal state. It is set up to manage the national savings in more effective ways. As of at the end of 2018, there are 78 SWF operating in the world. The oldest SWF dates to 1896 in the USA (Utah-SITFO). The most recent SWF was established in Turkey in 2016. 54 percent of total wealth funds in the world is related to oil and gas. The aim of most of the oil and gas funds is to ensure long-term management of revenue from the country's oil and gas resources so that this wealth benefits both current and future generations. This study overviews the aims and scopes of sovereign wealth funds and critics regarding them.

Key Words: Sovereign Wealth Funds, Turkey Wealth Fund, Fiscal Policy

1. INTRODUCTION

A sovereign wealth fund (SWF) is an investment fund or entity owned by a state or a political subdivision of a federal state. It is set up to manage the national savings in more effective ways.

- A sovereign wealth fund is a state-owned investment fund that is used to benefit the country's economy and citizens.
- Funding comes from central bank reserves, currency operations, privatizations, transfer payments, and revenue from exporting natural resources.
- Funds tend to prefer returns over liquidity and are therefore more risk tolerant than traditional foreign exchange reserves.
- Acceptable investments in each SWF vary from country to country (Investopedia, 2019).
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The traditional classification of sovereign wealth fund includes (Investopedia, 2019)

- Stabilization funds
- Savings or future generations funds
- Pension reserve funds
- Reserve investment funds
- Strategic Development Sovereign Wealth Funds (SDSWF)

As of at the end of 2018, there are 78 SWF operating in the world. The oldest SWF dates to 1896 in the USA (Utah-SITFO). The most recent SWF was established in Turkey in 2016. Table 1 provides the rank of 10 largest SWF according to asset size. The world's largest SWF is Norway's the Government Pension Fund-Global (Sovereign Wealth Fund Institute, 2019).

Table 1: 10 Largest Sovereign Wealth Funds by Assets

Rank	Country	Sovereign Wealth Fund Name	Assets-USD	Inception	Origin
1	Norway	Government Pension Fund-Global	1,074.60	1990	Oil
2	China	China Investment Corporation	941.4	2007	Non-Commodity
3	UAE-Abu Dhabi	Abu Dhabi Investment Authority	697	1976	Oil
4	Kuwait	Kuwait Investment Authority	592	1953	Oil
5	China-Hong Kong	Hong Kong Monetary Investment Portfolio	522.6	1993	Non-Commodity
6	Saudi Arabia	SAMA Foreign Holdings	515.6	1952	Oil
7	China	SAFE Investment Company	441	1997	Non-Commodity
8	Singapore	Government of Singapore Investment Corporation	390	1981	Non-Commodity

9	Singapore	Temasek Holdings	375	1974	Non-Commodity
10	Saudi Arabia	Public Investment Fund	360	1971	Oil
24	Turkey	Turkey Wealth Fund	40	2016	Non-Commodity
		Total	8,144.71		
		Total Oil and Gas Related	4,432.43		

Source: <https://www.swfinstitute.org/sovereign-wealth-fund-rankings/>

54 percent of total wealth funds in the world is related to oil and gas. The aim of most of the oil and gas funds is to ensure long-term management of revenue from the country's oil and gas resources so that this wealth benefits both current and future generations (The Local, 2019).

Norway's the Government Pension Fund-Global was set up to give the government room for manoeuvre in fiscal policy if oil prices drop or the mainland economy contract. It is also expected to serve as an instrument to manage the financial challenges of an ageing population and an expected drop in petroleum revenue. The fund was designed to be invested for the long term, but in a way that made it possible to draw on when required (Norges Bank Investment Management, 2019).

Norges Bank Investment Management manages the fund on behalf of the Ministry of Finance, which owns the fund on behalf of the Norwegian people. The ministry determines the fund's investment strategy, following advice from among others Norges Bank Investment Management and discussions in Parliament. The management mandate defines the investment universe and the fund's strategic reference index. The Ministry of Finance has on a regular basis transferred capital to the fund from the Norwegian state's petroleum revenues. The fund's capital is invested abroad, to avoid overheating the Norwegian economy and to shield it from the effects of oil price fluctuations. The fund invests in international equity and fixed-income markets and real estate. The fund is invested in most markets, countries and currencies to achieve broad exposure to global economic growth. The investments are expected to produce a high long-term return with an acceptable level of risk (Norges Bank Investment Management, 2019).

Norway's sovereign wealth fund suffered a loss of 57 billion dollar in 2018 due to drop on stock markets. Although performance of the fund was weak in 2018, the long-term return of the fund is higher than the return on the benchmark index (The Local, 2019).

2. TURKEY WEALTH FUND

Recently Turkey has established its Sovereign Wealth Fund in 2016. As of at the end of 2018, the rank of Turkey's SWF is 40 among 78 SWF operating in the world.

Turkish Wealth Fund Management Company (TWF) was founded in 2016 by the Law No. 6741 on Establishment of Turkish Wealth Fund Management Company and Amendments in Certain Laws published in the Official Gazette dated 26.08.2016 numbered 29813.

The fund is established with the mission of developing and increasing the value of Turkey's strategic assets and proving resource for Turkey's primary investments and with vision of becoming one of the most successful wealth funds in the world.

The fund and its sub-funds were established with the following aims and purposes:

- 1) Bringing domestic public assets in economy.
- 2) Increasing the value of existing public funds.
- 3) Contributing to economic growth by ensuring value increase of key public assets.
- 4) Increasing economic stability of Turkey by the efficient and productive management of public funds.
- 5) Deepening and diversifying capital market's instruments by the introduction of a variety of products.
- 6) Attracting foreign sources and investments to Turkey.
- 7) Supporting the development of assets suitable for participation financing.
- 8) Providing capital for new investments.

9) Taking part in strategically important industries and participating in large-scale investments (Official Gazette, 2006; Turkey Wealth Fund, 2019).

Turkish Wealth Fund Management Company is directly registered to the trade registry, is subject to private law provisions and is administered by professional management principles.

The main sources of the Fund are defined as follows:

(1) Sources of Turkish Wealth Fund comprises of;

- a) The institutions and assets which fall within the scope and program of privatization and decided by the High Board of Privatization to be transferred to the Turkish Wealth Fund and cash surplus decided by the High Board of Privatization Fund to the Turkish Wealth Fund,
- b) The surplus income, resources and assets which are in the possession of public entities and institutions within the public sectors and which are decided by the President to be transferred to the Turkish Wealth Fund or managed by the Company,
- c) The funding and sources which are provided from national and international money and capital markets by the Turkish Wealth Fund without seeking for the permissions and approvals stated in the related legislations,
- d) The funding and sources provided through other resources in addition to the money and capital markets.
- e) State-owned enterprise, and the public shares of its organization, enterprise, administration, units and assets, the public shares of enterprises more than half or total capital of which are state-owned, and/or the public shares of other commercial enterprises owned by public entities, shares and asset of commercial enterprises the total capital of which are owned by public, the public shares of other State-owned affiliates, the shares of treasury which are resolved to transfer to Turkish Wealth Fund or manage by the Company by the President's Decree (Official Gazette, 2006).

The fund may realize;

- a) the sale and purchase shares of domestic and foreign companies, the shares and debt instruments belonging to issuers established in Turkey and abroad, precious metals and commodity based issued capital market instruments, fund participation units, derivatives, lease certificates, real estate certificates, specially designed foreign investment instruments and other instruments,
- b) all kinds of money market transactions,
- c) the evaluation of real estate and rights based on real estate together with all kinds of intangible rights,
- d) all kinds of project development, project based fund raising, providing external project credit and transactions providing fund by way of other methods,
- e) all kinds of commercial and financial activities, at primary and secondary national and international markets (Official Gazette, 2006).

The fund can also participate in national investment and investments to be made by other countries and/or foreign companies in international areas (Official Gazette, 2006).

The main activities of the Fund are counted as

- to contribute to the diversification and deepening of capital markets,
- to increase the value of public assets in Turkey with the adoption of universal corporate governance principles,
- to attract investment-oriented funds to Turkey,
- to establish and manage the Fund and its sub-funds in order to participate in large-scale strategic investments.

The Fund is expected to

- increase the value-added performance generated by the assets under its management
- reduce the pressure on financing costs
- raise debt at a lower cost than the Treasury
- increase savings and investments
- have a positive impact on the overall growth and development
- positively contribute to the generation of employment opportunities (Turkey Wealth Fund, 2019).

The Fund is expected to provide financing for large-scale projects by increasing the value-added performance generated by the assets under its management. Consequently, with the realization of these projects, the Fund

will positively contribute to the generation of employment opportunities and reduce the pressure on financing costs. Hence, the Fund will have a positive impact on the overall growth and development through increased savings and investments (Turkey Wealth Fund, 2019).

The Fund aims to structure its operations in accordance with international best practices. Professional management, transparency, performance orientation, sustainability, and risk management and accountability are counted as values of the fund management. Table 2 presents the values of the Fund and definition of these values (Turkey Wealth Fund, 2019).

Table 2: Values of the Fund and Their Definition

Values	Definition
Professional Management	TWF will take as basis globally accepted management principles for both its own operations and the management of companies in its portfolio
Transparency	Reporting of fund operations and interaction processes with portfolio companies will be carried out in full transparency and in line with the specified governance principles
Performance Orientation	Priority objective of TWF will be to ensure that risk-return expectation is met in all kinds of investment activities and management of companies in its portfolio
Sustainability	TWF will manage practices, new investment preferences and other activities with regard to its assets independently of external influences and in a sustainable way in the long term as stated in the law of establishment
Risk Management and Accountability	TWF will identify risks that may arise from its operations and report them regularly TWF will perform its duties regarding its practices in compliance with the law of establishment and the relevant regulations

Source: <http://turkiyevarlikfonu.com.tr/EN/icerik/51/about-us>

The independently audited financial statements and activities of the Company, other companies to be established by the Company. Turkish Wealth Fund and sub-funds to be established within Turkish Wealth Fund is audited by at least three central auditors in accordance with independent audit standards. Central auditors are appointed by President and they should have experience in capital markets, finance, economy, treasury, banking and development areas. The report, which will be prepared as a result of the audit, shall be submitted to the President annually until the end of June. Planning and Budget Commission of Turkish Grand National Assembly discusses and audits previous year's financial statements and activities of the Company, other companies to be established by the Company, Turkish Wealth Fund and sub-funds to be established within Turkish Wealth Fund annually on October through the audit reports addressed by Presidency (Official Gazette, 2006).

Upon establishment of the Fund in August 2016, some public lands and public securities presented in Table 3 are transferred to the Fund. Total shares of some public companies as well as the public shares of some public companies previously under the Privatization Administration are transferred in to the Fund (Turkey Wealth Fund, 2019).

Table 3: Name and Shares of Public Companies Transferred to the Fund

Company Name	State Share
ZiraatBank	100
Turkish Petroleum	100
Petroleum Pipeline Company	100
The General Directorate of Post and Telegraph Organization	100
National Satellite Operator TÜRKSAT	100
Borsa İstanbul	100
National Lottery	100
TCDD İzmir Port	100
TCDD	100
Eti Maden General Directorate	100

The General Directorate of Tea Enterprises Çaykur	100
Turkey Jockey Club	100
HalkBank	51.11
Turkish Maritime Enterprises	49.0
Turkish Airlines	49.12
Türk Telekom	6.68
Kayseri Şeker Fabrikası A.Ş	10.0
Various immovable properties owned by the Treasury located in Antalya, Aydın, Istanbul, Isparta, İzmir, Kayseri and Muğla	

Source: <http://turkiyevarlikfonu.com.tr/EN/icerik/51/about-us>

The assets of Turkish Wealth Fund and assets and rights transferred to be managed by the Company are separate from the Company's assets. Turkish Wealth Fund's assets shall not be provided as collateral or pledged, not to be disposed for another purpose, cannot be subject to seizure with the purpose to collect public receivables, imposed to an interim injunction or included in a bankrupt's estate for any other purpose other than the businesses and transactions regarding the operations of which the Turkish Wealth Fund and sub-funds are entitled to engage, including procurement of finance from money and capital markets provided that such transactions shall be conducted on the account of the Turkish Wealth Fund. The debts and obligations of the Company to third persons and the receivables of the Turkish Wealth Fund from the same third person may not be set off against each other (Official Gazette, 2006).

The Company, the Turkish Wealth Fund incorporated as per this Law and the companies and sub funds to be established by the Company are exempt from income and corporate tax. The Company, the Turkish Wealth Fund and the companies and sub funds to be incorporated by the Company are exempt from taxes, fees, contribution rates and approval fees received as per the Municipal Revenues Law dated 26/5/1981 and numbered 2464, excluding electricity and gas consumption taxes and fire insurance taxes, from real estate tax for the real estates owned, land registry and cadastre revolving fund costs regarding the real estates purchased and sold, and from the obligation to deposit guarantee in all lawsuits and enforcement proceedings (Official Gazette, 2006).

The first general manager of the Fund was Mehmet Bostan. After Mehmet Bostan, Zafer Sönmez was assigned as the general manager of the Fund. Zafer Sönmez was former Turkey and Africa manager of Malaysian government wealth fund Khazanah Nasional Bhd (Karakaya, 2019; Daily Sabah, 2019).

In February 2019, the fund commissioned Citibank and Industrial Commercial Bank of China (ICBC) to coordinate a 1-billion-euro (\$1.14-billion) syndicated loan as the first international borrowing of the fund. The loan had a two-year maturity with the option to extend for another year with the purpose of supplying liquidity for the companies Turkey Wealth Fund (TWF) incorporates (Daily Sabah, 2019).

3. Critics of Sovereign Wealth Funds

Sovereign Wealth Funds are criticized for not being transparent about their investments and corporate practices, being set up for political motives rather than economic motives, being a shadow central bank, and being served to avoid fiscal discipline.

One of the critics about SWFs is about their transparency. Some of the most significant sovereign wealth funds are not entirely transparent regarding their investments and corporate governance practices (Investopedia, 2019). Similar, concerns are raised against Turkey Wealth Fund. Critics assert that the Fund is not transparent and exempt from the audit by the Court of Accounts (Dedeoğlu, 2017).

Table 4 provides Linaburg-Maduell Transparency Index values of 10 largest sovereign wealth funds by assets. The value 10 represents the highest transparency while the value of 1 signals the lowest transparency. Among the largest 10 sovereign wealth funds Norway's Government Pension Fund-Global is the most transparent while China's SAFE Investment Company and Saudi Arabia's SAMA Foreign Holdings are the least transparent. Turkey's Linaburg-Maduell Transparency Index is not available.

Table 4: Transparency of 10 Largest Sovereign Wealth Funds by Assets

Rank	Country	Sovereign Wealth Fund Name	Linaburg-Maduell Transparency Index
1	Norway	Government Pension Fund-Global	10
2	China	China Investment Corporation	8
3	UAE-Abu Dhabi	Abu Dhabi Investment Authority	6
4	Kuwait	Kuwait Investment Authority	6
5	China-Hong Kong	Hong Kong Monetary Investment Portfolio	8
6	Saudi Arabia	SAMA Foreign Holdings	4
7	China	SAFE Investment Company	4
8	Singapore	Government of Singapore Investment Corporation	6
9	Singapore	Temasek Holdings	10
10	Saudi Arabia	Public Investment Fund	5

Source: <https://www.swfinstitute.org/sovereign-wealth-fund-rankings/>

SWFs are also criticized about their political influence. Some argues that they are set up for political motives rather than economic motives (Investopedia, 2019).

Besides, some other critics argue that sovereign wealth funds are used to avoid fiscal discipline and serve as a shadow central bank. Similar, concerns are raised about Turkey Wealth Fund. Critics states that the TWF is mainly established to provide funding for major infrastructure investments unlike the wealth fund practices in much of the world. If the objective of the TWF is to finance the infrastructure investments, for all practical purposes, it will be no different than the past, "Public Participation Fund" implementation and so it will compromise the principle of "Unity of Treasury". The Public Participation Fund in Turkey was established as an off-budget fund and financed highways and bridges, mainly by issuing Revenue Sharing Certificates (RSC's), against the future revenues to be obtained from such investments. However, the fund practically served to avoid fiscal discipline, issued high amounts of RSC's, which was deeply discounted in the secondary market and eventually ended up in the Treasury's books. Later the Fund was abolished after being transferred to the Treasury, and the outstanding RSC's have been redeemed using tax money (Dedeoğlu, 2017).

4. CONCLUSION

A sovereign wealth fund (SWF) is an investment fund or entity owned by a state or a political subdivision of a federal state. It is set up to manage the national savings in more effective ways. As of at the end of 2018, there are 78 SWF operating in the world. The oldest SWF dates to 1896 in the USA (Utah-SITFO). The most recent SWF was established in Turkey in 2016. 54 percent of total wealth funds in the world is related to oil and gas. The aim of most of the oil and gas funds is to ensure long-term management of revenue from the country's oil and gas resources so that this wealth benefits both current and future generations. This study overviews the aims and scopes of sovereign wealth funds and critics regarding them.

Sovereign Wealth Funds are criticized for not being transparent about their investments and corporate practices, being set up for political motives rather than economic motives, being a shadow central bank, and being served to avoid fiscal discipline.

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The Relationship Between Yield Curve and Recession: The Case of USA

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Abstract: The curve representing the returns of bonds bearing the same risk, liquidity and tax conditions but with different maturities is called yield curve. The yield curve typically slopes upward, i.e. longer-maturity assets have a higher return than shorter-maturity assets, due to the fact that investors demand a premium to hold a bond or a note for a longer period. The premium is demanded for risks such as inflation and other uncertainties that can develop over time. A flatter yield curve signals concerns about the future economic outlook while an inverted yield curve is considered as a warning sign about the future economic outlook. When the short-term asset rates rise above the rates on long-term assets, i.e. the spread is negative, yield curve inversions occur. Interest rates increase in periods of economic expansion, while interest rates decrease in periods of economic recession. The horizontal and negative slope of the yield curve indicates that short-term interest rates are expected to fall. Therefore, the economy is expected to enter a recession.

The recent flattening and inversion of the yield curve in the USA have triggered the discussions about the recession expectations in the USA. However, the predictability of a recession by the mean of the inverted curve is not certain. Although inversion in the yield curve could signal economic slowdowns, a recession doesn't always follow the inverted yield curve. Moreover, the predictability of a recession by the mean of an inverted curve is shaken by globalization. Besides market participants, central banks in the world also hold important amount of Treasuries. Thus, the yield is no longer market-driven and contain information about the future of the economy, leading to break the link between the slope of the yield curve and recession expectations.

Key Words: Yield Curve, Recession, Globalization

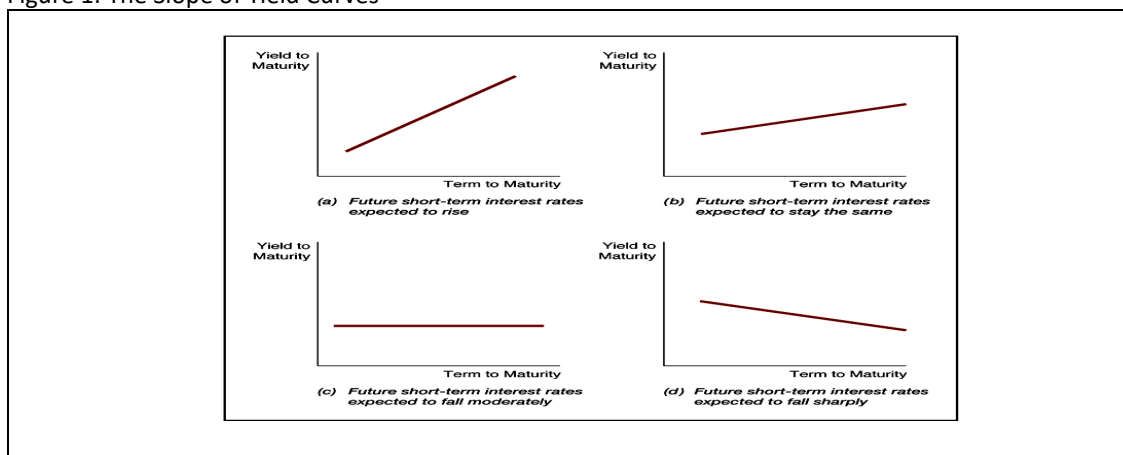
I. INTRODUCTION

Risk, liquidity and tax conditions (risk structure) affect the interest rates of the bonds. Another factor affecting the interest rate of bonds is the number of days remaining in the maturity of the bonds. Bonds with the same risk, liquidity and tax characteristics may have different interest rates. The reason for this situation is that the number of days remaining in the maturity of these bonds is different from each other (Mishkin, 2007).

The curve representing the returns of bonds bearing the same risk, liquidity and tax conditions but with different maturities is called yield curve. Yield curves represent the term structure of interest rates of certain types of bonds, such as government debt securities. For example, yield curve for the US securities can be obtained by plotting rates on similar the US securities with different maturities, such as the 10-year U.S. Treasury note and the three-month U.S. Treasury bill (Mishkin, 2007).

Yield curves can be positively inclined, horizontal and negatively inclined (inverse). If the slope of the yield curve is positive, it means that long-term interest rates are higher than short-term interest rates. If the yield curve is horizontal, it indicates that the long-term interest rates and the short-term interest rates are the same. If the slope of the yield curve is negative, it signals that the long-term interest rates are below the short-term interest rates (see Figure 1). Yield curves can also take a more complex form. For example, it may have a positive slope first, then a negative slope (Mishkin, 2007).

Figure 1: The Slope of Yield Curves



Source: Mishkin, 2007: 143

Empirical facts about the maturity structure of interest rates indicate the following (Mishkin, 2007):

- 1) Interest rates of bonds with different maturities act in a similar manner over time.
- 2) When the short-term interest rates are low, the yield curves are likely to have a positive slope; When short-term interest rates are high, the yield curves tend to be negatively sloping and inverse.
- 3) Yield curves usually have a positive slope.

The yield curve typically slopes upward, i.e. longer-maturity assets have a higher return than shorter-maturity assets, due to the fact that investors demand a premium to hold a bond or a note for a longer period. The premium is demanded for risks such as inflation and other uncertainties that can develop over time.

II. THE RELATIONSHIP BETWEEN THE SLOPE OF YIELD CURVES AND FUTURE SHORT-TERM INTEREST RATES

The slope of yield curves can help us predict future short-term interest rates (Mishkin, 2007).

- The yield curve with a positive and steep slope implies that short-term interest rates are expected to rise.
- The yield curve with a positive and non-steep slope implies that short-term interest rates are expected to remain the same.
- A horizontal yield curve implies that short-term interest rates are expected to drop moderately.
- The inverted yield curve with a negative slope implies that short-term interest rates are expected to fall sharply.

Since the yield curve contains information on expected future interest rates, it may help to estimate real product fluctuations. Interest rates increase in periods of economic expansion, while interest rates decrease in periods of economic recession. The horizontal and negative slope of the yield curve indicates that short-term interest rates are expected to fall. Therefore, the economy is expected to enter a recession.

Figure 2 provides examples for the relationship between yield curve and short-term interest rates from the US economy. On January 15, 1981, the inverted yield curve occurred in the USA. This situation pointed out that short-term interest rates were expected to reduce sharply. Short-term interest rates should be expected to fall sharply in order for long-term interest rates having a positive liquidity premium to fall below short-term interest rates. Thus, the average of the expected short-term interest rates will fall below the short-term interest rates in the current period. As a matter of fact, interest rates of three-month treasury bills dropped from 16% to 13% until March.

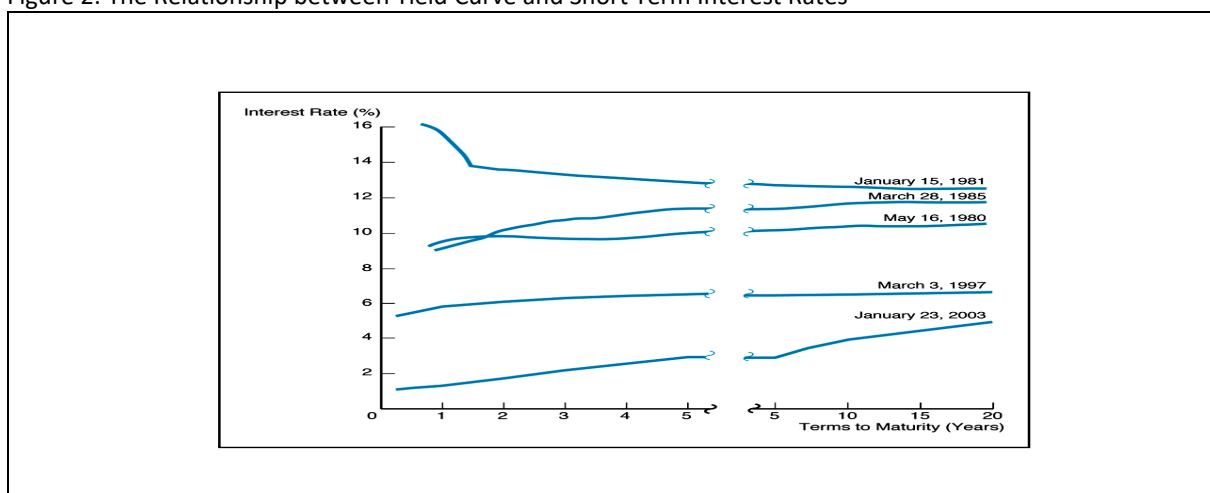
The yield curves with positive slope on March 28, 1985 and January 23, 2003 indicate that short-term interest rates will soon increase. If the short-term interest rates are expected to rise, the long-term interest rates will

be higher than the short-term interest rates, because the average of the short-term interest rates plus the liquidity premium will be higher than the current short-term interest rates.

Moderately positive sloping yield curves on 16 May 1980 and 3 March 1997 indicate that short-term interest rates are not expected to rise or fall in the future. In this case, the average of short-term interest rates is the same as the current period short-term interest rates. The positive liquidity premium for long-term bonds explains the moderately positive slope of the yield curve.

The yield curve on February 6, 2006 indicates that short-term interest rates are expected to decline slightly (Mishkin, 2007).

Figure 2: The Relationship between Yield Curve and Short Term Interest Rates



Source: Mishkin, 2007: 143

III. THE RELATIONSHIP BETWEEN YIELD CURVES AND RECESSION

Under normal conditions, the yield curve should have a positive slope and the term spread (the difference between the rates) should be positive whereby longer-maturity assets have a higher return than shorter-maturity assets. A liquidity premium due to risks involving for a longer period is the main reason of the positive spread.

When the short-term asset rates rise above the rates on long-term assets, i.e. the spread is negative, yield curve inversions occur. Assuming the liquidity premium has not changed, there are two primary reasons for the spread to become negative:

- a) Increased risk
- b) Lower expectations about future outcomes, such as a recession

The risk premium of an asset is the premium associated with the difference in the likelihood of default of that asset over a risk-free asset. U.S. Treasuries are generally considered risk free. Thus, inversions in the yield curve of the USA is linked to recessions in the US economy (Owyang, 2016).

Hence, a flatter yield curve signals concerns about the future economic outlook while an inverted yield curve is considered as a warning sign about the future economic outlook.

It is argued that the yield curve—specifically, the spread between the interest rates on the ten-year Treasury note and the three-month Treasury bill—is a valuable forecasting tool for the US economy and significantly outperforms other financial and macroeconomic indicators in predicting recessions two to six quarters ahead (Estrella and Mishkin, 1996). Studies on recessions in the US economy suggest that recessions came around a year after an inversion in the yield curve occurred. In the last 50 years in the USA, seven times a recession followed the inverted the 3-month/10-year curve for 10 straight days. It is taken on average 311 days for a recession to follow the inverted yield curve (see Table 1) (Watts, 2019).

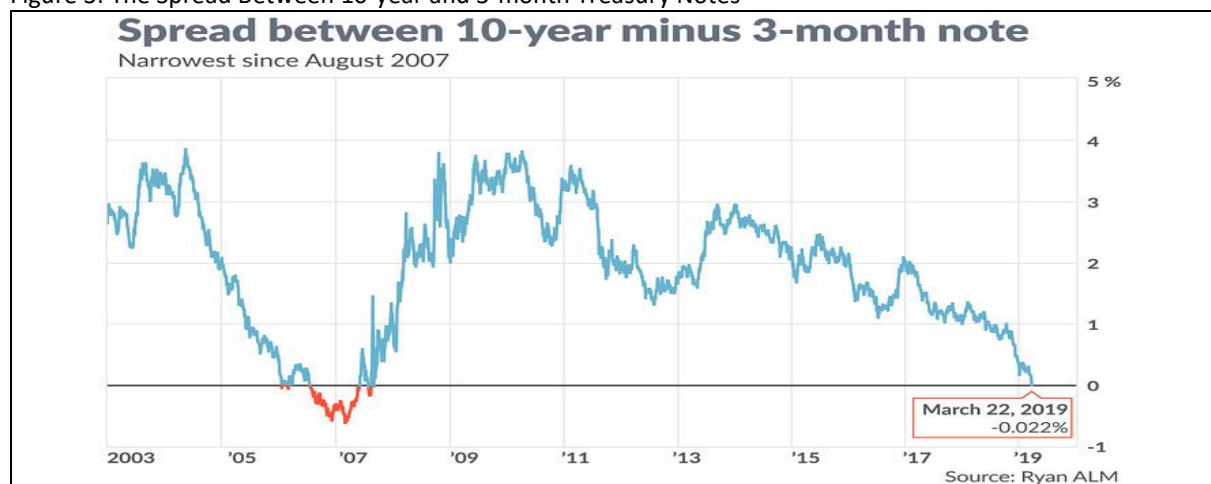
Table 1: The Relationship between Date of Inversion of the Yield Curve and Recession in the USA

How Long Until The Recession?		
When the 3M/10Yr Curve Inverts For 10 Straight Days		
Date of Inversion	Date of Next Recession	Days to Next Recession
1/10/1969	Dec-69	325
6/14/1973	Nov-73	140
12/8/1978	Jan-80	389
11/7/1980	Jul-81	236
6/6/1989	Jul-90	390
7/31/2000	Mar-01	213
8/1/2006	Dec-07	487
Average		311

Source: <https://www.marketwatch.com/story/the-yield-curve-inverted-here-are-5-things-investors-need-to-know-2019-03-22>

The most recently the yield on the 10-year Treasury note fell below the yield on the 3-month T-bill, i.e. the yield curve inverted, on 22 March 2019 in the USA. Weak eurozone economic data lead to a global bond rally which pulled down yields as such the 10-year Treasury note yield TMUBMUSD10Y at 2.42% fell below the three-month T-bill yield at 2.455% (see Figure 3) (Watts, 2019). This situation has caused investors and stock market participants to expect a potential recession.

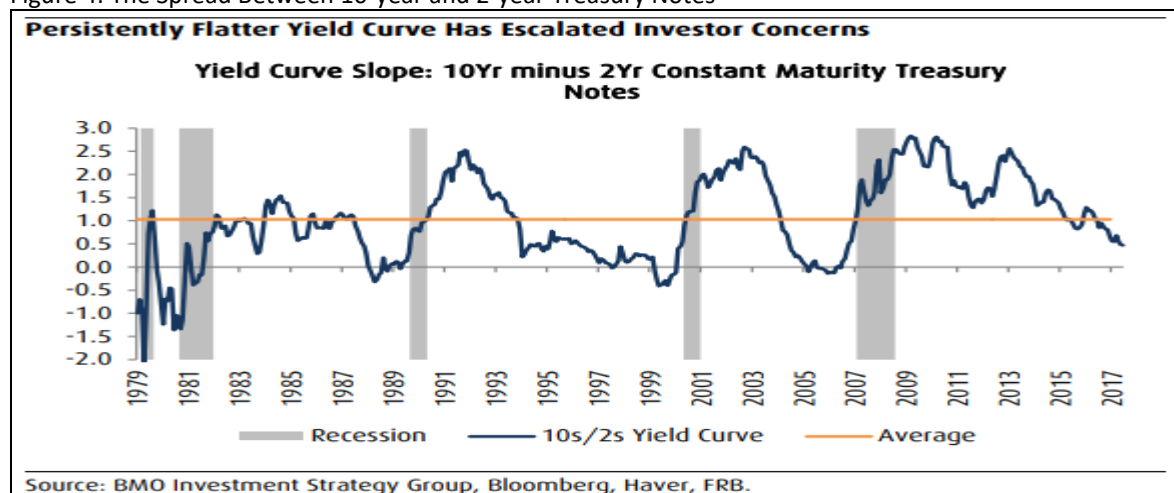
Figure 3: The Spread Between 10-year and 3-month Treasury Notes



Source: <https://www.marketwatch.com/story/the-yield-curve-inverted-here-are-5-things-investors-need-to-know-2019-03-22>

The yield curve has been flattening for some time. The concern about the yield curve have started since mid-2018 when the yield curve has flattened. The spread between 2-year Treasuries and 10-year notes has kept narrowing since 2007 (see Figure 4). When the yield curve flattened, some market analysts argued that investors shouldn't worry about the yield curve implications as long as the yield curve doesn't invert (Watts, 2018).

Figure 4: The Spread Between 10-year and 2-year Treasury Notes



Source: <https://www.marketwatch.com/story/why-stock-market-investors-should-stop-freaking-out-about-the-yield-curve-2018-06-28>

However, the predictability of a recession by the mean of the inverted curve is not certain. Although inversion in the yield curve could signal economic slowdowns, a recession doesn't always follow the inverted yield curve. Not all inversions in the yield curve are associated with recessions in the USA. An inversion in late 1966 and a "very flat" curve in late 1998 were not followed by a recession in the USA (Watts, 2019).

Moreover, the predictability of a recession by the mean of an inverted curve is shaken by globalization. Besides market participants, central banks in the world also hold important amount of Treasuries. Thus, the yield is no longer seen as market-driven.

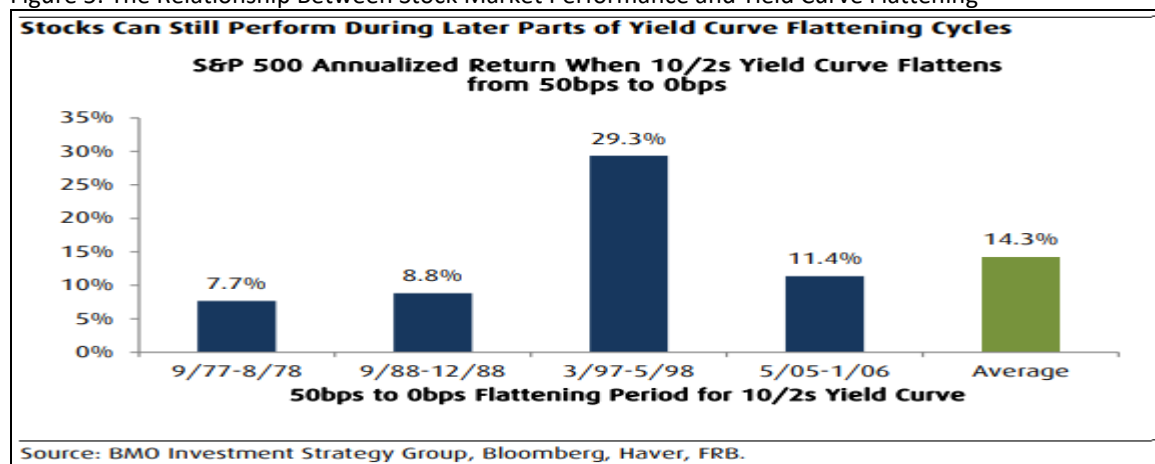
Besides, expectation of recession is one of the reasons of the inverted yield curve. The reasons of the inverted yield curve include the following:

- 1) The yield curve suggests the current situation of the monetary policy. Current monetary policy has a significant influence on the yield curve spread and hence on real activity over the next several quarters. The horizontal and negatively sloped yield curve indicates a tight monetary policy. A rise in the short rate tends to flatten the yield curve as well as to slow real growth in the near term. In other words, short-term interest rates could be higher than long-term interest rates because market participants see monetary policy as overly tight and slowing the economy.
- 2) The yield curve suggests the expectation about future inflation. The nominal interest rate is equal to the sum of the real interest rate and the expected inflation rate. Thus, the yield curve includes information on both future nominal interest rates and the way future inflation follows. The horizontal and negative sloping yield curve indicates that future inflation will decline.
- 3) The yield curve suggests the expectation of investors about the future of economic growth. Interest rates increase in periods of economic expansion, while interest rates decrease in periods of economic recession. The horizontal and negative slope of the yield curve indicates that short-term interest rates are expected to fall. Therefore, the economy is expected to enter a recession. Thus the horizontal and negatively sloped yield curve indicates that investors worry about future economic growth, they expect that economy could enter a recession, and thus they prefer short-term Treasuries to long-term Treasuries which pushes down long-term interest rates.

IV. THE RELATIONSHIP BETWEEN YIELD CURVE AND STOCK MARKET PERFORMANCE

In the USA, it is observed that the S&P 500 has gained 12.3% on average when the yield curve was flattening compared with a 7.9% gain when the yield curve was steepening for all periods since 1980. It is also observed that the S&P 500 can still deliver double-digit gains during the latter parts of flattening cycles (from 50 bps to 0 bps) (see Figure 5) (Watts, 2018).

Figure 5: The Relationship Between Stock Market Performance and Yield Curve Flattening



Source: <https://www.marketwatch.com/story/why-stock-market-investors-should-stop-freaking-out-about-the-yield-curve-2018-06-28>

V. CONCLUSION

The curve representing the returns of bonds bearing the same risk, liquidity and tax conditions but with different maturities is called yield curve. The yield curve typically slopes upward, i.e. longer-maturity assets have a higher return than shorter-maturity assets, due to the fact that investors demand a premium to hold a bond or a note for a longer period. The premium is demanded for risks such as inflation and other uncertainties that can develop over time. A flatter yield curve signals concerns about the future economic outlook while an inverted yield curve is considered as a warning sign about the future economic outlook. When the short-term asset rates rise above the rates on long-term assets, i.e. the spread is negative, yield curve inversions occur. Interest rates increase in periods of economic expansion, while interest rates decrease in periods of economic recession. The horizontal and negative slope of the yield curve indicates that short-term interest rates are expected to fall. Therefore, the economy is expected to enter a recession.

The recent flattening and inversion of the yield curve in the USA have triggered the discussions about the recession expectations in the USA. However, the predictability of a recession by the mean of the inverted curve is not certain. Although inversion in the yield curve could signal economic slowdowns, a recession doesn't always follow the inverted yield curve. Moreover, the predictability of a recession by the mean of an inverted curve is shaken by globalization. Besides market participants, central banks in the world also hold important amount of Treasuries. Thus, the yield is no longer market-driven and contain information about the future of the economy, leading to break the link between the slope of the yield curve and recession expectations.

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Forecasting the Future of Turkish Economy by Using Forward-Looking Indicators

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Abstract: The yield of sovereign credit default swaps (CDS) and yield curve of government bonds contain information about expectations on the future outlook of the economy. Increase in the value of sovereign credit default swaps and the negative slope of yield curve of government bonds indicate the deterioration of the economic situation of the country. This study analyzes the value of Turkish CDS and the slope of yield curve of Turkish government bonds. This study also attempts to forecast the shape of future economic growth path of Turkey.

Key Words: Credit Default Swap (CDS), Yield Curve, Economic Growth

I. INTRODUCTION

The yield of sovereign credit default swaps (CDS) and yield curve of government bonds contain information about expectations on the future outlook of the economy. Increase in the value of sovereign credit default swaps and the negative slope of yield curve of government bonds indicate the deterioration of the economic situation of the country. This study analyzes the value of Turkish CDS and the slope of yield curve of Turkish government bonds. This study also attempts to forecast the shape of future economic growth path of Turkey.

II. TURKISH CREDIT DEFAULT SWAPS

A credit default swap (CDS) is a financial contract that the seller of the CDS offsets the buyer's credit risk in the case of a debt default by the debtor. Government bonds have risks that the issuer country will not repay the principal or the interest. Maturity of government bonds can be up to 30 years. It is hard to forecast the risks involving for such maturities. Credit default swaps manage this kind of risk and provides insurance against non-payment of bonds. The seller of CDS undertakes the default risk of the buyer of the bond in exchange for a fee (Investopedia, 2019).

CDS contain information about the default risk of a country. The lower a country's CDS value, the more valuable its bonds. Thus, increase in the CDS value indicate that the risk of the country, the probability of default of the country, and the expectation of financial crisis in that country increase. CSS value are taken as a predictor of the future economic conditions of the country.

As of 27 March of 2019, the yield of Turkey's 5 years sovereign CDS was 412.75. During the last year, the yield of CDSs range from 186.4 to 566.4. Turkey's 5 years sovereign CDS value changed +8.43% during last week, +38.32% during last month, and +120.64% during last year (see Table 1). On the hypothesis of a 40% recovery rate, this yield implies 6.88% probability of default. High value of CDSs of Turkey in recent period indicates increase in the risk of Turkey, the probability of default of Turkey, and financial crises expectation.

Table 1: Turkey's 5 Years Credit Default Swaps

Period	Change	CDS Range	
		Min	Max
1 Week	+8.43%	380.7 22 Mar 19	458.5 27 Mar 19
1 Month	+38.32%	298.4 1 Mar 19	458.5 27 Mar 19
6 Months	+9.47%	287.8 5 Feb 19	458.5 27 Mar 19
1 Year	+120.64%	186.4 2 Apr 18	566.4 4 Sep 18

Source: <http://www.worldgovernmentbonds.com/cds-historical-data/turkey/5-years/>

Between 2015 and 2019, Turkey's 5 years sovereign CDS reached a maximum value of 566.38 on 4 September 2018 while it reached a minimum value of 152.28 on 5 January 2018 (see Table 2).

Table 2: Turkey's 5 Years Credit Default Swaps

Year	Change	CDS Range	
		Min	Max
2015	-2.9%	262.1 21 Dec 15	272.9 15 Dec 15
2016	+0.7%	215.9 12 Jul 16	311.3 20 Jan 16
2017	-41.2%	153.7 1 Sep 17	295.8 11 Jan 17
2018	+117.5%	152.3 5 Jan 18	566.4 4 Sep 18
2019	+18.9%	287.8 5 Feb 19	458.5 27 Mar 19

Source: <http://www.worldgovernmentbonds.com/cds-historical-data/turkey/5-years/>

When we compare 5 years CDS value of countries, it can be seen that the value of Turkey's CDS is higher than all developed and most of the developing countries such as Brazil, Egypt, South Africa. Countries which have higher CDS yield are Ukraine, Argentina and Venezuela (see Table 3).

Table 3: 5 Years Credit Default Swaps

Country	S&P Rating	Var 1m	Var 6m	Implied Probability of Default		Date
Norway	AAA	11.30	+2.73 %	-0.88 %	0.19 %	1 Apr
Denmark	AAA	11.65	+10.22 %	+5.53 %	0.19 %	1 Apr
Austria	AA+	12.38	-0.40 %	-3.51 %	0.21 %	1 Apr
Germany	AAA	12.80	+6.67 %	+13.27 %	0.21 %	1 Apr
Finland	AA+	13.04	-0.08 %	+0.38 %	0.22 %	1 Apr
Netherlands	AAA	13.90	+6.92 %	+2.96 %	0.23 %	1 Apr
United States	AA+	16.40	-1.80 %	-6.29 %	0.27 %	1 Apr
New Zealand	AA	17.80	+9.20 %	+6.59 %	0.30 %	1 Apr
Sweden	AAA	20.40	0.00 %	0.00 %	0.34 %	1 Apr
Japan	A+	22.10	+4.25 %	-8.68 %	0.37 %	1 Apr
Belgium	AA	26.10	+0.77 %	+15.49 %	0.44 %	1 Apr
United Kingdom	AA	28.10	0.00 %	0.00 %	0.47 %	1 Apr
France	AA	29.30	-9.57 %	+16.27 %	0.49 %	1 Apr
Canada	AAA	32.80	-4.37 %	-0.61 %	0.55 %	1 Apr
South Korea	AA	33.63	+16.33 %	-7.18 %	0.56 %	1 Apr
Hong Kong	AA+	37.10	-1.85 %	+11.08 %	0.62 %	1 Apr
Ireland	A+	37.30	-6.05 %	+1.63 %	0.62 %	1 Apr
China	A+	44.74	-7.16 %	-18.89 %	0.75 %	1 Apr
Spain	A-	64.20	-1.08 %	-3.46 %	1.07 %	1 Apr
Poland	A-	68.80	+5.20 %	+3.30 %	1.15 %	1 Apr
Portugal	BBB	73.10	-2.92 %	-20.54 %	1.22 %	1 Apr
India	BBB-	84.88	-5.56 %	-19.42 %	1.41 %	29 Mar
Indonesia	BBB-	103.07	+4.07 %	-20.13 %	1.72 %	1 Apr
Mexico	BBB+	116.34	-3.99 %	+9.94 %	1.94 %	29 Mar
Russia	BBB-	131.20	+4.58 %	-4.33 %	2.19 %	29 Mar
Brazil	BB-	175.20	+13.32 %	-32.64 %	2.92 %	1 Apr
South Africa	BB	199.25	+11.34 %	-1.42 %	3.32 %	29 Mar
Italy	BBB	204.80	-1.01 %	-17.35 %	3.41 %	1 Apr
Egypt	B	336.00	+6.50 %	-4.00 %	5.60 %	29 Mar
Greece	B+	365.90	-1.90 %	-3.58 %	6.10 %	1 Apr

Turkey	B+	412.75	+38.32 %	+12.46 %	6.88 %	29 Mar
Ukraine	B-	622.57	+3.23 %	+48.06 %	10.38 %	29 Mar
Argentina	B	747.63	+10.13 %	+31.95 %	12.46 %	29 Mar
Venezuela	SD	72150.20	0.00 %	0.00 %	100.00 %	1 Apr

Source: <http://www.worldgovernmentbonds.com/sovereign-cds/>

III. YIELD CURVE OF TURKISH GOVERNMENT SECURITIES

Yield curve of government bonds can be used as a forecasting tool for an economy since yield curve contains information on expectations about the future situation of the economy. Yield curves represent the term structure of interest rates of certain types of bonds and can be obtained by plotting rates on similar securities with different maturities.

The yield curves typically slope upward, i.e. longer-maturity assets have a higher return than shorter-maturity assets. This is because of the fact that investors demand a premium to hold a bond or a note for a longer period. The premium is demanded for risks such as inflation and other uncertainties that can develop over time (Mishkin, 2007).

Yield curve inversion occurs when the spread between short-term rates and long-term rates is negative. In other words, if the short-term asset rates rise above the rates on long-term assets, the yield curve inversion happens.

When we look at yields of Turkey's government bonds, it can be observed that yield curve is inverted in long-term vs short-term maturities as such 10 years government bond has a 17.860% yield, 5 years government bond has 17.720% yield, 3 years government bond has a 21.800% yield, 2 years government bond has a 20.170% and 1 year government bond has a 23.140% yield (see Table 4).

Table 4: Yield Comparison of Turkish Bonds

Residual Maturity	Yield (%)	Bond Price - with different Coupon Rates					
		0%	1%	3%	5%	7%	9%
10 years	17.860	19.33	23.85	32.88	41.92	50.95	59.98
5 years	17.720	44.23	47.38	53.67	59.97	66.26	72.56
3 years	21.800	55.34	57.39	61.49	65.58	69.68	73.78
2 years	20.170	69.25	70.77	73.82	76.87	79.92	82.97
1 year	23.140	81.21	82.02	83.64	85.27	86.89	88.52
		100.00	100.00	100.00	100.00	100.00	100.00

Source: <http://www.worldgovernmentbonds.com/country/turkey/>

Yield curve of Turkey's government bonds are inverted in short term maturities (2Y vs. 1Y), mid-term vs. short term maturities (5Y vs. 2Y), and long-term vs. short-term maturities (10Y vs.2Y). 10 Years vs 2 Years bond spread is -231 bp, 5 Years vs 2 Years bond spread is -245 bp, 2 Years vs 1 Years bond spread is -297 bp (see Table 5).

Table 5: Spread and Curve Convexity of Turkish Bond Yields

Yield Comparison	Spread	Curve Convexity
2Y vs 1Y	-297 bp	Yield Curve is inverted in Short-Term Maturities
5Y vs 2Y	-245 bp	Yield Curve is inverted in Mid-Term vs Short-Term Maturities
10Y vs 2Y	-231 bp	Yield Curve is in Long-Term vs Short-Term Maturities

Source: <http://www.worldgovernmentbonds.com/country/turkey/>

Yield curve signals about the current situation of the monetary policy, the expectation about short-term interest rates, the expectation about future inflation, the expectation of investors about the future of economic growth. The negative slope of the yield curve indicates that monetary policy is tight, short-term interest rates are expected to fall, future inflation is expected to decline, the economy is expected to enter a recession.

The interest rates of the bonds are affected by risk, liquidity and tax conditions of the issuer country. Comparison of yields with the same maturities of different countries provide information about perceived risks by market participants. Turkey’s 10 year bond yield is higher than bond yields of main countries such as Japan, Germany, France, U.K., Spain, Canada, Australia, USA, Italy, China, India, Russia, and Brazil. The yield spread ranges from 1793.8 basis points to 887.5 basis points, indicating that risk of Turkey’s securities is higher than foreign securities.

Change in average spread within short-term also indicate the change in the perceived risk among market participants. Change in average spread of Turkey is more than 300 bp within one month while change in average spread is about 150 bp within six months, indicating the recent turmoil in the Turkish financial market (see Table 6).

Table 6: The Spread between Turkey 10 Y and Other Countries 10 Y

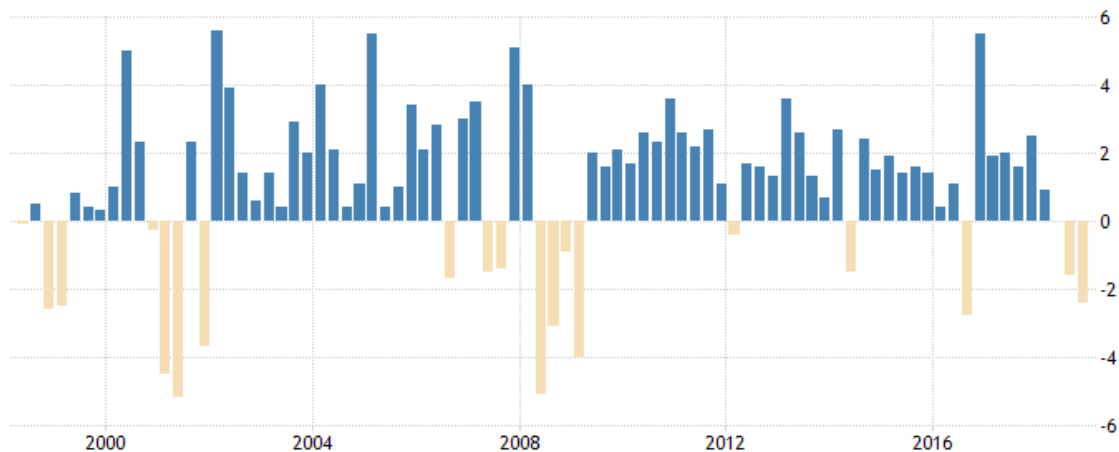
Turkey 10Y vs	Current Spread	Chg 1M	Chg 6M
Japan 10Y	1793.8 bp	+321.8	+89.0
Germany 10Y	1792.8 bp	+341.0	+122.3
France 10Y	1754.4 bp	+341.4	+119.1
United Kingdom 10Y	1686.3 bp	+345.2	+126.2
Spain 10Y	1674.6 bp	+325.2	+110.5
Canada 10Y	1624.3 bp	+347.3	+157.3
Australia 10Y	1605.1 bp	+352.1	+154.6
United States 10Y	1542.7 bp	+348.5	+133.3
Italy 10Y	1537.9 bp	+342.3	+150.5
China 10Y	1473.3 bp	+321.8	+120.8
India 10Y	1051.4 bp	+336.0	+132.2
Russia 10Y	944.0 bp	+315.0	+71.0
Brazil 10Y	887.5 bp	+324.5	+323.0

Source: <http://www.worldgovernmentbonds.com/country/turkey/>

IV. THE SHAPE OF FUTURE ECONOMIC GROWTH PATH OF TURKEY

Turkey’s economic growth performed negatively in the last quarter of 2018 and the first quarter of 2019. This calls for forecasting of the future economic growth path of Turkey. During economic crisis, the shape of the economic growth path of Turkey could be U-shaped, L-shaped and V-shaped. When we look at the previous shapes of the economic growth path of Turkey between 1990 and 2019 during the economic crises, it can be seen that the shape of economic growth path were V-shaped in 1994, 1999 and 2001 economic crises while U-shaped in 2008 economic crisis. The shape of the future economic growth path of Turkey seems to be V-shaped, indicating the gradual increase in the growth performance (see Figure 1).

Figure 1: GDP Growth of Turkey (Quarterly, 1999-2019)



SOURCE: TRADINGECONOMICS.COM | TURKISH STATISTICAL INSTITUTE

Source: <https://tr.tradingeconomics.com/turkey/gdp-growth>

V. CONCLUSION

The yield of sovereign credit default swaps (CDS) and yield curve of government bonds contain information about expectations on the future outlook of the economy. Increase in the value of sovereign credit default swaps and the negative slope of yield curve of government bonds indicate the deterioration of the economic situation of the country. This study analyzes the value of Turkish CDS and the slope of yield curve of Turkish government bonds. This study also attempts to forecast the shape of future economic growth path of Turkey.

CDS contain information about the default risk of a country. The lower a country's CDS value, the more valuable its bonds. Thus, increase in the CDS value indicate that the risk of the country, the probability of default of the country, and the expectation of financial crisis in that country increase. CDS value are taken as a predictor of the future economic conditions of the country. High value of CDSs of Turkey in recent period indicates the increase in the risk of Turkey, the probability of default of Turkey, and financial crises expectation.

When we look at yields of Turkey's government bonds, it can be observed that yield curve is inverted in long-term vs short-term maturities as such 10 years government bond has a 17.860% yield, 5 years government bond has 17.720% yield, 3 years government bond has a 21.800% yield, 2 years government bond has a 20.170% and 1 year government bond has a 23.140% yield (see Table 4).

Recently, Turkey's yield curve of government bonds has inverted, i.e. the slope of the yield curve has become negative. Yield curve signals about the current situation of the monetary policy, the expectation about short-term interest rates, the expectation about future inflation, the expectation of investors about the future of economic growth. The negative slope of the yield curve indicates that monetary policy is tight, short-term interest rates are expected to fall, future inflation is expected to decline, the economy is expected to enter a recession.

Comparison of yields with the same maturities of different countries provide information about perceived risks by market participants. Turkey's 10 year bond yield is higher than bond yields of main countries such as Japan, Germany, France, U.K., Spain, Canada, Australia, USA, Italy, China, India, Russia, and Brazil. The yield spread ranges from 1793.8 basis points to 887.5 basis points, indicating that risk of Turkey's securities is higher than foreign securities.

When we look at the previous shapes of the economic growth path of Turkey between 1990 and 2019 during the economic crises, it can be seen that the shape of economic growth path were V-shaped in 1994, 1999 and 2001 economic crises while U-shaped in 2008 economic crisis. The shape of the future economic growth path of Turkey seems to be V-shaped, indicating the gradual increase in the growth performance.

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Okul Yöneticilerinde Duygusal Zekâ ve İşyeri Mutluluğu İlişkisi*

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Özet: Bu çalışmanın amacı, okul yöneticilerinin duygusal zekâ düzeyleri ile onların işyeri mutlulukları arasında anlamlı bir ilişkinin olup olmadığını ortaya çıkarmaktır. Okul yöneticisi olarak, okul müdür ve müdür yardımcıları ele alınmış ve İstanbul ili Avrupa yakası okulları evreninde anket uygulanmıştır. Anket, kişisel bilgiler formu, duygusal zekâ ölçeği bölümü ve işyeri mutluluğu bölümü olmak üzere üç kısımdan oluşmaktadır. Uygulanan ankete 404 okul yöneticisi katılmış ve elde edilen datalar SPSS programı yardımı ile analiz edilmiştir. Yapılan analizlere göre, Okul yöneticilerini duygusal zekâ düzeyleri ile işyeri mutluluk düzeyleri arasında orta düzeyde anlamlı bir ilişki bulunmuştur. Duygusal zekâ arttıkça, işyeri mutluluğunun da arttığı, yine tam tersi olarak duygusal zekâ düzeyi düştükçe işyeri mutluluk düzeyinin de düştüğü görülmüştür. Duygusal zekâyı oluşturan; duyguların farkında olma, başkalarının duygularının farkında olma, duygu kullanımı ve duygu düzenleme alt boyutlar ile işyeri mutluluğu düzeyi arasında pozitif ilişkiler saptanmıştır. Kendi veya başkalarının duygularının farkında olan, duygularını daha verimli kullanabilen, duygularını kontrol edip düzenleyebilen okul yöneticisinin işyeri mutluluğunun da artacağı beklenen bir sonuç olup, tüm yöneticilerin, duygusal zekâ yeteneklerinin geliştirilmesi hem kendi işyeri mutluluklarına hem de tüm işyeri paydaşlarının işyeri mutluluklarına katkı sağlayacakları düşünülmektedir.

Anahtar Kelimeler: Yönetici, Duygusal Zekâ, İşyeri Mutluluğu

1. GİRİŞ

En önemli yönetim meselesi, insanın kendini yönetmesi meselesidir. Kişiler arası ilişkilerden, toplumsal ilişkilere, aile bireylerinin kendi aralarındaki ilişkilerinden iş yaşamındaki ilişkilere kadar, duyguları anlayabilme, onları kontrol edip yönetebilme, empati gibi kavramlar her geçen gün önemini daha da arttırmaktadır. Duygusal zekâ yeteneği düşük kişilerin, aile yaşamlarından işyeri hayatlarına, toplumsal ilişkilerinden fiziksel sağlık durumlarına kadar pek çok alanda sorunlarla karşılaşma olasılığının diğerlerine göre daha yüksek olduğu söylenebilir.

Duygusal zekâ kavramının; bireylerin hem kişisel hayatlarında hem de iş yaşamlarında kendilerini iyi ya da kötü hissettiren dinamikleri bilmelerini ve hayatlarını ona göre kurgulayabilmelerini ifade ettiği söylenebilir. Bu nedenle, kişinin hem özel hem de çalışma hayatında mutlu olabilmesini etkileyen en önemli değişkenlerden birinin, onun duygusal zekâsıdır diyebiliriz. Özellikle işyeri mutluluğunu oluşturan iş tatmini, iş şevki, işe kenetlenme, işe adanma, örgütsel bağlılık gibi boyutları etkileyen en önemli faktörlerden biri kuşkusuz kişinin duygularını anlaması, diğer çalışanların duygularını anlaması, duygularını kontrol ve onları yönetebilme gücüdür.

Toplumların geleceğini şekillendiren en önemli unsurun eğitim olduğu bir gerçektir. Bu denli önemli bir kavram olan eğitim sürecinin yöneticisi aynı derecede önemlidir. Okul yöneticisinin duygusal zekâsı ve onun çalıştığı işyerinden mutluluk duyması, eğitim faaliyetlerinin amacına ulaşmasında doğrudan etkili olacaktır. Okul yöneticisinin duygusal zekâ düzeyi ile işyeri mutluluğu seviyesi arasında bir ilişkinin olduğu düşünülmektedir. Yöneticinin işyeri mutluluğunun, verdiği kararlarına da etkisinin olacağı söylenebilir. Yüksek duygusal zekâyı sahip kişilerin, kendi duygularını tanıyan, ne istediğini bilen, güçlü ve zayıf yönlerinin farkında olan ve duygularını yöneterek daha sağlıklı kararlar verebilen bireyler oldukları düşünülmektedir. Dolayısıyla yöneticilerin, en doğru kararı verebilmek için, büyük ölçüde duygusal zekâlarından faydalanmaktadır. Buna göre duygusal zekâyı sahip bir bireyin, duygularını tanıyan ve kontrol edebilen, başkalarıyla empati kurabilen zorluklarla karşılaştığında duygusal yeteneklerinden faydalanarak bu süreci idare edebilen bir kişi olması beklenmektedir. Bu yeteneklere sahip bireyin özel hayatında ve iş yaşamında mutluluğu yakalamada daha avantajlı olacağı değerlendirilmektedir.

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2. KURAMSAL ÇERÇEVE

Çalışmanın kuramsal çerçevesi, duygusal Zekâ ve işyeri mutluluğu kavramları oluşmaktadır. Öncelikle duygusal zekâ kavramı üzerinde durulacak, ardından ise işyeri mutluluğu kavramı ele alınıp incelenecektir.

2.1. Duygusal Zekâ kavramı

Duygusal Zekâ, psikoloji ve diğer sosyal bilim dallarında en çok ilgi çeken ve yoğun olarak araştırılan bir kavramdır. 1995 yılında Daniel Goleman tarafından yayınlanan ve çok ses getiren “Duygusal Zekâ” adlı kitap (Goleman, 2017a:6), yoğun ilgi çekmiş ve zekâ alanındaki çalışmalara yeni bir kapı açmıştır. Goleman bu kitabında, bilişsel zekânın tek başına yeterli olmadığını, bununla birlikte duygusal zekânın da çok önemli olduğunu, kişilerin aile ve sosyal yaşantısını hatta sağlık ilişkilerini de direkt olarak etkilediğini ortaya koymuştur. Goleman’ın ortaya attığı bu yeni kavram, bu zamana kadar yalnızca bilişsel zekâyı temel zekâ türü varsayarak araştırma yapan, bilim insanlarının Zekâ kavramına bakışlarını değiştirmiştir. Böylece zekâ araştırmalarında yeni bir akımı başlatmıştır (Epstein, 1998:164).

Duyguların, bilinç ve bilinçdışı sinir sistemlerinin kendi arasındaki etkileşimi sonucu ortaya çıktığı sonucuna ulaşılmıştır (Ashkanasy, 2003:9-54). Bu bağlamda, duygular, insanların hayatta kalma içgüdüleri sonucunda ortaya çıkan, doğuştan gelen alt sistemlerin bir bütünü olarak görülebilir. Diğer bir deyişle, duygular, insanların karşılaştıkları zor durumlarla baş etmelerini ve karşılıklarına çıkan fırsatlardan en üst düzeyde faydalanmalarını sağlayan tepkiler grubudur (Cote, 2014:459–88). En temel duygular olan öfke, mutluluk ve utanç, durumların ortaya çıkardığı koşullara uygun davranmamız konusunda bize yardım eder. Örneğin adaletsizlik karşısında öfke duygusu, karşı tarafa sinyaller göndererek bizi sömürülebilir olmaktan kurtarır (Gross, 1999:551-573). Bununla beraber, utanç duygusunun da başkalarının gözünde itibarımızı kaybedebileceğimiz korkusu vererek, etik olmayan bir davranışta bulunmaktan bizi alıkoymuşu söylenebilir.

İlk zamanlarda duyguların, zihinsel aktiviteleri engelleyen bir özelliği olduğu ve mutlaka kontrol altında tutulması gerektiğinin düşünüldüğü söylenebilir (Çakar ve Arbak, 2004:23-48). Örneğin milattan önce birinci yüzyılda Publilius Syrus, “Duygularınız size hükmetmeden siz onlara hükmedin” demiştir (Salovey and Mayer, 1990:185-211). Bununla beraber, geçmişte birçok bilim adamı, duyguları; akut rahatsızlıklar, günlük tepkiler ve kontrol kaybı olarak tanımlamıştır. Ayrıca, yine bu dönemlerde, duyguların zihinsel faaliyetler üzerinde negatif etkisi olduğu ve bilişsel hiçbir altyapısı olmadığı savunularak zekâ testlerinde yer almaması gerektiğini savunan araştırmacıların olduğu görülmektedir (Salovey and Mayer, 1990:185-211). Duygular konusunda modern yaklaşım, duyguları, düzenli tepkiler olarak ele almaktadır. Bu yaklaşım, duyguların temel odağını bilişsel aktiviteler ve devam eden eylemler olarak görmektedir. Ayrıca modern teoriler, duyguları normal bilişsel aktiviteler olarak görmektedir. Duyguların; kişilerin olaylar, çevresi ve kendisi hakkında bilgiler içerdiğini, duyguların düşünme karar verme süreçlerinde yardımcı olduklarını ve günlük hayatta fonksiyonel olduklarını savunmuşlardır (Caruso and Salovey, 2007:39). Görüldüğü gibi bu yaklaşım da duyguları, insanların yaşadıkları olaylar ve durumlar karşısında gün yüzüne çıkan, kişilere göre pozitif ya da negatif anlamı olan tepkiler olarak görmektedir.

Araştırmacılar, duygusal zekânın doğuştan içsel olarak mı geldiğini yoksa bir bilişsel yetenek mi olduğunu, geliştirilip geliştirilemeyeceğini, duygusal zekânın günlük hayata katkılarını, ilişkilerimizi etkileyip etkilemediğini, ruh sağlığına, akademik ve profesyonel hayata katkılarını ve diğer zekâ türleriyle etkileşimlerini ele almışlardır. Duygusal Zekâ kavramı; Salovey ve Mayer tarafından “bireyin kendisinin ve başkalarının duygularını anlama, bunlar arasında ayırım yapma ve bu süreçten elde ettiği bilgiyi, düşünce ve davranışlarında kullanabilme yeteneğiyle ilgili olan sosyal zekânın bir alt formu” şeklinde tanımlanmıştır. Bu teorik yaklaşım, duygu ve zekâyı birleştiren bir anlayışı içermektedir (Salovey and Mayer, 1990:185-211.)

Daniel Goleman’ın, 1995 yılında yazdığı “Duygusal Zekâ” isimli ve 1998 yılında yazdığı “İşbaşında Duygusal Zekâ” isimli kitaplar dünya çapında çok ilgi görmüş ve duygusal zekâ kavramının akademik anlamda da daha çok tanınması ve çalışılmasına yardımcı olmuştur. Psikoloji literatüründe duygusal zekâyı tanımlayan onlarca açıklama olduğu görülmektedir. Bunlardan en önemlilerinden biri yine David Goleman’a aittir. Ona göre duygusal zekâ, “kendini harekete geçirebilme, aksiliklere rağmen yoluna devam edebilme, dürtüleri kontrol ederek tatmini erteleyebilme, ruh halini düzenleyebilme, sıkıntıların düşünmeyi engellemesine izin vermeme, kendisini başkalarının yerine koyabilme” şeklinde açıklanmaktadır. Kişinin duygularını tanıması, onları kontrol edebilmesi, kendini motive edebilmesi ve empati yapabilmesinin önemi vurgulanmaktadır. Örneğin, öfke negatif bir duygudur ve insanlara rahatsızlık verir. Zarar verici davranışlarda bulunma ihtimalini artırır. Bu yüzden öfkeyi kontrol altına alabilmek önemlidir. Öfkenin kontrol edilebilmesi için iki temel yol vardır. Öncelikle, öfke

duygusuna yol açan şeylerin ne olduğunu fark etmek ve bunlarla mücadele etmektir. Bunu yaparken zamanlama önemlidir çünkü öfke hissetmeye sebep olan durumlar ne kadar erken fark edilirse ve müdahale ne kadar erken aşamada yapılırsa, öfkenin zararlı sonuçlarının o kadar çabuk önüne geçilmiş olur. Nitekim öfkeye yol açan sebepleri öfke duygusunu hissetmeden önce fark etmek, öfkelenmenin önüne geçebilir. Öfke duygusuyla baş etmenin diğer bir yolu ise, daha çok öfkelenmeye sebep olabilecek başka faktörlerin olduğu ortamlardan uzak durmaktır. Örneğin, negatif bir olay yaşandığı zaman o ortamdan uzaklaşmak, öfke uyandıran kişilerden, sakinleşene kadar uzak kalmak, başka şeylerle ilgilenmek öfke duygusunu hafifletecektir. (Goleman, 2017'a:124) İşin bu boyutu duyguları kontrol edebilme becerisi ile ilgilidir.

Diğer önemli duygusal zekâ tanımı, ilk duygusal zekâ modelini oluşturan araştırmacılar, Mayer ve Salovey'in (Salovey and Mayer, 1990:185-211) tanımıdır. Onlar duygusal zekâyı, "bireyin kendisinin ve diğerlerinin hislerini ve duygularını izleme, bunlar arasında ayırım yapma ve bu süreçten elde ettiği bilgiyi, düşünce ve davranışlarında kullanabilme yeteneğiyle ilgili olan sosyal zekânın bir alt formudur" şeklinde tanımlamışlardır. Mayer ve Salovey, duygusal zekâyı, duyguyu algılamak, anlamak, ifade etmek, düşünce ve duyguyu kaynaştırabilmek, duyguyu analiz etmek ve kontrol etmek kabiliyetleri ile tanımlanmaktadır. İlk duygusal zekâ ölçeğini geliştiren Reuven Bar-On (Bar-On, 1997) ise duygusal zekâyı, "Bilişsel Olmayan Zekâ" (noncognitive intelligence) olarak tanımlamış ve "bireyin çevresinden gelen baskı ve taleplerle başarılı şekilde baş edebilmesinde bireye yardımcı olacak, kişisel, duygusal, sosyal yetkinlik ve beceriler dizini" olarak açıklamıştır. Diğer bir önemli duygusal zekâ tanımı ise Cooper ve Sawaf'a (Cooper and Sawaf, 2003:12) aittir. Yazdıkları "Liderlikte Duygusal Zekâ" adlı eserde, organizasyon ve yönetim alanlarında duygusal zekânın etkin kullanımını ve duygusal zekâ-liderlik ilişkisini ele almaktadırlar. Onlar duygusal zekâyı, "duyguların gücünü ve hızlı algılayışını, insan enerjisi, bilgisi, ilişkileri ve etkisinin bir kaynağı olarak duyumsama, anlama ve etkin bir biçimde kullanma yeteneğidir" şeklinde tanımlamışlardır.

Farklı duygusal zekâ tanımlarından da anlaşılacağı gibi, duygusal zekâ, kişinin kendisi ve çevresiyle ilgili davranışlarını etkileyen, kişinin kendini tanıma, motive edebilme, kontrol edebilme, duygularındaki farklılıkları anlayabilme ve kontrol edebilme, isteklerini erteleyebilme, diğer bireylerin duygularını anlayabilme, onlara anlayış gösterebilme, onlarla etkili ilişkiler kurma ve sürdürülebile kabiliyetlerini içerir. Bunlar öğrenilebilen sosyal ve psikolojik becerilerdir ve bunların yardımıyla kişiler hayattaki doyum ve başarısını üst düzeylere çıkarabilir. Araştırmacılar, bilişsel zekânın (IQ) doğuştan geldiğini, ancak duygusal zekânın her yaşta geliştirilebileceğini göstermişlerdir. Bu sebeple duygusal zekâ çok önemlidir (Doğan ve Şahin 2007:231-252) O halde, insanların zekâyı atfettiği anlamların tümünü kapsayan bir tanım yapmak gerekirse; kişinin kendisinin ve başkalarının duygularını anlayarak, sosyal çevresinden gelen etkilerle baş edebilme ve bu sosyal çevreyi de etkileyebilme yeteneğidir diyebiliriz.

2.2. İşyeri mutluluğu kavramı

Çalışanların mutlulukları, kurumların geleceklere açısından son derece önem taşımaktadır. Çalışanları neyin mutsuz ettiğini bulup düzeltmekle birlikte, onları gerçek anlamda neyin mutlu ettiğini keşfetmek de organizasyonun sürdürülebilirliği için önemli bir nokta olacaktır. Bundan dolayı, iyi iş ilişkileri kurabilen, insanların hayatlarında bir fark oluşturabilen, organizasyona değer katabilen ve organizasyon paydaşları tarafından takdir edilen çalışanlar; daha fazla içten çalışacaklar ve işyeri mutlulukları da artacaktır. Ayrıca, mutlu çalışanlar organizasyonun temsilcileri olarak, sadece kurumlarını rekabet ortamında temsil etmekle kalmayıp, organizasyonun dışına gönderecekleri pozitif mesajlarla, kurumun dışarıda sergilenen itibarını da yücelteceği söylenebilir.

Artan rekabet ortamının kendini iyice gösterdiği günümüzde, örgütler başarıya ulaşabilmek için çalışanlarının mutluluğunu arttırmaya çaba göstermektedirler. İşletmelerde kişinin mutluluğu, yaptığı işe de yansımaktadır. Yaptığı işten mutluluk duyan birinin bu mutluluğu hem sosyal hem de toplumsal hayatına yansımaktadır. İnsan günlük yaşamının büyük bir kısmını işinde geçirmektedirler. İşyerinde mutlu olan bireyler, paydaşı oldukları organizasyona çeşitli boyutlarda katkı sunarlar. Örneğin, iş kadını Leyla Alaton iş yerinde mutluluğu şu sözlerle ifade etmektedir: "Aktif hayatımızın yüzde seksenini geçirdiğimiz yerde mutlu olmamak günah olur. Kendimize yapabileceğimiz en büyük kötülük, idare ettiğimiz ama bir türlü mutlu olmadığımız, kendimizi güvende hissettiğimizi zannettiğimiz ama hayatımızı yutan konfor alanlarından çıkamadan kaderimize razı oluvermek. İşyerinde mutlu olmak bir lüks değil, en doğal hakkımızdır. Yine Merhum İş adamı Sakıp Sabancı, "Herkes kendi işini severse, mutlu bir toplum yaratılır." diyerek işyeri mutluluğunun ne denli kapsayıcı olduğunu ifade etmiştir. (Nazlı, 2015:49). Mutluluk, bireylerin pozitif duygu durumlarını yansıtan bir kavramdır. Bu kavramın bireyin hayatında önemli bir yer tutan iş yaşamında da çok önemli bir yeri vardır. İş yaşamının bireyin günlük

yaşamında önemli bir yer tuttuğundan hareketle, işyeri mutluluğu konusunun incelenmesi daha da önem arz etmektedir. İşte mutluluğun bireyin iş dışındaki yaşamına taşıdığı dikkate alınırsa, genel yaşamındaki mutluluğa da etki ettiğini söylemek mümkündür (Keser, 2018:43-57). Bu nedenle işyeri mutluluğu kavramı üzerinde çalışılması önem kazanmaktadır.

Yönetim biliminin tarihsel gelişim sürecine bakıldığında, iş odaklı süreçten insan odaklı sürece doğru bir geçiş görülmektedir. Einstein de bu dönüşümü gördüğü, Mutluluk kavramının her geçen gün önem kazanacağını kavramış olduğu sonucu çıkarılabilir. Günümüz iş dünyası, çalışanın moral, motivasyon, tatmin ve mutluluk gibi insan duygularına yönelmektedir. İşyeri mutluluğu kısaca; çalışanın, iş görenin bu işyerinde olmaktan ve burada çalışmaktan mutlu olması, haz alması şeklinde ifade edilebilir. Çalışanların pozitif ve güçlü yönlerinin ortaya çıkarılarak geliştirilmesinin, arzu edilen iş çıktılarına olumlu yönde etkileyeceğine vurgu yapılmaktadır (Luthans et al., 2007:542). Dönmez ise doktora tezinde (Dönmez, 2014:54-56). İşe ilişkin duyuşsal iyilik algısını kapsamlı olarak incelemiş ve işyeri mutluluğunun yönetim iş yaşamında ne denli önemli olduğunu vurgulamıştır. Yine aynı bu duruma dikkat çekilerek; pozitif psikolojinin, negatif olgulardan daha az çalışıldığı, son yarım yüzyıl pozitif psikoloji akımlarının öneminin kavrandığı belirtilmektedir. İş hayatı, bireyin genel hayatındaki psiko-sosyal gereksinimlerini karşılamada çok önemli bir paya sahiptir. Bir işe sahip olmak ve o işte çalışmak bireyin yaşamının önemli bir kısmını oluşturmaktadır. Mutlu çalışanlar işyerlerindeki mutluluklarını evlerine getirir; Aynı şekilde de evdeki mutluluklarını işyerlerine transfer ederler. Bu, insanların iş yaşamları ile aile yaşamları arasında yakın bir etkileşim olduğunu gösterir (Wesarat et al., 2015:82)

İşyeri mutluluğu kavramını, genel manada mutluluk kavramından ayırmak gerekir. İşyeri ortamında belirli kurallar, yetki ve sorumluluklar bulunmaktadır. Bu kuralların esnemesi, tartışılması ciddi sorunları beraberinde getirmesi muhtemeldir. İşyeri mutluluğu arayışı, bu temel öğelerden taviz verilmesi anlamına gelmemektedir. Örneğin dersin başladığı saatte sınıfına girmeyen bir öğretmen, sınıf içerisinde başka sıkıntılara neden olmaktadır. Bu öğretmenin uyarılması işyeri mutluluğu düzeyinin düşmesi sonucunu mu doğurmaktadır? İşyeri mutluluğu kavramını açıklarken, çalışanın o işyerinde varlık nedeni olan standart beklenti, kural ve görev tanımlarının belirli bir düzeyde ve çalışan tarafından özümsemiş olması, bunların tartışılma alanı dışında bulundurulması temel nokta olarak ele alınmalıdır. Yapılan araştırmalarda, ölçek geliştirme uygulamalarında bu noktaya vurgu yapılmalıdır.

3. ARAŞTIRMA METODOLOJISI

Bu çalışma genel olarak nicel araştırma yöntemlerinden ilişkisel tarama modelinde tasarlanmıştır. İlişkisel tarama modeli evren hakkında genel bir yargıya varmak amacıyla, evrenin tümü ya da ondan alınacak bir grup, örnek ya da örneklem üzerinde yapılan incelemedir (Köse, 2014:110-123). Araştırma evrenin büyüklüğü, zaman ve maliyet gibi faktörler göz önüne alındığında, bu yöntemin daha faydacı olduğu görülmektedir.

3.1. Araştırmanın Önemi ve Amacı

Bu araştırmada okul yöneticilerin duygusal Zekâ düzeyleri ile işyeri mutluluğu düzeyleri arasındaki ilişki, niceliksel bir yöntemle incelenmiştir. Katılımcıların cinsiyet, medeni durum, eğitim durumu yaş, yöneticilik süresi gibi demografik bilgilerin yanında; çalışılan okulun türü, öğretim şekli gibi değişkenlerine göre duygusal zekâ, işyeri mutluluğu ilişkisinin incelenmesi amaçlanmıştır.

Tek başına bilişsel zekâ, gündelik hayattaki problemleri çözmek için yeterli değildir. Örneğin, tehlike arz eden durumlarda, zorluklarla mücadele etmede, eş seçme ve aile kurmada, acı ve kayıplarda, bazı sosyal ilişkilerde bilişsel zekâ tek başına etkin sonuç vermez. Böyle durumlarda duygusal zekâyı ihtiyaç vardır. Çünkü duygular insanları belirli durumlarla belirli şekillerde hareket etme konusunda insanları yönlendirir. Güçlüklerle karşı karşıya geldiklerinde nasıl davranacakları konusunda fikir verir. Bunun için duyguları tanımak ve onları anlamak gereklidir. İşletmelerde, eğitim kurumlarında duygusal zekânın önemine gün geçtikçe daha fazla dikkat çekilmektedir. Tüm bu nedenlerden ötürü, duygusal zekânın organizasyonlar üzerinde etkisi son yılların en çok merak uyandıran konularından biri olmuştur. Yönetim ve organizasyon biliminin tarihsel gelişim sürecine bakıldığında, insanı bir makine gibi gören iş ve görev odaklı bir anlayıştan, çalışanı her şeyden önce duygu ve düşünceleri olan bir insan olduğu anlayışına ulaşıldığı görülmektedir. Modern örgütler, amaçlarına ulaşmada en önemli hususun çalışanı motive etmek, işi sahiplenmesini sağlamak ve onun duygu ve düşüncelerini dikkate almak olduğunu keşfetmişlerdir. Çalışan insanın işyeri mutluluğu beklisi de kurumun başarısında en önemli unsurdur.

Bu araştırma, duygusal zekâ ile işyeri mutluluğu ve arasındaki ilişkiyi inceleyerek, yönetim ve organizasyon bilimine katkı yapacaktır. Literatür incelendiğinde duygusal zekâ, işyeri mutluluğu ve değişkenlerinin birlikte ele alınıp incelendiği bir çalışmaya rastlanmamıştır. Bu kavramları ayrı ayrı ele alınıp incelendiği çalışmalar var olup, eğitim kurumları üzerinden gerçekleştirilmiş çalışmalar sınırlı sayıdadır. Tüm bunlarla birlikte, araştırmacının yıllarca eğitim yöneticiliğinin her kademesinde ve çeşitli okul türlerinde çalışmış olması, alana hakimiyet, teori ve uygulamanın birleştirilmesi ve verilerin toplanması ve anlamlandırılmasında önemli katkı sağladığı düşünülmektedir. Uygulamanın içindeki araştırmacıların daha verimli sonuçlar elde ettikleri ve bu tür çalışmaların daha değerli olabileceğine dikkat çekilmektedir (Karagül, 2018:12). Eldeki bu çalışmanın; Yöneticinin, duygusal zekâ ve işyeri mutluluğunun önem düzeyinin anlaşılmasına, Okul yönetici seçimi ve yetiştirilmesinde duygusal zekâ kavramının dikkate alınmasına, Okul yöneticiliği faaliyetlerinde, bahsedilen değişkenler hakkında farkındalık sağlayarak yönetimde kalitenin arttırılmasına katkı sağlayacağı düşünülmektedir.

3.2. Evren ve Örneklem

Bu araştırmanın evrenini İstanbul ili Avrupa yakasındaki resmi ve özel okullarda görev yapan okul yöneticileri oluşturmaktadır. Okul yöneticisi, okul müdürleri ve okul müdür yardımcılarıdır. Araştırmada erişebilen evrene ulaşılarak veri toplama işlemi gerçekleştirilmiştir. Fraenkel ve Wallen'in belirttiği gibi araştırmacının bulgularını genellemek istediği gerçek evrene (hedef evrene) ulaşması nadiren olasıdır (Fraenkel and Wallen, 2003:100). Bu durumda, araştırmacının bulgularını genelleyebileceği, ulaşabildiği evren erişilebilir evren olarak belirtilmektedir (Koruklu vd., 2013: 119-137). İstanbul il Milli Eğitim Müdürlüğü yayınladığı 2016-2017 yılı resmi istatistik bilgilerine (Bakınız)¹ göre İstanbul Avrupa yakasındaki 25 ilçede resmi ve özel olmak üzere, ilkokul ortaokul ve lise sayıları 2059 olarak verilmiştir. Bu okulların 631 tanesi ilkokul, 517 tanesi ortaokul ve 411'i lise türündeki okullardır. İlgili okullarda, müdür ve müdür yardımcılardan oluşan toplam yönetici sayısı 5807'dir. Anaokulları, bilim sanat merkezleri, öğretmen evleri, rehberlik araştırma merkezleri yöneticileri araştırmaya dâhil edilmemişlerdir.

Evrenimizdeki okul yöneticilerinden veri toplama araçlarını dolduranlar ise araştırmanın örneklemini oluşturmaktadır. Örneklem seçiminde basit tesadüfî örnekleme yöntemi tercih edilmiştir. Basit tesadüfî örnekleme yöntemine göre, evreni oluşturan her elemanın çalışmaya katılma şansı eşittir. Dolayısıyla her bireye verilen istatistiksel değer aynıdır (Arıkan, 2004:141). Bu örnekleme yönteminin kullanılabilmesi için ele alınan problemlerle ilgili bilgilerin evrene göre benzeşik (homojen) olması gerekir (İslamoğlu, 2003:147). Mevcut çalışmada evrende yer alan tüm okulların görev tanımları, temel standartları, yönetici seçim süreçleri aynı olduğundan, basit tesadüfî örnekleme yönteminin en uygun yöntem olduğu söylenebilir. Veri toplama araçları, evrendeki tüm okul yöneticilerine elektronik ortamda yollanmış, ulaşılabilir konumdaki okullara araştırmacı tarafından gidilerek çalışmaya katılımın arttırılması sağlanmıştır. Gönüllülük esasına bağlı kalınarak araştırmaya katılmak isteyip veri toplama araçlarını tamamlayanlar dikkate alınmıştır. Anketleri tam olarak dolduran 404 okul yöneticisine ait veriler analize sokulmuştur. Araştırmacı, mesleği gereği eğitim kurumlarında çalışmakta, yıllardır okul yöneticiliği yapmaktadır. Dolayısıyla bu alanda geniş bir bilgi, deneyim ve yorum gücüne sahiptir. Bu açıdan bakıldığında da belirtilen alan, evren ve örnekleme çalışmanın daha etkili ve faydalı olduğu düşünülmüştür. Belirtilen nedenlerle bu çalışmanın literatüre önemli katkılar sunması beklenmektedir.

3.3. Veri Toplama Araçları

Araştırmada kullanılan veri toplama araçları üç bölümden oluşmaktadır. İlk bölüm, katılımcının demografik özelliklerini içermektedir. Demografik özellikler formunda, Katılımcıların cinsiyet, medeni durum, eğitim durumu yaş, yöneticilik süresi, bulunduğu okulun seviyesi ve yine bulunduğu okulun ikili eğitim olup olmadığına ilişkin sorular yer almaktadır. Anketin diğer iki kısmı, duygusal zekâ ölçeği ve işyeri mutluluğu ölçeğinden oluşmaktadır. Kullanılan ölçeklere ilişkin genel bilgiler ve neden bu ölçeklerin seçildiği açıklanmaya çalışılmıştır.

¹ *İstanbul İl Milli Eğitim Müdürlüğü, Strateji Geliştirme Bölümü. 2016/2017 İstatistik Verileri. İstanbul: İstanbul İl Milli Eğitim Müdürlüğü, 2017

3.3.1. Duygusal Zekâ Ölçeği

Duygusal Zekâ kavramının tüm boyutlarını kapsayan Wong ve Law'un geliştirdiği 16 maddelik Duygusal Zekâ Ölçeği araştırmacılar tarafından ilgi görmektedir (Ilgın, 2010:175). Bu çalışmada Wong ve Law tarafından geliştirilen bu "Duygusal Zekâ Ölçeği" kullanılmıştır. Ölçek, Sudak (Sudak, 2011:49) tarafından 2011 yılında, doktora tezi bünyesinde Türkçeye uyarlanmış ve geliştirilmiştir. Sudak tarafından, akademisyenlerin duygusal zekâ düzeyini ölçmek için uygulanan ölçek, 16 sorulu, beşli likert tipinde, dört alt boyuttan oluşmaktadır. Bu ölçeğin kullanılmasının sebebi, eldeki bu çalışmada tasarlanan modeli ve bu modelin bileşenlerini iyi karşılıyor olması, geliştirildiği ve Türkçe'ye uyarlandığı çalışmada güvenilirliğinin yüksek çıkması ($\alpha=0.91$) ve bireysel değerlendirmeye uygunluğudur (Ilgın, 2010:174). Ölçeğin alt boyutları ve bu boyutları ölçen anket maddelerine ilişkin bilgiler Tablo 1'de gösterilmiştir.

Tablo 1: Duygusal Zekâ Ölçeği Alt Boyutları ve Madde Dağılımı

Duygusal Zekâ Ölçeği Alt Boyutları	İlişkili maddeler
Kendi duygularının farkında olma (DFO)	Madde 1,2,3,4
Başkalarının duygularının farkında olma (BDFO)	Madde 5,6,7,8
Duygu kullanımı (DUD)	Madde 9,10,11,12
Duygu düzenlemesi (DUK)	Madde 13,14,15,16

Ölçeğin ilk dört maddesi bireysel duygusal değerlendirme boyutunu, ikinci dört maddesi başkalarının duygularını değerlendirme boyutunu, üçüncü dördüncü maddesi duyguları ayarlama boyutunu ve dördüncü dört maddesi de duyguları kullanma boyutunu temsil etmektedir. Wong ve Law her bir boyutun maddelerinin güvenilirliğini temsil eden Cronbach alfa değerlerini sırasıyla 0.84; 0.85; 0.86 ve 0.82 olarak belirlemişlerdir (Ilgın, 2010:175). Ölçek, kesinlikle katılmıyorum "1" puan en düşük derece, kesinlikle katılıyorum "5" puan en yüksek dereceyi ifade eden 5 li likert tipinde olup, soruların tamamı olumludur. Kesinlikle katılıyorum cevabı (5), ölçekte aranan duygusal zekâ düzeyinin en yüksek olduğunu, kesinlikle katılmıyorum (1) duygusal zekâ düzeyinin en düşük olduğu düzeyi ifade etmektedir. Ölçekten elde edilen puanların yüksekliği, duygusal zekâ seviyesi ile doğru orantılıdır. Yani ölçekten elde edilen puan ne kadar yüksekse, duygusal zekâ seviyesi de o oranda yüksektir. Araştırmanın bulgular bölümünde duygusal zekâ düzeyinin yüksekliği ile değişken ilişkileri ve hipotezler incelenmiştir.

3.3.2. İşyeri Mutluluğu Ölçeği

Araştırmada, okul yöneticilerinin işyeri mutluluğunu ölçmek için, Nazlı'nın "Hizmet Sektöründe Kurumsal Yönetimin İşte Mutluluk Üzerine Etkisi" isimli Doktora tezinde geliştirdiği İşyeri Mutluluğu Ölçeği kullanılmıştır (Nazlı, 2015:81) Ölçek, turizm işletmelerinde çalışanların işyeri mutluluğunu ölçmek için kullanılmıştır. Nazlı doktora tezinde, işyeri mutluluğu ölçeğini oluştururken; Allen ve Meyer 'in (Allen and Meyer, 1990:1-18) örgütsel bağlılık ölçeği Karatepe ve Olugbade'nin (Karatepe ve Olugbade, 2009:504-512) işe kenetlenme (iş şevki, işi özümseme ve işe adanma) ölçeği ile, Hackman ve Oldham'ın (Hackman and Oldham, 1980:78-80) iş tatmini ölçeğini birleştirmiştir. Eldeki çalışma için kullanılan bu ölçek, okul yöneticileri için özüne sadık kalınarak güncelleştirilip okul yöneticilerine uyarlanmıştır. Ölçek, 16 sorulu, beşli likert tipinde, dört alt boyuttan oluşmaktadır. Ölçeğin alt boyutları ve bu boyutlarda yer alan maddelerin dağılımları Tablo 2'de sunulmuştur.

Tablo 2: İşyeri Mutluluğu Ölçeği Boyutları ve Madde Dağılımı

İşyeri Mutluluğu Ölçeği Boyutları	İlişkili maddeler
Örgütsel bağlılık (ÖRB)	Madde 1,2,3,4,5,6,7,8
İş şevki (İŞŞ)	Madde 9,10,11,12,13,14
İş özümseme (İŞÖ)	Madde 15,16,17,18,19
İşe adanma (İŞA)	Madde 20,21,22,23,24
İş tatmini (İŞT)	Madde 25,26,27,28,29,30,31,32,33,34,35

Ölçeğin ilk sekiz maddesi örgütsel bağlılık boyutunu, sonraki altı maddesi iş şevki boyutunu, devamındaki beş maddesi işe adanma boyutunu, son on madde ise iş tatmini boyutunu temsil etmektedir. Kullanılan ölçek kesinlikle katılmıyorum "1" puan ile en düşük derece, kesinlikle katılıyorum "5" puan en yüksek derece olmak

üzere beş dereceden oluşmakta olup, soruların tamamı olumludur. Nazlı, ölçeğin güvenilirliğini temsil eden Cronbach alfa değerini 0.90 olarak belirlemiştir (Nazlı, 2015:82).

3.4. Araştırma Bulguları ve Analizi

Öncelikle, Araştırmaya katılan okul yöneticilerinin demografik özelliklerine ilişkin bulgular ortaya çıkarılmıştır. Ardından, okul yöneticilerinin duygusal zekâ ölçeği alt boyutları ile işyeri mutluluğu ölçeğinden alınan puanlar arasında anlamlı bir ilişki olup olmadığını anlamak için testlerden alınan puan ortalamaları korelasyon analizi ile incelenmiştir. Elde edilen bulgular önce duygusal zekâ alt boyutlarının genel manada işyeri mutluluğu ilişkisi ortaya çıkarılmıştır. Ardından da işyeri mutluluğu alt boyutlarının genel manada duygusal zekâ arasındaki ilişki incelenmiş ve analiz edilmiştir.

3.4.1. Katılımcıların Demografik Özelliklerine İlişkin Bulgular

İstanbul Avrupa yakasındaki okul yöneticileri üzerinde yürütülen bu çalışmaya, 98 (%24.2) kadın, 306 (%75.7) erkek olmak üzere toplam 404 okul yöneticisi katılmıştır. Katılımcıların 300 (%74.2)'ü evli iken, 104 (%25.7)'ü bekarıdır. 50 katılımcı (%12.3) 20-30 yaş aralığında, 165 katılımcı (%40.8) 31-40 yaş aralığında, 129 katılımcı (%31.9) 41-50 yaş aralığında ve 60 katılımcı (%14.8) ise 51 yaş ve üstü aralığındadır. Okul yöneticilerin eğitim durumlarına bakıldığında, 248 kişinin (%61.4) lisans mezunu, diğer 156 kişinin (%36.6) ise lisansüstü eğitim aldığı görülmüştür. Okul yöneticilerinin görev yaptıkları okulların türlerine bakıldığında 226'sının (%55.9) ilkokulda, 89'unun (%22) ortaokulda, 89'unun (%22) ise lisede görev yapmaktadır. Ayrıca okul yöneticilerinin 316'sı (%78.2) ikili eğitim yapan okullarda, kalan 88'i (%21.7) ise tekli/normal eğitim yapan okullarda görev yapmaktadırlar.

Okul yöneticilerinin yöneticilik ünvanları ve tecrübelerine ilişkin dağılım ise şu şekildedir; 177 okul yöneticisinin (%43.8) okul müdürü olarak, 227 okul yöneticisinin (%56.1) ise okul müdür yardımcısı olarak görev yaptığı görülmektedir. Okul yöneticilerinin 338'i (%83.6) bulunduğu okulda 0 ile 4 yıl arasında yöneticilik görevini sürdürdüğü, kalan 66'sının (%16.3) ise 5 ile 10 yıl aralığında bu okulda yöneticilik yaptığı anlaşılmaktadır. Genel yöneticilik tecrübesini yordayıcı soruların sonuçları ise; okul yöneticilerinin 196'sının (%48.5) 4 yıl veya daha az yıldır, 87'sinin (%21.5) 5 ile 10 yıl aralığında, 71'inin (%17.5) 11 ile 15 yıl aralığında, 38'inin (%9.4) 16 ile 20 yıl aralığında, son olarakta 12'sinin (%2.9) ise 21 yıl ve üstü süredir okul yöneticiliği deneyimine sahip olduğu göstermektedir.

3.4.2. Duygusal Zekâ Ölçeği Alt Boyutları ile İşyeri Mutluluğuna İlişkin Bulgular ve Analizi

Elde edilen veriler spss programı yardımı ile analiz edilmiş ve okul yöneticilerinin duygusal zekâ ölçeği alt boyutları ile işyeri mutluluğuna ilişkin bulgular ve analizi tablo 3 de gösterilmiştir

Tablo 3: Duygusal Zekâ Ölçeği Alt Boyutları ile İşyeri Mutluluğu Puan Ortalamalarına Ait Korelasyon Analizi Sonuçları

	\bar{X}	S.s.	İşyeri Mutluluğu
İşyeri Mutluluğu	138.39	17.43	1
Duygularının Farkında Olma	17.51	2.51	0.33**
Başkalarının Duygularının Farkında Olma	17.16	2.31	0.48**
Duygu Kullanımı	16.63	2.58	0.52**
Duyguları Düzenleme	15.53	2.84	0.54**

Tablo 3 incelendiğinde, okul yöneticilerinin duygusal zekâ ölçeğinin duygularının farkında olma alt boyutu ile işyeri mutluluğu genel ortalaması puan değerleri arasında orta düzeyde anlamlı pozitif bir korelasyon ($r=0.33$; $p<0.01$) olduğu, başkalarının duygularının farkında olma alt boyutu ile işyeri mutluluğu genel ortalaması puan değerleri arasında orta düzeyde anlamlı pozitif bir korelasyon ($r=0.48$; $p<0.01$) olduğu, duygu kullanımı alt boyutu ile işyeri mutluluğu genel ortalaması puan değerleri arasında orta düzeyde anlamlı pozitif bir korelasyon ($r=0.52$; $p<0.01$) olduğu, duyguları düzenleme alt boyutu ile işyeri mutluluğu genel ortalaması puan değerleri arasında orta düzeyde anlamlı pozitif bir korelasyon ($r=0.54$; $p<0.01$) bulunmuştur.

Okul yöneticilerinin duygularının farkında olma düzeyleri ile işyeri mutluluğu düzeyleri arasında pozitif bir ilişki bulunmuştur. Kişinin kendi duygularını tanıması ve anlamasının, işyeri mutluluğu algısında pozitif yönde

etkiliyor olması olası bir sonuçtur. Yapılan bilimsel çalışmalar, duygusal zekâ ile psikolojik iyi olma akıl/ruh sağlığı ve yaşam doyumu arasında pozitif yönde ilişki olduğunu belirtmektedirler (Neçare, 2017:137) Araştırma bulgularını destekler nitelikte başka çalışmalar da mevcuttur. Sudak tarafından, akademik personel üzerinde yapılan araştırmada duygusal zekâ düzeyi ile işyeri mutluluğu arasında güçlü bir ilişki olduğu bulunmuştur (Sudak, 2011:82) Literatürdeki diğer çalışmalar da bu durumu destekler niteliktedir. Örneğin Wong ve Lav, yaptıkları araştırmada, duygusal zekâ arttıkça, işyeri mutluluğunun da arttığını kanıtlamışlardır (Wong and Law, 2002:243-274) Yine Sirem çalışmasında; duygusal zekâ düzeyi yüksek olan iş görenlerin aynı zamanda iş doyum seviyelerinin de yüksek olduğu anlaşılmış, sonucun daha önce yapılan araştırmalarla tutarlı olduğuna değinilmiştir.

Okul yöneticisinin başkalarının duygularının farkında olma düzeyi ile işyeri mutluluğu düzeyi arasında orta düzeyde anlamlı bir ilişki bulunmuştur. Başkalarının duygularının farkında olma, onları anlama, ayırt edebilme ve çözümleyebilme yeteneği yüksek olan okul yöneticisinin, işyeri mutluluğu düzeyinin de aynı derecede yüksek olduğu söylenebilir.

Okul yöneticisinin başkalarının duygularını farkında olması ile işyeri mutluluğu düzeyi arasında olumlu bir ilişki olduğu bulunmuştur. Empati düzeyi yüksek yöneticinin, diğerlerine göre işyerinde daha mutlu olması beklendik bir sonuçtur. Empati yeteneğinin, organizasyon işleyişinde ortaya çıkan birey kaynaklı sorunun yönetici tarafından anlaşılmasını, nedenlerinin bulunmasını sağlayan bir yetenek olduğu söylenebilir. Organizasyondaki insan kaynaklı defoların sebeplerinin anlaşılması, yöneticinin stresini azaltabilir. Neden bu hatayı yapıyor sorusu stres yapan bir durumdur. Empati ile sebep anlaşılabilir ve bu algoritmanın çözümü stresi azaltır, çözüm için doğru noktanın tespitini sağlayabilir. Nereden başlanması gerektiğini işaret eder. Empatinin, sorunların çözümünde önemi tartışılmaz.

Okul yöneticisinin duygularını kullanma becerisi ile işyeri mutluluğu düzeyi arasında orta düzeyde anlamlı bir ilişki olduğu saptanmıştır. Duygularını kullanma yeteneği gelişmiş ve bu anlamda daha iyi olan yöneticinin, işyerinde de diğerlerine göre daha mutlu olduğu söylenebilir. Duygusal zekânın temel bileşenleri olan kendine saygı, özbilinç, kendini ifade edebilme, empati ve sosyal beceriler, strese dayanıklılık, tepki kontrolü, öznel, nesnel farkındalığı, esneklik, sorun çözüme becerilerine büyük oranda sahip olan çalışanların toplam iş tatmin düzeylerinin yüksek düzeyde olduğu belirtilmiştir (Sirem, S. (2009). Duyguları düzenleme yeteneği daha iyi olan yöneticilerin aynı şekilde işyeri mutluluğu düzeylerinin de yüksek olduğu söylenebilir. Bu sonuç, araştırmanın amacında öngörülen bir sonuç olması bakımından önemlidir. Daniel Goleman da “İşyerinde duygusal zekâ” adlı kitabında bir bütün olarak bu ilişkinin varlığına işaret etmektedir.

Okul Yöneticisinin duyguları düzenleme yeteneği ile işyeri mutluluğu düzeyi arasında orta düzeyde anlamlı bir ilişki tespit edilmiştir. Okul yöneticisinin duyguları kullanabilme yeteneği yüksek ise, aynı şekilde işyeri mutluluğu düzeyi de yüksektir denilebilir. Duygu kullanımı yeteneğinin, işyeri iyilik algısını pozitif yönde etkilediği söylenebilir. Duygularını düzenleyebilme yetisinin tüm algı ve dış dünyayı olumlu okuyup yorumlamayı sağladığı düşünüldüğünde, ilgili sonucun beklendik bir sonuç olduğu söylenebilir. Diğer pek çok çalışmada da duygusal zekâ düzeyleri ile iş doyum düzeyleri arasında, pozitif ve anlamlı bir ilişki olduğu bulunmuştur (Şahin vd., 2011;986)

4. SONUÇ ve ÖNERİLER

Okul yöneticilerinin duygusal zekâ düzeyleri ile işyeri mutlulukları arasında orta düzeyde anlamlı bir ilişki bulunmuştur. Duygusal zekâ arttıkça, işyeri mutluluğu da artar. Yine tam tersi olarak duygusal Zekâ düzeyinde bir azalma olduğunda, işyeri mutluluğu düzeyinin de buna paralel olarak düştüğü söylenebilir. Duygusal zekâyı oluşturan tüm alt boyutlar ile işyeri mutluluğu arasında pozitif ilişkiler saptanmıştır. Duygularının farkında olan okul yöneticisinin işyeri mutluluğunun da yüksek olduğu, başkalarının duygularının farkında olan okul yöneticisinin işyeri mutluluk düzeyinin yüksek olduğu, duygularını kullanabilme becerisi arttıkça, işyerinde daha fazla mutlu oldukları, duygu düzenleme yetisinin gelişmiş olması ile paralel bir şekilde işyerinde daha fazla mutlu olabildikleri sonucuna ulaşılmıştır. Aynı şekilde okul yöneticilerinin işyeri mutluluğu ile duygusal zekâ düzeyi arasında anlamlı ve pozitif bir ilişki bulunmuştur. Örgütsel bağlılığı yüksek okul yöneticisinin duygusal zekâ düzeyinin de yüksek olduğu, işini özümsemiği durumlarda duygusal zekânın da yükseldiği, işine adanma düzeyi yükseldikçe duygusal zekânın da yükseldiği ve iş şevki arttıkça duygusal zekâ yetilerinin de arttığı söylenebilir. Aynı şekilde iş tatmini artan okul yöneticisinin duygusal zekâ düzeyinin de arttığı saptanmıştır. İşyeri mutluluğu boyutlarının her biri arttıkça duygusal zekâ düzeylerinde de bir artış olduğu, azaldıkça da tam tersi bir durumun söz konusu olduğu söylenebilir.

Yine okul yöneticilerinin duygusal zekâ bileşenlerinden duygularının farkında olma becerisi arttıkça işyeri mutluluğu bileşenlerinden sırasıyla; örgütsel bağlılığın, işi özümsemelerinin, işe adanma düzeylerinin, iş şevklerinin de arttığı görülmüştür. Öte yandan, iş tatminleri ile arasında anlamlı bir ilişki saptanmamıştır. Özetle, duygularının farkında olma düzeyi yüksek olan okul yöneticisinin örgütsel bağlılığı, işi özümsemesi, işe adanmışlığı, iş şevki de artmaktadır. Ancak yöneticinin duygularının farkında olma düzeyleri ile iş tatminleri arasında bir ilişki yoktur. Bununla birlikte, okul yöneticilerinin duygusal zekâ bileşenlerinden başkalarının duygularının farkında olma yeteneği arttıkça işyeri mutluluğu arasında pozitif bir korelasyon saptanmıştır. Özetle, başkalarının duygularının farkında olma yetisi yüksek olan okul yöneticilerinin işyerinde daha mutlu oldukları bulunmuştur. Aynı şekilde, okul yöneticilerinin duygusal zekâ bileşenlerinden duygularını kullanabilme yetenekleri arttıkça işyeri mutluluğunun da yükseldiği saptanmıştır. Duygu kullanımı yeteneği gelişmiş okul yöneticilerinin işyerinde diğerlerine göre, daha mutlu oldukları görülmüştür. Duygularını kullanabilme yeteneğinin, mevcut çalışma ortamlarındaki tüm faktörler üzerinde olumlu etkilerinin olması muhakkaktır. Tüm iletişimlerde, iletişimin, oluşan algının ana belirleyici unsurunu, duyguların nasıl yansıtıldığı, onların süreçte nasıl kullanılıp ifade edildiği belirler.

Başarıda etkili rol oynayan en önemli faktör IQ olmasına rağmen, onu başarıya taşıyacak olan en önemli faktör duygusal zekâ (EQ) kapasitesidir. Çocukların IQ seviyesini belirleme sürecinde etkimiz yoktur. Ancak, EQ seviyesini artırma, bireyi toplumun çalışkan, dürüst ve başarılı bir üyesi yapma sürecinde etkimiz vardır. Bu yetkiyi etkili ve verimli bir şekilde kullanmamız, ders programlarına duygusal zekâyı artıracak konuları eklememiz ve öğretmenleri bu konuda yetiştirmemiz, gelecek açısından hayati önem arz etmektedir. Ülkemizin eğitim açığının kapatılması, eğitim alanındaki kronik problemler, son yıllardaki mülteci akını ve bunun okullara yüklediği güçlükler, yöneticilere insanüstü bir görev yüklemektedir. Bu yükün altından kalabilecek okul yöneticisinin duygusal zekâ yeterliliklerinin oldukça iyi olması şarttır. Milli eğitim bakanının yaptığı bir açıklamaya göre², 31 Ocak 2018 tarihi itibarı ile, Türkiye’de 700 bin civarında Suriyeli öğrenci karışık ve olduğu gibi, yani ayrı okullarda değil de, mevcut okullarımızda eğitim sistemimize dahil olmuşlardır. Avrupa yakasındaki ilçesinde bir okulda 1755 öğrencinin 267 tanesi yabancı uyruklu olup, 7 farklı ülkeden öğrenci bulunduğu, iki öğrencinin de haymatlos /resmi makamlarca bir milliyet tanımlaması dahi yapılamadığı kaydedilmektedir³. Sadece bu örnek bile, Türkiye’de eğitim yöneticisi seçiminin hayati önem arzettiğini göstermeye yetebilir. Sonuç olarak günümüz itibarıyla, Goleman tarafından da belirtildiği üzere duygusal zekâ becerilerinin desteklenmesi bir yönetim felsefesi olarak benimsenmektedir. Dünyada, bu amaca yönelik, yönetici eğitim programları düzenlenmektedir. Yöneticilerinin duygusal zekâlarının ön plana çıkarılmasını sağlayan örgütler, diğerlerine göre daha doğru kararlar alabilmektedirler (Goleman, 2017b:15) Bu yükün altından kalkabilecek okul yöneticisinin özenle seçilmesi, seçiminde temel bir yazılı sınavın yanında, örnek olay, vaka çalışması gibi uygulamalarla aday yönetici olarak seçilmesi, belirli bir süre sonunda bir değerlendirme ile yöneticiliğe alınması önerilebilir. Çünkü Duygusal zekâ gibi kavramlar belirli bir süre içerisinde tanımlanabilir.

Okuldaki herhangi bir olayda, öncelikli olarak çocuk yararı gözetilerek karar verilmekte, mevzuatla eşgüdümleme arkasından gelmektedir. Sınıfta altına yapan bir çocuğun durumuna müdahale sürecinde, öncelikle mevzuata bakılması o çocuk için travma yaratabilir. Ya da eşi kaza geçiren bir öğretmenin ders bitimine kadar bekletilmesi mevzuata uygun olabilir ancak bu durumun insani olduğu söylenemez. Aslında okul yönetiminin ana iş yükü bu tip anlık sorunlardan oluşmaktadır. Okul yöneticisinin inisiyatif alanları genişletilmeli, üzerlerindeki soruşturma baskısı azaltılmalı, üst amirlerce yapılan tüm değerlendirmeler, vakadaki insani ve öğrenci odaklı yaklaşıma bakarak yapılmalıdır. Bunu yapacak olan İlçe, il ve üst düzey MEB yöneticilerinin öncelikli olarak değişik yönetim kademelerinde görev yapmış olmaları gerekmektedir. Öğretmenlikten ilçe müdürlüğüne geçen bir yöneticinin, okul müdürünün bir vakaya müdahale tarzını anlaması beklenemez. Aynı şekilde alana ve uygulamaya dair tecrübe edinmeden okul müdürü yapılan bir yöneticinin, ilk derste sınıfta bayılan öğrencinin kahvaltı yapmadan gelmiş olabileceğini anlaması beklenemez. Bu konuda farkındalık sahibi bir öğretmeni de görmesi ve doğru değerlendirmesi oldukça zordur. Okul ortamlarında her olayın bir mevzuatı olması beklenemez ancak her olayın birden çok insani boyutu olduğu muhakkaktır. Önemli olaylara müdahalelerde mevzuattan önce öğrenci ve insan odaklı bakabilen yöneticilerin /yani duygusal Zekâsı yüksek kişilerin seçilmesi, yetiştirilmesi, bu yaklaşımları bilen üst kademe yöneticilerinin atanması gerekmektedir.

² (<http://www.meb.gov.tr/bakan-yilmaz-608-bin-suriyeli-cocugun-egitime-erisimi-saglanmistir/haber/15549/tr> (erşim tarihi:01/11/2018))

³ Meb Tamer Özyurt İlkokulu, 12.10.2018 Tarih ve 345 sayılı yazısı. «Yabancı uyruklu öğrenci sayıları.» Resmi yazı. 23.09.2018

Duygusal zekâ, işyeri mutluluğu ilişkisini inceleyen benzeri araştırmalar öğretmenler üzerinde de uygulanabilir. Okul yöneticilerinin duygusal zekâ düzeylerini arttırmaya yönelik eğitim programları geliştirme amaçlı araştırma ve uygulamalar geliştirilebilir. Okul yöneticisi seçimi, öğretmen mülakatları ve eğitim ortamlarında bulunacak her paydaş için özellikle duygusal zekâ düzeylerini ölçmeye yarayan ölçekler, örnek olay üzerinde değerlendirme çalışmaları yapılabilir. Bundan sonraki araştırmalarda, farklı çalışma alanlarında birden çok sektör seçilerek, farklı örneklem kütleleri ile çalışmalar yapılabilir. farklı sektörler arası karşılaştırmalar yapılabilir. Bu çalışmalar kamu ve özel sektör olmak üzere ayrı ayrı da yürütülebilir. Gerçekleştirilen araştırmaların bulgularına göre, çalışanların duygusal zekâlarının, işyeri mutluluklarının düzeylerinin geliştirilmesine yönelik eğitimler planlanabilir. ni yükseltme amaçlı bir bakış açısı getirilmesi ile ilgili çalışmalara yoğunlaşılabilir, eğitim programları geliştirilebilir.

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KGF Mevzuatı, KGF Teminatları ve KGF Finansmanının Kobi' Lere Katkısı

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Özet: Günümüzde orta ve küçük boyutlu işletmeler bankalardan finansman sağlarken büyük ölçüde teminat sorunlarıyla karşı karşıya kalmaktadır. İşte bu noktada karşımıza KGF (kredi garanti fonu) çıkmaktadır. KGF günümüzde Şirketlerin teminat sorunu için çözüm oluşturmaktadır. Son yıllarda bankalar tarafından işletmelere verilen kredi ve kefalet hacmi gittikçe artmaktadır. Fonun kefalet hacmi son dönemde 250 milyar TL ye çıkarılmıştır. Kredi garanti fonu anlayacağımız üzere sadece işletmelere fayda sağlamakla kalmıyor bankalar da fayda sağlamaktadır. Bankalar kredi garanti fonu teminatlı kredi kullanılarak karşılık ve sermaye yeterliliği hesaplamalarında önemli ölçüde fayda sağlamaktadır.

Anahtar Kelimeler: Kredi, krediler, bankacılık, fon, işletmeler, Türkiye, kefalet, kredi garanti fonu, kriz, teminat, ekonomi.

Abstract: Nowadays, medium and small size enterprises are exposed to collateral problems while providing financing from banks. At this point, KGF (credit guarantee fund) is presented. It provides a solution for companies' collateral problem. In recent years, the volume of credit and surety granted to enterprises by banks has been increasing. The surety volume of the fund has recently been increased to TL 250 billion. The credit guarantee fund provides benefits not only to businesses but also to banks. Banks provide a substantial amount of credit guarantee funds by providing collateralized loans and in capital adequacy calculations.

Giriş

Yeni kurulmuş ve küçük ölçeli işletmelerin Bankalardan kredi kullanması oldukça güç bir durumdur. KOBİ' lerin ise uzun vadeli kredi kullanımları genel bir sorun olarak karşımıza çıkmaktadır. İşte bu noktada KGF Kredi Garanti Fon' u desteği ortaya çıkmaktadır ve KOBİ ' lerin ihtiyaçlarına karşılık vermektedir. 19.12.2017 tarihinde Kredi Garanti Fon' u Genel Müdürü İsmet Gerger' li, Bloomberg HT' de katıldığı sabah programında Kasım Ay' ı itibariyle sağlanan kefaletin 187 milyar TL olduğunu, 365 bin şirketin KGF kredilerinden yararlandığını bildirmiştir.

Kredi garanti fonu bir kefalet kuruluşudur. Türk ticaret kanununa göre kurulmuş bir anonim şirkettir. 14 Temmuz 1993 tarihinde kurulmasını tamamlayıp 1994 tarihinde faaliyete geçmiştir. Kamu kuruluşu olan ve kamu kuruluşu sayılan ortakları bulunmaktadır. Kredi Garanti Fonu A.Ş. bankalar tarafından kredilendirilmesi uygun bulunan, ancak teminat yetersizliği içinde olan KOBİ niteliğine haiz firmalara, bankalara karşı kredinin belli bir oranında kefalet vererek krediye erişmelerinde destek olmaktadır. KGF desteklerinden KOBİ' ler ve KOBİ kapsamında sayılan vasıflara sahip iktisadi faaliyette bulunan esnaf ve sanatkârlar, tarımsal işletmeler, çiftçiler ve serbest meslek mensupları faydalanabilirler. KOBİ vasfına sahipten kasıt; iktisadi faaliyet gösteren her türlü ticari işletme, esnaf ve sanatkâr, çiftçiler, tarımsal işletmeler ve kooperatiflerdir.

KGF' nin işbirliği yaptığı Banka ve diğer finans kuruluşları

Üreticiler, çiftçiler ve KOBİ' lerin nakit ihtiyaçlarının karşılanması amacıyla kefalet sağlayan Kredi Kefalet Fon' u, birçok yerli ve yabancı Bankamız ile anlaşma sağlamıştır. Anlaşmalı Bankaların isimleri ve KGF ortaklığını oluşturan Bankaların ortaklık yapısı aşağıdadır.

KGF Ortaklık Yapısı

KGF Ortaklık Yapısı Ortak	Hisse Payı (%)
Türkiye Odalar ve Borsalar Birliği (TOBB)	29,167
KOSGEB	29,158
Türkiye Esnaf ve Sanatkârları Konfederasyonu	0,124
Türkiye Küçük ve Orta Ölçekli İşletmeler Serbest Meslek Mensupları ve Yöneticiler Vakfı	0,008
Mesleki Eğitim ve Küçük Sanayii Destekleme Vakfı	0,004
Albaraka Türk Katılım Bankası A.Ş.	1,538
Alternatifbank A.Ş.	1,538

Akbank T.A.Ş.	1,538
Anadolubank A.Ş.	1,538
Burgan Bank A.Ş.	1,538
Denizbank A.Ş.	1,538
Fibabanka A.Ş.	1,538
HSBC Bank A.Ş.	1,538
ING Bank A.Ş.	1,538
Kuveyt Türk Katılım Bankası A.Ş.	1,538
Nurol Yatırım Bankası A.Ş.	1,538
Odeabank A.Ş.	1,538
QNB Finansbank A.Ş.	1,538
Şekerbank T.A.Ş.	1,538
Turkland Bank A.Ş.	1,538
Türkiye Cumhuriyeti Ziraat Bankası A.Ş.	1,538
Türk Ekonomi Bankası A.Ş.	1,538
Türkiye Finans Katılım Bankası A.Ş.	1,538
Türkiye Garanti Bankası A.Ş.	1,538
Türkiye Halk Bankası A.Ş.	1,538
Türkiye İhracat Kredi Bankası A.Ş.	1,538
Türkiye İş Bankası A.Ş.	1,538
Türkiye Sınai Kalkınma Bankası A.Ş.	1,538
Türkiye Vakıflar Bankası T.A.O.	1,538
Vakıf Katılım Bankası A.Ş.	1,538
Yapı Ve Kredi Bankası A.Ş.	1,538
Ziraat Katılım Bankası A.Ş.	1,538

TBS (Türk Bankacılık Sektörü) Türk Bankacılık Sektöründe Kredilerin Gelişimi

Toplumların ekonomik alanda büyümesi, gelişmesi, üretim ve gelirin adil dağılımına bağlıdır. Ekonominin desteklenen tarafta ki temel taşlarını Bankalar sağlamaktadır. Kaynaklardan elde edilen fonları ekonominin gerektirdiği alanlara aktarır, kalkınma sürecine destek sağlamaktadır. Bankaların hem bireysel müşterilere hem de KOBİ' lere sağladığı kredilerde bu büyümede önemli rol sahibidir. Büyüme oranları ekonomimize eş değer şekildedir. Ekonomide ki dalgalanmalarla birlikte büyüme oranları küçülmüş veyahut artmıştır. Ekonominin güçlenmesine yönelik alınan tedbirlerle birlikte ekonomimiz büyüme sürecine girmiştir. 2009 yılında yaşanan kriz ile birlikte %4.8 küçülme yaşanmıştır. Ardından gelen yıllarda ekonomi tekrar büyümüş fakat ulusal sebepler ile büyüme etkisi tekrar düşüşe geçmiştir.

2010 yılında % 9.2

2011 yılında % 8.8

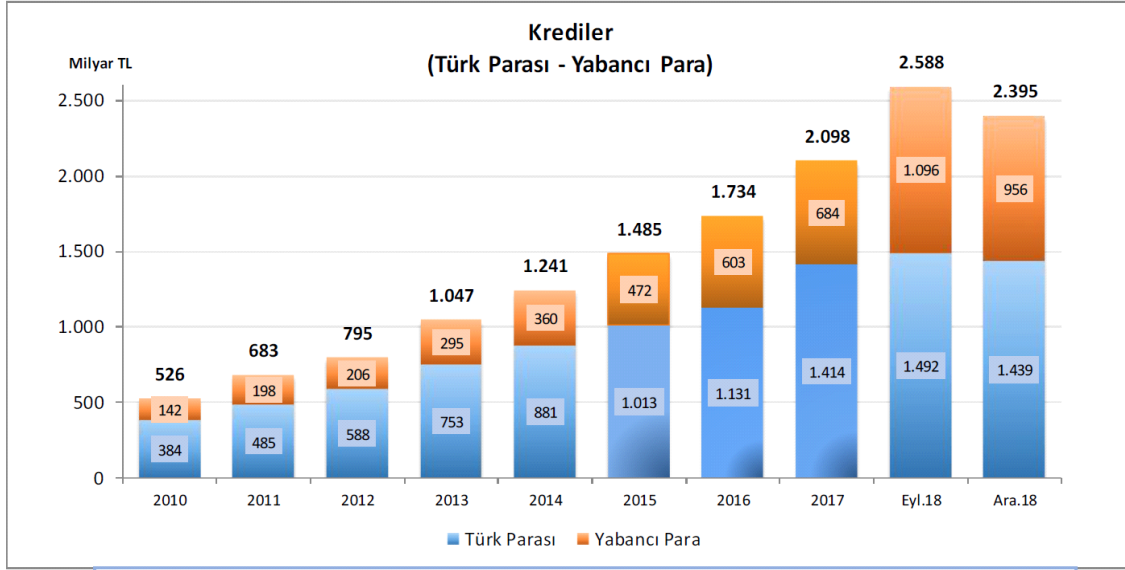
2012 yılında % 2.1

2013 yılında % 4.2

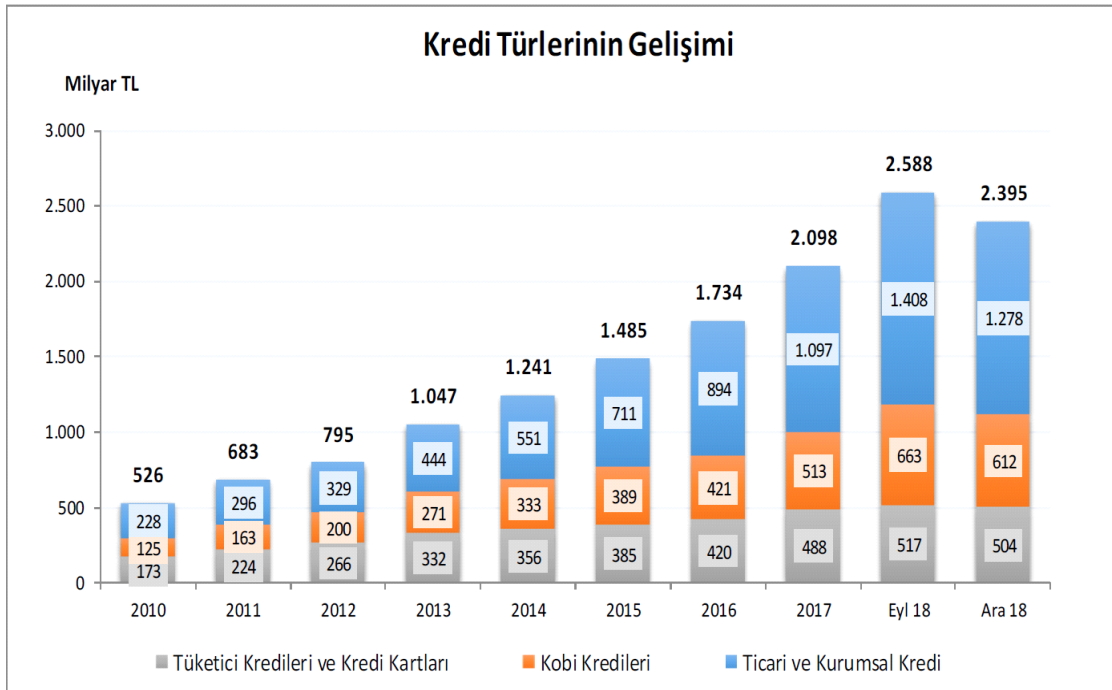
2014 yılında % 3

2016 yılında % 4 olarak gerçekleşmiştir. (NTV 2017 / SÖZCÜ)

KREDİLER



Yukarıda ki birinci şekilden de anlaşılacağına göre; krediler büyümeye devam etmektedir. 2010 yılında 526 milyar TL olan krediler 2013 yılsonunda 1,04 trilyon TL ye 2017 yılsonunda ise 2.09 trilyon TL ye ulaşmıştır. Geçmişten günümüze kredilerin büyük çoğunluğu Türk parasından oluşmaktadır.



Kredi büyümesine paralel olarak kredi türleri de gelişim göstermektedir. En büyük gelişim ticari ve kurumsal kredilerde görülmektedir. 2010 yılında toplam kredilerin toplam kredilerin %43 kurumsal ve ticari kredilerden oluşmaktadır. Grafikte de gördüğümüz üzere 2017 yılında %52 ye yükselmiştir. En fazla büyüme oranı ticari ve kurumsal kredilerde meydana gelmiştir. Türkiye'de faaliyet gösteren şirketlerin %99 u Kobilere oluşmaktadır. Böyle bir grafiğin ortaya çıkmasında en önemli etken Kobilerin banka kredi teminlerinde yaşadıkları teminat sorunlarıdır.

KGF hem ekonominin büyümesinde hem de KOBİ teminat sorununun çözülmesinde önemli bir araç haline gelmiştir. Ekonominin desteklenmesi kapsamında oluşturulan 250 milyar TL büyüklüğünde KG kefaleti ile birlikte Kobilerin yaşadığı teminat sorunu büyük oranda giderilmiştir.

(Grafikler BDDK 2018/12)

KGF Mevzuatı

Kredi Garanti Fonu ile İlgili Mevzuat ve Yapılan Değişiklikler

- * 14.07.1993 kredi garanti fonu kurulmuştur. (BKK / 1993)
- * 15.07.2009 KREDİ GARANTİ FONUNA SAĞLANACAK HAZİNE desteğine ilişkin usul ve esaslar belirlenmiştir. (BKK / 2009)
- * 14.02.2015 hazine müsteşarlığı desteğine haiz kgf kefaletleri 1.grup hazine müsteşarlığı desteğine haiz olmayan kgf kefaletleri 2. Grup teminat olarak kabul edilmiştir. (BKK 2006 /MADDE 9)
- * 28.02.2015 KGF sağlanacak hazine desteği kapsamında kefalet hacmi gemi inşa sanayi için 2 milyar TL kgf nin verebileceği toplam hazine destekli kefalet hacmi 10 milyar tl ve hazine müsteşarlığından kgf ye aktarılacak kaynak miktarı 1 milyar tl olarak belirlenmiştir. (BKK / 2015)
- * 07.04.2015 4749 sayılı kamu finansmanı ve borç yönetiminin düzenlenmesi hakkında kanunun geçici 20. Maddesinde değişiklik yapılarak kgf ye sağlanabilecek desteğin üst sınırının 2 milyar tl ye yükseltilmesine imkân sağlamıştır. (TBMM / 2015)
- * 24.06.2015 KGF nin verebileceği hazine destekli kefalet hacmi gemi inşa sanayi için 5 milyar TL ye KGF nin verebileceği toplam hazine destekli kefalet hacmi 10 milyar TL den 15 milyar TL ye ve hazine müsteşarlığından KGF ye aktarılacak kaynak miktarı 1 milyar TL den 2 milyar TL ye yükselmiştir. (BKK / 2015)
- * 18.12.2015 KGF' nin kapsamına genç girişimciler dâhil edilmiştir.
- * 10.03.2017 KGF ye sağlanan hazine kefaleti 250 milyar TL ye yükselmiştir. (BKK / 2017)

Çeşitli tarihlerde yapılan düzenlemelerle KGF kurumlar vergisinden katma değer vergisinden damga vergisinden, harçlardan muaf tutulmuştur.

KGF Teminatları

KGF tarafından sağlanan kefaletler iki gruba ayrılmaktadır.

- *Özkaynak kefaletleri
- *Hazine destekli kefaletler

İki gruba ayrılan özkaynak ve hazine destekli kefaletler kendi içlerinde de gruplara ayrılmaktadır.

Özkaynak kefaletleri

- Risk paylaşımlı kefalet
 - Portföy garanti sistemi
 - Portföy limit sistemi
- Doğrudan kefalet (EXIMBANK, KOSGEB, TUBİTAKİ TTGV, Bilim Sanayi ve Teknoloji Bakanlığı)

Hazine Destekli Kefaletler

- Risk paylaşımlı kefalet
 - Portföy garanti sistemi
 - Portföy limit sistemi
- Doğrudan kefalet (EXIMBANK)

KGF tarafından sağlanan özkaynak kefaletinde sınırlamalar bulunmaktadır (KGF 2018' e göre)

- * KGF' den KOBİ' ler ile Sanatkârlar çiftçiler KGF' nin ana sözleşmesinde belirlenen nitelikleri taşıyan gerçek veya tüzel kişi işletmeler yararlanabilir.
- * İşletme kredilerinde azami 1 yılı ödemesiz olmak üzere 6-60 ay vade
- * Yatırım kredilerinde azami 2 yılı ödemesiz olmak üzere 6-84 ay vade
- * Azami kefalet limiti her bir grup lehine 3 milyon TL
- * Azami kefalet oranı % 80

KGF tarafından sağlanan hazine destekli kefalette de sınırlamalar bulunmaktadır (KGF 2018' e göre)

- * KOBİ ve KOBİ dışı işletmeler faydalanabilir
- * İşletme kredilerinde anapara ödemesiz dönem azami 1 yıl, azami 60 ay vade
- * Yatırım kredilerinde anapara ödemesiz dönem azami 3 yıl, azami 120 ay vade

- *Azami kefalet limiti KOBİ' ler için grup başı 12 milyon TL, KOBİ dışı işletmeler için grup başı 200 milyon TL
- *Azami kefalet oranı KOBİ' ler için % 90
- *KOBİ dışı işletmeler için % 85
- *Döviz kazandırıcı faaliyeti olan KOBİ ve KOBİ dışı işletmelerin EXIMBANK veya banka kaynakları kredilerinde % 100

Portföy Garanti Sistemi (PGS) : Portföye sağlanan kefalet tutarı üzerinden, üst limit içinde kalmak suretiyle kefalet sağlanmaktadır.

PGS ' de işleyiş; KOBİ'ler Bankaya kredi başvurusunda bulunur. Talepleri olumlu değerlendirilenler Banka tarafından KGF sistemine giriş yapılır. Banka tarafından onaylanan kredi, KGF tarafından onaylanan kefalet oranı ile Banka sistemine teminat girişi yapılır. Sonrasında Banka tarafından ilgili kredi kullanılarak KOBİ' lerin hesaplarına aktarılır.

Portföy Limit Sistemi (PLS) : Kefalet talep edenin kredi değerliliği KGF tarafından değerlendirilmekte, hazine kefaletlerinde tazmin üst sınırları içinde kalmak koşuluyla özkaynak kefaletlerinde ise üst limit uygulanmaksızın kefaletler sağlanmaktadır.

PLS' de işleyiş ise şu şekildedir; KOBİ' ler Bankaya kredi başvurusunda bulunur. Banka başvuruyu değerlendirir, olumlu olanların kefalet talebini KGF' ye iletir. İşleme alındığı tarihten itibaren 7 iş günü içinde değerlendirilerek karar bağlanır.

KGF Finansmanın KOBİ' lere Katkısı / Sonuç

Kredi Garanti Fonu, KOBİ' lerin nakit ihtiyaçlarında teminat olarak devreye girmektedir. Çoğu zaman Banka tarafından teminata kabul edilmeyen (makine, teçhizat vb.) ürünlerin dahil teminata alınarak, kredi ihtiyacının karşılandığı bir destek niteliğindedir. Geçtiğimiz yıllarda ve günümüzde farklı kredi koşulları ile yine KOBİ' lerin kullanımına sunulmuştur. 2019 yılı itibarıyla hazırlanan ekonomi paketinde 3 milyon TL tutarındaki desteğin farklı sektör ve kapsamlarda KOBİ' lere ulaşması hedeflenmektedir. KGF 2019 yılı dahil olmak üzere, Bankaların karlarının olumlu yönde etkileyen ve ödemesiz dönem seçeneği ile çoğu tahsis edilemeyen kredinin yerine geçen ciddi kaynak olarak karşımıza çıkmaktadır. Normal şartlarda kefalet, rehin, ipotek, mevduat rehini vb. teminatlara talep eden Banka, bu şekilde teminat sorunu yaşanan müşterilerine cevap verebilmektedir. Bu kapsamda KGF' den faydalanacak olan KOBİ' lerin yanı sıra, imalatçılar ve Kadın girişimciler de bulunmaktadır. Hedeflenen kredi ile, gerçek işletme sahiplerine, girişimcilere ulaşılması gerekmektedir. Geçtiğimiz yıllarda yaşanan örnekleri gibi, kullanılan KGF kredilerinin, teminatsız Banka kredilerinin kapanması için değil, KOBİ' nin işletmesinin faaliyetinde kullanması için verilmesi oldukça önemlidir. Bu sebeple 2019 yılı itibarıyla tekrar gündeme gelen KGF kredisinde, imalatçılara 1,500,000 TL üst limit ve normal KOBİ' lere de 500,000 TL üst limit getirilmiştir. Ayrıca sağlanan KGF kefaletinden faydalanmak için kredinin kullanılacağı ay itibarıyla SGK ve maliye borçlarının olmadığına dair yazının ilgili Bankaya ibraz edilmesi gerekmektedir. Bunun yanı sıra, içinde bulunulan yıl ve bir önceki yıl itibarıyla 4' er aylık dönemler içeren muhtasar beyannamelerini ve son iki yıla ait kurumlar/gelir vergisi beyannamelerini de ibraz etmesi gerekmektedir. Kadın girişimciler de KOSGEB tarafında verilen ilgili belgeler ile ilenmektedir. İmalatçıların kredi kapsamında değerlendirilmesi için vergi levhasında NACE kodunu içeren alanın imalat yapıldığını sektör kapsamında olması gerekmektedir. Bahsedilen şartları sağlayan KOBİ' lerin başvuruları Banka tarafından alınarak KGF sistemine girilir ve KGF kefalet tanımı yapılır. Sonrasında ilgili kredi kullanılarak KOBİ' lerin hesaplarına aktarılır. Bankaların yıllar itibarıyla KGF kredileriyle

gerçekleştirdikleri karlar, sorunlu kredilerin NPL dediğimiz takip hesaplarına devrolması ya da yapılandırılması gibi tüm sonuçların sentezlenmesiyle 2020 yılı için öngörülen; Çıkacak olan KGF ' nin çalışan sayısı, imalatçı, girişimci vb. kapsamlara göre üst tutar olarak daha da ayrıştırılacağı, düşen karlılık ve NLP' e atılan dosyalar sebebiyle Bankaların KGF kefaletine ek teminat talep ederek daha tutucu bir teminat yapısı ile ilerleyeceği yönündedir.KOBİ' ler ile 60 Ay' a varan Banka/KGF kefalet ilişkisinin sağlıklı sonuçlandırılması için KGF' desteğinin doğru girişimciye, doğru kredi tutarı ile, doğru kredi faslından kullanılması Ülke ekonomisi için oldukça önemlidir.

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Üreticilerin Mısır Tohumluğu Tercihlerini Etkileyen Faktörler

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Özet: Araştırma TÜİK verilerine göre Türkiye'nin en fazla mısır üreten dördüncü, Marmara Bölgesi'nin ise birinci ili durumunda olan Sakarya ilinde yapılmıştır. Mısır üretiminin yaklaşık %91,92'sini temsil eden 8 ilçede toplam 261 mısır üreticisi ile yüz yüze yapılmış olan anketlerle elde edilen veriler yardımıyla, mısır üreticilerinin mısır tohumluğu satın alma tercihleri ve bu tercihlere etki eden faktörlerin belirlenmesi, Sakarya'da mısır tohumluğu üreten ve satan tüm özel ve kamu kuruluşlarının tohumluk pazarındaki durumlarının araştırılması, Sakarya ili örneği ile mısır tohumluk pazarının bir bütün olarak incelenerek piyasada kendine yer bulan mısır çeşitlerinin saptanması, yoğun rekabetin olduğu bu piyasadaki sorunlar ile kuruluşların pazar payını etkileyen faktörlerin belirlenmesi, gibi hedeflere ulaşılması amaçlanmıştır. Araştırma bulgularına göre, Sakarya'da 2014 yılı itibarıyla Pioneer-DuPont firmasının pazar payı %84,7, Dekalb-Monsanto firmasının %9,2, Limagrain firmasının %1,9, Agromar firmasının %1,5, Syngenta firmasının %0,8, May firmasının %0,8, Seminis firmasının %0,8 ve Golden West firmasının Pazar payı ise %0,3 olarak tespit edilmiştir. Üreticilerin firmalardan beklentileri arasında, "Firmanın tohumluğa garanti vermesi" en fazla önem verilen husus olmuştur. Üreticilerin mısır tohumluğu tercihlerine etki eden çevresel etkenlerden "Çeşidin çevrede denenmiş olması" 4,9 puan, bitkisel özelliklerden "Çeşidin verim kapasitesinin yüksek olması" ise 5 puan ile yine en önemli hususlar olarak belirlenmiştir. Araştırmada mısır yetiştiriciliği eğitimlerinin sorgulandığı kısımda ise üreticilere hangi eğitim çalışmasını ne kadar önemli buldukları sorusu yöneltilmiş, yazılı yayınlar, görsel yayınlar ve üreticilerle yapılan toplantılar seçeneklerinin de bulunduğu tercihler arasında 4,9 ile en yüksek puanı alan "Bölgede demonstrasyonlar kurulması" seçeneği ilk sırada yer almıştır. Üreticilerin 2014 yılında çeşit değişikliğine gitme oranı %14,9 olarak belirlenmiş, değişikliğe giden bu kitlenin %53,9'u aynı firmanın farklı bir çeşidini tercih ettiğini, %46,1'i ise tamamen farklı bir firmanın çeşidine yöneldiğini ifade etmiştir.

Anahtar Kelimeler: Tohum pazarlaması, pazar payı, satın alma davranışı, üretici tercihleri.

Factors Affecting Maize Seed Preferences of Farmers

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Abstract: The research was made in Sakarya province which that Turkey's highest fourth maize (corn) producing and the first of the Marmara region according to TUIK's data. Research data obtained from face to face interview with 261 corn producers in 8 districts that is representing 91.92% of corn production. The aim was the research to investigate determining preferences of the maize producer purchasing corn seed and affecting factors of those preferences, status of all private and public organizations in the market producing and selling corn seed in Sakarya, determination of corn varieties in the market by examining with the sample of Sakarya province and corn seed market as a whole, determination of problems in this market which has intense competition with factors affecting the market share of institutions. According to research findings, as of 2014, the market share of Pioneer-DuPont company as 84,7%, Dekalb-Monsanto company as 9,2%, Limagrain company as 1,9%, Agromar company as 1,5%, Syngenta company as 0,8%, May company as 0,8%, Seminis company as 0,8% and Golden West company as 0,3% was determined. Among the expectations of the producers from the companies "the company's guarantee of seed" was the most important issue. From environmental factors affecting the corn seed preferences of the producers "Variety tested in the environment" as 4,9 points, from herbal properties "High yield capacity of varieties" as 5 points were determined as the most important issues. When the corn cultivation training was questioned, the producers were asked about how important they found the training work to be, written publications, visual broadcasts and meetings with manufacturers, "Establishing demonstrations in the region" received the highest score with 4,9, ranked first. In 2014, the rate of change of producers was determined as 14.9%, 53,9% of this population preferred a different type of the same company, while 46,1% stated that they turned a completely different type of a company.

Keywords: Seed marketing, market share, purchase behavior, producer preferences.

1. GİRİŞ

Özellikle insan beslenmesindeki önemi ve diğer kullanım alanlarındaki zenginliği bakımından tarla, bahçe ve endüstri bitkileri üretimi oldukça ön plana çıkmaktadır. Günümüzde bir "Sıcak iklim Tahılı" ve dolayısı ile "Tarla

Bitkisi” olan mısırın içeriğine ve yaşam içerisindeki kullanım alanlarına bakıldığında, mısır tohumu (danesi) kuru madde bazında yaklaşık olarak %60-78 nişasta, %6-12 protein, %3,1-5,7 yağ, %1-3 şeker ve %1,1-3,9 kül içeriğine sahiptir. Mısırın tanesi B vitamini, embriyosu ise E vitamini açısından zengindir. Embriyodan elde edilen mısır yağı doymamış yağ asitlerince zengindir. Mısırın yüksek enerji, nişasta ve yağ içeriği, hayvan yemi, insan gıdası ve sanayi ürünleri olarak çok geniş kullanım alanına sahip olmasına neden olmaktadır. Hayvan yemi olarak; ezme, kabuk, kepek, karma yem ve silaj şeklinde kullanılırken, insan beslenmesinde; haşlama, konserve, kırma, kavurma, mısır patlağı, irmik, un, çerez, cips, yağ, glüten, nişasta, dekstrin ve şurup olarak direkt ya da pastacılık ürünleri, şekerleme, çikolata başta olmak üzere sayısız gıda maddesinin üretiminde kullanılmaktadır. Gelişmiş ülkelerdeki marketlerde 1000’in üzerinde mısırın girdiği gıda maddesinin bulunduğu rapor edilmiştir. Ayrıca mısırın işlenmiş ürünleri, etanol üretiminde, temizlik malzemeleri, patlayıcı, ilaç, tekstil ve kozmetik sanayinde de kullanılmaktadır. Tahmini olarak dünya mısır üretiminin %57’ si yem, %14’ ü insan gıdası ve %29’ u endüstri sanayisinde kullanılmaktadır (Anonim, 2012: 6-7).

Bilindiği üzere, tarımda tohumluk, yem, gübre, ilaç, akaryakıt ve diğer hammaddeler döner sermaye grubuna giren girdiler ve/veya bir başka deyişle ürünlerdirler. Türkiye’de günümüzde uygulanmakta olan tarım politikaları incelendiğinde, bu politikaların neredeyse tamamının temel hedefleri arasında tarımsal üretimi artırmak, girdi kullanımlarını azaltmak, kendine yeterlilik, çevreye duyarlılık, tarımsal kalkınma ve üretici gelirlerinin yükseltilmesi vb. hususlar yer almaktadır.

Girdilerin etkin kullanımı konusu her dönemde tüm Dünya’da tarım politikalarının önemli hedeflerinden birisi olmuştur. Bu nedenle birim alandan elde edilen verimi yükseltmek için verimli ve hastalıklara dayanıklı tohumluk geliştirmek ve üretmek konusunda gerekli olan Ar-Ge çalışmaları gerek Kamu, gerekse Özel Sektör nezdinde artarak devam etmektedir. Zira 2050 yılına kadar sadece Dünya nüfusunun doyurulabilmesi için tarımsal üretimin %70 oranında artması gerekmekte, gelişmekte olan ülkelerde ise bu oranın %100 seviyesine çıkması beklenmektedir. Bu oranların gerçekleşmesi için yüksek verimli, hastalık ve zararlılara, sıcaklığa ve kuraklığa dayanıklı çeşitlerin ıslah edilmesi, geliştirilmesi ve üretimde kullanılması büyük önem arz etmektedir (Saraçoğlu vd. 2016: 80).

Tarımsal üretimin başlangıcı doğal olarak tohumdur. Tohum, gıda zincirinin ilk halkasını, biyolojik ve kültürel çeşitliliklerin ise temelini oluşturmaktadır. Sertifikalı tohum ise fiziksel, biyolojik ve genetik değerler bakımından özellikleri belirlenen ve resmi makamlarca bu özellikleri belgelenen materyal (ürün) demektir. Bitkisel üretim materyali olan tohum, ülkelerin tarım sektörleri için stratejik bir öneme sahiptir. Çünkü günümüzde tohum yalnızca bir tarımsal girdi değil, aynı zamanda teknoloji de kullanılarak elde edilen ve Ülkelere yüksek gelirler getiren bir üründür. Dünya’da ve Ülkemizde mısır üretim ve kullanım alanlarının geniş olması, mısırın üretimi, pazarlanması ve tüketimi aşamalarında birçok sektörde milyonlarca insanın yaşantısına gerek gelir sağlaması açısından gerekse hayatta kalmak için gerekli olan beslenmeleri açısından temas ediyor olması, mısıra dayalı sanayinin gün geçtikçe gelişmesi ve büyümesi, mısır ve mısıra dayalı ürünlerde ihracat ve ithalat potansiyelinin yüksek olması, mısıra dayalı sanayii sektörünün Ülkemize yüksek miktarlarda yabancı sermaye akışını sağlayacak sektörlerden biri olması gibi temel nedenler, Ülkemizde mısırın ve mısır tohumluğu üretimi ve pazarlanması, mısıra dayalı sanayii dalları ve bu sektörlerin ihtiyaçları ve gelişim durumları, ticareti, ihracat ve ithalatı gibi hususların birçok yönden incelenmesi ve irdelenmesi gerektiği gerçeğini ortaya koymaktadır.

Tüm bu hususlar göz önünde bulundurulduğunda, mısır tohumluk pazarının bir bütün olarak ele alınması ve temel sorunlarının belirlenmesi, üreticilerin mısır tohumluk tercihlerini etkileyen faktörlerin tespit edilmesi gerekliliği hâsıl olmuştur. Araştırmanın yapıldığı yıl Türkiye’nin en fazla mısır üreten dördüncü (328 bin ton ile %7,1 pay), Marmara Bölgesinin ise birinci ili durumundaki Sakarya ili seçilmiş ve söz konusu ilde mısır tohumluğu üreten ve/veya satan özel ve/veya Kamu Kuruluşlarının tohumluk pazarındaki durumlarının ne durumda olduğu, bölgedeki mısır üreticilerinin tohumluk tercihlerini etkileyen faktörlerin neler olduğu, üreticilerin mısır tohumluk firmalarından, pazarlama kanallarından ve piyasadaki tohumluklardan beklentilerinin neler olduğu gibi hususlar araştırılarak elde edilen neticeler doğrultusunda üreticilerden doğrudan doğruya sektördeki tohumluk firmalarına çeşitli tavsiye ve öneriler sunulması amaçlanmıştır.

2. MATERYAL ve YÖNTEM

Araştırmanın orijinal materyalini Sakarya ilinde mısır üretimi yapan çiftçilerden toplanan veriler oluşturmaktadır. Bu veriler, Sakarya ilindeki mısır üreticileri popülasyonunun tamamını temsil eden örnekleme esas kitleyi oluşturan üreticilerle yüz yüze yapılan anketlerden sağlanmıştır. Araştırmanın temeli; üretici anketi verileri olduğundan örnekleme çerçevesinin belirlenmesi ve örnek seçimi çok önemli olmuştur.

Bunun içinde Sakarya ilindeki mısır üreticilerine ait detaylı TÜİK verileri kullanılmıştır. Sakarya ilinde bulunan 16 ilçenin 8'indeki mısır üretimi, il üretiminin %91,92'sini oluşturduğu anlaşılmıştır. Bu nedenle diğer 8 ilçe araştırma kapsamının dışında bırakılmıştır. Tarım ekonomisi araştırmalarında incelenen popülasyonlar genellikle sınırlı popülasyonlardır (Çiçek ve Erkan, 1996). Bu nedenle, araştırmanın örnekleme safhasında basit tesadüfi örnekleme yönteminin sınırlı popülasyonlar için geliştirilmiş olan aşağıdaki formülü kullanılmış ve 247 rakamı hesaplanmıştır. Anketler güvenilirlik açısından daha fazla yapılmış ve geçerli olan 261 örnek araştırmaya dahil edilmiştir.

3. TÜRKİYEDE MISIR TOHURLUĞU ÜRETİMİ

Türkiye'nin sertifikalı tohumluk üretimlerine bakacak olursak, 2004 ve 2008 yılları arasındaki dalgalanma durumu 2009 yılından itibaren yerini bir yükselme eğilimine bırakmıştır. 2008 yılında 290 bin ton ile en dipte olan sertifikalı tohum üretim miktarı 2015 yılına gelindiğinde 896 bin ton, 2017 yılında ise 1.049,366 ton olarak gerçekleşmiştir (Anonim, 2019). Bu yükselmeye hiç şüphesiz yerli özel firmalar ve yabancı sermayeli özel firmaların ülkemizde yaptıkları tohumluk üretimlerinin payı oldukça yüksektir.

Türkiye'de sertifikalı olarak üretilen tohumluk kayıtlarına bakılacak olursa 2017 yılı itibarıyla yapılmış olan 1 milyon 50 bin ton sertifikalı tohumluğun 58 bin tonu mısıra aittir. Bu da yaklaşık olarak %5,5 orana sahip demektir (Tablo 1).

Tablo 1: Türkiye'nin bazı ürünler bazında sertifikalı tohumluk üretim verileri (Ton)

Türler	2010	2011	2012	2013	2014	2015	2016	2017
Mısır	35.234	31.338	32.796	38.576	66.578	56.671	52.791	58.118
Buğday	315.676	410.766	327.924	421.588	403.769	484.204	485.225	508.191
Arpa	34.416	48.401	43.162	79.189	82.216	125.018	99.628	119.474
Ayçiçeği	11.854	14.137	14.732	18.756	23.769	17.494	21.757	28.022
Çeltik	5.521	8.649	8.627	7.629	9.334	8.945	12.958	10.491
Diğerleri	100.784	132.688	228.291	185.084	199.577	212.911	298.524	335.561
Toplam	497.964	637.330	646.905	743.193	775.909	896.298	957.925	1.049.366

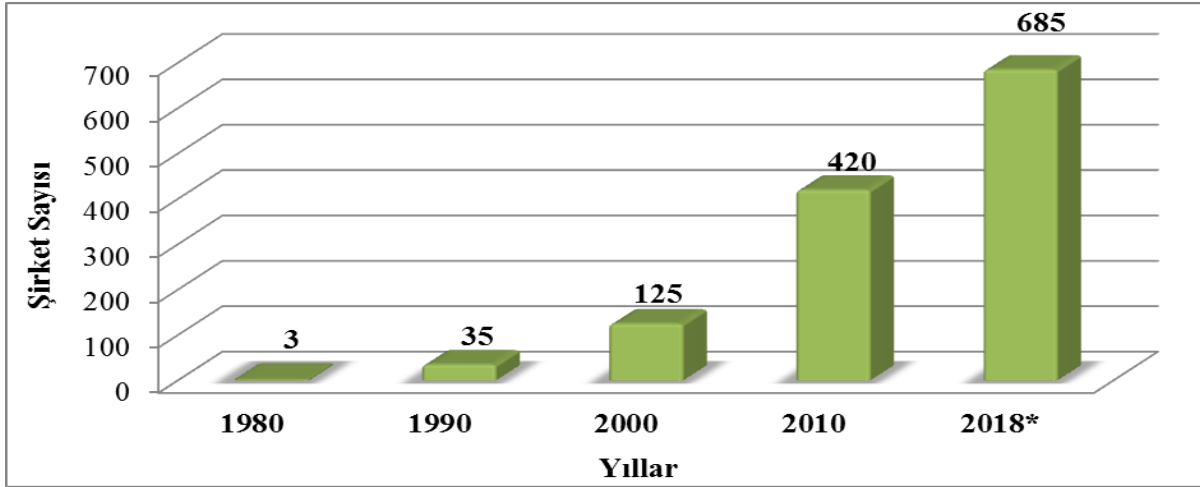
Kaynak: Anonim (2019).

Türkiye'de toplam sertifikalı tohumluk üretimleri bakımından 2010 ve 2017 yılları üretimleri karşılaştırıldığında yaklaşık %110'luk bir artış gerçekleştiği tespit edilmektedir. Mısır açısından bakıldığında ise 2010 ve 2017 yılları arasında bu oran yaklaşık %65 civarında bir artış olarak gerçekleşmiştir.

Sertifikalı mısır tohumluğu üretimi olarak bakıldığında İzmir ilimiz 17.413 ton ile ilk sırada, Çanakkale 8.833 ton ile ikinci sırada, Bursa ise 7.989 ton ile üçüncü sırada yer almaktadır. Ülke geneline baktığımızda ise toplamda 2015 yılında 56.671 ton sertifikalı mısır tohumu üretimi yapılmıştır ki bu da toplam sertifikalı tohum üretim miktarı olan 878.128 tonun yaklaşık %6,5'ine tekabül etmektedir. Yine Türkiye'de seçilmiş bazı ürünlerin tohumluk üretim paylarını inceleyecek olursak özel sektörün 2000'li yıllardan sonra birçok sektöre hızla giriş yaptığı ve pazarda hızlı bir şekilde genişleyerek aldığı görülmektedir. Hibrit Mısır tohumluğu pazarının neredeyse %100'ünü her dönemde elinde bulunduran özel sektör kuruluşları, ayçiçeği gibi diğer bir hibrit tohumluk sektöründe ve buğday ve arpa gibi kendine döllen ve hibrit özellikte olmayan bitki türlerinin tohumluk pazarına da hızlı bir giriş yapmış ve giderek hâkim olma eğilimindedir.

Ülkemizde sertifikalı tohumluk üretimleri bakımından buğday ve yem bitkileri haricinde mısır, arpa, soya, ayçiçeği, patates, pamuk ve sebze gibi ürünlerde özel sektörün üretimdeki payı oldukça yüksektir. Özellikle sertifikalı mısır tohumluğu üretiminde kamu birimlerinin payı neredeyse %1'in altındadır.

Şekil 1: Türkiye’de tohumculuk faaliyeti yapan firma sayısındaki değişim (1980-2018)



Kaynak: Anonim (2018) ve Anonim (2018a)

01.01.2019 tarihi itibarıyla Ülkemizde Tarım ve Orman Bakanlığı, Bitkisel Üretim Genel Müdürlüğü kayıtlarına göre büyük çoğunluğu Tarla Bitkileri olmak kaydıyla, Tarla bitkileri ve sebze, sadece sebze ve fide, fide örtü altı sebze tohumluğu gibi değişik konularda olmak üzere toplamda 685 adet Yetkilendirilmiş Tohumcu Kuruluş faaliyet göstermektedir. Bu Kuruluşlar Bakanlığın “Yetkilendirilmiş Tohumcu Kuruluşlar Listesi” içerisinde yayınlanmıştır.

4. ARAŞTIRMA BULGULARI

Tablo 2’de anket yapılan işletme sahiplerinin yaş gruplarına göre dağılımı verilmiştir. Anket yapılan işletmelerin yaş ortalaması 55,5’tir. Tarım ve Orman Bakanlığı tarafından uygulanmakta olan Genç Çiftçi Projesi olarak adlandırılan projeye başvuru şartlarından biri olan “Tebliğin yayımlandığı tarih itibarı ile 18 yaşını doldurmuş, 41 yaşından gün almamış olmak.” şartı kapsamında değerlendirildiğinde, anket bölgesindeki çiftçilerin yaklaşık %9,19’u 41 yaşın altındadır. Dolayısı ile bu açıdan değerlendirildiğinde anket bölgesindeki üreticilerin yalnızca %9,19’sı Genç Çiftçi durumundadır.

Tablo 2: İşletme sahiplerinin yaş gruplarına göre dağılımı

Yaş Grubu	Sayı	Oran %
21-30 arası	1	0,38
31-40 arası	23	8,81
41-50 arası	64	24,52
51-60 arası	89	34,1
61-70 arası	69	26,44
71 ve üzeri	15	5,75
Toplam	261	100
Ortalama Yaş	55,5	

Dünya Sağlık Örgütü’nün (WHO) 2018 yılında yeniden belirlediği yaş dilimleri ise, 0-17 yaş arası ERGEN, 18-65 yaş arası GENÇ, 66-79 yaş arası ORTA YAŞ, 80-99 yaş arası YAŞLI olmak üzere güncellenmiştir. Buna göre anket yapılan işletmelerin %86,64’ü 18-65 yaş arasındadır yani gençtir. Ancak, iş tarım sektörü olduğunda bunu ifade etmek oldukça zordur. Çünkü 55,5 yaş ortalaması tarım istihdamı açısından oldukça ileri bir yaştır.

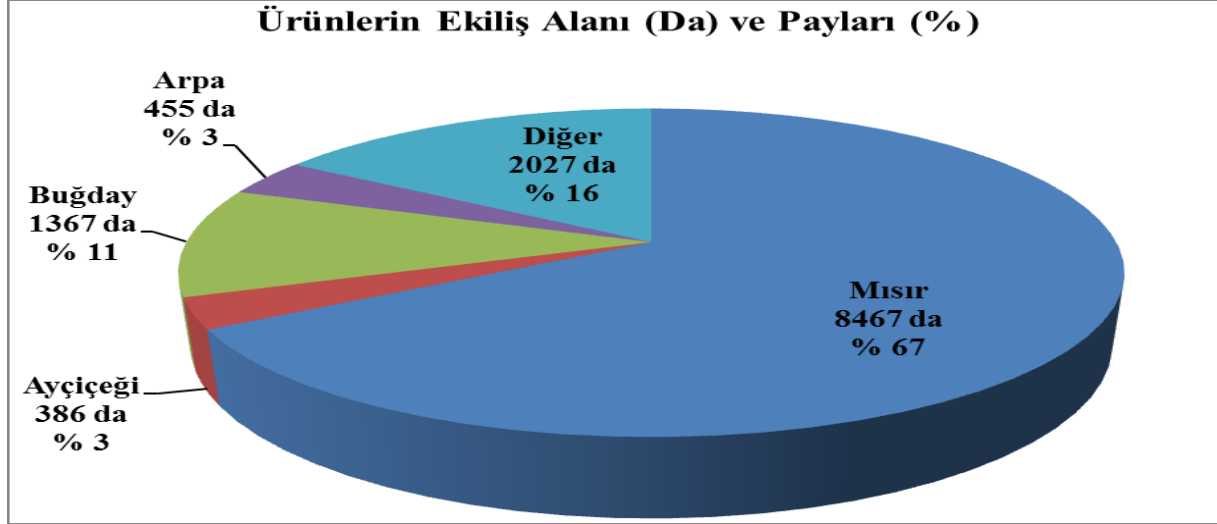
Tablo 3: İşletme sahiplerinin eğitim durumlarına göre dağılımı

Eğitim Seviyesi	Sayı	Oran %
Okur-Yazar	5	1,92
İlkokul	217	83,14
Ortaokul	29	11,11
Lise	10	3,83

Toplam	261	100
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Anket yapılan işletme sahiplerinin eğitim durumları ortalama yaş durumuna bakıldığında oldukça iyidir. Anketlerin düzenlendiği 2014 yılı itibarıyla 69 üretici yani yaklaşık %26'lık bir kitle 60 yaşın üzerinde, 16 üretici yani yaklaşık %6'lık bir kitle ise 70 yaş üzeri olmasına rağmen, en azından okuma yazma bilmeyen üretici mevcut değildir.

Şekil 2. Üreticilerin ekimini yaptığı türler



Anket bölgesindeki 261 işletmenin arazi varlığı toplamda 11.903,2 dekadır. Ancak, 2014 yılı içerisinde anket çalışması yapılan 261 işletme 2013 yılı içerisinde toplam 12.702 dekar alanda birinci ürün ve ikinci ürün olmak üzere bitkisel üretim gerçekleştirmiştir.

Çalışma için örnekleme konu il Sakarya'nın işlenen toplam tarım arazisi varlığı 2016 TÜİK verilerine göre 1.692.549 dekadır. Bunun 732.648 dekarında Tarla Bitkileri yetiştiriciliği yapılmakta, 1.692 dekarı nadasa bırakılmaktadır. Tarla Bitkileri üretimi yapılan ve nadasa bırakılan arazi toplamı 734.340 dekar olup toplam arazi miktarı içerisindeki payı %43,4'dür. Sebze arazisi 80.637 dekadır ve toplamdaki payı ise %4,8'dir. Meyve arazisi 866.882 dekar olup toplamdaki payı %51,2'dir. Süs bitkileri yetiştirilen arazi miktarı ise 10.690 dekar olup toplamdaki payı ise %0,6'dır. (Dellal vd., 2018: 58-63).

Tablo 4: Üreticilerin mısır tohumluğu satın alma yerleri

Tohumluk Temin Kaynağı	Birazını	Yarisını	Hepsini	Toplam
Tarım Kredi Kooperatifi	2	11	12	25
Ziraat Odası	2	12	5	19
Adapazarı Pancar Ekicileri Kooperatifi	0	3	6	9
Tohumluk Bayii	2	24	205	232
Birlikler (Diğer)	0	1	0	1
Damızlık Sığır Yetiştiricileri Birliği	0	0	4	4
Tüccar, Zahireci vb.	0	0	2	2
Toplam Kişi Sayısı	2	25	234	

Anket yapılmış olan toplam 261 üreticiden 234'ü yani %89,66'sı mısır tohumluğunun tamamını yalnızca tek kaynaktan temin ettiğini belirtmiştir. Bu 234 kişiden 205'i ise tohumluk bayilerinden temin ettiğini belirtmiştir. Anket yapılan 261 üreticiden mısır tohumluğunun bir kısmını veya tamamını Tohumluk bayilerinden temin edenlerin sayısı ise 232'dir. Bu kitlenin oranı ise %88,89'dur. Mısır tohumluğunun bir kısmını veya tamamını Tarım Kredi Kooperatiflerinden temin edenlerin sayısı ise 25 olup oranı %9,58'dir.

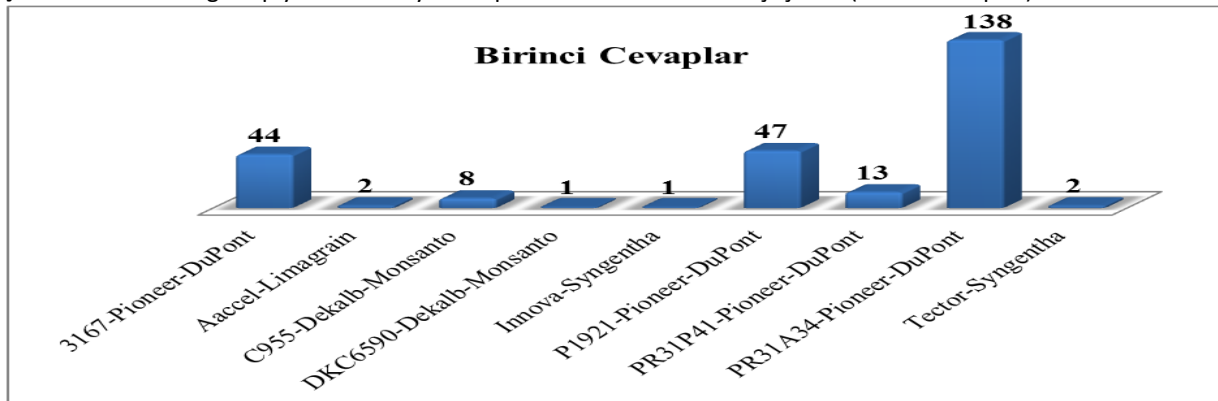
Çalışmanın bu bölümünde üreticilerin daha çok piyasada bulunan mısır tohumu pazarlayıcısı firmalar ve pazarladıkları çeşitlerle ilgili görüşleri sorgulanmıştır.

Tablo 5: Üreticilere göre piyasadaki en faal mısır tohumluğu firmaları

Firma/Marka Adı	Birinci Cevaplar	Oran %	İkinci Cevaplar	Oran %	Üçüncü Cevaplar	Oran %
Pioneer (DuPont)	235	90,04	23	8,9	0	0
Dekalb (Monsanto)	22	8,43	168	64,9	60	23,6
AgroMar	1	0,38	4	1,5	1	0,4
Genç Tohum	1	0,38	2	0,8	3	1,2
Syngenta	2	0,77	5	1,9	26	10,2
May	0	0	42	16,2	123	48,4
Limagrain	0	0	14	5,4	34	13,4
Tareks	0	0	0	0	2	0,8
Fito Tohumculuk	0	0	1	0,4	3	1,2
Polen Tohumculuk	0	0	0	0	2	0,8
Dako Tohumculuk	0	0	0	0	1	0,4
TOPLAM	261	100	259	100	254	100

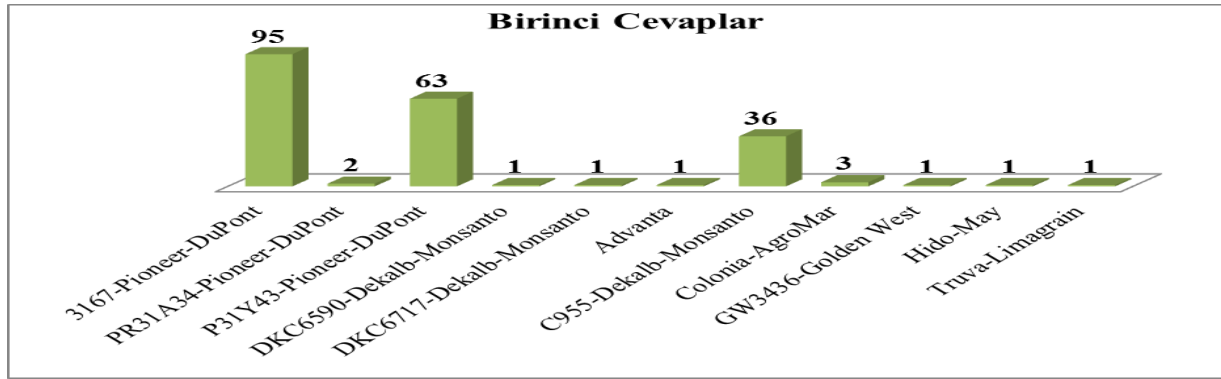
Netice itibariyle, 2014 yılı itibariyle piyasada üretici tarafından daha çok hangi firmanın ve hangi çeşidin tanındığı ve tercih edildiği tespit edilmeye çalışılmıştır. Bu kısımdaki cevaplar çoktan seçmeli ve tercihli şekilde üreticiye sunulmuş olup, onların tercihler arasından birinci, ikinci ve üçüncü olmak üzere seçimini yapması istenmiştir.

Şekil 3: Üreticilere göre piyasadaki en yüksek performanslı dane mısır çeşitleri (Birinci Cevaplar)



Bu kısımda üreticiler tarafından verilmiş olan 256 cevap üzerinden değerlendirme yapılmıştır, çünkü 5 üretici dane mısır üretimi yapmadığı, çeşidin adını hatırlayamadığı vb. gibi gerekçelerle bu soruya yanıt vermek istememiştir. Ankete katılan üreticiler tarafından dane verimi performansına en çok güvenilen mısır çeşidi %53,9 oranında birinci cevap olarak ifade edilmiş olan DuPont Pioneer PR31A34 çeşidi olmuştur. Yine aynı firmanın bir başka çeşidi olan Pioneer P1921 çeşidi %18,4 lük oran ile ikinci sırada, Pioneer 3167 çeşidi ise %17,2'lik oran ile üçüncü sırada, %5,1'lik oran ile Pioneer P31P41 çeşidi ise dördüncü sırada yer almıştır. Yalnızca Monsanto Dekalb C955 çeşidi ise %3,1'lik bir oran ile kendisine birinci cevaplar arasında beşinci sırada yer bulmuştur. Dolayısı ile

Şekil 4: Üreticilere göre piyasadaki en yüksek performanslı silajlık mısır çeşitleri (Birinci Cevaplar)



Bu kısımda da yine üreticiler tarafından verilmiş olan 205 cevap üzerinden değerlendirme yapılmıştır. Çünkü 56 üretici sorulan soruya ya silajlık mısır üretmediği ya da çeşidin adını bilmediği vb. gibi çeşitli gerekçelerle yanıt vermek istememiştir. Anket bölgesinde üreticiler tarafından silaj verimi performansı en çok beğenilen mısır çeşidi yaklaşık %46,3 oranında birinci cevap olarak ifade edilmiş olan DuPont Pioneer 3167 çeşidi olmuştur. Yine aynı firmanın bir başka çeşidi olan Pioneer P31Y43 çeşidi %30,7'lik oran ile ikinci sırada yer alırken, Monsanto Dekalb C955 çeşidi ise %17,6'lık oran ile üçüncü sırada, %1,5'lik oran ile AgroMar firmasına ait Colonia çeşidi ise dördüncü sırada yer almıştır. Dolayısı ile piyasadaki en yüksek performanslı silajlık mısır çeşidi sorusuna birinci cevabını vermiş olan üreticilerin %78,1'i birinci cevaplarında DuPont Pioneer firmasının çeşitlerinden birini ifade etmişlerdir.

Tablo 6: Üreticilerin önceki yıla göre farklı bir çeşide yönelme eğilimleri (2014)

Cevap	Sayı	Oran %
Evet	39	14,94
Hayır	222	85,06
Toplam	261	100

Anket yapılmış olan 261 üreticiden 222'sinin yani %85,06'sının 2014 yılında çeşit değişikliğine gitmediği tespit edilmiştir. Buna cevap olarak ise şu an ekmekte olduğu çeşidin verim performansından memnun olduğu ve çiftçi deyimiyle "maceraya gerek görmediğini" ifade etmişlerdir. Üreticilerin 39'unun yani %14,94'ünün ise, ekmekte oldukları çeşidin verim performansından memnun olmadıkları, dane mısır çeşitlerinin bazılarında hasada yakın koçanın ters dönmemesi veya geç dönmesi sebebiyle içerisine yağmur suyu aldığı ve koçanda dane çürümelerinin meydana geldiği, bazı çeşitlerin hasat neminin çok yüksek olması sebebiyle daha ucuza pazarlayabildikleri, silajlık bazı çeşitlerde yine alt yaprakların silaj yapma olgunluğuna gelmeden kurduğunu ve silaj kalitesinin bozulduğu gibi gerekçelerle çeşit değişikliğine gittikleri tespit edilmiştir.

Tablo 7: Çeşit değiştiren üreticilerin önceki yıla göre farklı bir firma çeşidine yönelme eğilimleri (2014)

Cevap	Sayı	Oran %	Açıklama
Hayır	21	53,9	2013'te çeşidini ektiği firmanın diğer çeşidini ekmeyi tercih etmiş
Evet	18	46,1	2014'te başka bir firmanın çeşidini ekmeyi tercih etmiş
Toplam	39	100	

Bilindiği üzere, anket yapılmış olan 261 üreticinin 39'u çeşit değişikliğine gittiğini ifade etmişti. Bu 39 üreticiden kaçının farklı bir firmanın çeşidini tercih ettiğine bakıldığında ise, 39 üreticiden 18'inin yani %46,1'inin, bir önceki yılda ektiği firmanın başka bir çeşidini tercih etmeyerek, farklı bir firmanın çeşidini tercih ettiği görülmüştür. Çeşit değişikliğine giden 39 kişiden 21'i yani %53,9'u ise bir önceki yıl tohumunu ektiği firmanın başka bir çeşidini ektiğini bildirmiştir. Dolayısı ile burada yapılacak olan genel ve son değerlendirme ile durum ele alınacak olursa, anket yapılan 261 üreticiden 18'i yani yaklaşık %6,9'u bir önceki yıla göre farklı bir firmanın çeşidine yönelmiştir. Bu da anket bölgesinde pazar payı olmayan ve/veya çok az olan firmalar için göz önünde bulundurulması ve değerlendirilmesi gereken önemli bir veridir.

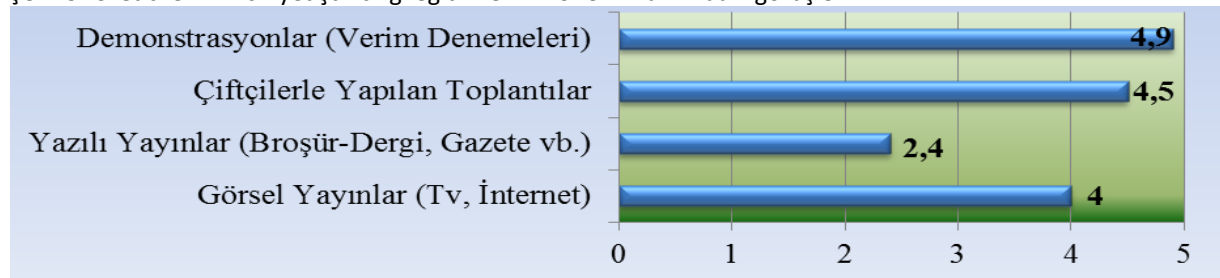
Tablo 8: Üreticilerin firma gözetmeksizin çeşit değişikliğine gitme eğilimleri (2015)

Cevaplar	Sayı	Oran %	Açıklamalar (Sebepler)
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Evet	41	15,71	Verim potansiyelinin düşük olması, silajlık çeşitlerde alt yaprakların yanması (erken kuruması), koçanın zamanında ters dönmemesi sebebiyle koçada dane çürümesi, silajlıkların boy yapmaması, bazı çeşitlerin çok amaçlı (hem silajlık hem dane) olmaması, tohumluk bulamama, hasat neminin yüksek olması sebebiyle ucuz satmak zorunda kalınması, çeşitli hastalıklara dayanıklı olmama, vb.
Hayır	220	84,29	Verim potansiyelinden memnuniyet, kalite değerlerinden memnuniyet, çeşidin her iki amaca (hem silajlık hem dane) da uygun olması, kolay tohumluk temini, vadeli satışının mevcut olması, ucuz olması, zaten ek (yan) gelir olarak çiftçilik yapılıyor olunması, bazı bölgelerde susuz tarım yapıldığı için hepsinin aynı verimi verdiğine inanılması, kurağa dayanıklı olması, hastalıklara dayanıklı olması, hasat neminin uygun olması vb.
Toplam	261	100	

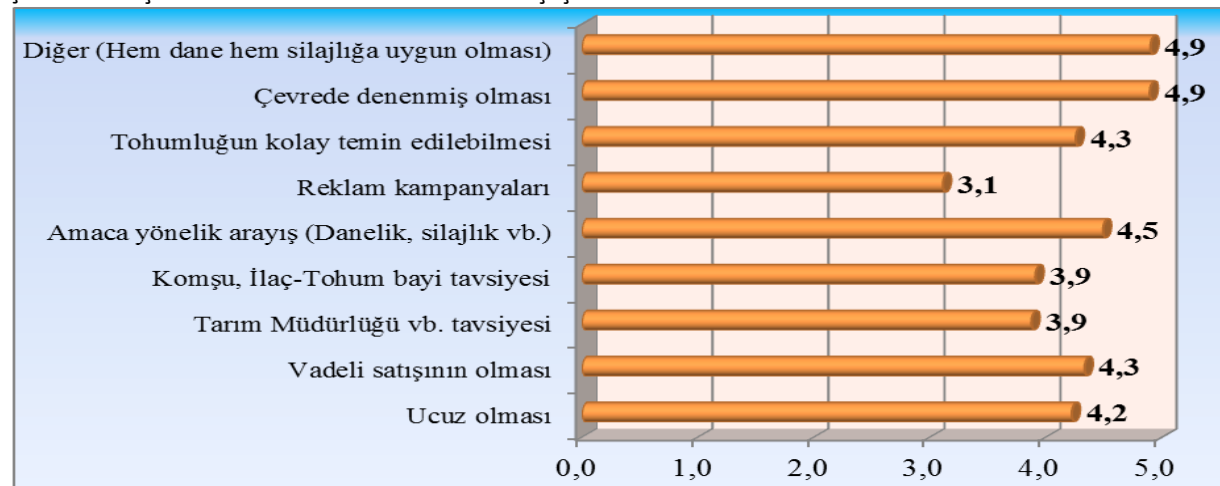
Üreticilere çalışmanın bu kısmında, 2013 ve 2014 yıllarını değerlendirdiklerinde 2015 yılında çeşit değişikliğine gidip gitmeyecekleri sorulmuş ve cevaplarının altında yatan sebepler sorgulanarak bu nedenler neticesinde sergileyecekleri davranış eğilimleri çözümlenmeye çalışılmıştır. Üreticilerin %15,71'i 2015 yılında da çeşit değişikliğine gitmeyi düşündüğünü ifade etmiştir. Üreticilerin %84,29'u ise 2015 yılında çeşit değişikliğine gitmeyi düşünmediğini ifade etmiştir. Netice itibarıyla üreticiler için "Radikal" gibi görünen çeşit değişikliği kararı, anket yapılan 261 üreticinin 41'i yani %15,71'i tarafından kolayca alınan bir karar gibi durmaktadır. Bu da pazara yeni girecek firma ve kuruluşlarca ve/veya pazara yeni sürülecek çeşitler açısından bilinmesi ve değerlendirilmesi gereken önemli bir husustur.

Şekil 5: Üreticilerin mısır yetiştiriciliği eğitimlerinin önemi hakkındaki görüşleri



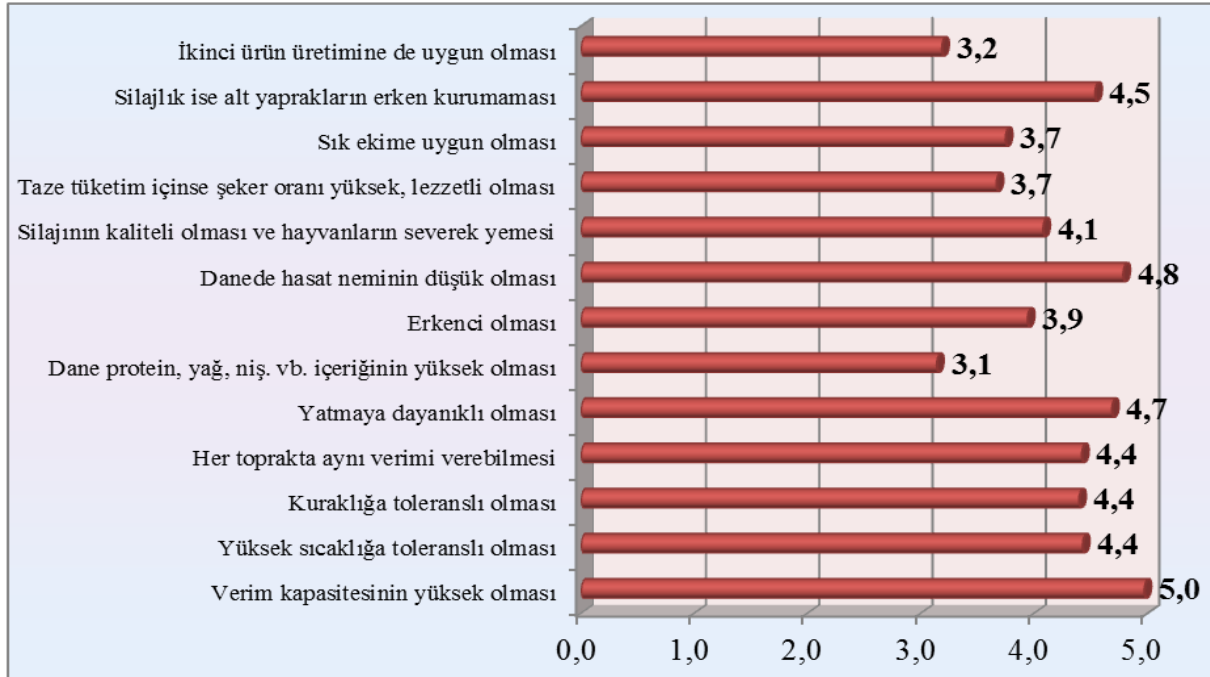
5'li likert ölçek analizinde üreticilerin hangi eğitim çalışmasını ne kadar önemli bulduğu sorgulanmıştır. Üreticilerin verdikleri cevaplarda "Demonstrasyon çalışmaları" cevabı 4,9 puan ile "Çok Önemli" yargı düzeyinde bulunmuştur. Çünkü üretici neticeyi kendisi bizzat görmek istemektedir. Bu yönüyle bakıldığında yaygınca söylenmekte olan "Çiftçinin aklı gözündedir" deyimini de teyit edilmektedir. "Çiftçilerle Yapılan Toplantılar" 4,5 puanla ikinci sırada, Görsel Yayınlar (TV, İnternet vb. gibi) 4 puanla üçüncü sırada, Yazılı Yayınlar (Broşür, dergi, gazete vb. gibi) ise 2,4 puanla son sırada yer almıştır.

Şekil 6: Bazı çevresel etkenlerin üreticilerin mısır çeşidi tercihlerine etkileri



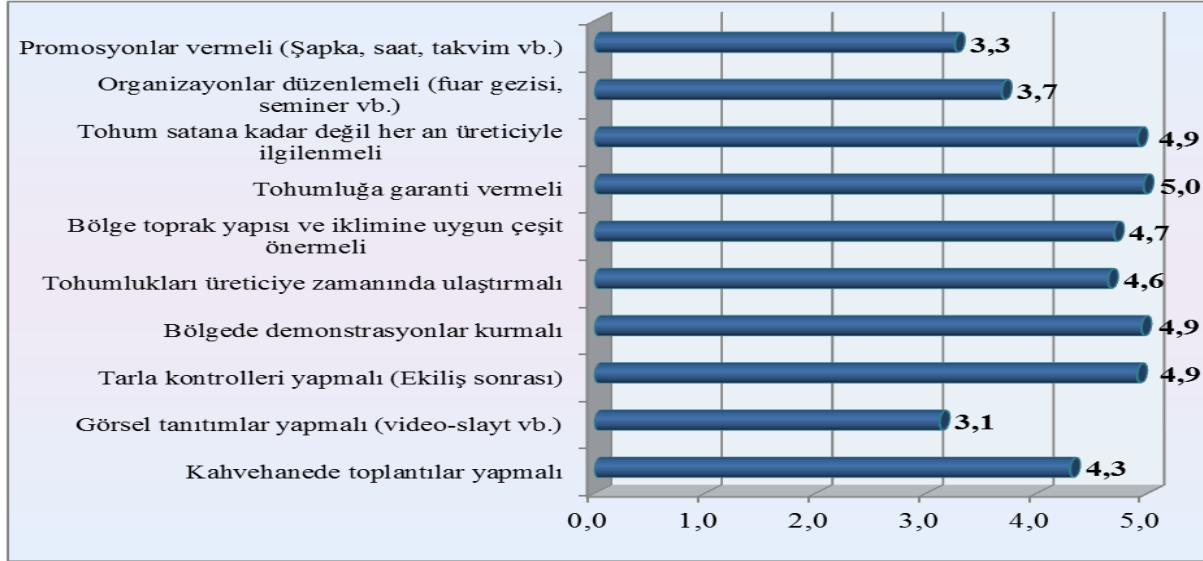
Verilen cevaplar arasında mısır çeşidi tercihlerine etki eden hususlar içerisinde 4,9 puan ile “Çevrede denenmiş olması” ve bizzat üreticiler tarafından “Diğer” şıkkı içerisinde sözlü olarak ifade edilmiş olan “Hem silajlık hem de danelik ekime uygun olması” hususları 4,9 puanla ilk sırada yer almıştır. Burada üreticilerin bu hususu kendilerinin belirtmiş olması hususu daha da önemli kılmaktadır. “Reklam kampanyaları” hususu ise 3,1 puan ile en düşük puan almıştır.

Şekil 7: Bazı bitkisel özelliklerin üreticilerin mısır çeşidi tercihlerine etkileri



Bu bölümde ise üreticilere “Bitkisel Özelliklerden Hangileri Mısır çeşidi tercihinizde ne derece önemlidir?” sorusu yöneltilmiş ve mısır bitkisinin bazı bitkisel özelliklerinin çeşit tercihlerine etkileri araştırılmak istenmiştir. Buna göre, “Verim kapasitesinin yüksek olması” hususu 5 puan ile ilk sırada yer almıştır. Ürünü pazarlama aşamasında satış fiyatını doğrudan etkilediği hatta belirlediği için “Dane hasat neminin düşük olması” hususu 4,8 puanla ikinci sırada, hem silajlık amaçlı hem de dane amaçlı üretimlerde makinalı hasat esnasında yaşanmakta olan çeşitli sıkıntılardan dolayı “Yatmaya dayanıklı olması” 4,7 puanla üçüncü sırada, silaj kalitesinin düşmesine neden olmasından dolayı “Silajlık çeşit ise alt yaprakların erken kurumaması” 4,5 puanla dördüncü sırada, “Kuraklığa toleranslı olması”, “Yüksek sıcaklıklara toleranslı olması” ve “Her toprakta aynı verimi verebilmesi” gibi hususlar ise birlikte 4,4 puanla beşinci sırada yer almıştır. Danede kalite değerlerinin (Protein, nişasta, yağ vb.) yüksek olması” ise 3,1 puanla son sırada yer almıştır.

Şekil 8: Üreticilerin mısır tohumluğu pazarlayan kuruluşlardan beklentileri



Bu kısımda ise, verilen cevaplar arasında mısır tohumluğu pazarlayan firma ve/veya kuruluşlardan beklentiler arasında en yüksek puanı 5 puan ile "Tohumluğa garanti vermeli" hususu almıştır. Bunu ise 4,9 puan alan "Tohumu satana kadar değil her zaman üreticiyle ilgilenmeli", "Bölgede demonstrasyonlar kurmalı", "Tarla kontrolleri (Ekiliş sonrası) yapmalı" gibi hususlar izlemiştir. Daha sonra, 4,7 puan ile "Bölgenin toprak yapısına ve iklimine uygun çeşit önermeli" hususu ile 4,6 puan ile "Tohumlukları üreticiye zamanında ulaştırmalı" hususu sıralanmıştır. "Organizasyonlar (fuar gezisi, seminer vb. gibi) düzenlemeli" hususu 3,7 puan, "Promosyonlar (Şapka, saat, takvim vb. gibi) vermeli" hususu 3,3 puan almış ve en düşük puanı ise 3,1 puan ile "Görsel tanıtımlar (Video-slayt vb.) yapılmalı" hususu almıştır.

5. SONUÇ

Araştırma sırasında elde edilen ve vurgulanması gereken başlıca araştırma bulguları şöyle sıralanabilir:

- Üreticilerin yaş ortalaması 55,5 bulunmuştur ve genç nüfusun tarımdan uzaklaştığı çok açık bir şekilde ortaya çıkmaktadır.
- 261 üreticiden 39'unun 2014 yılında çeşit değişikliğine gittiği, bu 39 üreticiden 18'inin yani %46,1'inin ise bir önceki yılda çeşidini ekmiş olduğu firmanın başka bir çeşidini tercih etmeyerek, farklı bir firmanın çeşidine yöneldiği belirlenmiştir. Çeşit değişikliğine giden 39 kişiden 21'i yani %53,9'u ise bir önceki yıl tohumunu ektiği firmanın başka bir çeşidini ektiğini bildirmiştir. Dolayısı ile genel ve son bir değerlendirme ile anket yapılan 261 üreticiden 18'i yani yaklaşık %6,9'u bir önceki yıla göre farklı bir firmanın çeşidine yönelmiştir.
- 261 üreticiden, 2014 yılı içerisinde çeşit değişikliğine gittiğini ifade eden 39'u yani %14,94'ü ile yine 2015 yılında ekeceği çeşidi değiştirmeyi düşündüğünü ifade eden 41 üretici yani %15,71'i; ekmekte oldukları çeşidin verim performansından memnun olmadıklarını, dane mısır çeşitlerinin bazılarının koçanlarının hasada yakın ters dönmemesi veya geç dönmesi sebebiyle içerisinde yağmur suyu alması sonucu koçanda dane çürümelerinin meydana geldiğini, bazı çeşitlerin hasat neminin çok yüksek olması sebebi ile daha ucuza pazarlayabildiklerini, silajlık bazı çeşitlerde bitki henüz silaj yapma olgunluğuna gelmeden alt yapraklarının kurduğunu ve silaj kalitesinin bozulduğunu, bazı yıllarda silajlık çeşitlerin yeterince boy yapmadığını, yaşadıkları sorunlar olarak ifade etmişlerdir.
- 261 üreticiden 234'ü yani %89,66'sı mısır tohumluğunun tamamını yalnızca tek kaynaktan temin ettiğini, bu 234 üreticinin 205'i yani %87,6'sı tamamını tohumluk bayilerinden, 29'u yani %12,39'u ise Tarım Kredi Kooperatifleri, Ziraat Odası vb. gibi diğer kaynaklardan temin ettiğini bildirmiştir.
- Üreticilerin %90'ı ilk cevaplarında piyasadaki en faal firmanın DuPont Pioneer olduğunu, dane verimi performansına en çok güvendikleri çeşidin %53,9 oranında birinci cevap olarak ifade ettikleri DuPont Pioneer PR31A34 çeşidi olduğunu, silaj verimi performansına en çok güvendikleri çeşidin ise %46,3 oranında birinci cevap olarak ifade ettikleri DuPont Pioneer 3167 çeşidi olduğunu, belirtmişlerdir.

- Üreticiler, eğitim çalışması olarak “bölgede demonstrasyonlar kurulmasını” 4,9 puanla “Çok Önemli” bulduklarını ifade etmekle birlikte, 2,4 puan vererek Yazılı Yayınları (Broşür, dergi, gazete vb. gibi) ise daha az önemsediklerini belirtmişlerdir.
- Üreticilerin mısır çeşidi tercihlerine etki eden çevresel hususlar içerisinde “Çevrede denenmiş olması” ve bizzat üreticiler tarafından sözlü olarak ifade edilmiş olan “Hem silajlık hem de danelik ekime uygun olması” hususları 4,9 puanla ilk sırada yer almıştır.
- Üreticilerin mısır çeşidi tercihlerine etki eden bazı bitkisel özellikler içerisinde; “Verim kapasitesinin yüksek olması” hususu 5 puan ile ilk sırada, ürünü pazarlama aşamasında satış fiyatını doğrudan etkilediği hatta belirlediği için “Dane hasat neminin düşük olması” hususu 4,8 puanla ikinci sırada, hem silajlık hem de dane amaçlı üretimlerde makinalı hasat esnasında yaşanmakta olan çeşitli sıkıntılardan dolayı “Yatmaya dayanıklı olması” 4,7 puanla üçüncü sırada yer almıştır.
- Üreticilerin, mısır tohumluğu pazarlayan firma ve/veya kuruluşlardan beklentileri arasında en yüksek puanı 5 puan ile “Tohumluğa garanti vermeli” hususu almış, bunu ise 4,9 puan alan “Tohumu satana kadar değil her zaman üreticiyle ilgilenmeli”, “Bölgede demonstrasyonlar kuralmalı”, “Tarla kontrolleri (Ekiliş sonrası) yapmalı”, 4,7 puan ile “Bölgenin toprak yapısına ve iklimine uygun çeşit önermeli” gibi hususlar izlemiştir.

Sektörle ilgili sorunların giderilmesine yönelik bazı öneriler ise şöyle sıralanabilir:

- Üreticilerin çoğunluğu her ne kadar Dünya Sağlık Örgütü yaş kriterlerine göre Genç gibi algılsa da tarımsal istihdam açısından bakıldığında oldukça yaşlıdır. Teknolojik gelişmelerin yakından takibi ve erişimi kolaylaştırılmalı ve sektörün ihtiyaç duyduğu eğitilmiş genç insan kaynağının yaratılmasına yönelik programlar uygulanmalıdır.
- Mevcut kurulu AR-GE kaynaklarının sektörün talepleri doğrultusunda ve kontrolünde etkin bir biçimde kullanılması büyük önem arz etmektedir.
- Tohumluk üreticileri ve pazarlayıcıları, kendi organları dışında mevcut diğer pazarlama kanallarının tespitini iyi yapmalı ve bu kanalları etkin biçimde kullanmalıdır.
- Mısır çeşitleri ile ilgili satın almayı olumsuz etkileyen bazı bitki kaynaklı olumsuzluklar mevcuttur. Bu olumsuzluklara öncelikle mısır ıslahçıları ve dolaylı olarak ta pazarlayıcılar çözüm bulmalıdır.
- Firmalar, çeşit tanıtımı, eğitim ve yayım çalışmalarında görsel, yazılı, basılı materyaller yerine daha çok üreticiye doğrudan etki edebilecek olan “deneme ekimleri yaptırılması, demonstrasyonlar vb.” gibi enstrümanlara yönelmelidir.
- Üreticilerin, yeni ve daha iyi tohumluk arayışının sürekli devam ettiği ve kendileri için “radikal” gibi görünen çeşit değişikliği kararını kolaylıkla alabildikleri, araştırmanın önemli sonuçlarındandır. Bu durum firmalar açısından bir avantaj olmakta ve yeni çeşitlerin üretilmesi ve pazarlanabilmesi için ortam oluşturmaktadır.
- 5553 sayılı kanun sonrası sektördeki yapılanmadan dolayı karşılaşılan sorunlar ve anlayış farklılıkları ortadan kaldırılmalı, tıkanan kısımları, yönetmelikler ve mevzuatlarda düzenlemeler yapılmalıdır.
- Firmaların özellikle fuarlara götürme, tanıtım, seminer ve toplantılar yerine sattığı tohumluğa garanti vermesi, satış sonrası da üreticiyle ilgilenmesi, hedef bölgede demonstrasyonlar kurması, ekim sonrası tarla kontrolleri yapması gibi hususlar üreticiler tarafından daha fazla önemsenmektedir.

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The Link of Industry 4.0 and Organizational Transformation

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Abstract: Industry 4.0 known as fourth industry revolutions is defined as a big change and transformation that will affect the life of people, organizations, societies and governments with the difference of the industry revolutions such as Industry 1.0, Industry 2.0 and Industry 3.0. Industry 4.0 is the last industry revolutions that predict to perform the production with cyber-physical systems, and it is the last industry revolutions that the knowledge society see. It is thought that human factor is gradually decreases with the industry 4.0 and human will engage in art, social etc. activity and exhibit its creativity. Therefore, it's possible to say that the big transformations and changes are waiting the people with Industry 4.0. In this context, the aim of the study is to reveal the relations between Industry 4.0 and organizational transformation by analyzing together. In accordance with this purpose, at first the Industry 4.0 is explained, following the link of organizational transformation and Industry 4.0 are examined and the examples are given. In the study, it is stated that there are needed to organizational transformation so many subjects such as economic, social, technological, politic and legal to pass Industry 4.0. Besides, it is thought that the organizations, societies, and governments which do not fulfill the transformation as organizational will not be successful to pass Industry 4.0 model.

Keywords: Industry 4.0, Organizational Transformation, Industry Revolutions

1. INTRODUCTION

It is seen that there are many changes and developments in the world. In this context, there have been many revolution in production and industry. These revolutions are respectively Industry 1.0, Industry 2.0 and Industry 3.0. In contrast to these revolutions, Industry 4.0 is frequently spoken in recent years. Industry 4.0 is the 4th industrial revolution. Industry 4.0 is expressed as a revolution in which cyber-physical systems are used in the production process. Industry 4.0 is the last industrial revolution that the information society can see. Industry 4.0 is a digital transformation in the production process. With Industry 4.0, it can be said that changes and transformations are waiting for many people. Especially with Industry 4.0, it is expected that the importance of human element will decrease in production process and robots will be replaced by human. These robots are described as tools that can manage the production process themselves. Therefore, it is thought that man will move away from production and engage with other activities. In this context, economic, social and technological etc. conversions are needed in many subjects. Organizational transformation can be defined as the self-preparedness and adaptation of organizations to a new process. On the other hand, organizational transformation is to adapt to rapidly changing challenges and opportunities Therefore, it is a concept and process that is increasingly important in human service organizations (Schalock et al., 2018: 53).

The aim of this study is to reveal the link between organizational 4.0 and organizational transformation. For this purpose, firstly the subject of Industry 4.0 is explained and then Industry 4.0 and organizational transformation are discussed together. In the study, data about Industry 4.0 and organizational transformation were used. Based on these studies, the relationship between Industry 4.0 and organizational transformation is examined.

2. INDUSTRY 4.0

Industry 4.0 is concept that emerges in production systems and it is a concept that contain IoT, big data, CPS and small object. Current production systems have been networked and digitalized and named industry 4.0 , manufacturing 2.0 or internet of things (IoT) (Junior et al.,2018:372; Blunck and Bendul;2019:260,). The transformation to the digital form of organizations is commonly known as Industry 4.0. Industry 4.0 has completely changed the working style and activities of organizations. In addition to this, the economic environment and customer needs have changed with the digitalization of organizations. There are some debates about this kind of digitalization. "it is industry 4.0 or not". Firstly, the concept emerges in Germany in 2011 and all nations has acknowledged the concept and the revolution has named Industry 4.0 or 4th industry revolution. The data transfer which is reliable and on time and real time communication is started to be important factor to achieve industry 4.0 success. Cyber physical systems (CPS) form basic characteristic of industry 4.0. 140-billion-euro investment will make only in Europe up to 2022 to the Industry 4.0 revolution. On

the other side it is foreseen that 14 billion devices will communicate with each other via internet of things (IoT) (Sony and Naik,2018: 910; Zeng et al., 2018:1, Celik, 2018: 87).

The industry 4.0 used for three interconnected factors, a-)digitalization and integration from simple technical and economic relations to complex technical and economic networks b-) digitalization of product and services and c-) new market models. All human and machine activities are interconnected with many communication systems in the industry 4.0. The most promising technologies are Internet of things (IoT) , Internet of services (IoS) Internet of people (IoP).Thanks to these communication systems, the digitalization of industrial production can create a new digital market models (Zezulka et al.,2016:49). When all industry revolutions analyzed, we will easily understand the development process of Industry 4.0

The first industry revolution, which come to exist in the later 17 centuries has occurred with the development of steam engine, water power and mechanization (Ghobakhloo,2018:910). With range of technological development based on England, the production system of the world turns in to atelier to factory, piecework production to mass production, the production of steam-operated machines and investment of technologies which will make mass production have been important determinants of this process (Soylu,2017: 44) First industrial revolution has started with invention of steam engine by Thomas Newcomen in 1712 and improvement of it by James Watt. First industrial revolution has continued to 1830. The invention of steam engine has affected textile industry, shipbuilding industry and agricultural sector via railway and mechanical production with water and steam power has started (Derya, 2018: 2-3). With the shocking developments in industry area, Europe -notably economy- gain an edge over other nations in numerous field (Soylu 2017: 44).

The second industrial revolution has realized under the guidance of Henry Ford who regularize the mass production and assembly line. A very important improvement had occurred in 19th century, the electrical technologies has used in production lines in factories for the first time. This production model which based on low cost, mass production, standard product has been accepted second industrial revolution. Second industrial revolution is to go into mass production whereby assembly line. It is a technological revolution. It is to start to mass production based on work sharing with the help of electrical energy. In 1914, Ford's T assembly line both increased production and decreased the costs. With the electrical engines and combustion engines, which progress at the same time have made industrial mass production and decentralized structure possible. The leaders of the second industrial revolution are England, Germany, Japan. Iron and steel are widely used as raw materials and heavy industry develop with second industry revolution. The next industry revolution has occurred after World War II. The programmable machines which developed in 1970 at first announced the new era. In this period first microcomputer has been developed and digital technologies has come to the fore. This period which accepted third (3th) industrial revolution (industry 3.0) has made clear computer-based production systems and micro-processor. The complex production systems have economized through more and more use of electronic information technologies. The third industry revolution is founded by developing digital technologies (Derya, 2018: 2-3, Soyly 2017: 44, Ghobakhloo, 2018: 910).

At the beginning of the 21th century, the informatics and communication technologies importantly evolved with the common use of internet and the software. In this process, new production systems which can fictionize the production process as unmanned has come into view and the new production systems have called as Industry 4.0 (Soyly 2017: 44).

3. INDUSTRY 4.0 AND ORGANIZATIONAL TRANSFORMATION

The concept of Industry 4.0 or 'Industrie 4.0' in German firstly presented Hannover fair in 2011. German and many European governments focused to Industry 4.0 in a short time. The Industry 4.0 concept has generally presented physical system applications related to computer networks in industrial production systems. Technological innovations and changes have affected the short time performance and longtime sustainability of organizations (Ghobakhloo, 2018: 910-911).

The works transforms from real physical environment to virtual platform with new information and communication technologies. New information and communication technologies will underlie the works that will make future. The Industry 4.0 sight involves comprehensive digitalization process which starts with consumer's order to production process (Wilkesman and Wilkesmann, 2018: 239). The Industry 4.0 concept have a great importance for many organizations, research centers and universities. Academic experts defend that the Industry 4.0 will not understand separately and manufacturing organizations face various difficulties in understanding this concept. Gilchrist (2016), Liao (2017) and Santos (2017) have explained the concept with

technological trends and design principles (Ghobakhloo, 2018: 911). Industry 4.0 known as organizations' digitally transformation-, with the simplest definition is the internet of machines, people and things. It has utterly changed the activities of organizations. Industry 4.0 is a collective term which includes contemporary automation systems, data exchange and production technologies. Industry 4.0 which is the fourth stage of industrialization not only concern with smart and online machines and systems it also concerns Nano Technology, genealogy, renewable energy, health and social science (Ozsoylu,2017: 45-46). It is proven that Industry 4.0 gain favor to the organizations at the level of operational and value chain. Industry 4.0 has importantly adopted by the German organizations such as Volkswagen, Daimler, BMW. Besides China government has focused product development process called 'Made in China'. USA, France, England, Japan and Singapore governments has begun to similar initiatives. (Bag et al., 2018: 1).

The most important distinguishing factors of Industry 4.0 can collect under the three title. The first one is velocity. *Velocity*; the new era's technologic developments progress at a great pace. Every day we witness a new technological development and new technologies pave the way for new ones. *Wideness and depth*; the developments of new era have developed on digital revolution. However, development with this speed not only lead to change on production structure but also lead to change business world, society, organizations and living conditions of individuals. *System effect*; new era has changed the system of organizations, sectors, and countries and include the integrated transformation of system. These three factors will be determinative and incompatible organizations and countries will incur losses. There are some obstacles in the transition process of firms and countries from traditional manufacturing to industry 4.0 manufacturing. The countries which do not have informatic infrastructure do not possible to reach to Industry 4.0. The factors of Industry 4.0 are internet of things (IoT), cyber physical systems (CPS) and IPv6 and cloud informatics systems. CPS is a core concept of industry 4.0 and it enables the monitoring the physical process in factory in a virtual environment with digital clone of factory and it adds value to the computing, communication, control and coordination process. Internet of Things (IoT) enhance the communication not only humans but also machines. (Paravizo et al.2018:438-439; Ozsoylu,2017: 46).

Organizations have an alteration and transformation with Industry 4.0. The organization structures and management process which inherit from past retain organizations from productivity and competition. This demoded organization structures cause unable to respond to the market needs at a sufficient speed. Now the informatic technologies on production and managerial process has become important. As a result of technological developments, many organizations have undergone the transformation at organizational structure with adaptation process to present conditions. Organizational transformation can be defined a significant increase in organizational performance with the behavior modification of personnel of organization (Simsek and Iraz: 1999: 37-42). Nowadays all functions of organizations have been exposed to big changes in many areas with the industrial revolutions and changes. The customer needs and economic environment has changed with the wave of organizational digitalization (Sony and Naik,2018: 1). The emerging developments has changed the technologic, economic and politic conditions and as the result of this, the organizational structure and management mentality has changed as well. The change has a low momentum until the industrial revolution, along with the industrial revolution it gathers momentum and increased with the effect of information technologies in 1990. The changings which increase day by day has influenced the organizations which are open and dynamic systems that provide outputs to their surroundings and take input from their surroundings. In this process of change with industrial revolutions organizations should be sensitive to their environments and take the precautions, have investment and they also transform their environments to the non-threatening form. The process of rapid change, organizations that failure to meet the need of change and remain stable can cause to the 'entropy'. In this context, organizations should plan, practice the change, and survive in the rapid change process in environment and they should keep pace with this change that comes with industrial revolutions.

4. CONCLUSION

Industry 4.0 is a process that involves many changes and innovations. It is thought that Industry 4.0 will change many things in the world, especially production, life and culture of people. With Industry 4.0, it is expected that people will focus on their creativity by getting out of the production process and thus human life will take a different dimension. At the same time, it is certain that these changes will also affect the life of the organization. In this context, organizations need to adapt themselves to Industry 4.0. Therefore, it is inevitable for organizations to make changes and transformations on many issues.

In this study, the connection between Industry 4.0 and organizational transformation is examined. Research shows that there is a very close relationship between Industry 4.0 and organizational transformation. In order for organizations (state, enterprise, etc.) to pass to Industry 4.0, they must undertake a major organizational transformation in many aspects of economic, social, technological, political and legal issues. In addition, with Industry 4.0, organizations need to be digitized in every issue. It is not possible for the organizations to be successful in this process unless to pass to the Industry 4.0 model. This study was carried out theoretically. In subsequent studies, it is recommended to examine the subject in detail by using a combination of qualitative and quantitative methods. As a result, it is thought that this study will contribute to Industry 4.0 and organizational transformation which is rarely included in the literature.

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Türkiye’de Gıda Sanayii ve Gelişme Olanakları

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Özet: Türkiye dünyanın en önemli üç tarım alanından birine sahiptir. Ekolojik özellikleri nedeniyle çok sayıda bitkisel ve hayvansal ürün yetiştirilmektedir. Birçok tarım ürününde kendine yeterlilik söz konusu olup, yüzden fazla ülkeye tarım ve gıda ihracatı yapılmaktadır. Ürün çeşidinin fazlalığı nedeniyle Türkiye’de gıda sanayi ve çeşitliliği oldukça gelişmiştir. Türkiye ekonomisinde tarımsal katma değer oranı %8 olup, dünyada dokuzuncu sıradadır. Dünya’da küresel ticaret nedeniyle tarım gıda ticareti de artmakta, bu durumdan Türk gıda sanayi de etkilenmektedir. Son 10 yılda tarım gıda ihracatının toplam ihracat içindeki payı %10’lar, ithalatındaki ise %5’ler seviyesindedir. Tarımsal İhracat değeri 17 milyar TL’yi, ithalat değeri ise 13 milyar TL’yi geçmektedir. Türkiye büyük oranda tüketim malları ihraç etmekte, ithalat ise genellikle işlenmemiş hammaddelerden oluşmaktadır. Dünya’da üretici odaklı arz yönünü ön plana çıkaran gıda üretiminden çok, tüketiciyi ön plana çıkaran talep yönlü gıda politikasına kayma söz konusudur. Türkiye’de birçok gıda kolunda gelişmiş sanayi kalitesinde üretim yapılırken, gıda üretiminin bir kısmı ise ilkel koşullarda gerçekleşmektedir. Kayıtsız ekonomi gıda sektörünün önemli sorunlarından biridir. Bu çalışmada sektörün genel yapısı ve gelişme olanakları gıda üretim çeşitleri itibariyle incelenmektedir.

Anahtar kelimeler: Gıda sanayi, gıda ekonomisi, gıda pazarlaması, tarımsal pazarlama, Turkey

Food Industry In Turkey and Development Possibilities

Abstract: Turkey has one of the three most important agricultural areas in the world. There are many vegetable and animal products are produced because of its ecological properties. There is self-sufficiency in many agricultural products and exports are made to more than one hundred countries in food and agriculture. Due to the abundance of product variety food industry and diversity in Turkey is improved. The rate of agricultural value added in the Turkish economy is 8% and it is ninth in the world. Due to the increase in global trade agricultural and food trade is also increased and Turkish food sector is also affected by this situation. In the last 10 years the share of agriculture food exports in total exports has been around 10 % while its share in imports has been around 5%. Agricultural exports value has past 17 billion TL and imports value has past 13 billion TL. Turkey largely exports consumer goods while imports are generally made of unprocessed raw materials. In the world there is a shift towards demand oriented food policies which places consumer at the forefront rather than a supply oriented policy which focuses on the producers. While production is done at a developed industry level in many food industry branches, some of the food production is made under primitive conditions. Unregistered economy is one of the most important problems of food sector. In this study the general structure and the development potential of the food sector is examined.

Keywords: Food industry, food economy, food marketing, agricultural marketing, Turkey

Introduction

Turkey has one of the three most important agricultural areas in the world. There are many vegetable and animal products are produced because of its ecological properties. There is self-sufficiency in many agricultural products and exports are made to more than one hundred countries in food and agriculture. While the population of the world rapidly increases the importance of the production of agricultural and food products. While in latest years in Turkey export of traditional goods such as vegetables, fruits and hard shelled increase, export of processed food industry products also increase. Food sector in Turkey tens to gain internalization. As a result of this, product diversification and the quality of the products increase (Rehber, 2013).

In Turkey, a classification into seven geographical regions traditionally. Recently, the governmental body which is responsible of data collection and dissemination (Turkish Institute of Statistics-TIS) has used 12 classes which include 11 subregions and Istanbul province (Vural, 2007).

Agricultural value added composes 3-6% of the world GDP. In Turkey, this ratio has decreased to 8%. Twenty countries that produces the 78% of the total GDP also creates 56% of the agricultural GDP (TÜİK, 2016a). As the world's 18th largest economy, Turkey has risen to 9th place in agricultural value added.

More than 1 billion people on the world do not get enough nutrients. Most of the population who do not have food safety live in developing countries mostly in Asia and Africa. More than 40% of undernourished people live

in China and India. In the last 25 years agricultural exports have increased 5.5 times, food exports 7 times and clothing exports 10 times, in the world (WTO, 2016).

The United States of America, The Netherlands, Germany, Brazil and China are the biggest agricultural exporters. The share of these five countries in the world agricultural exports is more than 30% (WTO, 2016). The biggest importers of agricultural products are China, USA, Germany, Japan and France. These five countries make up 40% of the world's agricultural imports.

In the new century issues that are in the agricultural agenda can be listed as; small family farms, the role of women, sustainable and green agriculture food security that focuses on nutrition supply, water and food safety, elements that increase quality of life such as health, enrichment of nutritive properties, global change that may limit food production in the long run, developments in biofuels, global developments such as economic crises and price instabilities and the increasing importance of R&D and technological studies and agricultural. It is especially emphasized that there is a problem in food distribution rather than inadequacy in food production (Anonymous, 2016). The decisive feature of global trade is increasing with the trend towards cash products. However, family businesses and local production slow down. While self-sufficiency policies are abandoned, new actors appear in foreign trade market.

1. Structure of Food Industry in Turkey

In the Turkish economy, the food sector accounts for about 11% of the value added in the manufacturing sector and about 30% of GDP (TÜİK, 2016b). Even though the share of food sector in economy decreases, real value added of the sector has a continuous increasing trend especially after 2015. The increase in the real value added of this sector is higher than the export industry averagely.

Due to the abundance of product variety food industry and diversity in Turkey is improved (Vural, 2014). The rate of agricultural value added in the Turkish economy is 8% and it is ninth in the world. Due to the increase in global trade agricultural and food trade is also increased and Turkish food sector is also affected by this situation. In the last 10 years the share of agriculture food exports in total exports has been around 10 % while its share in imports has been around 5%. Agricultural exports value has past 17 billion TL and imports has past 13 billion TL (TÜİK, 2016c).

The increase in food sector employment rates continues in both the period of the crisis and after. Sector could not increase its employment rate only in 2007 where food prices had serious increases, since 2003 and continued to create employment even during the 2008 economic crisis.

Table 1. Export of Agriculture and Food Industry in Turkey (2014, billion\$)

Product Groups	Unprocessed		Minimal processed		Over processed		Total	
	Export	Import	Export	Import	Export	Import	Export	Import
Food	5,5	5,1	4,7	3,5	5,5	1,2	15,2	9,9
Other agr. products	0,9	2,6	1,6	3,1	26,4	6,8	29,0	12,5
Seafood	0,3	0,07	0,3	0,2	0,05	0,01	0,7	0,3
Forest Products	0,9	1,5	0,04	0,7	1,3	3,4	2,2	5,6
Agr. Input Industry					2,0	5,5	3,0	5,7
Total	7,0	9,3	6,7	7,5	36,3	17,2	50,7	34

Resource: Anonymous, 2016.

Table 2. Changes of Turkish Agricultural Production

Product Groups	2007				2014			
	Area (1000ha)	%	Value (million \$)	%	Area (1000ha)	%	Value (million \$)	%
Crop production	24 887		43,357	71,2	23 943			63,7
Field crops	16 945	68,1	14,993	24,5	15 789	65,9	44 640	27,3

Potatoes, Roat, bulb and tuberorus vege.	1 211	4,9	2,639	4,3	874	3,7	19,150	4,9
Oil seed	631	2,5	708	1,2	828	3,5	3,454	2,2
Tobacco	145	0,6	345	0,6	106	0,4	1,534	0,5
Sugar beets	300	1,2	900	1,5	289	1,2	338	1,7
Cotton	530	2,1	1,280	2,1	468	2	1,2	2,3
Vegetables	815	3,3	13,015	21,4	809	3,4	1,579	17
Fruits, spices	2,909	11,7	15,408	25,3	3,238	13,5	11,890	19,4
Olive	753	3,0	1,967	3,2	826	3,5	13,600	2,4
Hazelnuts	664	2,7	1,533	2,5	701	2,9	1,664	2,4
Fallow land	4,219	17,0			4,108	17,2	1,713	
Animal production			17,501	28,8				36,3
Meat			7,889	13			25,418	18,7
Sheep, goat			1,113	1,8			13,128	1,5
Cattle			3,695	6,1			1,032	9,8
Chicken			3,08	5,1			6,875	7,5
Milk			6,922	11,4			5,221	13,1
Cow			6,188	10,2			9,185	11,4
Egg			1,72	2,8			7,965	2,8
Honey			728	1,2			1,981	1,4
							961	

Resource: TÜİK, 2016d, Ankara.

2. Conclusions

Turkey largely exports consumer goods while imports are generally made of unprocessed raw materials. In the world there is a shift towards demand oriented food policies which places consumer at the forefront rather than a supply oriented policy which focuses on the producers. While production is done at a developed industry level in many food industry branches, some of the food production is made under primitive conditions. Unregistered economy is one of the most important problems of food sector.

Until 2007 Turkish food sector volume decreased and between 2008 and 2012 it increased. Sector decreases rapidly when faced with crises. Thus has a fragile structure. Between 2003-2012 quantity demanded for meat, milk and animal feed products increased more than 5% averagely (TÜİK, 2016d). 92% of the businesses in food sector are firms that have twenty or less employees. However it composes less than 10% of the real value added. Productivity in food sector is also related to firm sizes. Value added created increases as the firm scale increases. Food sector has critical importance in terms of food security. The negative effects of global climate change on agricultural production can create important problems for food sector in the future.

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Identifying the Mindset of Deaf Students in Learning Anatomy and Physiology

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Abstract: Learning anatomy and physiology among Deaf Non-science major students is a challenge. They have this mindset that Anatomy and Physiology is difficult and very technical. In this study, 9 deaf students who are Business Entrepreneurship majors were considered. Non-conventional teaching strategies and classroom activities were employed such as cooperative learning, virtual lab, facebook live, big sky, blood typing, mind mapping, reflective thinking, etc. Of all the activities, the deaf students ranked cooperative learning as the best learning activity. This is where they played doctors. They measured the pulse rate, heart rate and blood pressure of their partners. In terms of mindset, 2 out of 9 deaf students have a growth mindset with some fixed ideas while 7 have a fixed mindset with some growth ideas. All the students passed the course. Three out of nine students got a grade of 90% and above. The teacher was evaluated by the deaf students as very satisfactory with a mean score of 3.54. This means that the learner-centered practices in the classroom are manifested to a great extent. In like manner, the teacher was also evaluated by her peer as very satisfactory. Despite not being an expert in sign language and being aided by an interpreter, she tries to sign to her students whenever she can. Mastery of the subject matter is evident in the teacher.

Keywords: anatomy and physiology, deaf education, and learner-entered practices

1. Introduction

Teaching anatomy among non-Science major science is a dilemma. This is because a lot of students have the mindset that it requires a lot of rote memorization of technical terms, it is difficult and only allied courses could understand. The same dilemma occurs among Deaf students. It is difficult for the teacher to express topics in Anatomy and Physiology in Sign language.

Objective of the study

1. To identify the mindsets of each deaf student respondent.
2. To distinguish which particular teaching strategy is most favorable among the deaf respondents and the reasons behind it.
3. To identify the strength of the teacher in terms of teaching Human Anatomy and Physiology.

Review of Related Literature

Mindset

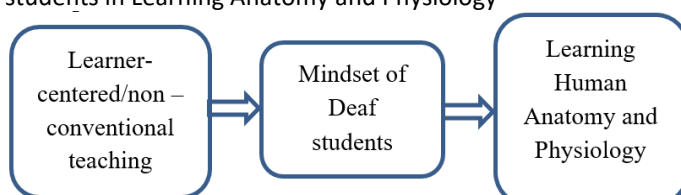
It was Dr. Carol Dweck who coined the term growth mindset and fixed mindset. These mindsets seek to describe the underlying beliefs people have about learning and intelligence. When students believe they can get smarter, they understand that effort makes them stronger. Therefore they put in extra time and effort, and that leads to higher achievement.

Deaf Benildean students

The deaf students who participated in this study are taking Bachelor in Applied Deaf Studies, major in Business Entrepreneurship. Human Anatomy and Physiology is a General Education minor subject. It is offered every second term (January to April) of the academic year.

Conceptual Framework

Fig.1. The Use of Learner centered /non-conventional teaching strategies in identifying the Mindset of Deaf students in Learning Anatomy and Physiology



Statement of the problem

1. What are the mindsets of the deaf respondents?
2. What are the teaching strategies employed with the deaf students in Learning Human Anatomy and Physiology?
3. Which among the teaching strategies do the respondents find most and the least effective? Why?
4. What are the strengths and the weaknesses of the teacher in teaching Anatomy and Physiology among Deaf students?

Significance of the study

This research will benefit the following:

Deaf students

For the deaf students to have more interactive activities to maximize student participation.

Teachers who are teaching deaf students

For the teachers, aside from practicing sign language, to employ learner-centered teaching strategies to maximize the learning potentials of the students.

Administrators

To support the learner-centered activities by acquiring equipment that will further enhance the skills of the deaf students in learning Anatomy and Physiology.

Scope and Limitations

The study was conducted second term 2016-2017 (January –April 2017). A total of nine (9) deaf students participated in the study. All of them are taking Bachelor of Applied Deaf Studies major in Business Entrepreneurship. Only those who are enrolled in NatSc12 section EB41 were included in the study.

2. METHODOLOGY

Research Design

The research employed an Exploratory Descriptive Design.

Research Participants

The deaf students who participated in this study are taking Bachelor in Applied Deaf Studies, major in Business Entrepreneurship. Human Anatomy and Physiology is offered in their Curriculum every second term (January to April) of the academic year. The Participants are nine (9) deaf students who are enrolled in NatSc2-EB41. Second term AY 2016-2017. There were 3 girls and 6 boys.

Research Locale

The study was conducted at De La Salle-College of Saint Benilde, Manila Philippines. It is a catholic institution that caters to Inclusion and Innovation. The Institution has a separate school for Deaf Education and Applied Studies (SDEAS). Deaf students has two tracks 1. Business Entrepreneurship 2. Multimedia Arts.

Instrumentation

1. Self-made questionnaire

The researcher made a questionnaire that seeks to identify which among the teaching strategies employed is most useful among deaf students. The students ranked the 10 teaching strategies from 1-10. One being the highest and ten, being the lowest. The teaching strategies performed in class were: 1. Cooperative learning (Playing doctors activity) 2. Discovery learning (blood typing) 3. Virtual blood typing 4. Lecture-discussion 5. Facebook live (project making for those who are absent) 6. Clay molding of human organ system 7. Reflective thinking 8. Mindmapping 9. Videoclip presentation and 10. ICT using BigSky (BrightSpace).

2. Mindset Quiz

The mindset quiz is a 20 item likert-type quiz seeking to identify whether the student has a fixed mindset or growth mindset. For every item, the highest score is 3 points. The student has a Strong Growth Mindset if the total score is from 45–60 points; Growth Mindset with some Fixed ideas if from 34–44 points; Fixed Mindset with some Growth ideas if 21–33 points and Strong Fixed Mindset if the total score 0–20 points.

3. Interview questions

Every meeting, the teacher will administer a short recap to identify the learnings of the students in the past week. The students will list 10 things that they remembered in the previous discussions and explain why.

4. DLS-CSB STAR Evaluation for Teachers

Student Teacher Assessment Report (STAR) Evaluation was conducted by the Center for Learning and Performance Assessment office of De la Salle-College of Saint Benilde. Every term the staff from CLPA would visit the class of the Deaf students to administer the student evaluation for their respective teachers. The evaluation tool include 1.Planning and preparation 2.Classroom environment 3. Instruction 4.Professional responsibilities and 5. Learner-centered practices and other verbatim comments. The score ranges from 0-4. (1-1.99=poor), (2-2.99 = needs improvement), (3-3.33= satisfactory) and (3.34-3.66=very satisfactory) and (3.67-4.00 = Outstanding).This tool suggests on what ways can the teacher further improve her craft. After the submission of the final grades, the teacher will have access to the evaluations of their students using the school's website.

5. Center for Learning and Performance Assessment Peer Assistance and Review Form (PARF)

Performance Assessment Peer Assistance and Review Form is a peer evaluation administered by head of the department and senior faculty to evaluate the teaching performance of the teacher. The evaluation tool include 1.Planning and preparation 2.Classroom environment 3. Instruction 4. Professional responsibilities and other verbatim comments. The score ranges from 0-4. The score ranges from 0-4.(1-1.99=poor), (2-2.99=needs improvement), (3-3.33 = satisfactory) and (3.34-3.66 = very satisfactory) and (3.67-4.00=Outstanding). This tool suggests on what ways can the teacher further improve her craft. The subject teacher has the access to the evaluation results a week after the term.

Procedure

The whole term, the teacher was accompanied by a sign language interpreter. This is because the teacher is not yet an expert in terms of sign language but was able to study Filipino sign language levels 1-3. The teacher wrote on the board the work plan for every meeting. It is a list of topics that they discussed per day. If the terms in sign language is still hard for them to understand, the teacher writes the word on the board and explain further using layman's term. Since Human Anatomy and Physiology is a once a week 3 hour class, the teacher administered non-conventional teaching strategies to ensure the participation of each students.

Teaching strategies administered in Learning Anatomy and Physiology

1. Cooperative Learning

Ashley Montagu (1965) said that without the cooperation of its members, society cannot survive. Likewise, in the classroom. It takes a group collaborative effort to seek outcomes that are beneficial to the students and beneficial to all other group members. In this study, *Informal cooperative learning* was administered. Students portrayed the role of doctors. They were tasked to monitor their partners' blood pressure, heart rate, pulse rate and respiratory rate. They also checked on the chart the body mass index. At the end of the activity, they accomplished an activity sheet summarizing their diagnosis of their partners.

In cooperative learning, the teacher has to consider *five elements*:

1.1. *Positive interdependence*. Teachers should explain to the students the objectives of the activities. Why is it important for the deaf students to learn how to measure blood pressure, heart rate, pulse rate and their body mass index. Deaf students learned to measure blood pressure using an aneroid sphygmomanometer

1.2. *Individual and group accountability*. The students must be accountable to make the blood pressure, heart rate, pulse rate and body mass index accurate. The teacher supervised the students if they are doing the right thing.

1.3. *Promotive interaction*. After getting the results, the deaf students tabulated the data in their respective activity sheets. They also asked the results of their classmates. In this manner, they were able to identify who

among them has high, normal and low blood pressure reading. They were able to reflect the reasons behind those readings i.e. lack of sleep, hyperactivity, eating cholesterol-rich foods, etc.

1.4. *Teaching students the required interpersonal and small group skills.* The deaf students were able to interact with their classmates and realized that blood pressure reading, measuring the heart rate, pulse rate and BMI index are not exclusive for those who are majors in medical related fields such as Nursing, Biology, Physical therapy, etc. Working hand in hand with their partners is the key to attain accurate results.

1.5. *Group processing.* Group processing exists when the deaf students discuss how well they are achieving their goals and maintaining effective working relationships.

2. Discovery learning (blood typing)

The deaf students' blood type were identified with the supervision of the teacher. The students discovered for themselves their respective blood type and the RH factor (+ or -). Proper diet that are recommended for each blood type was also discussed in class

3. Virtual blood typing

Blood typing was explained using a website that performs virtual blood typing. It is a blood typing game. It seeks to help novice students in blood typing. It can be downloaded using this website. <https://www.nobelprize.org/educational/medicine/bloodtypinggame/index.html>. This website enabled the deaf students understand the importance of identifying the proper blood type especially in performing blood transfusion. In this website, there are 3 cases of car accidents. The task of the player is to perform blood typing and identify the number of blood bags that are compatible for the patients.

4. Focus group discussion

With the help of an interpreter, the students were able to ask questions about Human Anatomy and Physiology. The deaf students were able to learn from each other as they discussed the lessons in class. A lot of misconceptions were corrected especially about sexual reproduction.

5. Facebook live (project making for those who are absent)

Students who were absent during the clay molding activity, created their project while on facebook live. This is to justify that they were the ones who made their projects. Only 2 out of 9 students participated in this activity.

6. Clay molding of human organ system

To enhance the tactile skills of the students, they were asked to mold an assigned organs system using clay. Students enjoyed their activities while playing with the clay.

7. Reflective thinking activities

Started in the second meeting, the teacher provides a student a blank list of concepts that the students learned from the previous week. In this manner, the students recalled the topics in the previous weeks, they were allowed to browse on their notes and

8. Mind mapping

Human Anatomy concepts were written on the board. The deaf students were tasked to interconnect the concepts based on their functions and interrelationships.

9. Videoclip presentation

After every lecture, the teacher will flash on screen a 5-minute videoclip presentation with subtitle to enhance the discussion about the different organ systems.

10. ICT (Information Communication Technology) using BigSky (BrightSpace).

All the powerpoint presentations, the url address of the videoclip presentations, online assignments, quizzes and major exams were posted at Brightspace. In Benilde, we call it BigSky application. You may browse it at <http://bigsky.benilde.edu.ph/>

The teacher administered the mindset quiz to identify whether the deaf students have a growth mindset or a fixed mindset with regards to learning Anatomy and Physiology.

After answering the self-made questionnaire, the students ranked the teaching strategies that they like the most. They prefer the ones with major student participation and interaction.

3. RESULTS AND DISCUSSIONS

Table 1. Mindset of the respondents

Student	Score	Interpretation
1	36	growth mindset with some fixed ideas
2	36	growth mindset with some fixed ideas
3	31	fixed mindset with some growth ideas
4	30	fixed mindset with some growth ideas
5	29	fixed mindset with some growth ideas
6	29	fixed mindset with some growth ideas
7	29	fixed mindset with some growth ideas
8	26	fixed mindset with some growth ideas
9	25	fixed mindset with some growth ideas

In terms of mindset, 2 out of 9 deaf students have a growth mindset with some fixed ideas while 7 have a fixed mindset with some growth ideas.

Table 2. Ranking of Teaching Strategies based on Deaf students preference

Rank	Teaching strategy	Score
1	Cooperative Learning	23
2	FGD	28
3	Discovery Learning	33
4	Clay molding art	39
5	Videoclip presentation	40
6	Reflective thinking	42
7	Virtual Lab	44
8	Mind mapping	49
9	ICT:Big Sky	63
10	Distance Learning Facebook Live	77

Majority of the deaf students preferred Cooperative learning. This is because everybody was very active and each data from the students is important to complete the table that they have in their paper. They got to know which among them has a high, normal and low blood pressure reading. What they liked the least is facebook live.

Table 3. STAR Evaluation Results

Part	score	Interpretation	Learner-centered practices
I Planning and preparation	3.52	Very satisfactory	Manifested to a great extent
II Classroom Environment	3.41	Very satisfactory	Manifested to a great extent
III Instruction	3.59	Very satisfactory	Manifested to a great extent
IV Professional Responsibilities	3.67	Outstanding	Manifested to a very great extent
V Learner-centered practices	3.56	Very satisfactory	Manifested to a great extent
Average	3.55	Very satisfactory	Manifested to a great extent

Verbatim comments of the deaf students to their Human Anatomy and physiology Teacher

In terms of best practices (e.g. teaching methods, class activities, classroom management, etc.) of the teacher in delivering Human Anatomy and Physiology, students mentioned that the teacher used many learner-centered activities in class. For areas for improvement in teaching the course, students said that the teacher has to improve her sign language skills.

Table 4. Performance Assessment Peer Assistance and Review results

Part		score	Interpretation	Learner-centered practices
I	Planning and preparation	3.57	Very satisfactory	Manifested to a great extent
II	Classroom Environment	3.40	Very satisfactory	Manifested to a great extent
III	Instruction	3.38	Very satisfactory	Manifested to a great extent
IV	Professional Responsibilities	3.90	Outstanding	Manifested to a very great extent
Average score		3.56	Very satisfactory	Manifested to a great extent

Verbatim Comments of the Peer Evaluator

In terms of Instruction, the faculty employs the use of high visual powerpoint taking into consideration the nature of deaf learners. Very good! The faculty checks the understanding by asking each students and compliments right answers as a form of positive reinforcement. In terms of professional responsibilities, the teachers is non-signing and is aided by a classroom interpreter, she tries to sign to her students whenever she can. Mastery of the subject matter is evident in the teacher.

4. Summary, Conclusions and Recommendations

Only 2 out of 9 deaf students have a growth mindset with some fixed ideas while 7 have a fixed mindset with some growth ideas. Majority of the students prefer cooperative learning activities. Students marked their teacher as **Very satisfactory**, meaning she was able to employ learner-centered practices to a great extent. The teacher however, has to improve her sign language skills. As per peer evaluator, the teacher was also evaluated as **Very satisfactory**, the mastery of subject matter is evident in the teacher and she knows each of her students with their names. She also compliments the right answers as a form of positive reinforcement.

It is recommended that all the Deaf students taking Human Anatomy and Physiology must be included in the next study. In like manner, all the teachers teaching Human Anatomy and Physiology among deaf students should also be included in the study. It also recommended that Teachers must practice sign language to further enhance their teaching skills with the deaf students.

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Overcoming Disabilities: A Profile of Exceptional Women with Special Needs

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Abstract: There are very inspiring stories of exceptional women who made a difference in the society. Ten exceptional women with disabilities have very inspiring stories to tell. What do they have in common? How did they cope with their disabilities? What motivated them to make a difference? Who served as their inspirations? What are the beautiful insights that we could learn from them? Anne Sullivan for example, was the teacher of Hellen Keller, who became first deaf-mute person who earned a Bachelor of Arts degree. In India, Deepa Malik, is the first Indian female athlete to win a medal in the 2016 Summer Paralympic games. Sudha Chandran, is an Indian actress and renowned Bharatnatyam dancer despite losing her leg due to gangrene following a road accident. In Mexico, Frida Kahlo became world renowned painter despite having Polio. In the US, Jessica Cox, who is a limbless but a licensed pilot and a black belter in Taekwondo. Also in the US, Marlee Matlin won the Academy Award for Best Actress in a leading role despite being deaf. In the Philippines, we have Roselle Ambubuyog who graduated Summa Cum Laude from the Ateneo De Manila University with a Bachelor of Science degree in Mathematics and a minor in Actuarial Science. Ms. Ana Katrina Arce, who graduated as Magna cum laude from De La Salle-College of St. Benilde and she became the first Filipina to be awarded the Nippon-Gallaudet World Deaf Leadership Scholarship and graduated at the prestigious Gallaudet University in Washington, DC. Ms. Carolyn Dagani is the President of the Philippine Federation of the Deaf who is very active in terms of asserting the rights of women with disabilities. Truly, there is nothing impossible to those who believe. It takes motivation and inspiration from a mentor, family, friends and other forms of support group to help find our purpose in life. These women were able to find their niche in life that enables them to make a difference.

Keywords: Overcoming disabilities, Exceptional women with special needs

Introduction

Women with disabilities experience more obstacles in their everyday activities. According to Holiday (2014), the greatest feats in humanity weren't accomplished in the absence of obstacles—they were accomplished because of them. Obstacles are just blessings in disguise. And so instead of cowering before the monstrous obstacles in our life, we should learn to embrace them.

In this study, 10 exceptional women with disabilities were featured

Objective of the study

In this study the researcher aims to do the following:

1. To identify the history behind the disability.
2. To know the coping skills of the respondents with regards to their respective disabilities.
3. To determine the respondent's motivation/inspiration in finding their niche.
4. To know the respondent's advice to all the women who are facing obstacles with or without disabilities.

Overcoming Disabilities

Disability is defined as a physical or mental condition that limits a person's movements, senses, or activities. There are so many forms of disability. It could be Physical or mental disability. Deafness for example is the condition of lacking the power of hearing or having impaired hearing. Blindness on the other hand is the state or condition of being unable to see because of injury, disease, or a congenital condition. Tommy Edison (2012) insists that there are many perks that come with being sightless. From discounted train fares and cheaper electricity bills to skipping gym class and getting the VIP treatment at amusement parks, Edison celebrates the little things that make being blind kind of fun. (http://www.huffingtonpost.com/2012/07/05/blind-man-tommy-edison-ex_n_1650207.html)

Rose Siggins (2012) a mom with no lower body said that a lot of people with disabilities feel that life owes them something. Her word of advice, "The world doesn't owe you anything. This is what you have and

you use your resources and you get through life. You have to get up and go for it. Just do it".
http://www.huffingtonpost.com/2012/09/08/rosemary-siggins-mom-with_n_1864411.html

Coping styles

Each person's style of coping reflects their personality and describes their enduring approach to handling life experiences. A typical contrast would be between the person who copes with challenges passively by avoiding situations or denying them, and coping based on more active confrontation and tackling of situations. Within general styles of coping, particular tactics are as varied as people themselves. Not only do we each have a characteristic approach to handling challenging situations, but the size and diversity of our repertoires of coping responses also varies. Some people seem able to handle virtually any circumstance, while most are comfortable with a much narrower range of situations. Some perennially use the same type of approach; others can be remarkably resourceful in finding different ways to handle situations.

Coping with and adjustment to disability is an individualized process and two people with very similar disabilities are capable of very different outcomes and coping processes (Livneh, 1986 as cited by Walz and Bleuer, 2014). The high prevalence of disability challenges both individuals as they work to adapt to their disabilities, as well as helping professionals as we work to promote healthy responses to disability (Maki & Tarvydas, 2012 as cited by Walz and Bleuer, 2014)). A resilience framework is one approach to assist individuals with disabilities and professionals working with them to cope with disability.

Statement of the problem

1. What is the history behind the disability of each respondent?
2. How did they cope with regards to their respective disabilities?
3. Who served as a motivation/inspiration in finding their niche?
4. What are the respondent's advices to all the women who are facing obstacles with or without disabilities?

Significance of the study

This study will be beneficial to women with or without disabilities to realize that disability is not a hindrance to make a difference. In like manner, life coaches could also learn from these exceptional women and use their stories as a testimony

The study is limited to the following:

- 1.) Exceptional woman with disability with significant contribution in the society.
- 2.) Only 2 subjects were personally interviewed and the rest were based on network research.

Research Design

The research followed a Qualitative Descriptive Design. The subjects are ten (10) exceptional women with disabilities who made a significant contribution in their fields.

Anne Sullivan

Anne Sullivan had trachoma, a bacterial infection that led to her blindness at age 5. Her mother died when she was only 8 years old and her father abandoned her and her brother. She eventually lived in Tewksbury Almshouse, a home for the poor. She started as a domestic helper but she was given a chance to enroll in The Perkins School of the Blind. She learned the manual alphabet from *Laura Bridgman*, The first blind and deaf person to be educated in the same school. Anne Sullivan graduated class valedictorian despite being legally blind. She told her fellow students that "*duty bids us go forth into active life. Let us go cheerfully, hopefully, and earnestly, and set ourselves to find our special part. When we have found it, willingly and faithfully perform it; for every obstacle we overcome, every success we achieve tends to bring man closer to God.*"

(<http://www.biography.com/people/anne-sullivan-9498826>)

Hellen Keller

Hellen Keller suffered from Scarlet fever/ meningitis at 9 months old. Her mother found out about Laura Bridgman and they sought advice from *Alexander Graham Bell*. The inventor of telephone, Graham Bell also taught deaf children. He recommended Keller to enroll in Perkins School for the Blind. She was mentored by Anne Sullivan. In 1904, Keller became the first deaf-mute person who earned a Bachelor of Arts degree. She wrote a total of 12 published books and several articles. Anne Sullivan, private mentor. *Michael Anagnos*, a longtime head of Boston's Perkins Institute for the Blind supported Hellen Keller as the public symbol of the school. *John Macy*, Harvard University Professor, literary critic and husband of Anne Sullivan supported Hellen Keller's publications. Alexander Graham Bell-inventor of the telephone and worked with deaf children and referred the Keller's to Perkin's Institute for the Blind. Keller's word of advice, "*Helping your fellowmen were one's only excuse for being in this world and in the doing of things to help one's fellows lay the secret of lasting happiness*".

Deepa Malik

Deepa Malik is the first woman of India to win a medal at Paralympics Silver F53 Shot Put. Deepa is a paraplegic, paralyzed from waist down. A spinal tumor confined her to a wheelchair more than 17 years ago. "*It was pretty depressing in the beginning but the love and support of my family made the process easy for me. The acceptance of your disability by your near and dear ones can make a lot of contribution to one's confidence*". She wants to use the medal to support women with disabilities in India.

Sudha Chandran

An Indian actress and renowned Bharatnatyam dancer continue to dance despite losing her leg due to gangrene. It is a complication that occurred after a road accident. Chandran's grandmother told her not to worry because God is with her and that she should let the miracle happen. She really loved to dance and finally when she decided to perform on stage again, Chandra's show was sold out and her performance received a standing ovation.

Sudha Chandran's dad touched her feet and said that he's touching the feet of the Goddess Sarasvati because she has done the impossible. She received so much respect from the media, got an offer to act in a film based on her life and received all of the opportunities that she has today. According to Chandran, "*An accident so fatal can still be a blessing in disguise*".

Marlee Matlin

She lost all hearing in her right ear and 80% of the hearing in her left ear at the age of 18 months due to genetically malformed cochlea. She has been active in performing in theaters as early as 7 years old. In 1987, she won the Academy award for best actress in her movie entitled "*Children of a Lesser God*". She said that she has always resisted putting limitations to herself. She visits children both hearing and hearing-impaired whenever she travels. She is also a spokeswoman of the National Captioning Institute. In 1995, she testified at a congressional hearing and helped get a law passed that requires all TV sets 13 inches or larger to be manufactured with built-in chips to provide closed captioning screens; this was godsend for the deaf viewers. She was awarded a Star on the Hollywood Walk of Fame at 6667 Hollywood Boulevard in Hollywood, California on May 6, 2009. Her personal quotes include 1. *The Earth does not belong to us: we belong to the Earth.* 2. *Silence is the last thing the world will ever hear from me.* 3. *The handicap of deafness is not in the ear; it is in the mind.* (http://www.imdb.com/name/nm0559144/bio?ref_=nm_ov_bio_sm)

Jessica Cox

She is a Filipino-American who was born without limbs. She has a third degree black belt in Taekwondo. She is the world's first armless pilot. She can put her contact lens using her feet and she is also a licensed Scuba diver. She was supported by her family and now with her husband to do motivational speaking. In 2015 Cox published an autobiographical self-help book, *Disarm Your Limits* in order to inspire people to overcome their own challenges through the lessons she has learned in her life. She said that "*you don't need arms to lift people up and Disability does not mean inability*".

Roselle Ambubuyog

Roselle lost her eyesight when she was six years old due to damaged corneas. Her eyes had blisters like with third degree burns. It was a response to a medication prescribed to her by her doctor. She couldn't open her

eyes. On March 6, 1986 she woke up and couldn't see anything anymore. Her father opted to have an early retirement to give her full support. Despite her condition Roselle consistently excels in academics. She didn't want special treatment and she wanted to be treated like anyone else. She graduated Summa Cum Laude from the Ateneo De Manila University with a Bachelor of Science degree in Mathematics and a minor in Actuarial Science. She wanted to work in companies that will support the underprivileged. She wanted to develop the technology that will help people with visual impairment. She said that *"we love the light because it shows us the way but we should also love the dark because it shows us the stars"*. She is currently the Product & Support Manager of Code Factory, S.L. of Barcelona, Spain, which is the world's leading provider of screen-reading, magnification and Braille access solutions for blind and partially sighted people using mobile devices such as cell phones and personal digital assistants (PDAs).

Ana Kristina Arce

Ana's mother suffered from German measles while having Ana in her womb. She learned how to speak at the age of two and wore a hearing aid at the same time, but she was not comfortable with it. She learned how to do sign language at age 7. Raphy Domingo, the former president of the Philippine Federation for the Deaf, and current Deaf leader of our Deaf community and Lindsay Dunn, her former professor at Gallaudet University motivated her to be successful. Her family, teachers and the Deaf community motivated her to be the person that she is today. Ana graduated Magna cum laude at the De La Salle-College of Saint Benilde School of Deaf Education and Applied Studies. She is the First Filipina to be awarded the Nippon-Gallaudet World Deaf Leadership Scholarship and graduated at the prestigious Gallaudet University in Washington, D.C. Moreover, the only Filipino member of the Gallaudet University Sesquicentennial's graduating batch (carrying along the George Veditz Award for consistent academic excellence and the Graduate Writing Research Award). Her advice to all, "Don't give up on your dreams. It is important to embrace who you are regardless of disability." She quoted Dr. I. King Jordan, the first Deaf president of Gallaudet University, "Deaf people can do anything except hear."

Carolyn Dagani

Carolyn Dagani was born deaf. Her mother got German measles when still pregnant with her. She admitted that she was bullied in school when she was young but she is grateful to have a family, friends and the deaf community who supported her to be the best person that she can be. She graduated from Miriam College-Southeast Asian Institute for the Deaf. Carolyn mentioned that women should rise above their disabilities. They should follow their hearts, take the risks and identify their purpose in life to contribute something significant to the society. At present, she is the President of the, Philippine Federation of the Deaf and she is very active in asserting the rights of women with disabilities.

Major findings

The research is still a work in progress. Exceptional women featured were able to bring out the best in themselves. It took acceptance, a very optimistic attitude and a growth mindset that helped them to identify their niche/ purpose in life. They were able to rise above their disabilities and contribute something significant to the society.

Conclusion

It takes motivation and inspiration from a mentor, family, friends and other forms of support group to make a difference. These women were able to find their niche in life that enables them to make a difference. These women focused on their strength rather than their weaknesses. Disability is NOT a hindrance to have a meaningful life. Even an accident is a blessing in disguise. Resilience is the key!

Recommendations

To include more exceptional Filipinas with disabilities who made a difference in their respective fields, to create an in-depth case analysis of the study. The researcher should have a picture with each of the future respondents.

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Clustering Emerging European Countries Based on Competitiveness Pillars: A Business Strategy Perspective

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Abstract: Prior to developing their business strategies, firms analyze international environment to decide what type of advantages or disadvantages a particular country or region might offer for them. By taking this need into consideration, this study aims, mainly, to cluster developing European countries based on their similarities and differences as groups by using World Economic Forum's "Global Competitiveness Index". Our second aim is to compare clustered countries by using GCI index's competitiveness pillars. Analysis results provided us two clusters for developing European countries. Comparing competitiveness scores for each pillar, Cluster 2 countries (Czech Republic and Poland) have been found better performers than Cluster 1 (Greece, Hungary, Russia, and Turkey) countries in most of the competitiveness pillars.

Keywords: Cluster Analysis, Competitiveness Pillars, Strategy Development, Developing European Countries

Özet: Firmalar stratejilerini geliştirmeden önce, belirli bir ülke veya bölgenin onlara hangi tür avantaj ya da dezavantajlar sunacağını belirlemek amacıyla uluslararası çevreyi analiz ederler. Bu ihtiyacı dikkate alarak, bu çalışmanın ana amacını, Dünya Ekonomik Forum'unun "Küresel Rekabet Endeksini" kullanarak, gelişmekte olan Avrupa ülkelerini grupsal benzerlik ve farklılıklarına dayalı olarak kümelere ayırmak oluşturmaktadır. İkinci amacımız ise elde edilecek kümeleri, rekabet faktörleri kapsamında karşılaştırmaktır. Analiz sonuçları, gelişmekte olan Avrupa ülkeleri kapsamında iki küme ortaya çıktığını göstermiştir. Her bir rekabet faktörünü kümeler kapsamında karşılaştırdığımızda ise Küme 2 (Çek Cumhuriyeti ve Polonya) ülkelerinin rekabet faktörlerinin birçoğunda Küme 1 (Yunanistan, Macaristan, Rusya ve Türkiye) ülkelerine göre daha iyi bir performans sergiledikleri bulgusuna ulaşılmıştır.

Anahtar Kelimeler: Kümeleme Analizi, Rekabet Faktörleri, Strateji Geliştirme, Gelişmekte olan Avrupa Ülkeleri

1. INTRODUCTION

Competitiveness is defined as "the set of institutions, policies, and factors that determine the level of productivity of a country" (WEF, 2017-2018 GCI Report: 317). Competitiveness is expected to have positive consequences on, such as, prosperity, positive rates of return, and economic growth. Not only at national but also at firm level, the level of competitiveness in a country provides vital resources and structure that firms depend their strategies on. In this sense, Porter (2004: 1) indicates that "competitive strategy is the search for a favorable competitive position in an industry, the fundamental arena in which competition occurs. Competitive strategy aims to establish a profitable and sustainable position against the forces that determine industry competition". According to Porter (2003: 254), competitive success cannot solely depend on managerial and company attributes when many successful firms in a given field are concentrated in just a few locations. As a result of globalization, trade barriers and obstacles for foreign direct investments are lowered in many developing countries in order to attract foreign capital. Increased level of internationalization encouraged many local companies to benefit from global markets. Contrary to previous local strategies, firms had to compete in more than one location (sometimes in more than a culture). Exceeding national borders forced them to develop global strategies, which aimed to be suitable for closer locations and unfamiliar locations to be successfully implement a chosen strategy. Therefore, we need to see location and cluster membership as integral part of a company's success.

As Tallman et al. stated "multinational corporations look for the right clusters to locate plants, labs and headquarters" (2004: 258). Porter (2003b: 562) defines a cluster as "a geographically proximate group of interconnected companies, suppliers, service providers and associated institutions in a particular field, linked by externalities of various types". A cluster, geographically, "can range from a single city or state to a country or even a group of neighboring countries" (Porter, 2003a: 254). Porter (1998a) pointed out that cooperation among neighbors can significantly have an impact on productivity of national business environment.

Operating in a cluster provides a firm certain advantages such as a larger market, knowledge, skills, inputs, services, etc. Regarding these advantages, importance of knowledge acquisition by multinational companies has been widely focused on in the literature (Develioğlu, 2001; Tallman et al., 2004; Jenkins and Talmann, 2012). Generating knowledge specialization has been pointed out to provide companies sustainable

competitive advantage. As Porter (1998b) stated this specialized knowledge is not widely available throughout host nations but rather concentrated in specialized city-regions, industrial districts, or geographic clusters. Economic coordination among neighboring countries can significantly enhance competitiveness. Similarly, economic coordination among developing European countries is expected to enhance sustainable competitiveness. By having a population of 292,5 million citizens, developing European countries provide a promising market and experience. To develop their strategies, firms need strategic data in order to base their strategies on. For this purposes, WEF provides a comprehensive and timely data on competitiveness, which range from macroeconomic conditions to innovative capabilities of countries. Examining this data is expected to help policy makers and academicians to distinguish between developing European countries and to see what type of advantages and disadvantages they would ensure for investing firms. Diagnosing potential success and failure factors will help firms in their decisions whether to invest or sell in a particular country or region. Taking this need into consideration, this study, mainly, aims to fill this gap by clustering developing European countries based on competitiveness pillars and then compare clusters to learn which cluster is competing better in which pillar.

2. METHODOLOGY

In this study, we, first, aimed to cluster emerging European countries to investigate what kind of similarities and differences they have in terms of competitiveness. Second, we aimed to compare potential clusters in order to understand which cluster is more competitive in which competitiveness sub-indexes and pillars separately. In this study, emerging European countries are derived from MSCI's "MSCI ACWI & FRONTIER MARKETS INDEX". There are 25 countries in this index, which is divided into three groups: America, Europe, Middle East & Africa, and Asia. America group of the index consists of 5 countries (Brazil, Chile, Colombia, Mexico, and Peru). The second group of emerging list has 9 Asian countries that are China, India, Indonesia, Korea, Malaysia, Pakistan, Philippines, Taiwan, and Thailand. The third group is Europe, Middle-East & Africa group has 11 countries which are Czech Republic, Egypt, Greece, Hungary, Poland, Qatar, Russia, Saudi Arabia, South Africa, Turkey, and United Arab Emirates. Among 11 countries group, we selected 6 emerging European countries and ended up with the list which consists of following countries: Czech Republic, Greece, Hungary, Poland, Russian Federation, and Turkey.

In order to investigate our aims mentioned above, we used the data from World Economic Forum's (WEF) "Global Competitiveness Index" (GCI) for the years between 2008-2009 and 2017-2018. In the index, sub-indexes and pillars have scores on a 1–7 scale, with 7 being the most desirable outcome. By using the data of WEF, we employed, first, a k-means cluster analysis to observe "how objects should be assigned to groups so that there will be as much similarity within and difference among groups as possible" (Churchill, 1998: 860). Second, we conducted two separate t-test analyses in order to examine if there is any difference between scores of clustered countries by comparing mean scores of competitiveness sub-indexes and pillars.

WEF's three sub-indexes and twelve pillars are:

- **Basic requirements**
(Institutions, infrastructure, macroeconomic environment, and health and primary education)
- **Efficiency enhancers**
(Higher education and training, goods market efficiency, labor market efficiency, financial market development, technological readiness, and market size)
- **Innovation and sophistication factors**
(Business sophistication and innovation)

3. FINDINGS

In this study, our first aim was to cluster emerging European countries by using twelve global competitiveness pillars. In order to examine this aim, we conducted a k-means cluster analysis and derived two clusters, which is portrayed in Table 1. The first cluster (Cluster 1) consists these four countries: *Greece, Hungary, Russian Federation, and Turkey*. There are two countries that constitute second cluster (Cluster 2), which are *Czech Republic and Poland*. You can also find GCI rank of clustered countries in Table 1. As it can be observed from table, Cluster 2 countries have lower-rank on GCI, which implies that these two countries are more competitive than Cluster 1 countries. Russian Federation scored similar (Rank: 38) with Cluster 2 countries, which is,

surprisingly, a member of Cluster 1. Potential reason for this result will be discussed in the conclusion section of this study.

Table 1: Countries in Clusters and Their Global Competitiveness Ranks

Cluster 1	GCI Rank*	Cluster2	GCI Rank*
Greece	87	Czech Republic	31
Hungary	60	Poland	39
Russian Federation	38		
Turkey	53		

* WEF, The Global Competitiveness Report, (2017-2018).

Examining Table 2, we observe that out of 12 competitiveness pillars, 11 of them show statistically significant difference between Cluster 1 and Cluster 2 countries. The only pillar is 'infrastructure' that does not show and significant difference between two clusters.

Table 2: Cluster Analysis Results

Global Competitiveness Pillar	Cluster		F	p
	1	2		
Institutions	3,66	3,88	8,763	0,004
Infrastructure	4,32	4,50	1,980	0,165
Macroeconomic environment	4,52	5,23	12,435	0,001
Health and primary education	5,83	6,05	13,416	0,001
Higher education and training	4,62	4,96	17,573	0,000
Goods market efficiency	4,18	4,54	29,162	0,000
Labor market efficiency	4,03	4,38	12,140	0,001
Financial market development	3,78	4,41	19,772	0,000
Technological readiness	4,18	4,87	41,868	0,000
Market size	5,01	4,63	6,496	0,013
Business sophistication	3,91	4,29	21,817	0,000
Innovation	3,26	3,65	52,743	0,000

Another result that can be derived from table is that out of 11 pillars, in 10 of them Cluster 2 countries have higher competitiveness scores. Cluster 2 countries only have a higher competitiveness score in 'market size' pillar. It can be stated that compared to Cluster 1 countries, Cluster 2 countries perform better and have competitive advantage in 10 out of 11 competitiveness pillars.

Results in Table 3 reveal findings for t-test analysis, which aimed to compare Cluster1 and Cluster 2 countries in terms of global competitiveness sub-indexes. There are three sub-indexes, which are namely "basic requirements", "efficiency enhancers", and "innovation and sophistication factors". We also added an additional and forth variable to the analysis, which is overall score of GCI (Global Competitiveness Index) for emerging European countries. Results in Table 3 portray that for all variables (GCI and three sub-indexes), there is a statistically significant difference between Cluster 1 and Cluster 2 countries. In terms of GCI variable, Cluster 1 countries (Mean: 4,22) performed better than Cluster 2 countries (Mean: 4,54), which means that Czech Republic and Poland as emerging countries in Europe have a comparative advantage compared to other emerging countries as Greece, Hungary, Russia, and Turkey ($t=-6,811$; $p= 0,000$). Comparing basic requirements sub-index, Cluster 1 (Mean: 4,60) and Cluster 2 (Mean: 4,86) countries have middle-upper scores yet there is a statistically significant difference ($t=-4,366$; $p= 0,000$).

Table 3: T-test results for Cluster Membership and Global Competitiveness Sub-indexes

Variable	Cluster	Mean	Std. Deviation	t	p
GCI	1	4,22	0,183	-6,811	0,000
	2	4,54	0,127		

Basic requirements	1	4,60	0,191	-4,366	0,000
	2	4,86	0,268		
Efficiency enhancers	1	4,27	0,150	-9,877	0,000
	2	4,65	0,114		
Innovation and sophistication factors	1	3,58	0,162	-6,853	0,000
	2	3,95	0,254		

It can be inferred from these results that Cluster 2 countries have more desirable outcome and competitive advantage compared to Cluster 1 countries. Examining the second sub-index, efficiency enhancers, countries from both clusters have middle-upper scores and Cluster 2 countries (Mean: 4,65) have higher scores than Cluster 1 countries (Mean: 4,27), ($t=-9,877$; $p= 0,000$). In terms of last sub-index, namely, innovation and sophistication factors, countries from both clusters have medium scores. In this sub-index, also, Cluster 2 countries (Mean: 3,95) scored higher than Cluster 1 countries (Mean: 3,58). Expanding our research, we also used twelve competitiveness pillars, which are factors of three sub-indexes examined above, to compare clusters. Our comparison produced results (see Table 4) that are similar with those of sub-indexes. Comparing two clusters, out of twelve competitiveness pillars, two of them did not show any significant difference, which are namely infrastructure ($t= 1,274$; $p= 0,214$) and market size ($t= 1,218$; $p= 0,228$). Remaining ten pillars produced results that Cluster 2 countries have a competitively advantageous position compared to Cluster 1 countries.

Table 4: T-test results for Cluster Membership and Global Competitiveness Pillars

Global Competitiveness Pillar	Cluster	Mean	Std. Deviation	t	p
Institutions	1	3,62	0,251	-4,835	0,000
	2	3,94	0,206		
Infrastructure	1	4,43	0,349	1,274	0,214
	2	4,25	0,590		
Macroeconomic environment	1	4,51	0,824	-3,902	0,002
	2	5,16	0,450		
Health and primary education	1	5,80	0,211	-5,131	0,000
	2	6,08	0,164		
Higher education and training	1	4,58	0,306	-6,909	0,000
	2	4,98	0,138		
Goods market efficiency	1	4,17	0,270	-5,223	0,000
	2	4,51	0,156		
Labor market efficiency	1	4,00	0,384	-5,131	0,000
	2	4,41	0,231		
Financial market development	1	3,71	0,534	-8,214	0,000
	2	4,48	0,187		
Technological readiness	1	4,23	0,424	-3,920	0,000
	2	4,70	0,477		
Market size	1	4,94	0,642	1,218	0,228
	2	4,79	0,326		
Business sophistication	1	3,87	0,257	-6,911	0,000
	2	4,34	0,237		
Innovation	1	3,28	0,178	-3,856	0,001
	2	3,56	0,296		

4. CONCLUSION

Findings of this study pointed out that, in general, emerging European countries' competitiveness scores are at the middle and middle-upper level and differ according to which cluster a country belongs. Czech Republic and Poland, as members of Cluster 2, scored higher almost in all competitiveness pillars compared to Cluster 1 countries. It can be stemmed from analyses results that emerging European countries have the highest average

score in health and primary education pillar (Mean: 5,89) and the lowest average score in innovation pillar (Mean: 3,38). Even though Cluster 2 countries performed better than those of Cluster 1, the major weakness for both clusters is the lower scores in institutions and innovation pillars.

Even though, competitiveness scores of countries in institutions and innovation pillars are the lowest; other scores of countries (except health and primary education pillar) are at the upper-medium levels (around 4 to 5). These scores does not imply us that developing European countries are in a desirable competitiveness level, especially, Cluster 1 countries. Both Cluster 1 and Cluster 2 countries have a long way to go and rise their scores especially in innovation pillar in order to have a sustainable competitiveness. Evaluating these results, we believe that they provide useful insights for government officials in order to strengthen weaknesses revealed.

It should be noted that a surprising finding is Russia's position on GCI index. The country has the rank of 38 on GCI index but holds place in Cluster 1. In order to understand the reason for this confusing result, we examined the country's ten-year scores in all pillars and found following evidences. The performance of Russia has been found to improve very well in four pillars between 2009-2018 periods: institutions, infrastructure, higher education and technological readiness. Innovation score of the country is also problematic and should be improved.

Because the efficiency of institutional environment determines investments and competitiveness for firms and governments, the legal and administrative structure should be focused on by governments in terms of fraud, mismanagement, and transparency. They have to take corrective actions in order to encourage investors. All the emerging European countries performed worst in innovation pillar which is averaged 3,28 for Cluster 1 and 3,56 for Cluster 2 countries. This result is alarming in the long run because sustainability of competition mainly depends on countries' ability to generate value and introduce new and improved products and services for various markets. In order to be innovative, efforts should be supported by both the public and private sector. Specifically, R&D efforts of firms must be supported by investments in high quality research institutions, such as research laboratories and universities. Also, company spending on R&D have to be increased by governments in terms of economic stimulations. As part of governmental body, higher education councils in countries should stimulate university-industry collaboration in R&D. Another solution for increasing the level of efficiency in innovation is to educate or hire foreign scientists and engineers by easing visa regimes etc. Patent and intellectual property production are two significant area of regulation that governments have to study more on.

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Türkiye Muhasebe ve Raporlama Standartları Açısından Çevre Muhasebesi

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Özet: Dünyada yaşanan hızlı nüfus artışı, teknolojik gelişmeler ve sosyal medya kullanımının yarattığı aşırı tüketim olgusu, çevresel sorunları da beraberinde getirmektedir. İşletmeler, araştırma geliştirme faaliyetlerinin zorlaştırdığı rekabet koşullarında, çevresel sorunlara dikkat çekerek ve doğal kaynak kullanımında optimum davranarak, rekabet koşullarını kendi lehine çevirmenin yollarını araştırmaktadır.

Geleneksel muhasebe uygulamalarında, doğal kaynak kullanımına yer verilmemektedir. Şöyle ki: İşletme faaliyetlerinden kaynaklanan sosyal maliyetler dikkate alınmamakta, üretim maliyetlerine yönelik muhasebe kayıtlarının tutulması esnasında çevresel maliyetler göz ardı edilmekte ve faaliyetler parasal yönü ile değerlendirilmektedir. Literatürde Doğal Kaynak Muhasebesi ve Yeşil Muhasebe gibi farklı isimler ile adlandırılan Çevre Muhasebesi, “Çevresel kaynakların kullanımı ve bu kaynakların kullanımı sonucunda doğacak etkilerin muhasebeleştirilmesi” olarak tanımlanmaktadır. Çevre Muhasebesinin makro ve mikro anlamda amaçları söz konusudur: Makro anlamda Çevre Muhasebesi, çevresel kaynakların parasal büyüklüğünü hesaplarda kayıt altına alarak milli gelir hesabına ilişkin ekonomik çalışmalarda çevresel verilerin dikkate alınmasını sağlar. Mikro anlamda ise toplumsal çevre bilincine katkıda bulunur, işletmenin imajını olumlu etkiler, bölgede yaşayan halk ve yerel yönetim ile iletişim halinde olarak bölgesel kalkınmaya destek olur, çevresel sorunlara mali nitelik kazandırır ve yönetsel kararlarda üst yönetime destek olur.

Bu çalışmanın amacı, doğal kaynak kullanımına yönelik muhasebe kayıtlarının oluşturulmasında Türkiye Muhasebe ve Finansal Raporlama Standartları'na (TMS/TFRS) uygunluğun incelenmesi ve çevresel bilgilerin finansal raporlara aktarılması örneklerinin verilmesidir. Çalışma, işletmeler için maliyet unsuru olarak algılanan Çevre Yönetim Sisteminin, rekabet ortamında işletmelere sağlayacağı avantajları vurgulaması ve Çevre Muhasebesi ile Türkiye Muhasebe Standartları ve Türkiye Finansal Raporlama Standartları arasında ilişki kurması bakımından literatüre katkı sağlayacaktır.

Anahtar Kelimeler: Türkiye Muhasebe Standartları, Türkiye Finansal Raporlama Standartları, Çevre Muhasebesi, Çevre Yönetim Sistemi.

Abstract: The rapid population growth in the world, technological developments and excessive consumption caused by the use of social media bring about environmental problems. Businesses are exploring ways to turn competitive conditions into their favor by drawing attention to environmental problems and optimizing the use of natural resources in competition conditions, which are made difficult by research and development activities.

In traditional accounting applications, the use of natural resources is not included. The social costs arising from the operating activities are not taken into consideration, environmental costs are ignored during the accounting records of production costs, and the activities are evaluated with the monetary terms. In the literature, Environmental Accounting, called by different names such as Natural Resource Accounting and Green Accounting, is defined as “Accounting of impacts from the use of environmental resources”. Environmental accounting has macro and micro-aims: In the macro sense, Environmental Accounting records the monetary size of environmental resources in the accounts and ensures that environmental data are taken into account in economic studies related to national income account. In the micro sense, it contributes to the social environment consciousness, affects the image of the enterprise positively, supports the regional development in communication with the people living in the region and the local government, provides financial character to the environmental problems and supports the senior management in administrative decisions.

The aim of this study is to examine the appropriateness for Turkey Accounting and Financial Reporting Standards (IAS / IFRS) while creating the accounting records for the natural resources use and to provide samples related to transmission of environmental information to the financial reports. The study will contribute to the literature by highlighting the advantages of Environmental Management System which perceived as a cost factor for the businesses in a competitive environment and also building relationship between Environmental Accounting, and Turkish Accounting and Financial Reporting Standards.

Key Words: Turkey Accounting Standards, Turkey Financial Reporting Standards, Environmental Accounting, Environmental Management System

1. GİRİŞ

20. yy'da sanayileşmenin giderek hızlanması, dünya nüfusunun her geçen gün artması ve teknolojik gelişmeler ışığında sanayi işletmelerinin büyümesi, doğal çevre sorunlarını da beraberinde getirmiştir. Sanayileşme ile birlikte, işletme sayısındaki artış ve işletmelerin çevreyi göz ardı eden faaliyetleri neticesinde, çevresel sorunlar

giderek artmaktadır. Çevre kirliliğinin nedenleri arasında hızlı nüfus artışı, sanayileşme, çarpık kentleşme, savaşlar, nükleer denemeler, terör olayları, zirai ilaçların yanlış kullanımı gibi unsurlar gelmektedir. Bunun yanı sıra çevresel kaynakların bilinçsizce tüketilmesi ve geri dönüşümünün sağlanamaması çevre kirliliğini önemli ölçüde olumsuz etkilemektedir. Sorunun giderilmesi için getirilen geçici çözüm önerileri ise, küresel boyutta çevre kirliliğini önlemekten oldukça uzaktır.

Özellikle doğal çevre ile sürekli etkileşim içinde bulunan işletmelerin, çevre sorunlarına ilişkin algısı ve çözüme ilişkin yaklaşımları, son yıllarda tüketiciler için belirleyici unsur haline gelmiştir. Tüketici, pazarlama algısını, çevreye duyarlı olan işletmeler lehine açık bırakmaktadır.

Ülkeler, çevre sorunlarını önlemeye ilişkin farklı yaklaşımlar denemektedir. İşletmelerin, çevreye duyarlılığını, muhasebe kayıtlarında göstermelerinin ve finansal raporlarına yansıtılabilmelerinin önünü açmak, önemli bir çevresel adım olarak görülmektedir. İşletmelerin çevre tahribatını önlemek ve çevreyi korumak için gösterdikleri çaba, parasal olarak ifade edilmeli, kayıtlar aracılığıyla muhasebeleştirilerek raporlanmalıdır. Buna yönelik olarak, Çevre Muhasebesi ve Çevre Muhasebesi Uygulamalarının standartlaşması çalışmaları yürütülmektedir.

2. KAVRAMSAL ÇERÇEVE

2.1. Türkiye Muhasebe Standartları ve Türkiye Finansal Raporlama Standartları

Türkiye’de Muhasebe Uygulamaları esas olarak “Türk Ticaret Kanunu” ve “Vergi Usul Kanunu” hükümlerine göre yürütülmektedir. Fakat ilgili kanunların yetersiz kalması durumunda aşağıda verilen kurumların çeşitli yönetmelikler ile yönlendirici çalışmalar yaptığı gözlenmektedir:

Şekil 3 Muhasebe Standartlarında Yönlendirici Kurumlar

TMS Kurumları	İktisadi Devlet Teşekküllerini Yeniden Düzenleme Komisyonu
	Tekdüzen Muhasebe Koordinasyonu Devamlı İhtisas Komisyonu
	Türk Standartları Enstitüsü Muhasebe Standartları Özel Daimî Komitesi
	Türkiye Bankalar Birliği
	Türkiye Muhasebe ve Denetim Standartları Kurulu (TMUDESK)
	Hazine Müsteşarlığı Sigortacılık Genel Müdürlüğü
	Sigorta Denetleme Kurulu
	Sermaye Piyasası Kurulu (SPK)
	Bankacılık Düzenleme ve Denetleme Kurumu (BDDK)
	Maliye Bakanlığı Koordinatörlüğünde Kurulan Muhasebe Standartları Komisyonu
	Türkiye Muhasebe Standartları Kurulu (TMSK)

Kaynak: (Çankaya & Dinç, 2012)

Türkiye ve Avrupa Birliği arasında müzakerelerin başlaması Türkiye’de Uluslararası Muhasebe Standartlarına uyum çalışmalarını hızlandırmıştır. Erdoğan ve Dinç (2009) yapılan çalışmaları şöyle özetlemiştir: “2499 sayılı Sermaye Piyasası Kanununa 18.12.1999 tarih ve 4487 sayılı Kanunla eklenen Ek-1’inci madde uyarınca kurulan ve idari ve mali özerkliği bulunan Türkiye Muhasebe Standartları Kurulu 07.03.2002 tarihinde ilk toplantısını yaparak faaliyete geçmiş, 30 Ocak 2007 itibarıyla geçerli tüm standartları Türkçeleştirip yayınlamıştır”. Türkiye Muhasebe Standartları Kurulu’nun kurulması ve işlevselliğini kazanması ile Türkiye’de Muhasebe Standartları konusunda gözlenen çok başlılık ortadan kaldırılmıştır. Kurul’un hazırladığı 29 adet TMS ve 9 adet TFRS, Resmî Gazetede yayınlanmıştır (Gökçen vd. , 2011).

Türkiye Muhasebe Standartları Kurulu, “Uluslararası Muhasebe Standartları (International Accounting Standards, IAS, UMS)” ve “Uluslararası Finansal Raporlama Standartlarını (International Financial Reporting Standards, IFRS, UFRS)” benimseme kararı almıştır. IAS/IFRS’nin birebir çevirisi olan TMS/TFRS, ülkemizde finansal tabloların hazırlanmasında rehberlik etmektedir.

Yeni Türk Ticaret Kanunu'dur (Yeni TTK), standartlara ilişkin temel dayanak sağlamakta ve tüm işletmelerin finansal tablolarını TFRS/TMS'ye uygun şekilde hazırlamalarını zorunlu kılmıştır (Gökçen vd. , 2011).

2.2. Çevre Muhasebesi

Geleneksel muhasebe, doğası gereği, yapılan üretimin veya ticari işlemin, parasal karşılığı ile ilgilenmekte; üretim ve tüketim aşamaları sonucu ortaya çıkan sosyal maliyetleri dikkate almamaktadır. Bu durumda Geleneksel muhasebe, üretimin temel faktörlerini dikkate almakta fakat çevresel olayların sorumluluğunu üstlenmemektedir (Demirkol & Tancı Yıldırım, 2018). Okutmuş (2019) yapmış olduğu çalışmada, Çevre Muhasebesine ilişkin, “işletmenin çevre üzerinde oluşturduğu negatif etkilerin finansal ve finansal olmayan yönlerinin ölçülmesi ve muhasebe kayıtlarına alınması” ifadesini kullanarak Çevre Muhasebesinin, işletmelerin sosyal sorumluluklarına vurgu yaptığını ifade etmiştir. Çevre Muhasebesi, Akdeniz (2016) tarafından “işletmenin doğal çevre ile ilgili finansal nitelikteki faaliyetlerin kaydedilmesi, analizi ve raporlanmasını kapsayan, finansal nitelikte olmayan bilgileri ise fiziki ölçülere göre kaydedip işletmenin ilgili paydaşlarına sunulmasını sağlayan süreç” olarak tanımlanmıştır. EPA'dan (1995) aktaran Korukoğlu (2015) Çevre Muhasebesini “bir şirketin çevre yönetimi, kalite yönetimi ve maliyet yönetiminden oluşan bütünün önemli bir parçası” olarak değerlendirmiş ve Çevre Muhasebesinin kaliteyi de gözetten bir uygulama olduğunu belirtmiştir.

Muhasebe sistemi açısından yeni ve farklı yaklaşımlar sunan Çevre Muhasebesi, Uluslararası Standartlar Örgütü'nün 1973 yılında başlayıp 1992 yılında tamamladığı ISO 14000 Çevre Yönetim Standartları ile oluşmuştur (Çalış, 2013, aktaran Özçelik (2017). 1980-1990 yılları süresince muhasebe, çevresel faaliyetlere ilişkin bilgiye odaklanmıştır; 1990'lı yıllarda çevresel faaliyetlere ilişkin bilgilerin önemi ve kontrol altına alınması önem kazanmıştır (Alagöz & İrdiren, 2013).

Kızıl vd. (2014), Çevre Muhasebesinin temel amaçlarını “maliyet belirleme ve finansal kontrol üzerine odaklanma, yönetim planlama ve kontrolü üzerine konsantr olma, işletme sürecinde kullanılan kaynakların israfının azaltılması üzerine çalışma ve kaynakların etkin kullanılmasıyla değer yaratma üzerine eğilme” olarak sıralamıştır. Çevre Muhasebesi, aşağıda Şekil 2'de verilen amaçları gerçekleştirmeyi hedeflemektedir (Özko, 1998b):

Şekil 4 Çevre Muhasebesinin Amaçları

Çevre Muhasebesi	Geleneksel Muhasebe Uygulamalarının olumsuz etkilerini ortadan kaldırmaya yönelik araştırmalar yapmak
	Geleneksel muhasebe sistemi içinde, çevresel maliyetleri ve gelirleri ayrı olarak tanımlamak
	İşletmenin hem iç hem de dış çıkar grupları için, yeni performans ölçüm raporları ve formları geliştirmek
	Yönetim kararlarından daha fazla çevresel fayda elde edebilmek için yeni finansal veya finansal olmayan muhasebe, bilgi ve kontrol sistemleri oluşturmak

Kaynak: (Özko, 1998b)

Çevre Muhasebesi, amaçları dikkate alındığında, işletmeler açısından önemli fonksiyonları yerine getiren bir muhasebe uygulaması olduğu görülmektedir.

İşletmeler faaliyetleri sırasında doğal kaynakları aşırı derecede kullanmakta ve bunun sonucunda çevresel problemlere sebep olmaktadır. Çevre muhasebesi söz konusu problemlerin önlenmesinde etkili olabilmektedir (Bilen & Seyitoğulları, 2016). Kırloğlu ve Can'dan (1998) aktaran Otlu ve Kaya (2010), Çevre Muhasebesinin temelini oluşturan çevresel maliyetleri, “azaltma maliyetleri”, “kullanma maliyetleri” ve “zarar maliyetleri” olmak üzere üç başlık altında toplamıştır. Buna göre “azaltma maliyetleri işletmelerin çevresel sorunları önlemek veya azaltmak için katlandıkları maliyetleri kapsar. Kullanma maliyetleri, işletmenin çevresel kaynakları kullanmaları karşılığında katlanmaları gereken maliyetleri ifade etmektedir. Zarar maliyetleri ise, faaliyetleri sonucu oluşan çevresel kirlenmelerin veya çevresel zararların işletmelere yükleyecekleri maliyetlerden oluşmaktadır”.

Demirkol ve Tancı Yıldırım (2018) ile Gönen ve Güven (2014) tarafından çevresel sorunlara ilişkin muhasebenin yararlı olabileceği alanlar şöyle ifade edilmiştir:

Şekil 5 Çevre Muhasebesinin Faydaları

Çevre Muhasebesi	Çevresel sorunların etkilerine yönelik sosyal anlayışın işletmelerin finansal yapısı ve yıllık hesaplarına yansıtılması,
	Çevresel sorunların denetim programlarına dahil edilmesi,
	Çevresel raporların ve çevre muhasebesi sisteminin gelişmesine faydada bulunacak teori ve uygulamalar sunması,
	Çevresel beyanların ve raporların denetlenmesi ve incelenmesi için katkıda bulunması,
	Çevresel konularda karar vermek, yönetim sistemlerini değerlemek gibi denetimle ilgili diğer hizmetlere katkı sağlaması

3. LİTERATÜR TARAMASI

Çevre Muhasebesine ilişkin literatür taraması yapılırken Türkçe ve yabancı kaynaklar ayrı ayrı ele alınmıştır. Google Scholar (2019) web sayfasında taranan yabancı kaynaklardan 100'den fazla atıf alan 27 çalışma içinden 200'den fazla atıf alan çalışmalar değerlendirilmiştir (Tablo 1).

Tablo 8 Çevre Muhasebesi Üzerine Yapılan Yabancı Çalışmalar

Yazar	Tarih	Çalışma Adı	Atf Sayısı
Boyd, James Banzhaf, Spencer	2007	What are Ecosystem Services? The Need for Standardized Environmental Accounting Units	2300
Ahnad, Yusuf J. Lutz, Ernst	1989	Environmental Accounting for Sustainable Development	577
Lehman, Glen	1999	Disclosing New Worlds: A Role for Social and Environmental Accounting and Auditing	387
Muller, Nicholas Z. Mendelsohn, Robert Nordhaus, William	2011	Environmental Accounting for Pollution in The United States Economy	373
Lohmann, Larry	2009	Toward A Different Debate in Environmental Accounting: The Cases of Carbon and Cost-Benefit	357
Gray, Rob Bebbington, Jan	2000	Environmental Accounting, Managerialism and Sustainability: Is the Planet Safe in the Hands of Business and Accounting?	347
Bartolomeo, Matteo Bennett, Martin, Bouma Jan Jaap, Heydkamp Peter, James, Peter Wolters, Teun	2000	Environmental Management Accounting in Europe: Current Practice and Future Potential	307
Gray, Rob Walters, Diane Bebbington, Jan Thompson, Ian	1995	The Greening of Enterprise: An Exploration of the (Non) Role of Environmental Accounting and Environmental Accountants in Organizational Change	303
Jasch, Christine	2003	The Use of Environmental Management Accounting (EMA) for Identifying Environmental Costs	303
Brown, Judy Fraser, Michael	2006	Approaches and Perspectives in Social and Environmental Accounting: An Overview of the Conceptual Landscape	272
Chen, Jennifer C. Roberts, Robin W.	2010	Toward A More Coherent Understanding of The Organization-Society Relationship: A Theoretical Consideration for Social and Environmental Accounting Research	244
Larrinaga, Carlos, Carrasco Francisco, Correa Carmen, Llana, Fernando Moneva, José	2002	Accountability and Accounting Regulation: The Case of The Spanish Environmental Disclosure Standard	240
Jones, Michael John	2010	Accounting for the Environment: Towards a Theoretical Perspective for Environmental Accounting and Reporting	219
Larrinaga-González, Carlos Francisco Carrasco-Fenech Francisco Javier, González Correa-Ruiz, Carmen María Páez-Sandubete, José	2001	The Role of Environmental Accounting in Organizational Change-an Exploration of Spanish Companies	199
Lehman, Glen	1995	A Legitimate Concern for Environmental Accounting	199
De Beer, Patrick Friend, Francois	2006	Environmental Accounting: A Management Tool for Enhancing Corporate Environmental and Economic Performance	196
Ball, Amanda	2005	Environmental Accounting and Change in UK Local Government	189
Gray, Rob Bebbington, Jan McPhail, Ken	1994	Teaching Ethics in Accounting and The Ethics of Accounting Teaching: Educating for Immorality and a Possible Case for Social and Environmental Accounting Education	180
Boyce, Gordon	2000	Public Discourse and Decision Making: Exploring Possibilities for Financial, Social and Environmental Accounting	170
Mathews, Martin Reginald	1995	Social and Environmental Accounting: A Practical Demonstration of Ethical Concern?	168
Yakhou, Mehenna Dorweiler, Vernon P.	2004	Environmental Accounting: An Essential Component of Business Strategy	164
Spence, Crawford, Husillos, Javier Correa-Ruiz, Carmen	2010	Cargo Cult Science and The Death of Politics: A Critical Review of Social and Environmental Accounting Research	156
Lehman, Glen	2001	Reclaiming the Public Sphere: Problems and Prospects for Corporate Social and Environmental Accounting	151
Campbell, Daniel E. Brandt-Williams Sherry L. Meisch, Maria EA	2005	Environmental Accounting Using Emery: Evaluation of The State of West Virginia	148
Bebbington, Jan Gray, Rob Owen, David	1999	Seeing the Wood for the Trees: Taking the Pulse of Social and Environmental Accounting	130
Li, Yue McConomy, Bruce J.	1999	An Empirical Examination of Factors Affecting the Timing of Environmental Accounting Standard Adoption and the Impact on Corporate Valuation	119

Tabloya göre, en çok atıf alan çalışma, 2300 atıf ile Boyd, ve Banzhaf tarafından 2007 yılında yapılan “What are Ecosystem Services? The Need for Standardized Environmental Accounting Units”tir. İlk çalışma 1976; son çalışma ise 2011 yılında yapılmıştır.

Boyd ve Banzhaf tarafından 2007 yılında yapılan çalışmada, doğanın insan refahına katkısını ölçmek için tanımlanmış olan hesap birimleri değerlendirilmiştir. Çalışmada “refah muhasebesi” kavramı literatüre kazandırılmıştır. Çevre Muhasebesinin, gayrisafi yurt içi hasılda ve diğer ulusal hesaplarda bulunan geleneksel mal ve hizmetlere katkısı ele alınmıştır.

Ahnad ve Lutz tarafından 1989 yılında yapılan çalışmada, son altı yılda Dünya Bankası ve Birleşmiş Milletler Çevre Programı tarafından Çevre Muhasebesine olan ilginin arttığı ifade edilmiştir. Çalışma, 12 bölümden oluşmaktadır. 1. bölümde tanımlar, 2. bölümde sürdürülebilir çevre, 3. bölümde gelirin doğal kaynaklar dikkate alınarak hesaplanması, 4. bölümde doğal çevre tanımları, 5. bölümde çevre kirliliği, 6, 7, 8 ve 9. bölümlerde milli gelirin hesaplanmasında çevre kirliliğinin etkisi, 10. bölümde Çevre Muhasebesinin kavramsal yapısı, 11. bölümde Çevre Muhasebesi kayıt esasları ve 12. bölümde Çevre Muhasebesine ilişkin son gelişmelere yer verilmiştir.

Lehman, Glen tarafından 1999 yılında yapılan çalışmada, modern anlamda Çevre Muhasebesi ve Sosyal Muhasebe kavramları ele alınmıştır. Lehman, muhasebenin çevresel ve sosyal rolü hakkında, modern toplumcu düşüncenin demokratik süreci zenginleştirdiğini ifade etmiştir.

Muller, Nicholas Z., Mendelsohn, Robert ve Nordhaus, William tarafından 2011 yılında yapılan çalışmada, Çevre Muhasebesini ulusal hesaplar sistemine dahil etmek için bir çerçeve sunulmuştur. Çalışmada, Birleşik Devletlerdeki her sektör için hava kirliliğinin yol açtığı zarara değinilmiştir. Muller, ABD için hava kirliliği emisyonlarının marjinal zararlarını ve brüt hasarı hesaplamak için model geliştirmiştir. Çalışmada katı atık yakma, atık su arıtma, taş ocağı işletmesi, marinalar, petrol ve kömür yakıtlı elektrik santrallerinin, yarattıkları katma değerden çok daha fazla hava kirliliği hasarlarına neden olduğunu vurgulanmıştır.

Lohmann, Larry tarafından 2009 yılında yapılan çalışmada, çevresel muhasebe teknikleri ile muhasebeleştirilen bilgilere dair tek bir düzenin sağlanamaması ve muhasebecilerin bunları aşma çabalarına değinilmiştir. Özellikle, Kyoto Protokolü, Avrupa Birliği Emisyon Planı üzerinde durulmuştur.

Gray, Rob ve Bebbington, Jan tarafından 2000 yılında yapılan çalışmada, geleneksel muhasebede odakta “yöneticinin” olduğu; çevrenin korunması ve özellikle de sürdürülebilirliğin sağlanması vurgulanmıştır. Ayrıca, “yönetimci” mercekten çevre muhasebesi alanındaki en güncel durumu gözden geçirmeyi ve uluslararası bir muhasebe çalışmasından elde edilen yeni bir veri analizinin raporlanması yoluyla sorunun özünü göstermeyi amaçlamaktadır.

Bartolomeo, Matteo, Bennett, Martin, Bouma, Jan Jaap, Heydkamp, Peter, James, Peter ve Wolters, Teun tarafından 2000 yılında yapılan çalışmada, bir trans-Avrupa projesinin sonuçları ele alınmıştır. Bir işletmenin çevresel yönetim ve yönetim muhasebesi işlevleri arasındaki ilişki ele alınmıştır. Çevre muhasebesine ilişkin dört farklı yaklaşımı tanımlanmıştır: dış finansal raporlama; sosyal sorumluluk raporlaması, enerji ve malzeme muhasebesi ve çevre yönetimi muhasebesi. Çalışmanın analiz kısmında, Almanya, İtalya, Hollanda ve Birleşik Krallık'taki seksen dört şirkette muhasebeciler ve çevre yöneticileri ile yapılan görüşmelere yer verilmiştir.

Gray, Rob, Walters, Diane, Bebbington, Jan ve Thompson, Ian tarafından 1995 yılında yapılan deneysel çalışmada, bir projenin bir bölümü “muhasebe yeşillendirmesi” olarak ele alınmıştır. Özellikle, muhasebecilere, kuruluşların çevre ile ilgili endişelerine cevap verebilecek saha çalışması verilmiştir. Gray, deneysel araştırma ve mevcut örgütsel davranış ile ilgili gözlemlerini ilişkilendirmeye çalışmıştır. Çalışmada geleneksel muhasebe uygulamasının, süreç üzerinde olumlu etkisine rastlanmamıştır. Fakat doğal çevrenin, “çevre hesaplarında” önemli rol oynadığı sonucuna varılmıştır.

Jasch, Christine tarafından 2003 yılında yapılan çalışmada, Birleşmiş Milletler Sürdürülebilir Kalkınma Birimi (UN DSD) tarafından, devlet kurumu ve sivil toplum uzmanları ile iş birliği içinde “Çevresel Yönetim Muhasebesinin Desteklenmesinde Hükümetin Rolünün Geliştirilmesi” konusunda Uzman Çalışma Grubu kurulması gerekliliği üzerinde durulmuştur.

Brown, Judy ve Fraser, Michael tarafından 2006 yılında yapılan çalışmada, sosyal ve çevresel sürdürülebilirlik ile iş vakası, paydaş hesap verebilirliği ve kritik teori yaklaşımlarını karşılaştırarak farklılıkların analizi sunulmuştur.

Chen, Jennifer C ve Roberts, Robin W. tarafından 2010 yılında yapılan çalışmada, meşruiyet teorisi, kurumsal teori, kaynak bağımlılığı teorisi ve paydaş teorisi arasındaki ilişki incelenmiş, bu değişkenlerin birbirlerini nasıl

etkiledikleri ortaya konmuştur. Chen ve Roberts, analizler sayesinde, sosyal ve çevresel muhasebe araştırmalarını destekleyebilecek teorik yaklaşımlar sunmuştur.

Larrinaga, Carlos, Carrasco, Francisco, Correa, Carmen, Llena, Fernando ve Moneva, José tarafından 2002 yılında yapılan çalışmada, tüm İspanyol şirketlerinin çevresel açıklamalarını finansal tablolarına dahil etmelerini gerektirecek bir standart üzerinde durulmuştur.

Jones, Michael John tarafından 2010 yılında yapılan çalışmada, çevresel muhasebe ve raporlamayı desteklemek için çok katmanlı bir teorik model geliştirilmiştir. Modelin amacı, kurumsal sorumluluğa vurgu yaparak, sanayi ve çevre arasındaki yeni ilişkide, sanayinin etkisini ölçmek, açıklamak ve raporlamak olarak ifade edilmiştir.

Google Scholar (2019) web sayfasında yapılan aramada, Çevre Muhasebesine ilişkin literatüre katkı sağlamış, 3 ve daha fazla atıf alan 18 çalışma içinden 10 ve daha fazla atıf alan çalışmalar değerlendirilmiştir (Tablo 2).

Tablo 9 Çevre Muhasebesi Üzerine Yapılan Türkçe Çalışmalar

Yazar	Tarih	Çalışma Adı	Atıf Sayısı
Özkol, A Erdal	1998	Çevre Muhasebesi	31
Mutlu, Ahmet	2007	Sürdürülebilir Kalkınma ve Çevre Muhasebesi (II)	26
Lazol, İbrahim Muğal, Elif Yücel, Yener	2008	Sürdürülebilir Bir Çevre İçin Çevre Muhasebesi ve KOBİ'lere Yönelik Bir Araştırma	21
Alagöz, Ali Yılmaz, Baki	2001	Çevre Muhasebesi ve Çevresel Maliyetler	12
Altuğ, Asaf Murat	2015	Çevre Kalitesi ve Çevre Muhasebesi	12
Korukoğlu, Aysen	2011	İşletmelerde Çevre Muhasebesi: İzmir İli Uygulaması	11
Şentürk, Fatih Fındık, Hakkı	2015	Türkiye'deki Akademik Dergilerde Çevre Muhasebesi Alanında 2006–2014 Yılları Arasında Yayımlanmış Bilimsel Makalelerin İçerik Analizi	11
Çakar, Ulaş	2007	Çevreci Şirket ve Çevre Muhasebesi	10
Akcanlı, Fatma	2010	Çevre Muhasebesi Açısından Kağıt Ambalajı Geri Dönüştüren İşletmelerin Faaliyetlerinin Muhasebeleştirilmesi ve Fayda-Maliyet Analizi ANKAŞ Atık Kağıt İmalat San. ve Tic. A.Ş.'de Uygulama	9
Ergin, Hüseyin Okutmuş, Ercüment	2007	Çevre Muhasebesi: Çevre Maliyetleri ve Çevre Raporlaması	9
Aktürk, Ahmet Akcanlı, Fatma Şenol, Hasan Akyüz, Yılmaz	2012	Muhasebe Standartları Bağlamında Otel İşletmelerinde Çevre Muhasebesi	8
Alagöz, Ali İrdiren, Duygu	2013	Maliyet Muhasebesi Bakış Açısı ile İşletmelerde Çevre Maliyetleri ve Yönetimi	8
Doğan, Zeki Ceran, Yunus	1998	Çevre Muhasebesi Konusunda Yapılan Çalışmalara Genel Bir Bakış	7
Aydın, Sevgi	2012	Konaklama İşletmelerinde Çevre Muhasebesi Uygulamaları ve Çevresel Maliyetlerin Yaşam Döngüsü Değerlemesi: Türkiye-Birleşik Krallık Örneği	6
Korukoğlu, Aysen	2014	İşletmelerin Çevre Muhasebesi Konularına Yaklaşımlarının Analizi	6
Soylu, Yasemin İleri, Hüseyin	2009	Çevre Muhasebesi ve Çevre Maliyetlerinin Üretim Maliyetlerine Etkileri	6
Bilen, Abdulkadir Seyitoğulları, Osman	2016	İş Örgütlerinde Çevre Muhasebesi Algısına Yönelik Bir Araştırma: Diyarbakır İli Örneği	4
Korukoğlu, Aysen	2015	İşletmelerde Çevre Muhasebesi ve Diğer Çevresel Faaliyetlerin Gerçekleşme Durumunun Araştırılması	3

Tabloya göre, Çevre Muhasebesi alanında yapılan Türkçe çalışmalar içinde en çok atıf alan, 31 atıf ile Erdal Özkol tarafından 1998 yılında yazılan “Çevre Muhasebesi” adlı çalışmadır. İlk çalışma 1998; son çalışma 2016 yılında yapılmıştır.

Özkol, A. Erdal tarafından 1998 yılında yapılan çalışmada, Çevre Muhasebesine ilişkin teorik bilgiler verilmiştir. Özellikle çevre kirliliği üzerine yoğunlaşan çalışmada Çevresel Uydu Sistemi ve Doğal Miras Hesabı kavramlarının kullanılmış olması literatüre önemli katkılar sağlamıştır. Çevresel Uydu Sistemi, “*geleneksel muhasebe sistemi hesaplarına paralel olarak oluşturulmak istendiğinden, uydu olarak isimlendirilen bir sistem olup, halen muhasebe sistemine entegre edilememiştir ve doğal kaynak şeklindeki girdilerin ve elde edilen atıkların fiziksel akışlarının sayısallaşması*” olarak tanımlanmıştır. Doğal Miras Hesabı kavramı ise “*bir dönem süresinde doğal kaynaklara ait dönem başı (başlangıç) değerlerini, dönem içindeki değişimlerini ve dönem sonu değerlerini gösteren fiziksel hesap*” olarak ifade edilmiştir.

Mutlu, Ahmet tarafından 2007 yılında yapılan çalışmada, Çevre Muhasebesi uygulamaları hakkında kavramsal bilgilere değinilmiş, ayrıca sürdürülebilir kalkınma, çevre ekonomisi ve çevre muhasebesi ilişkileri açıklanmıştır. Mutlu’ya göre Çevre Muhasebesi, aşağıda verilen uygulama alanlarına sahiptir:

Tablo 10 Çevre Muhasebesi Uygulama Alanları

1. Azaltma Maliyetleri Yaklaşımı,
a) Düşünsel Pazar Yöntemi
b) Deneysel Yöntem
2. Zarar Maliyetleri Yaklaşımı,
a) Nakil Maliyeti (Yolculuk Giderleri) Yöntemi,
b) Hedonist (Faydacı, Hazcı) Maliyet Yöntemi,
c) Tahmin Maliyeti (Kontenjan Değerlemesi) Yöntemi,
3. Kullanma Maliyeti Yaklaşımı,
a) Piyasa Değerlendirmesi Yaklaşımı,
b) Gerçeğe Uygun Değerleme Yöntemi,
c) Bakım Maliyetleri Yöntemi,
d) Koşullu Değerlendirme Yöntemi,
e) Korunma Harcamaları Yöntemi.

Lazol, İbrahim, Muğal, Elif ve Yücel, Yener tarafından 2008 yılında yapılan çalışmada, çevre kirliliği, sürdürülebilir kalkınma, muhasebe-çevre ilişkisi, çevre faaliyetlere ilişkin oluşan maliyetlerin kayıtlarda gösterilmesine ilişkin bilgi verilmiştir.

Alagöz, Ali ve Yılmaz, Baki tarafından 2001 yılında yapılan çalışmada, çevresel sorunlar, Çevre Muhasebesi ve çevresel maliyetler kavramsal olarak açıklanmıştır.

Altuğ, Asaf Murat tarafından 2015 yılında yapılan çalışmada, çevre ilgisinin artış nedenleri, Çevre maliyetlerinin yüksekliği, çevresel sürdürülebilirliğin sağlanabilmesi, kentlerde çevre gelişim maliyetleri ve çevre muhasebesinin sürdürülebilir gelişme için gerekliliği üzerinde durulmuştur.

Korukoğlu, Ayşen tarafından 2011 yılında yapılan çalışmada, Çevre Muhasebesinin işletmelerde uygulanışı üzerine ampirik bir araştırma yürütülmüştür. Bu amaçla, İzmir’de faaliyet gösteren 60 işletme ile görüşülmüş, çevre muhasebesine ilişkin faaliyetlerin işletme çalışanları üzerinde olumlu etkisine değinilmiştir.

Şentürk, Fatih ve Fındık, Hakkı tarafından 2015 yılında yapılan çalışmada, Çevre Muhasebesi hakkında bilgiler verilmiş ve Türkiye’de çevresel anlamda 2006-2014 yılları arasında yapılan çalışmalar derlenmiştir.

Çakar, Ulaş tarafından 2007 yılında yapılan çalışmada, Çevre Muhasebesi ve çevresel sürdürülebilirlik konuları açıklanmış, çevresel sorunlara ilişkin makro düzeyde ve Türkiye bağlamında yapılan çalışmalar kavramsal olarak aktarılmıştır.

3. TMS/TFRS AÇISINDAN ÇEVRE MUHASEBESİ

TMS/TFRS’ler incelendiğinde, Muhasebe uygulamalarında, Çevre Muhasebesine ilişkin yönlendirmelere her standartta yer verilmediği görülmektedir. Bunun yanı sıra Çevre Muhasebesi uygulamalarına doğrudan yön verecek özel bir standart da bulunmamaktadır. Ancak muhasebenin gerçeğe uygun bilgi üretmesi

gerekliliğinden yola çıkılarak TMS/TFRS içerisinde çevre muhasebesine uyarlanabilecek ve çevresel bilgilerin raporlanmasına rehberlik edecek bilgilerin varlığı yadsınamaz. İlgili standartları inceleyecek olursak:

- “TMS1 Finansal Tabloların Sunuluşu Standardı”: *“Bu Standart, işletmenin genel amaçlı finansal tablolarının, işletmenin önceki döneme ait finansal tablolarıyla ve diğer işletmelerin finansal tablolarıyla karşılaştırılabilirliğini sağlamak amacıyla, genel amaçlı finansal tabloların sunumuna yönelik esasları belirler. Bu Standart, finansal tabloların sunumuyla ilgili genel kuralları, yapısıyla ilgili hususları ve finansal tabloların içeriğine ilişkin asgari şartları düzenler”* (Kamu Gözetim Kurumu, 2018a).
- “TMS 2 Stoklar Standardı”: *“Bu standardın amacı stoklarla ilgili muhasebe işlemlerini açıklamaktır. Muhasebede stokların muhasebeleştirilmesi ile ilgili temel konu, stokların bir varlık olarak muhasebeleştirilmesinde, kullanılmasında ve elden çıkarılmasında gerçekleşen gelirler ile karşılaştırılacak olan ilgili maliyetin belirlenmesidir. Bu standart, stok maliyetlerinin, net gerçekleşebilir değere indirgemeyi de içererek, nasıl saptanacağını ve gidere dönüşeceğini açıklar. Standart ayrıca stok maliyetlerinin oluşumu, içeriği ile uygulanacak değerlendirme yöntemleri hakkında da bilgi verir”* (Kamu Gözetim Kurumu, 2018b).
- “TMS 16 Maddi Duran Varlıklar Standardı”: *“Bir maddi duran varlık kaleminin maliyeti, bu kalemlerle ilgili gelecekteki ekonomik yararların işletmeye aktarılmasının muhtemel olması ve ilgili kalemin maliyetinin güvenilir bir şekilde ölçülebilmesi durumunda varlık olarak finansal tablolara yansıtılır. Maddi duran varlık kalemleri güvenlik veya çevresel nedenlerle edinilebilir. Örneğin bir kimyasal madde üreticisi, çevre düzenlemelerine uymak için tehlikeli kimyasal maddelerin üretimi ve depolanması için yeni kimyasal maddelerin kullanım süreçleri tesis edebilir. İşletme ilgili tesis düzenlemeleri olmaksızın kimyasal maddeleri üretip satamayacağından, bunlar varlık olarak muhasebeleştirilir”* (Kamu Gözetim Kurumu, 2018c).
- “TMS 20 Devlet Teşviklerinin Muhasebeleştirilmesi ve Devlet Yardımlarının Açıklanması Standardı”: *“Devlet yardımı: Belirli koşulları yerine getiren bir işletme veya işletmeler grubuna bir ekonomik fayda sağlamak üzere devlet tarafından yapılan faaliyetlerdir. Bu Standart kapsamındaki devlet yardımları; gelişmekte olan bölgelerde altyapı sağlanması veya rakipler üzerine ticari kısıtlamalar getirilmesi gibi genel ticaret koşullarını etkilemek suretiyle sadece dolaylı olarak sağlanan faydaları içermez. Devlet teşvikleri: İşletmenin faaliyet konuları ile ilgili belirli koşulların geçmişte veya gelecekte yerine getirilmesi karşılığında işletmeye kaynak transferi şeklindeki devlet yardımlarıdır. Bu teşvikler, bir değer atfedilemeyen devlet yardımlarını ve işletmenin normal ticari işlemlerinden ayırt edilemeyen devlet ile yaptığı işlemleri kapsamaz”* (Kamu Gözetim Kurumu, 2018d). İşletmelerin faaliyetleri sırasında çevresel duyarlılıklarını ön planda tutmaları durumunda elde edecekleri devlet teşvikleri de bu standart yardımıyla muhasebeleştirilebilir (Akdeniz, 2016).
- “TMS 37 Karşılıklar, Koşullu Borçlar ve Koşullu Varlıklar Standardı”: *“Bilanço tarihi itibarıyla, mevcut bir yükümlülüğün var olmama ihtimali böyle bir yükümlülüğün var olması ihtimalinden fazla ise, ekonomik fayda içeren kaynakların işletmeden çıkması ihtimali düşük olmadıkça, işletme finansal tablo dipnotlarında koşullu borç açıklamasında bulunur. “Herhangi bir borcun muhasebeleştirilmesinin uygun görülebilmesi için, ortada sadece mevcut bir yükümlülük olması değil, aynı zamanda söz konusu yükümlülüğü yerine getirmek amacıyla ekonomik fayda içeren kaynakların işletmeden çıkma olasılıklarının da bulunması gerekir”* (Kamu Gözetim Kurumu, 2018e). ABD Çevre Koruma Ajansı tarafından, bir işletme için çevresel borçların neler olabileceği aşağıda şekilde tanımlanmıştır:

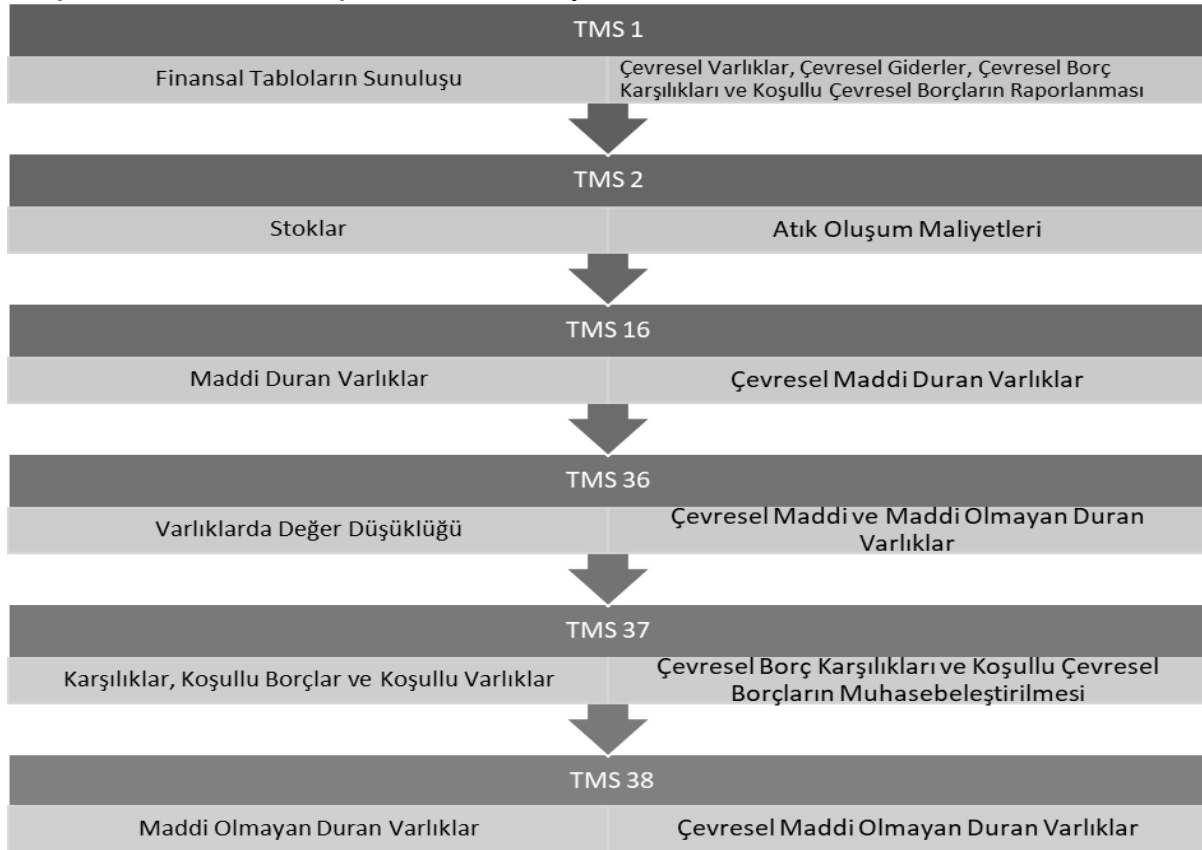
Şekil 6 Çevresel Borçlar

Uyum yükümlülükleri
• Kimyasal maddelerin imalatı, kullanımı, imha edilmesi veya yayılımı gibi faaliyetlere uygulanmak üzere çıkarılacak olan yeni kanun ve yönetmeliklere uyum sağlanması nedeniyle ortaya çıkan yükümlülüklerdir.
Düzeltilme yükümlülükleri
• Kirletilen mülklerin eski haline getirilmesi ile ilgili yükümlülüklerdir.
Para cezaları
• Kanun veya yönetmelik gereksinimlerine uyulmaması nedeniyle ortaya çıkacak para cezalarının ödenmesiyle ilgili yükümlülüklerdir.
Tazminat ödeme yükümlülükleri
• Toksik maddelerin ve çevre kirliliğine yol açan diğer maddelerin kullanımı ya da yayılımından dolayı şahıslar, şahısların mülkleri ve işletmelere verilen zararların tazmini ile ilgili yükümlülüklerdir.
Cezai zarar yükümlülükleri
• Ağır şekilde ihmalkârlığın göstergesi olarak görülen başkalarına zarar veren bir davranışı cezalandırmak ve bu davranıştan vazgeçirmek amacıyla kanunlar tarafından tazminat ödemelerine ilave olarak koyulan cezai zarar yükümlülükleridir.
Doğal kaynak zararları
• Genellikle özel mülkü oluşturmayan doğal kaynaklara verilen hasarlar, tahribatlar, ziyanlar veya kullanım zararları ile ilgili yükümlülüklerdir.

Kaynak: (Ulusan, 2010)

- “TMS 38 Maddi Olmayan Duran Varlıklar Standardı”: “Bu Standardın amacı maddi olmayan duran varlıklarla ilgili muhasebeleştirme yöntemlerini belirlemektir. Bu Standart, işletmenin, bir maddi olmayan duran varlığı sadece ve sadece belirlenmiş kriterlerin sağlanmış olması durumunda muhasebeleştirmesini zorunlu kılar. Bu Standart, ayrıca, maddi olmayan duran varlıkların defter değerinin nasıl ölçüleceğini belirleyip, maddi olmayan duran varlıklarla ilgili bazı özel açıklamalar yapılmasını gerektirir” (Kamu Gözetim Kurumu, 2018f). Genel Muhasebedeki ayrıma benzer şekilde, çevresel varlıklar da “çevresel maddi duran varlıklar ve çevresel maddi olmayan duran varlıklar” şeklinde sınıflandırılabilir. Bunun yanı sıra çevresel olmayan maddi duran varlıkların muhasebeleştirilmesinde ilgili standart hükümleri göz önüne alınabilir (Akdeniz, 2016).

Şekil 7 TMS/TFRS Setinde Çevresel Varlık ve Borçlar



Şekil 5'te verilen TMS/TFRS setine ek olarak TMSK Kavramsal Çerçevesi, Çevre Muhasebesi açısından faydalı olabilecek çeşitli yorumlar getirmektedir. TMSK Kavramsal Çerçevesine göre çevresel faktörlerin muhasebeleştirilmesi şu şekildedir (Ulusan, 2010):

Tablo 11 TMSK Kavramsal Çerçevesine Göre Çevresel Faktörlerin Muhasebeleştirilmesi

Çevresel maliyetlerin gelir tablosunda çevresel gider ya da aktifleştirilerek bilançoda çevresel varlık olarak mı raporlanacağı (TMSK Kavramsal Çerçevesi, par. 49 (a), 51, 53-59, 70 (b), 78-80, 83 (a) (b), 85-90, 94-98),
Çevresel varlık olarak aktifleştirilen çevresel maliyetin daha sonra nasıl gider kaydedileceği (TMSK Kavramsal Çerçevesi, par. 96) ve
Çevresel borçların bilançoda çevresel borç karşılığı ya da bilanço dipnotlarında koşullu çevresel borç olarak mı sunulacağı (TMSK Kavramsal Çerçevesi, par. 49 (b), 60-64, 83 (a) (b), 85-88, 91) gibi konularda TMSK Kavramsal Çerçevesindeki ilkeler esas alınacaktır.
Yukarıdakilere ilaveten çevresel varlıklar, giderler ve borç karşılıklarının tahakkuk ettirmek için gereken kriterleri veya koşulları taşıyıp taşımadıkları belirlenirken ve taşımaları halinde finansal tablolarda gösterilip gösterilmemeleri konusunda karar verirken TMSK Kavramsal Çerçevesi'nin 29 ve 30. paragraflarında açıklanan önemlilik kavramı esas alınacaktır (TMSK Kavramsal Çerçeve, par. 84).

4. ÇEVRE MUHASEBESİNDE FİNANSAL RAPORLAMA

Çevresel raporlama Fındık (2015) tarafından, "işletmelerin çevreyle etkileşimlerinin denetimi, çevresel riskler, politikalar, stratejiler, maliyetler, performans ve hedefler konusundaki bilgilerin finansal tablo kullanıcılarına iletilmesi" olarak tanımlanmıştır.

Çevresel faaliyetlerin raporlanmasında standart bir şablon geliştirilmemiştir. Bu nedenledir ki, çevresel bilgilerin finansal tablo kullanıcılarına ne ölçüde ulaşacağı, işletmenin kendi elinde olmaktadır. İşletmeler raporlarında olumsuz durumları göz ardı etmekte ve tüketiciye yansıtmaktan kaçınılmaktadırlar.

Muhasebe Uygulamaları Genel Tebliği'ne göre hazırlanan standart finansal tablolarda, çevresel bilgilere yer verilmemektedir. Ancak mal ve hizmet üretimi ve sunumu yapan işletmeler, tedarik aşamasından dağıtım aşamasına kadar, doğal kaynakları kullanmakta ve üretim süreci sonrasında çeşitli atıklar yoluyla, faaliyet gösterdikleri çevreye etki etmekte ve ayak izleri bırakmaktadırlar. Bunun yanı sıra çevreyi korumaya, sebep oldukları tahribatı en aza indirmeye yönelik çeşitli faaliyetlerde de bulunmaktadır. Tüm bu çevresel bilgilerin, "işletmenin dili" diye tabir edilen işletmelerin finansal tablolarında raporlanması, muhasebenin tam açıklama kavramı gereği önem taşımaktadır.

Çevresel faaliyetlere ilişkin bilgilerin raporlanmasına yönelik olarak çeşitli öneriler söz konusudur:

- Tekdüzen hesap planında, çevresel bilgiler için, ilişkili olduğu hesap grubu içerisinde kullanılmayan hesap kodlarıyla yeni ana hesaplar oluşturulabilir.
- Tekdüzen hesap planında, ana hesaplar aynı kalacak şekilde, yardımcı hesaplarda belirli kodlar çevresel bilgiler için oluşturulabilir (Haftacı & Soyulu, 2008).
- Finansal tablo dipnotlarında çevresel faaliyetlere ilişkin ayrıntılı bilgi verilebilir.
- Finansal tablo eklerinde çevresel faaliyetlere ilişkin bilgi ve belgelere yer verilebilir.
- İşletmeler çevresel bilgilerini finansal tablolarında raporlayabilecekleri gibi, ayrıca çevresel bilgiler raporu şeklinde ayrıca da hazırlayabileceklerdir.
- Yönetim muhasebesi amaçları için kullanılmak üzere boş bırakılan 8 numaralı hesaplar, çevresel bilgilerin raporlanmasında kullanılabilir (Fındık, 2015).
- Lazol'dan (2008) aktaran Otlu ve Kaya (2010) "Çevresel faaliyetlerin daha çok üretimle ilişkili olduğunu, çevresel faaliyetlere ilişkin maliyetlerin 73 numaralı hesap grubunda, 730 "Genel Üretim Gideri" hesabının alt hesabı olarak kayıtları yapılması gerektiğini" ifade etmiştir.

5. TMS/TFRS AÇISINDAN ÇEVRESEL BİLGİLERİN MUHASEBELEŞTİRİLMESİ

Türkiye'deki tüm işletmeler için muhasebe uygulamalarında esas alınan hesap çerçevesi tekdüzen hesap planıdır. Tekdüzen hesap planının kullanımı, finansal raporların anlaşılabilirliği, yorumlanabilirliği, denetimi, istatistik veri üretimini kolaylaştırması bakımından, muhasebe bilgilerinden yararlanacak olan işletme ile ilgili taraflara terim birliği sağlamaktadır. Ancak Tekdüzen hesap planında çevre koruma amaçlı gerçekleştirilen faaliyetlerle ilgili herhangi bir hesap yer almamaktadır. TMS/TFRS'ler incelendiğinde, muhasebe uygulamalarına istinaden getirilen düzenlemelerin bazılarının çevresel faktörlere ilişkin kayıtlara da uyarlanabileceği görülmektedir. Finansal raporlamada çevresel faaliyetlere ilişkin bilgilerin kullanılacağı çeşitli hesap kalemleri aşağıda örnek olarak verilmiştir:

- Çevre koruma amaçlı yapılan faaliyetlerde kullanılmak üzere alınan ilk madde malzeme söz konusu ise;

150 İLK MADDE MALZEME HS. 150.90 Çevre Koruma Amaçlı Faaliyetlerde Kullanılan İlk Madde Malzeme	XX	
İLGİLİ AKTİF/PASİF HS.		XX

- Çevre koruma amaçlı bir mal alımı söz konusu ise;

154 ÇEVRESEL MALLAR HS. veya 153 TİCARİ MALLAR HS. 153.90 ÇEVRESEL MALLAR		
İLGİLİ AKTİF/PASİF HS.		XX

- Çevre koruma amaçlı bir arsa alımı söz konusu ise;

250 ARSA VE ARAZİLER HS.	XX	
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250.90 Çevre Koruma Amaçlı Faaliyetler için Alınan Arsalar İLGİLİ AKTİF/PASİF HS.		XX	
• Çevre koruma amaçlı yapılan (arıtma tesisi vb.) bir yatırıma ilişkin çevre düzenlemesi söz konusu ise;			
251 YERALTI VE YERÜSTÜ DÜZENLERİ HS. 251.90 Çevre Koruma Amaçlı Yeraltı ve Yerüstü Düzenleri İLGİLİ AKTİF/PASİF HS.	XX		XX
• Çevre koruma amaçlı yapılan (arıtma tesisi vb.) bir yatırıma ilişkin makina/tesis alımı/yapımı söz konusu ise;			
253 TESİS MAKİNA VE CİHAZLAR HS. 253.90 Çevre Koruma Amaçlı Alınan/Yapılan Makina/Tesis İLGİLİ AKTİF/PASİF HS.	XX		XX
• Çevre koruma amaçlı yapılan bir patent alımı söz konusu ise;			
260 HAKLAR HS. 260.90 Çevre Koruma Amaçlı Alınan Patent İLGİLİ AKTİF/PASİF HS.	XX		XX
• Çevre koruma amaçlı (arıtma tesisi vb.) katlanılan üretim ile ilgili bir gider söz konusu ise;			
730 GENEL ÜRETİM GİDERLERİ HS. 730.90 Çevre Koruma Amaçlı Katlanılan Üretim Gideri İLGİLİ AKTİF/PASİF HS.	XX		XX
• Çevre koruma amaçlı (arıtma tesisi vb.) katlanılan ilk madde ve malzeme gideri söz konusu ise;			
730 GENEL ÜRETİM GİDERLERİ HS. 730.90.01 Çevre Koruma Amaçlı Katlanılan İlk Madde Malzeme Gideri İLGİLİ AKTİF/PASİF HS.		XX	XX
• Çevre koruma amaçlı (arıtma tesisi vb.) katlanılan işçilik gideri söz konusu ise;			
730 GENEL ÜRETİM GİDERLERİ HS. 730.90.02 Çevre Koruma Amaçlı Katlanılan İşçi Ücret ve Gideri İLGİLİ AKTİF/PASİF HS.	XX		XX
• Çevre koruma amaçlı (arıtma tesisi vb.) katlanılan amortisman gideri söz konusu ise;			
730 GENEL ÜRETİM GİDERLERİ HS. 730.90.03 Çevre Koruma Amaçlı Katlanılan Amortisman ve Tükenme Payları İLGİLİ AKTİF/PASİF HS.	XX		XX
• Çevre koruma amaçlı (arıtma tesisi vb.) katlanılan elektrik gideri söz konusu ise;			
730 GENEL ÜRETİM GİDERLERİ HS.	XX		

730.90.04 Çevre Koruma Amaçlı Katlanılan Dışarıdan Sağlanan Fayda ve Hizmetler İLGİLİ AKTİF/PASİF HS.		XX
• Çevre koruma amaçlı katlanılan yönetsel giderler (personel eğitimi, belge vb.) söz konusu ise;		
770 GENEL YÖNETİM GİDERLERİ HS. 770.90 Çevre Koruma Amaçlı Katlanılan Yönetim Gideri İLGİLİ AKTİF/PASİF HS.	XX	XX
• Çevre koruma amaçlı katlanılan araştırma-geliştirme giderleri söz konusu ise;		
750 AR-GE GİDERLERİ HS. 750.90 Çevre Koruma Amaçlı Katlanılan Ar-Ge Gideri İLGİLİ AKTİF/PASİF HS.	XX	XX

6. SONUÇ VE ÖNERİLER

Yoğun rekabet koşullarında varlıklarını sürdürmek isteyen işletmeler, faaliyet gösterdikleri alan ne olursa olsun, sosyal sorumluluk bilinci ile hareket etmek ve çevreye verdikleri zararı en aza indirmek durumundadırlar. Çevresel muhasebe uygulamalarında zorunlu standartlar mevcut olmadığından, işletmelerin çevresel duyarlılıklarının finansal raporlara yansıtılması isteğe bağlı olmaktadır. İşletmeler çevreye verdikleri zararın kayıtlara geçmesi ve raporlamasını tercih etmemektedirler.

Türkiye’de Çevresel koruma faaliyetlerine yönelik yasal çerçeve çok yeterli olmadığından, çevre muhasebesi de gerektiği ölçüde uygulama alanı bulamamıştır. TMS/TFRS’lerin birebir çeviri olması dolayısıyla çevre muhasebesi uygulamalarına da rehberlik etmeye yönelik bilgiler içermektedir. İşletmelerde çevre bilincinin yaygınlaşması ile çevresel faaliyetlerin TMS/TFRS’lere uyumlu, açık, anlaşılır ve zamanlı bilgileri içerecek şekilde hazırlanması mümkün olacaktır.

Geri dönüşüm ve minimal tüketim olgularının ön planda olduğu bir çevrede, artık işletmeler de kıt kaynakların verimli kullanılması gerekliliğinin bilincine varmak ve faaliyetlerinde çevreci yaklaşımları benimsemek durumundadırlar.

Çevre muhasebesi uygulamalarının işletmelerin isteğine bağlı olarak gerçekleştirilmesi, işletmelerin çevre bilinci geliştirmelerini sektöre ugratmaktadır. Konuya ilişkin işletmelerin motivasyonlarının artırılması gerekmektedir. İşletmelerin hazırlayacakları raporlarda çevresel bilgilerin ne kadarını açıklayacakları, hangi faaliyetleri vurgulayarak, hangilerini göz ardı edecekleri konusunda serbest ve kendileri lehine davranmaları söz konusu olacaktır. Çevreye duyarlılığın, işletme-çevre ve işletme-çalışan arasındaki uyumu ve iş birliğini artırarak, işletme faaliyetlerinde verimliliği ve faaliyet sonuçlarında başarıyı da olumlu etkileyeceği yadsınamaz bir gerçektir.

Çevresel faaliyetlerin raporlanmasına ilişkin çeşitli görüşler söz konusu olsa da belirli bir yöntemde karar kılınmadığı için, işletmeler tarafından hazırlanacak mali tablolar birbirinden farklı olacaktır. Mali tabloların işletmeler arasında mali tabloların karşılaştırılabilirliği de mümkün olmamaktadır. Bu durum, tekdüzen hesap planının işleyişine ve kullanım amacına ters düşmektedir. Tekdüzen hesap planı denetlenebilir, karşılaştırılabilir ve tüm kullanıcılar için aynı anlamı ifade edecek şekilde finansal tablo hazırlamaya olanak sağlamaktadır.

Çevre muhasebesi uygulamalarının muhasebeleştirilmesinin yasalarla zorunlu hale getirilmesi gerekliliği ortadadır. Bu sayede uygulanacak cezai yaptırımlar, işletmeler için bağlayıcı bir unsur olacak ve çevresel tahribat en aza indirilebilecektir.

Tekdüzen hesap planının tekrar gözden geçirilerek, çevresel bilgileri kayda almaya imkan tanıyacak şekilde düzenlenmesi gerekmektedir.

Finansal tablolarda yer verilecek çevresel bilgiler için terim birliği sağlanması, finansal tablo kullanıcıları için önem arz etmektedir. Bu sayede finansal tablolarda yer alan ifadeler her kullanıcı için aynı anlamı ifade edecek ve tabloların, dolayısıyla işletmelerin objektif bir şekilde değerlendirilmesi söz konusu olabilecektir.

Çevresel faaliyetlere ilişkin raporların nasıl hazırlanacağı konusunda, çevre ve muhasebe ile ilişkili tüm tarafların fikrine başvurulması, işlemlerin hızlanmasına ve doğru adımlar atılmasına yardımcı olacaktır.

Çevre muhasebesine gereken önemin verilmesi, çevresel bilgilerin muhasebeleştirme ve raporlanması konusuna açıklık ve netlik kazandırılması, işletme içi ve dışı finansal tablo kullanıcılarına, tabloları okuma, planlama, karar alma, uygulama ve denetleme aşamalarında büyük ölçüde destek olacaktır.

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UFRS 17 Sigorta Sözleşmeleri Standardının Sigorta Sektörüne Etkileri

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Özet: Bu çalışmanın temel amacı, sigorta sözleşmeleri alanında geçici bir standart olan Uluslararası Finansal Raporlama Standartları (UFRS) 4 yerine geçen UFRS 17'nin sigortacılık sektörüne etkilerini incelemektir. UFRS 17, sigortacılık sektörü için kazanç ve kayıpların daha uluslararası alanda karşılaştırılabilir, sistemli ve sağlıklı bir şekilde değerlendirip izlemesine katkı sağlaması sebebiyle sektördeki tüm taraflara önemli katkılar sunması beklenen bir standart olma özelliği göstermektedir.

UFRS 17 firmaların dışında gerçekleşen ekonomik dalgalanmaların firmanın mali yapısına sağlıklı bir şekilde yansıtılması için yaklaşımlar sunmaktadır. Mali yatırımcılar başta olmak üzere tüm paydaşların sigorta firmaları ve sigorta sektörü üzerine güncel, sağlıklı, güvenilir ve gerçekçi bilgilere mali tablolar üzerinden erişilebilir olması, sektörün sağlayacağı mali yatırım kaynaklarının güçlenmesini de katkı yapabilecektir.

Anahtar Kelimeler: UFRS 17, UFRS 4, Sigorta Muhasebesi

Abstract: The main purpose of this study is to examine the effects of IFRS 17 on the insurance sector. IFRS 17 is expected to offer significant contributions to all parties in the sector as it contributes to the evaluation and monitoring of gains and losses in the insurance sector in a more internationally comparable, systematic and healthy manner.

IFRS 17 provides approaches to reflect the economic fluctuations that occur outside the companies on the financial structure of the firm. The fact that all stakeholders, particularly financial investors, are accessible to the current, healthy, reliable and realistic information on the insurance companies and the insurance sector through financial statements can also contribute to the strengthening of the financial investment resources that the sector will provide.

Key Words: UFRS 17, UFRS 4, Insurance Accounting

1. GİRİŞ

Sigortacılık hizmeti, hem hizmet sunanlar, hem hizmetten yararlananlar hem de yatırımcılar açısından son derece büyük önem arz etmektedir. Diğer yandan sigorta sözleşmelerine bağlı ortaya çıkabilecek kazanç ve kayıplarının sağlıklı bir sistem ile değerlendirilip yönetilmesi hem işletmelerin mali bünyelerinin daha gerçekçi şekillenmesine hem de yatırımcıların daha doğru karar almalarına yardımcı olacaktır. Bu sağlıklı sistem çerçevesinde sigortacılık sektörü de riskleri daha iyi yöneterek daha sağlam bir şekilde büyüme stratejileri tesis edebilecektir.

Bu çalışmanın temel amacı, sigorta sözleşmeleri alanında geçici bir standart olan Uluslararası/Türkiye Finansal Raporlama Standartları (UFRS/IFRS) 4 yerine geçen UFRS 17'nin sigortacılık sektörüne etkilerini incelemektir. UFRS 17, sigortacılık sektörü için kazanç ve kayıpların daha uluslararası alanda karşılaştırılabilir, sistemli ve sağlıklı bir şekilde değerlendirip izlemesine katkı sağlaması sebebiyle sektördeki tüm taraflara önemli katkılar sunması beklenen bir standart olma özelliği göstermektedir. Sigortacılık sektörünün UFRS'ye ilk geçişi ile birlikte sigortacılık sektöründe mali tabloların, firmaların mali yapısını daha sağlıklı ve şeffaf bir şekilde yansıtarak, mali tablo yararlanıcılarına daha güvenilir ve anlaşılır bilgiler sunacağı diğer yandan sektörün de gelecek ilgili riskleri daha iyi tahmin edebilecekleri tespit edilmiştir (Bkz. Şişmanoğlu E., Arikboğa D.,2011).

2. UFRS 17 SİGORTA SÖZLEŞMELERİ STANDARDININ ORTAYA ÇIKIŞ SEBEPLERİ

18 Mayıs 2017 yılında yayınlanan ve 01.01.2021 veya sonrasında başlayan hesap dönemlerinde yürürlüğe girmesi beklenen UFRS 17 sigorta sözleşmeleri standardı öncesi uygulanmakta olan ve 2004 yılında yayınlanan, UFRS 4 standardı sigortacılık sektöründe sözleşmelerin standardize bir şekilde muhasebeleştirilip raporlanmasını ele almasına karşın geçici bir standart olması sebebiyle özellikle karşılaştırılabilirlik ve şeffaflık ihtiyaçlarına cevap verememiştir (Detaylı bilgi için bkz. Oğuz, 2019a ve 2019b, Kırlioğlu ve Demirci, 2016). Diğer yandan UFRS 4 standardında, yatırımcılar ve analistler aşağıdaki konularda zorluklar yaşamaktadırlar. Bunlar (IFRS, 2017) :

a) Sigorta sözleşmelerinde kâr eden ve zarar eden sözleşme gruplarının belirlenmesi

b) Sigorta sözleşmelerinin genel gidişatı hakkında bilginin incelenmesi

Yukarıda belirtilen zorluklara ilave olarak, işletmelerin, sigorta sözleşmelerini muhasebeleştirirken farklı yaklaşımların olması, sözleşmelerin ve işletmelerin mali durumu hakkında sağlıklı bilgi üretilmesini zorlaştırmaktadır. Bu durumda hem işletmeleri hem de yatırımcıları hem de işletmelerin diğer paydaşları için olumsuz sonuçlar ortaya çıkarma olasılığı barındırmaktadır. Tüm bu sorunlar bir geçiş süreci standardı olan UFRS 4'ün devamı olarak daha kapsamlı bir standart olan UFRS 17'nin ortaya çıkmasına vesile olmuştur.

UFRS 4'ün yerine geçecek olan, UFRS 17, 1 Ocak 2021'de fiilen yürürlüğe girmesine karşın UFRS 9 ve UFRS 15'i uygulayan şirketler daha önce UFRS 17'ye geçiş yapabilecekler (IFRS, 2017).

3. UFRS 17 SİGORTA SÖZLEŞMELERİ STANDARTININ GETİRDİĞİ YENİLİKLER VE SİGORTA SEKTÖRÜNE ETKİLERİ

UFRS 17'nin kapsamı standartta şu şekilde belirtilmiştir: "UFRS 17 Sigorta Sözleşmeleri, Standart kapsamına giren sigorta sözleşmelerinin finansal tablolara alınması, ölçümü, sunumu ve açıklanmasına ilişkin esasları belirler. UFRS 17'nin amacı, işletmelerin söz konusu sözleşmeleri gerçeğe uygun bir biçimde göstererek, ihtiyaca uygun bilgiler sunmasını sağlamaktır. Bu bilgiler, sigorta sözleşmelerinin işletmenin finansal durumu, finansal performansı ve nakit akışları üzerindeki etkisinin finansal tablo kullanıcıları tarafından değerlendirilmesinde esas teşkil eder" (KGG, UFRS 17, paragraf 1).

UFRS 17 aşağıdaki alanlarda sigorta sözleşmeleri ve sigortacılık sektörü için aşağıdaki alanlarda katkılar sunmaktadır (IFRS, 2017):

- a) Sigorta sözleşmelerinin yükümlülükleri, riskleri ve performansı hakkında güncel bilgiler sağlar,
- b) Yatırımcılar ve analistler için sigorta sektörünü anlamda daha fazla güven sağlayacak şekilde sigorta firmaları tarafında sunulan finansal bilgilerin şeffaflığının artmasını sağlar.
- c) Cari ölçüm modeline dayanarak tüm sigorta sözleşmeleri için tutarlı bir muhasebeleştirme ortaya koyar.

Tablo.1'de IFRS 17'nin var olan sorunlara yönelik yaptığı iyileştirmeler verilmiştir. Buna göre, karşılaştırılabilirlik, tutarlılık ve piyasa koşulları ve güncel durumun yansıtılması alanında iyileştirmeler öne çıkmaktadır.

Tablo.1 IFRS 17'nin Varolan Sorunlara Yönelik Yaptığı İyileştirmeler

Var olan Sorunlar	IFRS 17'deki İyileştirmeler
<i>Sözleşme türüne ve şirkete bağlı olarak değişkenlik gösteren uygulamalar</i>	<i>Tüm şirketler tarafından yapılan tüm sigorta sözleşmelerinde tutarlı muhasebeleştirme</i>
<i>Güncellenmeyen uzun süreli sözleşmelerin tahminleri</i>	<i>Mevcut piyasa temelli bilgileri yansıtacak şekilde tahminler güncellenmesi</i>
<i>Tahminlere dayanan iskonto oranları ekonomik riskleri yansıtması</i>	<i>İskonto oranlarının, sözleşmenin nakit akışlarının özelliklerini yansıtması</i>
<i>Bazı sözleşmelerin ölçümü iskonto oranları eksikliği</i>	<i>Sigorta sözleşmelerinin ölçümü, önemli arz eden zaman değerini yansıtması</i>
<i>Sigorta opsiyonları ve garantilerinin ekonomik değeri üzerinde yetersiz bilgi</i>	<i>Ölçümler, tüm olası sonuçlar hakkında bilgiyi sunar</i>

Kaynak: PWC (2018), IFRS 17 Insurance Contracts, IABA annual meeting 2018, July 27, 2018

Yanik ve Bas (2017). UFRS 17'nin getirdiği yenilikleri şu şekilde açıklamışlardır: "Tüm sigorta sözleşmeleri için şeffaflığın artırılmasına yönelik tamamlayıcı açıklama gerekliliklerine sahip tek ve tutarlı ölçüm modelinin oluşturulmasını sağlayacaktır. Bu kapsamda Sigorta yükümlülükleri, tarihi maliyet yerine güncel değerler kullanılarak muhasebeleştirilecek ve finansal tablo okuyucularına daha etkin ve doğru bir bilgi sağlanmış olacaktır."

Oğuz (2019a) çalışmasında UFRS'nin katkılarını aşağıdaki alanlarda ortaya koymuştur. "UFRS 17, gerek karşılaştırılabilirliğin gerekse de şeffaflığın sağlanması açısından önemli düzenlemeler ve yenilikler de içermektedir. Bunlar, cari (güncel) oranların kullanılması, iskonto oranlarının kullanılması yoluyla bugünkü değer elde edilmesi, risk düzeltilmesi, finansal opsiyon ve garantiler, ekonomik açıdan dezavantajlı sözleşmeler,

karların raporlanması, edinim maliyetlerinin raporlanması, hasılatın raporlanması, hasar-tazminat ve diğer giderlerin raporlanması, tutarlı muhasebe politikalarının izlenmesi, sigorta unsurlarının raporlanmasında tek bir yaklaşımın benimsenebileceği ile sigorta şirketlerinin finansal tablo formatlarına ilişkin yeniliklerden oluşmaktadır”.

3.1. Sigorta Yükümlülükleri ve Riskleri

UFRS 17, UFRS 4'ü uygulayan sigorta işletmelerinin, sigorta sözleşmelerini muhasebeleştirirken ortaya çıkan tutarsızlıkların çözümüne yönelik yeni bir yaklaşım getirmektedir. Bu sigorta sözleşmeleri aşağıdaki özelliklere sahip olabilmektedir(IFRS, 2017):

a) Genellikle, belirsiz sonuçlar ile birlikte, ölçmenin zor olduğu uzun dönemdeki durumu ve karmaşık riskleri kapsayan sözleşmelerdir.

b) Piyasalarda genelde işlem görmez

c) Sigortalanan olayın gerçekleşip gerçekleşmemesine bakılmaksızın, sigortacının poliçe sahibine ödemekle yükümlü olduğu önemli bir vadesiz mevduat bileşenini içerebilir.

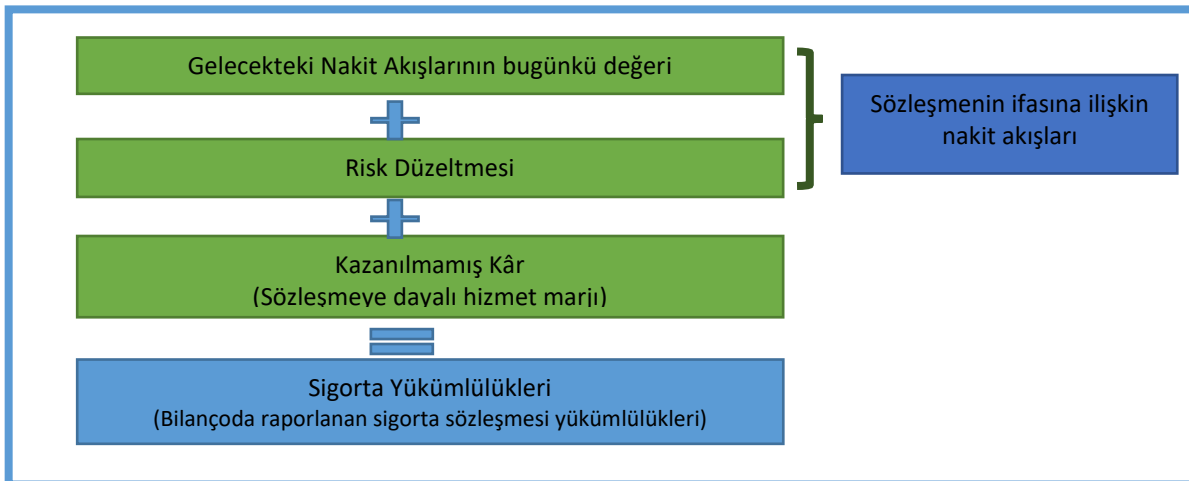
UFRS 17, sigorta sözleşmelerinin bilançoda aşağıdakilerin bir toplamı olarak raporlamasını gerektirir(IFRS, 2017):

a) Sözleşmenin tamamlanmasına bağlı nakit akışları. Bu nakit akışları, zamana ve risklere bağlı düzeltmeleri de içerecek şekilde düzeltilmiş olarak, primler, hasarlar, faydalar ve giderlere ilişkin tahmini beklenen değerleri kapsar.

b) Sigorta sözleşmelerinden sağlanan hizmet marjı (kâr payı). Bu kâr payı, sigorta teminatının sağlanmasından beklene kâr olup, diğer bir ifadeyle henüz kazanılmamış kârdır.

UFRS 17, sigorta sözleşmelerinin tamamlanmasına bağlı olarak elde edilecek nakit akışların ölçümünde, sözleşmeye dahil edilen her türlü faiz oranı garantilerini ve finansal opsiyonların bugünkü değerini kapsar. Diğer yandan sigorta firmaları mali durumlarındaki değişiklikleri piyasa verileri ile uyumlu olacak şekilde sürekli güncelleyerek raporlama dönemlerinden güncel mali durumu raporlamaları gerekmektedir. Bu sayede ekonomik göstergelerdeki değişikliklerin firmaların mali yapıları üzerindeki olumlu ve olumsuz etkileri güncel bir şekilde izlenerek mali tablolara yansıtılarak yatırımcı ve analistlerin kullanımına sunulabilecektir (Bkz. Şekil.1).

Şekil.1. UFRS 17 Ölçüm Modeli



Kaynak: IFRS, IFRS 17 Insurance Contracts, IFRS Standards Project Summary, May 2017, s.3

3.2. Sigorta Hasılatı ve Giderler

UFRS 17, sigorta hasılatının ve giderinin daha sağlıklı belirlenmesi için aşağıdaki ayrımları yapmıştır (IFRS, 2017):

a) Sigorta hasılatının, primleri aldığı değil, kazanıldığında hasılatı yansıtılması gerekliliği

b) Sigorta hasılatı sadece sigorta hizmetlerinden gelen hasılatı içerecek olup, sigortalının yatırımını temsil eden mevduatlarını kapsamaz.

c) Mevduat ödemeleri, sigorta gideri kapsamında olmayıp, yerine getirilmesi gereken yükümlülükler olarak ayrılır

3.3. Mali Performans ve Mali Performansı Etkileyen Olaylarının Etkilerinin Dikkate Alınması

UFRS 17, sigorta sözleşmelerinden elden edilen kârı ayrıştırarak iki kalemden izlenmesini sağlamıştır. Bu kalemler (IFRS, 2017):

a) Sigorta hizmeti sonucu. Bu sonuç, sigortacılık hizmetleri sonucu elde edilen kârdır.

Sigorta hizmeti sonucu = Sigorta Hasılatı – Gerçekleşen Hasarlar ve Diğer Gider

b) Finansal Sonuç: Bu sonuç aşağıdaki alanları kapsar:

i) Finansal varlıkların yönetiminden elde edilen yatırım kazancı

ii) Sigorta yükümlülüklerinden kaynaklanan sigorta finansman giderleri. Sigorta yükümlülüklerin değeri üzerinde etkili olan faiz oranları ve diğer finansal değişkenleri etkileri de bu giderleri etkileyebilmektedir.

Finansal Sonuç = Yatırım Geliri – Sigorta Finansman Gideri

Kâr veya zarar ise bu iki kâr kaleminin sonucu olarak ortaya çıkmaktadır:

Kâr veya Zarar = Sigorta hizmeti sonucu + Finansal Sonuç

Kâr kaynaklarının bu ayrıştırması sigorta işletmelerinin kârlılık kaynaklarının daha iyi ayrıştırılması, anlaşılması ve kârlılığın sürdürülebilirliği için politika ve stratejiler geliştirilmesi için önemli bilgiler sunmaktadır.

UFRS 17 çerçevesinde, sigorta firmaları, sigorta sözleşmelerini kârlılık potansiyeline göre gruplara ayırarak, sigorta sözleşmelerinin gelecekteki beklenen kazanç ve kayıplarını etkileyecek değişiklikleri (ekonomik gelişmelere bağlı faiz oranları, döviz kurları, risk oranlarındaki değişiklikler) gözeterek sözleşmelerin net bugünkü kazancını sürekli güncellemeleri ve bu durumu raporlama dönemlerinde mali tablolarına yansıtmaları gerekmektedir. Bu sayede hem sigorta firmaları sözleşme türlerine göre karlılıklarındaki değişiklikleri ve bunları etkileyen faktörleri daha sağlıklı izleyerek daha iyi bir risk yönetim modeli geliştirerek riskleri minimize eden kazançları maksimize eden optimal birim sigorta portföyü geliştirerek bu portföyü sürekli güncelleyerek kurumsal sürdürülebilirlik üzerine önemli bir katkı yapabilirler. Diğer yandan mali yatırımcılar başta olmak üzere tüm paydaşların sigorta firmaları ve sigorta sektörü üzerine güncel, sağlıklı, güvenilir ve gerçekçi bilgilere mali tablolar üzerinden erişilebilir olması, sektörün sağlayacağı mali yatırım kaynaklarının güçlenmesini de katkı yapabilecektir.

3.4. Değerleme Yaklaşımları ve Ekonomik Dalgalanmaların Mali Tablolara Yansıtılması

UFRS 17'nin getirdiği en yenilikçi ve en önemli değişikliklerin başında sigorta sözleşmelerinin muhasebeleştirilmesi ve raporlanması sürecinde kullanılacak ölçüm yaklaşımları gelmektedir. Bu alanda üç var farklı yöntem söz konusu olup, bunlar, Genel Model (Blok Yapı Yaklaşımı), Değişken Ücret Yaklaşımı ve Prim Tahsis Yaklaşımı'dır (Dty. Bilgi için bkz. EYGM, 2017, Oğuz, 2019a ve 2019b, Mignolet, 2017, KPMG, 2017).

Tablo.2. IFRS 17'de Kullanılan Ölçüm Yaklaşımları

Genel Model	Prim Tahsis Yaklaşımı	Değişken Ücret Yaklaşımı
Katılımcı olunmayan sözleşmeler için varsayılan değerlendirme yaklaşımı. Sigorta sözleşmeleri, tam yerine getirildiğinde oluşan nakit akımları kullanılarak değerlendirilir. Olasılık ağırlıklı beklenen gelecekteki nakit akımlarının bugünkü değerine ilave risk düzeltilmesi yapılır. Ayrıca, sigorta şirketinin, sunduğu sigorta hizmeti için sigorta sözleşmesi hizmet marjı (kâr payı) eklenir.	Bir yıl veya daha kısa süreli sözleşmeler için veya Genel Model için makul bir yaklaşım olduğu durumlarda isteğe bağlı basitleştirilmiş yaklaşım. Sigorta sözleşmesi kalan teminat yükümlülüğü ve gerçekleşen hasar yükümlülüğü olarak değerlendirilir. Kalan teminatın ödenmesi yükümlülüğü nedeniyle mevcut hayat dışı sigorta sözleşmesi ölçümüne benzer bir yaklaşım. Risk düzeltilmesi ile iskonto edilmiş tazminat borcu	İçeriği açıkça tanımlanmış bir havuzdan sağlanan kârı paylaşan poliçe sahiplerine dayanarak, üç kriter ile tanımlandığı gibi, doğrudan katılım özellikli sözleşmelere uygulanır. Sigorta sözleşmesi yükümlülüğü, işletmenin poliçe sahibine temeldeki kalemlerin değerine eşit miktarda ödeme yapma yükümlülüğüne dayanır, ki bu "değişken ücret" sözleşmesi için tahsil edilen bedelin net tutarıdır.

Kaynak: EYGM, (2011) "Impacts of IFRS 17 insurance contracts accounting standard Considerations for data, systems and processes" EYGM

Tablo.2.'de IFRS 17'de Kullanılan Ölçüm Yaklaşımları verilmiştir. Bu ölçüm yaklaşımlarının altında yatan prensipler mevcut uygulamalarda köklü bir değişikliğe neden olmaktadır. Ayrıntılı gereklilikler, aşağıdaki modellerden bazı kritik yönlerde mevcut modellerden belirgin şekilde farklıdır EYGM, (2011):

- Kârın ortaya çıkma yapılarının değişmesi,

- Zor olması beklenen sözleşmelerdeki kayıpların tanınmasını hızlandırılması,
- Değerleme süreçlerine, veri gereksinimlerine, varsayım belirlemeye ve sonuçları analiz edip iletmeye karmaşıklık eklenmesi

Bununla birlikte, değerlendirme amacıyla sözleşme gruplarında daha fazla ayrıntı düzeyi değerlendirme modelleri, veriler, sistem ve süreç gereksinimlerinde ek karmaşıklık yaratacaktır.

UFRS 17 firmaların sigorta sözleşmelerine yönelik ölçüm ve ekonomik dalgalanmaların firmanın mali yapısına sağlıklı bir şekilde yansıtılması için aşağıdaki çerçeveyi sunmaktadır (IFRS, 2017):

1) UFRS 17 kapsamında tahmini değişikliklerin tamamı hemen kâr veya zararı etkilemeyecektir. Firmanın gelecekteki nakit akışlarındaki değişiklikler şu şekilde ele alınacaktır (IFRS, 2017):

a) Gelecekteki sigorta teminatına ilişkin değişiklikler, bilançodaki değişikliklerden etkilenen sözleşmeler grubunun kazanılmamış kârını düzelterek finansal tablolara alınacaktır.

b) Geçmişteki sigorta teminatına ilişkin değişiklikler kâr veya zarara yansıtılacaktır.

2. UFRS 17’de, doğrudan katılım özelliği bulunan sözleşmelerin muhasebeleştirilmesi için özel bir yaklaşım - ‘değişken ücret yaklaşımı’- yer almaktadır. Bu yaklaşım şirketlerin, getirilerdeki değişiklikler nedeniyle sigorta sözleşmesi yükümlülüklerinde meydana gelen bazı değişiklikleri, kâr veya zararda değil, bilançodaki kazanılmamış kârı düzelterek finansal tablolara almasına olanak tanır.

3. UFRS 17’de, şirketin, doğrudan katılım özelliği bulunan sigorta sözleşmelerinin finansal risklerini, türev ürünleri kullanarak azaltması durumunda uygulanabilecek bir seçenek mevcuttur. Şirket, bu tür sigorta sözleşmelerindeki karmaşık özelliklerin -poliçe sahibine garanti edilen asgari ödemeler gibi- meydana getirdiği finansal risklerdeki değişiklikleri, değişken ücret yaklaşımının gerektirdiği şekilde kazanılmamış kârı düzelterek finansal tablolara yansıtılmak yerine, kâr veya zarara yansıtılmayı tercih edebilir. Söz konusu finansal riskin kâr veya zarara yansıtılması, kâr veya zarara yansıtılan ilgili türev ürünlerdeki gerçeğe uygun değer değişimlerinin etkisini kısmen netleştirir ve uyumsuzluklarını azaltır.

4. Sigorta sözleşmesi yükümlülüklerindeki değişiklikler, finansal varsayımlardaki (diğer bir ifadeyle, iskonto oranları ve diğer finansal değişkenler) değişikliklerin sonucu olabilir. UFRS 17’yi uygularken şirket, finansal varsayımlardaki bazı değişikliklerin etkisini, değişikliklerin gerçekleştiği dönemde finansal tablolarına alacaktır. Bununla birlikte, şirket bu etkiyi nerede sunacağını (kâr veya zararda veya kâr veya zarar ve diğer kapsamlı gelir arasında dağıtarak) seçecektir. Seçim, her bir sigorta sözleşmesi portföyü için ayrı olarak yapılacaktır. UFRS 17 tarafından sağlanan finansal varsayımlardaki değişikliklerin etkilerinin sunumundaki esneklik, şirketin her bir sigorta sözleşmesi portföyünü muhasebeleştirme esasını, söz konusu portföyün dayandığı varlıkları muhasebeleştirme esasıyla uyumlaştırmasına izin verecektir.

Oğuz (2019b), UFRS 17’nin “sigorta sözleşmeleri ile reasürans sözleşmelerinin sigorta şirketlerinin finansal durum tablolarında defter değerleri üzerinden varlık ve borç kalemlerini etkileyeceğini, ölçüm yaklaşımlarının ve cari varsayımları ön plana çıkarmasının özellikle sigorta şirketlerinin yükümlülüklerinin yapısında önemli değişiklikler” yaratacağını belirtmiştir.

4. SONUÇ

Bu çalışmanın temel amacı, sigorta sözleşmeleri alanında geçici bir standart olan Uluslararası Finansal Raporlama Standartlar (UFRS) 4 yerine geçen UFRS 17’nin sigortacılık sektörüne etkilerini incelemektir. UFRS 17, sigortacılık sektörü için kazanç ve kayıpların daha uluslararası alanda karşılaştırılabilir, sistemli ve sağlıklı bir şekilde değerlendirip izlemesine katkı sağlaması sebebiyle sektördeki tüm taraflara önemli katkılar sunması beklenen bir standart olma özelliği göstermektedir.

Çalışma sonucunda, UFRS 17’nin sigortacılık sektörünün mali performansının daha sağlıklı değerlendirilmesine yönelik yaptığı katkıları aşağıdaki şekilde özetleyebiliriz:

- Sigorta sözleşmelerinin yükümlülükleri, riskleri ve performansı hakkında güncel bilgiler sağlar,
- Yatırımcılar ve analistler için sigorta sektörünü anlamada daha fazla güven sağlayacak şekilde sigorta firmaları tarafında sunulan finansal bilgilerin şeffaflığının artmasını sağlar.
- Cari ölçüm modeline dayanarak tüm sigorta sözleşmeleri için tutarlı bir muhasebeleştirme ortaya koyar.
- UFRS 17, sigorta sözleşmelerinin tamamlanmasına bağlı olarak elde edilecek nakit akışlarının ölçümünde, sözleşmeye dahil edilen her türlü faiz oranı garantilerini ve finansal opsiyonların bugünkü değerini kapsar.

- Sigorta firmaları mali durumlarındaki değişiklikleri piyasa verileri ile uyumlu olacak şekilde sürekli güncelleyerek raporlama dönemlerinden güncel mali durumu raporlamaları gerekmektedir. Bu sayede ekonomik göstergelerdeki değişikliklerin firmaların mali yapıları üzerindeki olumlu ve olumsuz etkileri güncel bir şekilde izlenerek mali tablolara yansıtılarak yatırımcı ve analistlerin kullanımına sunulabilecektir.
- UFRS 17, sigorta hasılatının ve giderinin daha sağlıklı belirlenmesi için sigorta hizmeti ve dışındaki hasılat ve giderleri ayırtmıştır.
- UFRS 17, sigorta sözleşmelerinden elden edilen kârı, sigorta hizmeti ve dışındaki kâr olarak ayırıştırarak kârın kaynaklarının daha iyi izlenmesini sağlamıştır.
- UFRS 17'nin getirdiği en yenilikçi ve en önemli değişikliklerin başında sigorta sözleşmelerinin muhasebeleştirilmesi ve raporlanması sürecinde kullanılacak ölçüm yaklaşımları gelmektedir. Bu alanda üç var farklı yöntem söz konusu olup, bunlar, Genel Model (Blok Yapı Yaklaşımı), Değişken Ücret Yaklaşımı ve Prim Tahsis Yaklaşımı'dır
- UFRS 17 firmaların dışında gerçekleşen ekonomik dalgalanmaların firmanın mali yapısına sağlıklı bir şekilde yansıtılması için yaklaşımlar sunmaktadır.
- UFRS 17 çerçevesinde, sigorta firmaları, sigorta sözleşmelerini kârlılık potansiyeline göre gruplara ayırarak, sigorta sözleşmelerinin gelecekte beklenen kazanç ve kayıplarını etkileyecek değişiklikleri (ekonomik gelişmelere bağlı faiz oranları, döviz kurları, risk oranlarındaki değişiklikler) gözeterek sözleşmelerin net bugünkü kazancını sürekli güncellemeleri ve bu durumu raporlama dönemlerinde mali tablolarına yansıtmaları gerekmektedir.
- Sigorta firmaları için, sigorta sözleşme türlerine göre karlılıklarındaki değişiklikleri ve bunları etkileyen faktörleri daha sağlıklı izleyerek daha iyi bir risk yönetim modeli geliştirerek riskleri minimize eden kazançları maksimize eden optimal birim sigorta portföyü geliştirerek bu portföyü sürekli güncelleyerek kurumsal sürdürülebilirlik üzerine önemli bir katkı yapabilirler.
- Mali yatırımcılar başta olmak üzere tüm paydaşların sigorta firmaları ve sigorta sektörü üzerine güncel, sağlıklı, güvenilir ve gerçekçi bilgilere mali tablolar üzerinden erişilebilir olması, sektörün sağlayacağı mali yatırım kaynaklarının güçlenmesini de katkı yapabilecektir.

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Ridit Analysis and an Application

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Abstract: Desserts have an important place in Turkish cuisine. In recent years, changing social and economic conditions lead to a change in the culinary culture. Formerly the desserts made by family members give place to instant desserts in order to save time. The aim of this study is to compare consumers' attitude to instant traditional desserts according to family origin. Data obtained from consumers living in Süleymanpaşa district of Tekirdağ were analyzed by using Ridit Analysis. Ridit Analysis is a statistical method used to measure attitudes. As a result of the analysis, when the income of the consumers increased, instant traditional desserts purchase levels of city-origin consumers will be higher by 0.631 than village-origin consumers.

Keywords: Attitude, Ridit analysis, Instant traditional dessert, Family origin

1. INTRODUCTION

Attitude can be defined as a way of acting or reacting in a particular situation, based on the regulation of relatively persistent beliefs and ideas acquired through social interactions about an object or a concept (Tepe, 1999).

Attitudes are one of the most important determinants of human behavior. The attitudes of individuals affect their behavior significantly (Morgan, 1991). Therefore, it is desirable in many areas to measurement of attitudes and to know the degree of attitude of the individuals related object or situation (Erkuş, 2003).

Likert scale; measures attitudes in a scientifically accepted and validated manner (Joshi et al., 2015). The Likert scale consists of a series of statements presented for the studied situation. All of the statements brought together are related to each other as they reveal a certain dimension of attitude (Singh, 2006). Participants are asked to specify their level of participation in statements (e.g. 1: I strongly disagree, ..., 5: Strongly agree). Thus, the opinions of the participants about the statements are determined. More detailed information is obtained by correlating the responses to these statements with various characteristics (socio-economic, demographic, etc.).

In the analysis of the variables measured by the Likert scale, the use of Chi-Square, ANOVA or t tests may frequently inadequate or misleading (For example; In chi-square analysis, when the number of classes is high and the number of units is low etc.).

Ridit Analysis (RA-Relative to an Identified Distribution Analysis), is an analysis method used to determine the approval levels of the variables/expressions measured with ordinal scale such as severity, satisfaction, preference, cohesion or acceptance degree. Also, this method compares the approval levels of all variables/expressions and the same variables/expressions of the responding groups (Bross, 1958).

Ridit Analysis is a method for comparing the distributions of the variables measured by the ordinal scale of different groups. Ridit Analysis is considered to be one of the best methods for comparing ordinal scale data because of its advantages in practice, easiness in calculating and precision in interpreting.

The aim of this study is to determine the opinion of consumers to instant traditional desserts according to family origin by the Ridit Analysis method.

2. LITERATURE REVIEW

The variables related to the data obtained are measured by the ordinal scale in many different sciences. This feature increases the use of Ridit Analysis in many areas from health (Kantor and Winkelstein, 1969; Goossen, 2001) to education (Kurt, 2007; Senger and Yıldırım, 2013), from agriculture (Bilgin, 2003; Panda and Sreekumar, 2012) to tourism (Chu et al., 2012; Chang and Yang, 2008) and environment (Zhang et al., 2016).

Kurt (2007) used the Ridit analysis in his study, which examines the participation of university students in their thoughts that they cannot do what they want for their personal development due to their future anxiety and lack of income. Tektaş and Aydın (2014) determined the attitudes of the students in the 6th, 7th and 8th grades in Mardin province towards Technology and Design Course.

Croushore and Schmidt (2010) used Ridit Analysis to analyze students' lessons and educators by using the 20-year data from the Robins School of Business at the University of Richmond. According to Pathak et al. (2018), the changes in the socio-economic structure of the countries lead that higher education sector management is forced to act as a business. On the basis of this thesis, they tried to determine various dimensions of service quality perceived by business graduates of public universities in India. In this study, Ridit Analysis was used to determine the relative importance of each item according to the surveyed graduates.

Bilgin (2003), calculated the general acceptability of tuj and ivesi lambs by selecting the morkaraman lambs as the reference group. Panda and Sreekumar (2012) determined farmers' perceptions of the variables affecting the production and marketing of vegetables in Bargarh, India by using Ridit Analysis.

Lee (2016), used the Ridit analysis in his study to determine the attitudes of the families in the choice of restaurant. In the study, it was determined that the most important factor was fresh and healthy foods. In addition to this factor, according to ridit values, the service quality of employees and handling of complaints are also determined as important factors. In another study using Ridit Analysis in marketing, satisfaction of customers at the airport duty-free shops were considered as products, services and shopping environment; factors and customer group priorities were evaluated (Lin and Chen, 2013).

In health studies, especially in pain research, it is observed that the studies conducted with Ridit Analysis intensively because the result data are produced in the form of sequential categorical responses. Donaldson (1998) predicted the likelihood that a patient randomly selected from a treatment group with the help of a ridit score would suffer more than a randomly selected patient from a comparison treatment group. Boiroju et al. (2017), aim to assess the severity of anemia among pregnant women and children in Andhra Pradesh, India and to compare the distribution of the severity of anemia between different socio-demographic characteristics by using Ridit Analysis. Panda and Kondasani (2017) stated that changes in the demographic and socio-cultural environment in India have changed the health awareness and information technology outlook. They applied a survey on health service quality, analyzed the questions with factor analysis and used Ridit Analysis to determine the relative importance of the respondents to each question.

In the field of dentistry Fleiss et al. (1979) evaluated the estimation of the probability that a patient randomly selected from a treatment group would be "better" than a randomly selected patient. Ridit Analysis was applied to the data obtained from the comparative clinical study of ibuprofen, aspirin and placebo to relieve pain after extraction.

3. MATERIAL AND METHOD

The data are from the surveys conducted to 121 female consumers living in Süleymanpaşa district of Tekirdağ province. The surveys were conducted between January and May 2015. In the survey, female consumers were asked about their level of participation to the statement "If my income increase, I buy instant traditional desserts, instead of doing them at home". The levels of participation of consumers to this statement were measured by their responses to the 5-point Likert scale.

In this study Ridit analysis was used to analyze the data. Ridit Analysis is the analysis technique introduced by Bross (1958) to statistics literature. Ridit Analysis is a nonparametric statistical method used to compare whether there is a significant difference in terms of the discussed variables between a group that has been previously identified as a reference group and a sample group (Plourd and Hassler, 1982). The only assumption for Ridit Analysis; that the classes represent sequential intervals on a continuous ordinal scale, which is basically present but cannot be observed.

In Ridit Analysis, it is necessary to calculate ridits for ordinal classes. Ridit values are easily understandable, can be explained statistically and obtained using only the frequencies in the prepared chart. A reference distribution (or group) has to be chosen in order to use the Ridits and this selection is made according to the aim of the study. If Ridits are used for comparison of responding groups, they represent a measure of probability relative to any reference group. If no natural reference group can be identified, the total sample distribution can be used as a reference distribution to compare subgroups (Flora, 1974).

The primary step in the use of ridsits is the selection of the reference distribution. After that the ridsits are calculated for each group based on the ridit values of a reference distribution.

Classes of the ordered scale of the selected variable as a reference group are written to the first column in a table. The second column shows the frequencies obtained, the third column shows half of the frequencies in the second column, the fourth column shows cumulative totals of the frequencies in the second column starting at 0 and the fifth column shows the sum of the values in the third and fourth columns. The ridit values of each category are obtained by dividing the values in the fifth column by the total number of observations (N). The division of the sum of the ridsits by the number of classes gives the average ridit of the reference group. If the frequencies are distributed uniformly or symmetrically to the classes, the average percentage of the reference group is equal to 0.5. If the frequencies are stacked in the lower classes, it is greater than 0.5 and if it is stacked in the upper classes it is lower than 0.5.

The average ridit (r) of a comparison group is calculated by multiplying the frequencies observed for each class by the calculated ridit values for the reference group and dividing these multiplications by the total frequency (N₁) of the comparison group.

This ridit value obtained for a comparison between the two groups can be interpreted as a probability. The average ridit of the comparison group is the probability that an individual to be chosen by chance from this group belongs to a higher / lower class than an individual selected by chance from the reference group. If the probability is 0.5 for the comparison group, it has the same distribution as the reference group. The frequencies of the reference and comparison groups are the same for each category of sequential scale. If the average ridit of the comparison group is greater than 0.5, the class to which the individual to be selected belongs to a higher class than the reference group. If the average ridit of the comparison group is lower than 0.5, individuals of this group tend to have lower classes than individuals of the reference group.

Standard error of average ridit formula is given below:

$$sh(\bar{r}) = \frac{1}{2\sqrt{3N_1}} \quad (1)$$

The z statistic formula is given below. It is used to test the significance of the difference between the average ridit value and the standard value of 0,5.

$$z = \frac{\bar{r} - 0.5}{sh(\bar{r})} \quad (2)$$

The calculated z value is compared with the standard normal distribution table value and interpreted whether there is any difference between the reference group and the comparison group.

The ridit score which is necessary to compare two different groups with the same reference group (\bar{r}), standard error of this ridit score (sh(\bar{r})) and test statistic value (z) are calculated with formulas given below. N₂ represents the total frequency of the second comparison group.

$$\bar{r} = (\bar{r}_1 - \bar{r}_2) + 0.50 \quad (3)$$

$$sh(\bar{r}_2 - \bar{r}_1) = \frac{\sqrt{N_1 + N_2}}{2\sqrt{3N_1N_2}} \quad (4)$$

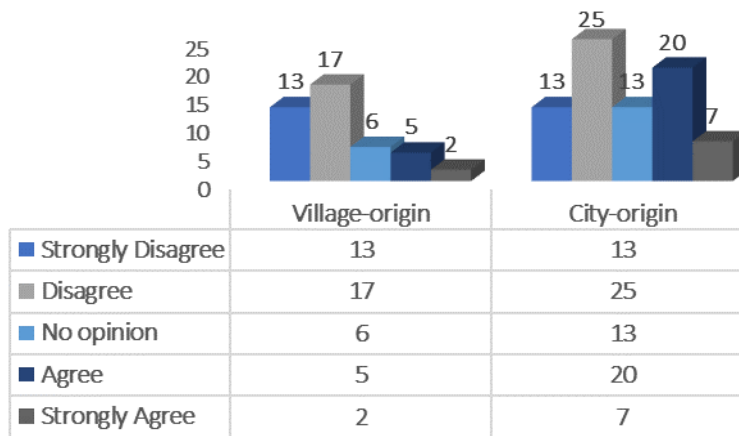
$$z = \frac{\bar{r} - \bar{r}_1}{sh(\bar{r}_2 - \bar{r}_1)} \quad (5)$$

The z value is compared to the standard normal distribution table value and the distribution of the groups is interpreted statistically.

4. RESULTS

In the analysis, female consumers were asked about the level of participation to the statement “If my income increase, I buy instant traditional desserts, instead of doing them at home”. The answers were grouped according to the family origin and shown in Table 1. The majority of both village and urban origin families do not agree with the statement.

Table 1: Distribution of Consumers to the Statement by Family Origin



Village-origin consumers were taken as the reference group for the calculation of the ridits for comparing the levels of participation of consumers in the relevant statement according to their family origin. The values obtained are shown in Table 2.

Table 2: Ridit Analysis of Levels of Participation to the Statement According to Consumer Family Origin

Statement /Origin		Village		Ridit		City	
Degree of Agreement	f	f/2	Cumulative Total	Total	Total/N	f	Multiplying
Strongly Disagree	13	6.5	0	6.5	0.151	13	1.965
Disagree	17	8.5	13	21.5	0.500	25	12.500
No Opinion	6	3.0	30	33.0	0.767	13	9.977
Agree	5	2.5	36	38.5	0.895	20	17.907
Strongly Agree	2	1.0	41	42.0	0.977	7	6.837
					$\bar{r} = 0.658$	$N_1 = 78$	$\bar{r}_1 = 0.631$

Table 2 shows that the ridit average of village-origin families (the reference group) is $\bar{r} = 0.658 > 0.5$. This shows that consumers' level of participation to the statement are low. According to the average ridit value of the comparison group ($\bar{r}_1 = 0.631$), if a consumer is taken from both groups, the level of participation of the city-origin consumer to the statement will be higher by 0.631 than the village-origin consumer.

The following hypotheses have been designed to determine whether the differences between the levels of participation consumers to the statement "If my income increase, I buy instant traditional desserts, instead of doing them at home" according to their family origin are statistically significant.

H_0 : There is no difference at the level of participation to the statement between the reference group and the comparison group.

H_1 : There is a difference at the level of participation to the statement between the reference group and the comparison group.

Using the formulas (1) and (2), standard error of the average ridit of the comparison group is calculated as $sh(r_1) = 0.033$ and z test statistic value is $z = 3.995$. The test statistic value is greater than 1.96, which is the standard normal distribution table value at 5% significance level. So H_0 hypothesis is not supported. In other words, there is a significant difference between the reference group and the comparison group in terms of the level of participation to the statement.

5. CONCLUSION

As a result of the 121 surveys conducted in Süleymanpaşa district of Tekirdağ province to measure the opinion of consumers to instant traditional desserts, it is determined that when the income increased, purchase levels

of instant traditional dessert of the city-origin consumers will be greater than 0.631 probability compared to the village-origin consumers. In general, it can be said that the knowledge, skills and abilities of village-origin consumers are more than those of urban origin. It is thought that the consumers who can make the traditional desserts themselves will be less oriented to the instant traditional desserts for various reasons such as health, hygiene and flavor even if their income are increased.

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Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karar İlişkin İhracat Bedellerinin Türkiye'ye Getirilme Zorunluluğu

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Özet: Ekonomi, küçülen dünyada sadece bir ülkenin içsel yapısından kaynaklanan durumlarla sonuçlar doğurmaz. Çok uzak bir ülkede gerçekleşen aşağı veya yukarı yönlü ekonomik fırtına, içinde bulunulan topraklarda beklenmeyen durumlar doğurabilir. Dolayısıyla ekonominin sürekli bir devinim içinde olma özelliği, değişik zamanlarda, değişik sonuçlar doğurur.

Ülke ekonomisinin ihtiyaçları dönemler itibarıyla farklı kararların uygulanmasını gündeme getirebilir. Önceden iptal edilen bir hüküm yeniden cazip hale gelebilirken, bir zamanlar ekonomik kalkınmaya itici bir güç oluşturan bir karar artık terk edilmesi gereken bir noktaya gelebilir. Devletlerin, daha doğrusu ekonomik faaliyetlerin takibinden sorumlu olan kişilerin gerek yurtiçi gerekse uluslararası muhtemel ekonomik durumdaki değişiklikleri yakından takip edip gerekli önlemleri almaları gerekmektedir. Bunun yanında, alınan önlemlerin doğruluğu tek başına yeterli olmayabilir. Bu bakımdan ekonomik kararlar hem doğru olmalı, hem de zamanında yürürlüğe sokulmalıdır.

Ekonomilerin nakit ihtiyaçlarında dönemsel daralmalar olabilir. 2001'lerden itibaren Türkiye gibi gelişmekte olan ülkelerin lehine oluşan para bolluğu, son yıllarda tersine yönelim göstermiştir. Türkiye bu noktadaki sıkıntılarını aşmak için İhracat Bedellerinin Türkiye'ye getirilmesi yönünde önemli bir karar almıştır.

Anahtar Kelimeler: Türk Parası Kıymetini Koruma , İhracat Gelirleri , İhracat Finansmanı, İhracat Gelirlerinin Türkiye'ye Getirilme Zorunluluğu

Abstract: Economy does not produce results in the world which getting smaller only with the situations caused by a country's internal structures. An economical storm, upward or downward, occurred in a very far country, may create unexpected positions in a land where people leave. Consequently, the continuous movement character of economy creates different results in different times.

The necessities of a country's economy may propose to apply different decisions for the agenda. While a provision abolished previously may be attractive, an ordinance once in a while impulse item for economy may come to a point to be left from there on. Countries, more specifically the persons who are responsible to follow the economical activities should follow the possible changes on economical situation closely and take necessary measures. On the other hand, the accuracy of measures taken may not be sufficient by itself. For this reason, the economical provisions must be both correct and implemented in time.

There may be periodical shrinkages on cash needs of economies. The cash abundance which has been in favor of developing countries such as Turkey since 2001s, lately has shown an inverse tendency. In order to overcome the difficulties on this aspect, Turkey has taken an important decision with the purpose of Bringing Export Revenues to Turkey.

Key Words: Protection Of Turkish Currency Assets , Export Revenues , Export Financing, Obligation To Bring Export Revenues To Turkey

1. Giriş

Ülkemizde halen yürürlükte olan Türk Parası Kıymetini Koruma Hakkında Kanun (Resmi Gazete tarihi 25.02.1930 ve sayısı 1433) çerçevesinde alınan 32 Sayılı Karar (Resmi Gazete tarihi 11 Ağustos 1989, sayısı 20249) hakkında müteakip defalar Tebliğ'ler yayımlanmıştır. 1989 yılında yürürlüğe giren "Türk Parasının Kıymetini Koruma Hakkında 32 Sayılı Karar"la ilk kez, Türkiye ile dış dünya arasındaki sermaye giriş çıkışı serbest hale gelmiş, döviz tevdiat hesapları yasallaştırılmıştır (Kalkan, 2008:01). Değişen ekonomik ihtiyaçlar doğrultusunda, değişik dönemlerde yayınlanan tebliğlerin en sonuncusu 04 Eylül 2018 tarih ve 30525 sayılı Resmi Gazete'de yayımlanan Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karara İlişkin Tebliğ (İhracat Bedelleri Hakkında) (Tebliğ No.: 2018-32/48) tebliğ olmuştur. Ekonomik dengelerin sürekli bir değişkenlik içinde olduğunu kabul edersek, bundan sonra da başka yapılarda tebliğlerin yayınlanmasını bekleyebiliriz.

Tebliğlerde değişik zamanlarda farklı kararlar alınsa bile, unutulmaması gereken nokta ihracat bedellerinin her zaman hassas bir durum teşkil ettiğidir. Bu açıdan getirilen uygulamalara uymamanın kambiyo suçu olarak değerlendirilmesi bu hassasiyetten dolayıdır. Örneğin 2008 öncesi düzenlemede her bir gümrük beyannamesi

için 100.000 USD'nin üzerindeki ihracat bedellerinin yurda intikali belli bir süreye ve şarta bağlanmış ve ihracat bedellerinin öngörülen zamanda yurda getirilmemesi bir kambiyo suçu olarak değerlendirileceği ve buna göre yaptırım uygulanacağı karara bağlanmıştı. 8 Şubat 2008 sonrasında ise bu çok ciddi önlemler iptal edildi ve ticari saikle ihracatı yapılan malların ihracat bedellerinin yurda intikal ettirilerek bankalara ulaştırılması, eğer Türk Lirası cinsinden ise tevsik edilmesi, yabancı para cinsinden ise satılması mecburiyeti iptal edilmişti. Tevsik, Arapça bir kelime olup “belgeleme” anlamına gelmektedir (Başoğlu, 2018:01). 320 Sıra No.lu Vergi Usul Kanunu Genel Tebliği ile tevsik zorunluluğunun amacı, “...ticari işlemler ve finansal hareketlerin taraflarının izlenmesi ve vergiyi doğuran olayların mali kurumların kayıt ve belgeleri yardımıyla tespit edilmesi...” şeklinde açıklanmıştır (Başoğlu, 2018:01). Dolayısıyla ihracatçılara, ihracat bedellerinin tasarrufunda serbestlik getirilmişti. Ancak, ihracat bedellerinin yurda getirilmesindeki serbest tasarruf uygulaması sonrası, bazı firmalarca ihracat bedellerini banka üzerinden yurda getirmek yerine başka yöntemlerle kapatma veya uzun yıllar hiç getirmeme gibi yollara başvuruldu (Apak, 2018:01). Son dönemde uluslararası paralar karşısında Türk Lirası'nda yaşanan ciddi değer kayıpları neticesinde Eylül 2018 tebliği yayınlandı ve 2008 tarihinde ihracat bedellerinin tasarrufunda ihracatçılara getirilen tasarruf serbestisi bir süreliğine yürürlükten kaldırıldı. Yani 2008 öncesinde olduğu gibi ihracat bedellerinin Türkiye'ye getirilmesi zorunlu hale getirildi.

Küreselleşen dünyada ülkeler her alanda olduğu gibi ticaretle de birbirlerine yakınlaşmış ve karşılıklı bağımlılıkları artmıştır (Öztürk ve Sandalcılar, 2018:203). Giderek artan küreselleşme ile birlikte özellikle çok uluslu şirketlerin ve vatandaşların faaliyetleri dünya çapına yayılmıştır (Işık, 2018:22). Ülkeler ekonomik büyüme, istihdam, cari açığın kapatılması ve piyasalarındaki dengeyi sağlayabilmek adına dış ticaret yapılmasını desteklemişlerdir (Ceran ve Ortakarpuz, 2014:3). Özellikle ABD ekonomisinde ve diğer gelişmiş ülkelerin Merkez Bankalarının 2000'li yılların başından itibaren uyguladığı düşük faiz politikasını terk etmeleri, Türkiye gibi nakit ihtiyacı olan gelişmekte olan ülkeleri sıkıntıya soktu. Ülkemizin kendi iç ekonomisindeki yetersizlikler de bu sıkıntıların uzaklaştırılmasını destekleyemeyince 2008 öncesindeki uygulamalara dönüldü. Gelinen noktada; global siyasi ve ekonomik olumsuz gelişmeler nedeniyle, ülkemiz ekonomisinde yaşanan ciddi finansal kriz ve TL'nin yabancı paralar karşısındaki değer kaybının yarattığı kur sorunu nedeniyle bir dizi tedbir alınıyor (Apak, 2018:01). Burada unutulmaması gereken, 2008 Eylül'ünde getirilen uygulamanın kalıcı değil, geçici hükümler ihtiva etmesidir. Dolayısıyla, ileriki aylarda ortaya olumlu sonuçlar çıkması halinde bu hükümler kendiliğinden iptal olacak ve ihracat bedellerinin tasarrufunda serbestlik uygulamasına geri dönecektir.

2. 2018-32/48 Sayılı Tebliğe Genel Bakış

Türk kambiyo mevzuatına ilişkin ana düzenleme 1567 sayılı Türk Parasının Kıymetini Koruma Hakkında Kanun'dur (Yünlü, 2006:01). Başta, “Türk Parası Kıymetini Koruma Hakkında” olmak üzere, “Dış Ticaret” ve “Kambiyo” mevzuatımızdaki düzenlemeler bu güne kadar birçok değişikliğe uğramış olup kanun, karar ve tebliğler ile aşağıdaki şekilde yürürlüğü devam etmektedir (Apak, 2007:01).

- TPKKH Kanun ile ilgili en son değişiklik 06.08.2003 tarihinde yapılmıştır (Apak, 2007:01).

- TPKKH 32 sayılı Karar ile ilgili en son değişiklik 30.12.2006 tarihinde yapılmıştır (Apak, 2007:01).

- TPKKH 32 sayılı Karara ilişkin, 2007-32/33 sayılı Tebliğ ile en son değişiklik 09.02.2007 tarihinde yapılmıştır (Apak, 2007:01).

TPKKH 32 sayılı Karara ilişkin olarak, 2018-32/48 sayılı Tebliğ ile en yeni değişiklik 04.09.2018 tarihinde yapılmıştır.

Türk Parası Kıymetini Koruma Hakkında 32 sayılı Karar'a göre; ihraç edilen malların Türkiye siyasi sınırlarını terk ettiği tarih olan, fiili ihraç tarihinden itibaren 180 gün içinde, mal bedellerinin Türkiye'deki aracı bankalara yada özel finans kurumlarına getirilerek dövizin bozdurularak TL'ye çevrilmesi ve Döviz Alım Belgesine (DAB) bağlanması gerekmektedir (Bağrıaçık, 2005:01). İhracat bedellerinin tahsil edilmesinde türlü yöntemler bulunmaktadır. İhracat bedellerinin, Merkez Bankası tarafından esas ve usulleri belirlenen ödeme şekillerinden birine göre yurda getirilerek bir bankaya satılması gerekmektedir (Karadeniz, 2007:02). Uluslararası ticaretle ödeme yöntemlerinin bazıları ihracatçının bazıları ise ithalatçının yararına olacak şekilde gerçekleşmektedir (Öztürk ve Sandalcılar, 2018:204). 2018 Eylül ayında uygulamaya konulan tebliğ esas itibarıyla ihracat bedellerinin ödeme yöntemlerinden daha ziyade yurda girişine bir süre zorunluluğu tayin etmektedir. Türk Parası Kıymetini Koruma Hakkında 32 sayılı Kararın sekizinci maddesinde kendisine tanınan yetkiye istinaden, döviz kurlarındaki artışı önlemek ve oluşabilecek döviz dar boğazını engellemek amacıyla, Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karara İlişkin “İhracat Bedelleri Hakkındaki” 2018-32/48 Sayılı Tebliğ ile ihracat

bedellerinin yurda getirilmesi ve tasarrufu konusundaki serbestliğe, altı aylık bir süre için son vererek bir bakıma 08.02.2008 tarihi öncesinde geçerli olan ihracat bedellerinin yüzde yetmişinin doksan gün doksan günde getirilmeyen ihraç bedellerinin ise tamamının getirilerek

yetkili bir banka veya döviz bürosuna satılması ve döviz alım belgesine bağlanma şeklindeki uygulamaya keskin bir dönüş yapmıştır (Ay, 2018: 74).

Ulusal para birimimiz olan Türk Lirası'nın son dönemlerde diğer ülke paraları karşısında aşağı yönlü bir seyir içerisinde olduğu gözlemlenmiştir. Gündemdeki ekonomik sıkıntıların yarattığı finansal kriz ve kur sorunları nedeniyle bir dizi tedbirler alınıyor (Apak, 2018:01). Kısa vadede gerçekleşen bu ekonomik sıkıntının aşılması için alınan kararlardan birisi de İhracat Bedellerinin Tasarrufundaki Serbestliğin bir süreliğine askıya alınmasıdır. Bu itibarla, geçici bir tedbir hükmünde olup, 4 Eylül 2018 tarihli Resmi Gazete ile yayımlanan 2018-32/48 sayılı tebliğ ülkemizin ani döviz sıkıntısını aşmak amacıyla yürürlüğe sokulan önlemlerden bir tanesidir. Dolayısıyla 2008 yılında sonlandırılmış olan ihracat bedellerinin tasarruf serbestliğine ara verilmiş ve ihracat bedellerinde kambiyo izlenmesine tekrar dönülmüştür. Diğer taraftan, söz konusu 32 Sayılı Kararın “Döviz Kazandırıcı İşlemler” başlıklı 11’inci maddesinde, Türkiye’deki yerleşik kişilerin, dışarıdaki yerleşik kişiler için veya bunlar adına yurt içinde veya dışında yapmış oldukları tüm hizmet (müteahhitlik hizmetleri dahil) karşılığı dövizleri ile dışarıda yerleşik kişiler nam ve hesabına yapılan gider karşılığı dövizleri serbestçe tasarruf edebilecekleri hüküm altına alınmıştır (Kurt, 2018:92). Diğer bir ifadeyle, yaklaşık 10 yıllık bir aradan sonra ihracatta kambiyo takibi tekrar başlatılmıştır (Demirel, 2018:01). Buna göre; Hazine ve Maliye Bakanlığı yetkisini kullanarak, Türkiye’de yerleşik kişiler tarafından gerçekleştirilen ihracat bedellerinin fiili ihraç tarihinden itibaren en geç 180 gün içinde yurda getirilmesini ve söz konusu bedellerin en az %80’inin bir bankaya satılmasını (Türk Lirasına çevrilmesini) zorunlu kılıyor (Apak, 2018:02). Merkez Bankası yayınladığı İhracat Genelgesi ile bu tebliğe ilişkin ayrıntılı açıklamalarda bulunmuştur.

3. Tebliğin Yasal Dayanağı

Tebliğin yasal dayanağı 11 Ağustos 1989 tarih ve 20249 sayılı Resmi Gazete’de yayımlanan Türk Parası Kıymetini Koruma Hakkında 32 sayılı Kararın 8’inci maddesidir. 8’inci maddenin “b) Bakanlık” fıkrasına göre “i i) özelliği olan ihracat ile ihracat sayılan satış ve teslimler konusu mal bedellerinin yurda getirilme süresine ilişkin usul ve esasları, belirlemeye yetkilidir.”

Bu itibarla Hazine ve Maliye Bakanlığı kendisine tanınan yetki çerçevesinde söz konusu tebliğin şartlarını oluşturmuştur.

4. Tebliğin Temel Noktaları

04.09.2018 tarih ve 30525 Sayılı Resmi Gazetede yayınlanan “Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karara ilişkin “İhracat Bedelleri” konulu 2018-32/48 Sayılı Tebliğ ile ihracat bedellerinin yurda getirilmesinin usul ve esasları 10 yıllık bir serbesti döneminden sonra değişikliğe uğrayarak yeniden belirlenmiştir (Ay, 2018:74).

Tebliğin getirdiği temel düzenlemelere baktığımızda aşağıdaki noktaları bir araya getirebiliriz:

4.1. İhracat Bedellerinin Yurda Getirilme Süresi

Türkiye’de yerleşik gerçek ve tüzel kişi işletmelerin yapacakları ihracatlara ilişkin bedeller, alıcının ihracat bedelini ödemesinden sonra ihracata aracılık eden bankaya intikal ettirilir. İhracat bedellerinin yurda getirilme süresi, ihracatın fiilen gerçekleştirildiği tarihi takip eden 180 gündür. İhracat bedellerinin yurda intikaline müteakip en az %80’lik kısmının bir bankaya satılmaları gerekmektedir. Bedel getirme süreleri içinde yurda getirilen ihracat bedelleri; ihracatçının ithalat bedelleri, sermaye hareketlerine ilişkin ödemeleri, görünmeyen işlemlere ilişkin giderleri ve transit ticaretinin alış bedeli ile söz konusu süreler içinde bankalarca mahsup edilebilir (Apak, 2018:02).

4.2. İhracat Bedellerinin Yurda Getirilmesinde Uygulanacak Ödeme Şekilleri

Gerçekleştirilen ihracatın bedelleri aşağıdaki yöntemlerden birisi ile gerçekleştirilebilir.

- a) Akreditifli Ödeme,

- b) Vesaik Mukabili Ödeme,
- c) Mal Mukabili Ödeme,
- d) Kabul Kredili Akreditifli Ödeme,
- e) Kabul Kredili Vesaik Mukabili Ödeme,
- f) Kabul Kredili Mal Mukabili Ödeme,
- g) Peşin Ödeme.

4.3. İhracat Bedellerinin Hangi Para Cinsinden Yurda Getirileceği Usulü

Gerçekleştirilen ihracata ait bedeller, ihracatın beyan edildiği bedel olan Türk Lirası veya döviz olarak Türkiye'ye intikal ettirilmelidir. Ticari amaçla mal ihracında ve transit ticarete, bedelleri yurda getirilme süresi içinde gelen ihracat ve transit ticaret ile ilgili hesaplar aracı bankalarca kapatılacaktır (Karadeniz, 2007:03). Buna göre ihracatın beyanı TL üzerinden TL, döviz üzerinden ise döviz olarak Türkiye'ye getirilmelidir. Bunun yanında, Türk parası olarak beyanı yapılan ihracat bedelleri döviz olarak Türkiye'ye getirilebilir.

4.4. İhracat Bedellerinin Nakit Olarak Yurda Getirilmesi

Gerçekleştirilen ihracata ait Türk parası veya döviz bedellerin yolcu beraberinde nakit olarak yurda getirilmesi durumunda, yurda girişin yapıldığı gümrük idaresine beyan edilmesi gerekmektedir. Bu beyana istinaden Nakit Beyan Formu (2016/1 sayılı GMGM Genelgesi) düzenlenmekte ve bu forma istinaden ihracat bedeline saydırmak üzere bankalara döviz satışı yapılabilmektedir (Demirel, 2018:01).

5. Bedeli Peşin Ödenen İhracatlar

Bedeli önceden tahsil edilen ihracatların, tahsilatın yapıldığı tarihten itibaren 24 aylık süre içerisinde gerçekleştirilmesi gerekmektedir. Tamamı tek seferde iade edilmeyen veya süresi içinde ihracatı gerçekleştirilemeyen peşin dövizler prefinansman hükümlerine tabi olur (Apak, 2018:02). Prefinansman hükümlerine tabi hale gelen peşin dövizlerin, ihracat taahhüt sürelerinin ilgili mevzuat hükümleri çerçevesinde uzatılması halinde, alıcının muvafakat etmesi kaydıyla kullanım süreleri de verilen ek süre kadar uzatılmış sayılır (Apak, 2018:02).

Dahilde İşleme İzin Belgesi ve Vergi, Resim ve Harç İstisna Belgesi kapsamında gerçekleştirilen ihracatlara veya ihracat sayılan satışlara veya teslimlere veya döviz kazandırıcı hizmetlere veya faaliyetler için önceden tahsil edilen bedellerin ek süreler dahil olmak üzere tasarruf süreleri ait oldukları belgelerde tayin edilen sürelerle sınırlıdır.

6. Özelliği Olan İhracatlara İlişkin Bedeller

Bazı ihracat kalemleri kendine has özellikler ihtiva etmektedir. Buna göre; yurtdışına müteahhit firmalarca yapılacak ihracat, konsinye yoluyla yapılacak ihracat, ilgili mevzuat hükümlerine göre yurtdışına geçici ihracı yapılan malların verilen süre veya ek süre içinde yurda getirilmemesi veya bu süreler içerisinde satılması durumu, yürürlükteki İhracat Rejimi ve Finansal Kiralama (leasing) mevzuatı çerçevesinde kredili veya kiralama yoluyla yapılan ihracatta özel belirlenen süreler geçerli olacak (İneli, 2018:02).

6.1. Müteahhitlik hizmetleri

Yurt dışında inşaat, tesisat ve onarım işi yapan müteahhitlerin bu işlerinde kullanmak üzere yurt dışına götürdükleri makine, ekipman ve malzeme için ihracat istisnası kapsamında işlem yapabilmeleri, söz konusu malların kesin olarak yurt dışı edilmesine bağlıdır (Güneş, 2008:01). Müteahhit firmaların yapıları inşaat işlerine ait ihracat bedellerini 365 gün içinde yurda getirerek bir bankaya satılmaları gerekmektedir. Ancak 32 sayılı Karar'ın 11. maddesi uyarınca müteahhitlik bedellerinin yurda getirilmesi zorunlu olmayıp bunlara serbestçe tasarruf etmeye devam edilecektir. Aynı durum Türkiye'de yapıлып yurt dışına ihraç edilen hizmetler ile yurt dışında yapılan diğer tüm hizmetler için de geçerlidir (Akyol, 2018:02).

6.2. Konsinye yoluyla ihracat, Temsil malları ihracatı

Konsinye ihracat, kesin satışı daha sonra yapılmak üzere şubelere, temsilciliklere veya komisyonculara mal gönderilmesi şeklinde yapılan bir ihracat türüdür (Güneş, 2008:01). Konsinye ihracatta, malların kesin satışının gerçekleşmesinden sonra yurda getirilmesi ve bir bankaya satılması gerekmektedir.

Yurt dışında düzenlenen fuar ve sergilere mal gönderilmesi durumunda da, konsinye satışlarda olduğu gibi gönderilen malların tasarruf hakkı devredilmediği için ihracat tesliminden bahsedilemez (Güneş, 2008:02). Dolayısıyla bu şekilde gönderilen mallarla ilgili olarak ihracat istisnası konsinye satışlarda olduğu gibi, malların yurt dışı edildiği tarihte değil, kesin satışın yapıldığı tarihte uygulanacaktır (Güneş, 2008:01). Uluslararası fuarlar, sergiler ve haftalara bedelli olarak satılmak üzere transferi yapılan mallara ilişkin ihracat bedellerinin fuar, sergi veya haftalık faaliyetin tamamlanmasının takip eden 180 gün içinde bir bankaya getirilerek satılması gerekmektedir.

6.3. Geçici ihracat

Yurtdışına geçici ihracatı yapılan malların öngörülen süre içinde yurda geri getirilememesi durumunda veya satışlarının gerçekleştirilmesi durumunda, mal bedellerinin öngörülen sürenin tamamlandığı tarihten veya satışın gerçekleştiği tarihten itibaren 90 gün içinde yurda getirilerek bir bankada satılması gerekmektedir. İlgili mevzuat hükümlerine göre yurt dışına geçici ihracı yapılan malların verilen süre veya ek süre içinde yurda getirilmemesi veya bu süreler içerisinde satılması halinde satış bedelinin süre bitiminden veya kesin satış tarihinden itibaren 90 gün içinde yurda getirilerek bir bankaya satılması zorunludur (Kurt, 2018:93).

6.4. Kredili veya kiralama yoluyla ihracat

Ticari kiralama yoluyla yapılan ihracatta, yurt dışına gönderilen malların tasarruf hakkı konsinye mallarda olduğu gibi gönderenin mülkiyetinde kaldığı için bir ihracat tesliminden söz edilememektedir (Güneş, 2008:03). Kredili veya kiralama yoluyla yapılan ihracata ait bedellerinin, kredili satış veya kiralama sözleşmelerinde hüküm altına alınmış ödeme vadesini izleyen 90 günlük sürede yurda getirilerek bir bankada satılması gerekmektedir.

7. İhracat Bedellerinin Yurda İntikalinde Sorumluluk

İhracatçının ihracatını yaptığı mallardan doğan alacak hakkını devretmediği durumda ihracat bedellerinin yurda getirilerek bir bankaya satılmasından ihracatçı sorumludur.

İhracatçının ihracatını gerçekleştirdiği mallardan doğan alacak hakkını bir bankaya veya bir faktöring şirketine devretmesi halinde, ihracat bedelinin yurda getirilerek bir bankaya satılarak ihracat hesabının kapatılması ile ilgili sorumlunun tayinine Hazine v Maliye Bakanlığı yetkilendirilmiştir.

İhracata aracılık eden bankalar ihracat bedellerinin yurda getirilmesini ve satışının yapılmasını izlemekle yükümlüdür (Apak, 2018:03). İhracata aracılık eden bankaların sorumluluğu ihracat bedelinin yurda getirilerek satışının yapılması boyutundadır.

8. İhracat Bedellerinde İndirim ve Mahsup İşlemleri

İhracatla ilgili navlun, sigorta primi, komisyon, ardiye, depolama, antrepo, gümrük resmi, harç ve faktoring masrafları ile uluslararası para piyasalarında geçerli faiz oranlarını geçmemek üzere iskonto giderleri gibi masraflar için yapılacak indirimler ile konsinyasyon yoluyla ihraç edilen mallarla ilgili nakil, muhafaza, bakım ve fümügasyon, rafa (maniplasyon), satış ve benzeri masrafların ihracat bedelinden mahsubu veya görünmeyen işlemlere ilişkin hükümler çerçevesinde döviz transferi talepleri bankalarca incelenip sonuçlandırılır (Apak, 2018:03). Bedel getirme süreleri içinde yurda getirilen ihracat bedelleri; ihracatçının ithalat bedelleri, sermaye hareketlerine ilişkin ödemeleri, görünmeyen işlemlere ilişkin giderleri ve transit ticaretinin alış bedeli ile söz konusu süreler içinde bankalarca mahsup edilebilir (Apak, 2018:03). İhracat bedellerinde indirim ve mahsup işlemlerin aracı banka tarafından izlenmesi ve neticelendirilmesi gerekmektedir. İthalatı yapan alıcının yapmış olduğu giderleri ihracat bedelinden indirmesi, yani mahsup yapması durumunda bu durumun aracı bankaya bildirilmesi gerekmektedir.

Mahsubu yapılan tutarların düzenlenecek olan DAB'a not edilmesi, mahsubu yapılan tutarların nedenlerinin DAB'a yazılması gerekmektedir. İhracat bedelinde mahsuplaşma yapılacaksa, mahsuplaşmanın da ihracat bedelinin yurda getirilmesi için öngörülen süre içerisinde sonuçlandırılması gerekmektedir. İhracat bedellerinden mahsuba izin verilen hallerde, ihracat bedelleri süresi içinde yurda getirilmiş sayılır (Apak, 2018:03).

Eğer mal ihraç ve ithal eden taraflar karşılıklı olarak aynı firmalar ise, bu kez mal ihraç ve ithal bedellerinin herhangi bir para hareketi söz konusu olmadan, aracı bankaya verilecek, GÇB ve ihracat faturası ile ithalat faturası yoluyla ihracat ve ithalat bedellerinin özel takası yapılabilmektedir (Bağrıaçık, 2005:03).

9. İhracat Bedellerinin Kapatılması

İhracat hesapları; gümrük beyannamesi, satış faturası, yurtdışına döviz ödenmesini gerektiren belgeler ile ihracat bedelinin tahsiline ilişkin döviz alım belgesinin bir araya gelmesiyle aracı bankalarca veya özel finans kurumlarınca kapatılmaktadır (Tur, 2001:01). İthalat ve ihracat hesaplarının usulüne uygun kapatılmamasının sonuçlarına ilişkin düzenlemelere ise 1567 sayılı Kanunda yer verilmiştir (Yünlü, 2006:01). İhracatı yapılan mal bedelinin, verilen ek sürelerin sonunda da kapatılmaması durumunda, kapatılmayan tutarın aracı bankalar tarafından ihracatçının vergi dairesine bildirilmesi gerekmektedir. Aracı bankaların ihracat bedeli ve kapatılmayan tutarı ayrıntılı olarak bildirimlerinde izah etmeleri gerekir. Kambiyo Mevzuatı yanında, ihracat bedelinin vergi mevzuatına göre, daha somut olarak, Vergi Usul Kanunu'nun 280. maddesi açısından da muhasebe kayıtlarında kapanması gerekir (Bağrıaçık, 2003:03).

Aracı bankaların yapacakları bildirimlere istinaden ilgili vergi daireleri bildirim yapıldığı tarihten itibaren 10 gün içinde ihracatçıya ihtarname göndermelidir. Bu ihtarname ile ihracatçıya 90 gün süreli bir ihtarname yapılmış olur. Bu süre içinde hesapların kapatılması veya belirtilen mücbir sebep hallerinin ya da haklı durumun belgelenmesi gereklidir (Apak, 2018:03). Bu süre nihaidir ve ihracatçının bu süre içerisinde ihracat bedelini ilgili aracı bankaya ulaştırması gerekir. Eğer ulaştıramazsa, ulaştıramamasının nedenlerini ilgili vergi dairesine bildirmesi gerekmektedir.

İlgili vergi daireleri, ihracatçının yaptığı izahatı inceleyip, ihracat bedellerinin verilen ek sürelerde de yurda intikal etmediği durumları Cumhuriyet Savcılıklarına ihbar etmek ve bu ihbarlarla ilgili olarak Maliye ve Hazine Bakanlığı'na da bilgi vermek zorundadırlar.

Mahsubu yapılan tutarların düzenlenecek olan DAB'a not edilmesi, mahsubu yapılan tutarların nedenlerinin DAB'a yazılması gerekmektedir. İhracat bedelinde mahsuplaşma yapılacaksa, mahsuplaşmanın da ihracat bedelinin yurda getirilmesi için öngörülen süre içerisinde sonuçlandırılması gerekmektedir. İhracatçının satış akdi gereğince ibraz etmesi zorunlu olduğu diğer belgeler bankalar ile alıcı ve satıcı arasındaki özel hukuki ilişkisiyle ilgili olup, kambiyo mevzuatına tabi bulunmamaktadır (Tur, 2001:01).

10. Mücbir Sebepler ve Mücbir Sebeplerin İspatı

İhracat bedelinin tamamını veya bir kısmının ödenmesini imkansız hale getiren mücbir sebep halleri tebliğin 9'uncu maddesinde izah edilmiştir. Buna göre ithalatçının iflası, grev, siyasi nedenlerle ödemede meydana gelebilecek aksamlar, afetler ve savaş halleri ve malların kaybı gibi nedenler mücbir sebepler olarak tebliğde detaylı olarak sıralanmıştır. Mücbir sebeplerin varlığı halinde, mücbir sebebin devamı müddetince altışar aylık dönemler itibarıyla ilgili Vergi Dairesi Başkanlığınca veya Vergi Dairesi Müdürlüğünce ek süre verilir (Apak, 2018:03).

- 1) İthalatçı veya ihracatçı firmanın infisahı, iflası, konkordato ilan etmesi veya faaliyetlerini daimi olarak tatil etmesi, firma hakkında iflasın ertelenmesi kararı verilmesi, şahıs firmalarında firma sahibinin ölümü,
- 2) Grev, lokavt ve avarya hali,
- 3) İhracatçı veya ithalatçı memleket resmi makamlarının karar ve işlemleri ya da muhabir bankaların muameleleri dolayısıyla hesapların kapatılmasının imkânsız hale gelmesi,
- 4) Tabii afet, harp ve abluka hali,
- 5) Malların kaybı, hasara uğraması veya imha edilmesi,
- 6) İhtilaf nedeniyle dava açılması veya tahkime başvurulması,

Mücbir sebep durumlarının gerçekleşmesi halinde, ihracatçının aşağıdaki usullerden birisi ile mücbir sebep hallerini tevsik etmesi gerekmektedir:

- 1) Yukarıda sayılan mücbir sebep hallerinden 1 no.lu bölümde işaret edilen ithalatçı veya ihracatçı firmanın infisahi, iflası konkordato ilan etmesi veya faaliyetlerini daimi olarak tatil etmesi veya firma hakkında iflasın ertelenmesi kararlarının verilmesi, gerçek kişi işletmelerde işletme sahibinin ölümü veya 6 no.lu bölümde belirtilen ihtilaf durumlarında dava açılması ve anlaşmazlık durumlarında tahkime gidilmesi hallerinde yetkili mercilerden tevsik edici belgeler sunarak,
- 2) Yukarıda sayılan mücbir sebep hallerinden 2 no.lu bölümde işaret edilen grev, lokavt ve avarya hallerinde ve 4 no.lu bölümde belirtilen tabii afet, harp, ve abluka hallerinde ithalatçı işleminin bulunduğu ülkenin yetkili mercilerinden veya ithalatçı işletmenin olduğu bölgenin odası tarafından onaylanmak kaydıyla ithalatçı firma tarafından hazırlanmış (harp ve abluka halleri hariç) tevsik edici belgeler sunarak,
- 3) Yukarıda sayılan mücbir sebep hallerinden 3 no.lu bölümde işaret edilen ihracatçı veya ithalatçı ülkelerin idarelerinin aldığı kararlar neticesinde ya da muhabir bankaların yapmış oldukları işlemler sonucunda ihracat hesaplarının kapatılmasının mümkün olmadığı hallerde yurtdışındaki yetkili resmi kurumlardan veya ithalatçı işletmenin yetkili resmi kurumlarından veya ilgili muhabir bankalardan tevsik edici belgeler sunarak,
- 4) Yukarıda sayılan mücbir sebep hallerinden 4 no.lu bölümde işaret edilen, ihracatçı gerçekleştirilen malların kaybı, hasara uğraması veya imha edilmesi hallerinin ise sigorta şirketlerinden, uluslar arası gözetim şirketlerinden veya ilgili resmi kurumlardan alınacak tevsik edici belgeler sunarak.

Yukarıda izah dilen mücbir sebep halleri için elde yurtdışındaki makamlardan alınan tevsik edici belgelerin Türkiye'nin o ülkedeki dış temsilciliklerinden veya Lahey Devletler Özel Hukuku Konferansı çerçevesinde hazırlanan Yabancı Resmi Belgelerin Tasdik Mecburiyetinin Kaldırılması Sözleşmesi hükümlerine göre onaylanmış olması gerekir.

11. İhracat Bedellerine İlişkin Terkin İşlemleri

Yayınlanan tebliğ doğrultusunda ihracata konu olan her bir gümrük beyannamesi için aşağıda belirtilen tutar ve şartlardaki yükümlülükler doğrultusunda ihracat bedelleri terkin edilir ve ihracata ait hesaplar kapatılarak ihracat süreci sonlandırılır.

1) 100.000 ABD doları veya eşitini aşmamak üzere, mücbir sebeplerin varlığı dikkate alınmaksızın beyanname veya formda yer alan bedelin %10'una kadar noksanlığı olan (sigorta bedellerinden kaynaklanan noksanlıklar dahil) ihracat hesapları doğrudan bankalarca ödeme şekline bakılmaksızın, terkin edilir.

b) 200.000 ABD doları veya eşitini aşmamak üzere, bu Tebliğin 9 uncu maddesinde belirtilen mücbir sebep halleri göz önünde bulundurulmak suretiyle beyanname veya formda yer alan bedelin % 10'una kadar açık hesaplar ilgili Vergi Dairesi Başkanlığınca veya Vergi Dairesi Müdürlüğünce, terkin edilir.

Tebliğin terkinine esas hükümlerini özetlersek, her bir gümrük beyannamesi bazında, beyanname yazan ihracat tutarının %10'una tekabül eden kısmın terkinini mümkündür. Yani 100,000 USD'lik bir ihracatın tebliğin yukarıda belirtilen limitleri çerçevesinde terkin edilebilecek tutarı 10.000 USD'dir.

200.000 USD'yi geçen ihracatların hesaplarındaki eksikliklerin terkin talepleri ise %10'luk sınıra bakılmaksızın doğrudan Hazine ve Maliye Bakanlığı'nın incelemeleri neticesinde sonuçlandırılır ve karara bağlanır.

12. Tebliğ Hükümlerinin Takibinde Yetkili Kurum

Hazine ve Maliye Bakanlığı bu tebliğ hükümlerini takip etmeye aşağıdaki çerçevede yetkili kılınmıştır:

Bakanlık bu Tebliğin tatbikatını temin etmek amacıyla gerekli göreceği her türlü tedbiri almaya, haklı durumları değerlendirip sonuçlandırmaya, tereddütlü hususları gidermeye, Tebliğde öngörülen haller dışında kalan özel durumları inceleyip sonuçlandırmaya, döviz getirme sürelerini uzatmaya, döviz getirme zorunluluğunu kısmen veya tamamen kaldırmaya, bu Tebliğde öngörülen miktarlar ile süreleri belirlemeye ve değiştirmeye yetkilidir.

Hazine ve Maliye Bakanlığı'nca yukarıdaki paragraf çerçevesinde tespit edilecek usul ve esaslar Merkez Bankası'nca ilan edilir.

13. Tebliğ Hükümlerine Uyulmamasının Yaptırımları

Tebliğde tebliğ hükümlerine uyulmaması durumunda getirilecek yaptırımlardan söz edilmemesine rağmen 1567 Sayılı Türk Parası Kıymetini Koruma Kanunu'nun 3'üncü maddesi bu uygulamalardaki aksaklıklara ilişkin yaptırımları konu etmiştir. Buna göre yurda getirilmesine hükmedilen tutarları getirmeyenler, bu bedelin %5'i kadar idari para cezası ödemekle yükümlüdürler. İhracat bedelini geciktiren fakat para cezasının kesinleşme sürecinden önce ihracat bedelini yurda getirenler ise bu gecikme dolayısıyla 6.300 TL'den 52.600 TL'ye kadar idari para cezası ödemek durumundadırlar .

Bunun yanında Kambiyo mevzuatı çerçevesinde ithalat ve ihracatı muvazaalı yapıp Türkiye'de mevcut Türk Parasını veya döviz kaçıranlar için öngörülen ceza ise kaçırılan tutar kadardır. Kaçırma işlemi teşebbüs halindeyken yakalananlar ise kaçırılmasına teşebbüs edilen tutarın yarısı kadar bir tutarla cezalandırılırlar. Bu fiillerin tekrarı halinde uygulanacak cezalar ise iki katı olarak uygulanır.

Hükmolunacak idarî para cezasına, suç tarihi ile tahsil tarihi arasındaki süreler için 6183 sayılı Kanuna göre tespit edilen gecikme zammı oranında, para cezası ile birlikte tahsil olunmak üzere, gecikme faizi uygulanmaktadır (Taş, 2018:4).

14. Tebliğin Uygulama Sonrasına Sirayet Eden Hükümler

Tebliğin yürürlükte olduğu dönemde gerçekleştirilen ihracatlara ilişkin bedellerin Türkiye'ye getirilmesi tarihi bu tebliğinin uygulama süresinin sonrasına sarksa bile bu tebliğ hükümleri uygulanır.

15. Tebliğin Uygulama Öncesinde Yapılan İhracatlar

Tebliğin yürürlüğe girmesinden önce yapılan ihracatlar için bu tebliğ hükümleri uygulanmayacaktır. Fiili ihracı mezkur Tebliğ'in yürürlük tarihinden önce gerçekleştiren; ancak ithalatçı tarafından ödemesi Tebliğ yürürlük tarihinden sonra gerçekleştirilerek yurda getirilen ihracat bedellerinin en az %80'inin bankaya satılması zorunluluğu bulunmamaktadır (Ertürk, 2018:21).

16. Tebliğin Yürürlük Hükümleri

Tebliğin 13'üncü maddesine göre Tebliğin hükümleri Tebliğin yayınlandığı tarihte yürürlüğe girer ve yürürlüğe girdiği tarihten itibaren 6 aylık süreç boyunca geçerlidirler. Altı aylık sürenin sonunda Tebliğin yürürlük süresinin uzatılıp uzatılmayacağını zaman gösterecektir (Taş, 2018:04).

17. Sonuç

Son dönemlerde ülkemizde ve diğer gelişmekte olan ekonomilerde gözlemlenen nakit çıkışları, yeni ekonomik kararlar alınmasını zorunlu kılmıştır. Gelişmekte olan para akışına karşı alınan çeşitli önlemlerden bir tanesi de İhracat Bedellerinin Yurda Getirilmesi konusunda alınmıştır. İhracatçılara sağlanan ihracat bedellerinin tasarrufu serbestliğine ara verilmiştir.

Dış Ticaret ve Kambiyo Mevzuatımızda, ihracat bedellerinin yurda getirilmesi hususu; yukarıda belirtildiği gibi 1567 sayılı TPKK Hakkındaki Kanun, 32 sayılı Karar ve 32 sayılı Tebliğ ile düzenlenmiş olup, ihtiyaca göre sık sık değişikliğe uğramaktadır (Apak, 2005:03). 2008 öncesi, ihracat bedellerinin yurda getirilmesi belli koşullarda zorunlu idi, uyulmaması halinde %5 oranında kambiyo cezası kesiliyordu (Apak, 2018:03). 2008 yılında getirilen düzenleme ile 1567 Sayılı Türk Parası Kıymetini Koruma Kanunu Hakkında 32 Sayılı Karara ilişkin olarak 2008 yılında ihracatçılara ihracat bedellerinin tasarrufunda serbestlik getirilmişti. Dolayısıyla ihracatçıların ihracat bedellerini Türkiye'ye getirmeleri konusundaki zorunluluk kaldırılmıştı. 04 Eylül 2018 tarihinde yayımlanan Tebliğ ile ihracatçılara tanınan ihracat bedellerinde tasarruf serbestliği 6 aylık süre için kaldırıldı. Dolayısıyla makine, teçhizat, emtia, gıda ürünleri ve tüm diğer mal ihracatlarında ihracat bedellerinin Türkiye'ye getirilmesi zorunlu hale getirildi. 6 aylık süre için ihracatçılar mal ihracatından kaynaklanan ihracat bedellerini Türkiye'ye getirmek ve %80'ini bankalarda bozdurmak zorundadırlar. Tebliğ hükümleri doğrultusunda hizmet ihracatından kaynaklanan ihracat bedellerinin Türkiye'ye getirilmesinde bir zorunluluk getirilmedi. Hizmet ihracatından kaynaklanan ihracat bedellerinin tasarruf serbestliği devam etmektedir. Diğer taraftan; Türkiye de verilmiş bir hizmetten yurt dışında yararlanılmış olursa dahi, şayet hizmetin alıcısı Türkiye de yerleşik bir müşteri ise hizmet ihracatından söz edilemez (Kurt, 2016: 87. Bununla birlikte, hizmet ihracı halinde istisna uygulanması nedeniyle

KDV iadesi alınabilmesi için hizmet ihracına ilişkin dövizin Türkiye'ye getirildiğini tevsik eden ödeme belgesi de aranmaktadır (KDV Genel Uygulama Tebliği'nin II-A/2 bölümü) (Akyol, 2018:01).

İhracat bedellerinin kapatılmasının Kambiyo Mevzuatı ve Vergi Mevzuatına göre ayrı ayrı değerlendirilmesi gerekmektedir (Bağrıaçık, 2005:04). Ticari amaçlarla ihraç edilen mal bedellerinin, konvertibl döviz veya Türk Lirası olarak, fiili ihraç tarihinden itibaren ihracatın özelliğine ve tahsil şekline göre; Türk Parası Kıymetini Koruma Hakkında Kanun, Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karar ve Türk Parası Kıymetini Koruma Hakkında 32 Sayılı Karara İlişkin Tebliğler dahilinde belirtilen usul esaslar ve süreler içinde yurt dışından getirilerek bankalara veya özel finans kurumlarına satılarak ihracat hesaplarının kapatılması zorunlu bulunmaktadır (Apak, 2003:18).

Tebliğin geçerlilik dönemi 04.09.2018 ile 04.03.2019 tarihleri arasında olduğundan, tebliğin yürürlüğünden önce yapılan ihracatlar tebliğin hükümlerinin dışındadırlar fakat tebliğin yürürlükte olduğu 6 aylık dönemde yapılan ihracatlar için tebliğ hükümleri 04.03.2019 tarihinden sonra da devam etmektedir.

Kaynakça

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Supervision of Banking Institutions in the Function of the Stability of the Financial System

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Abstract: Banks have a key role and significance for the financial system of a national economy. Having in mind the importance of the banks, it is quite logical to impose the need to ensure its security and stability. The security and solvency of the actions of banking institutions is the connection with the capital they have, for this reason, the capital of the banks is not left to the management of the banks' shareholders only, but for its amount, it is decided by a regulatory body, that is, the central bank. Bank regulation and it is necessary for ensuring the protection of depositors, monetary and financial stability, promoting economic efficiency and competitiveness of the financial sector and the protection of investors/clients.

The main goal of the labor is to point out the role of supervision of banking institutions in the direction of providing stable financial institutions and the financial sector as a whole. Therefore, its focus is the protection of their solvency through supervision of the compliance of the operations with the prescribed regulation.

Based on the analysis made it can be concluded that the supervision of banking institutions is necessary in order to ensure the safety of potential investors, transparent processes, stability in the financial markets and, ultimately, the global financial system.

Keywords: supervision, regulation, banking institutions, financial system

Introduction

The stability of the global financial system is conditioned by the financial stability of national economies. Therefore, the wrong evaluations and taking too high risk by the financial institutions that function in the financial market, lead to stability disturbing not only in the national, but also in the global financial market. That leads to a special concern for the regulators, the central banks and the public. Of course, here we should have in mind four factors that could cause many problems to the regulators: information revolution, financial innovations, globalization and competition strengthening.

The banking institutions have a key role and importance in each national economy. Namely, the bank's basic aim is creating a profit, but also providing their safety within the financial system and respecting the regulatory framework, on the other hand. Regulation of the bank is indispensable in order to provide deponents protection, monetary and financial stability, promotion of economic effectiveness and competitiveness of the financial sector and the protection of the investors/clients.

Furthermore, the competent regulatory institutions analyze the banks' working quality (determining the banks' capital adequacy, managing the banking risks, financial data and their compliance with the defined regulatory framework). Moreover, there is a strong accent on the entire managing structure of the banking institutions, i.e. the quality and style of corporative management, the adequacy of the bank's managing strategy, its policy, the system of internal control and the information system.

1. Indispensability, aspects and kinds of the banks regulation

As a result of the regulation implementation and the supervision of the banks, the negative influences are significantly reduced and the banks' exposure to various forms of risks is decreased, and with that the banking sector is protected as a whole.

The reasons for banks regulation should be seen in the following:¹

- 1) Deponents' protection: The deponents safety is connected with more factors, such as: the banks' capital structure, the credits value, the securities value, and other assets items. Here, even if the deponents are able to assess exactly the bank's state, the conditions change very fast, as a consequence of the economic changes or the changes in the assets structure or the bank's responsibilities. So, it is very difficult for the deponents to protect their interests, not only due to the information lack, but also due to the lack of expertise at the investment assessment. The banks possess many techniques for reducing the problems of informative asymmetry in the banking, and here, the protection of the deponents' assets is a key factor in favor of the prudent regulative application into the banking sector.
- 2) Monetary and financial stability. Besides the protection of the interests of individual deponents, the banking regulative should provide a stabile framework for the paying system functioning, which is especially important for the health of each economy, especially if you have in mind the large volume of transactions performed every day. Another aspect of the monetary stability is supervision and regulation of the banking sector, which promotes carefulness and strengthening of the banks' capital base. Therefore, it is preferable those banks which with their working will not compromise the monetary stability and the interests of their own deponents and creditors, to enter the banking market.
- 3) Promotion of the economic effectiveness and competitiveness of the financial sector. One of the most important aspects of the banks regulating is the creation of the regulatory framework which will enable efficiency and competitiveness among the banks that function in the banking market. In a competitive banking sector, the banks have to work effectively and to use their resources rationally, if they want to keep their clients and survive in the market. The effectiveness of the financial market depends on the institutions work in accordance with fair and transparent rules, procedures and the trust given by the public, where firstly, the clients' interest are recognized and respected. It can be said that this kind of trust is for a public good.²
- 4) The investors/clients protection. The previous regulatory requests have enabled protection of the clients in various ways, mainly as regards the safety of their deposits and promotion of competitive banking services. These additional forms of protection have been implemented by numerous legal and sub-legal acts. There are several basic aims in the basics of this legislation.³ First, the financial institutions are asked to publish important information on the credits and deposits terms and amount. In this way the public can be informed on the conditions and the price of the banks' services. The second aim is to provide equal and fair treatment in the credits approach, privacy protection and disabling abuse during credit transactions, information on credit history etc. The table 1. shows the measures and aims of regulation. So, for any of the four general aims (system risk, investors protection, effectiveness strengthening and realization of wider social aims), the regulators take appropriate measures, given in 'regulation' column.

Table 1

Regulation measures	Systematic Risks	Investor's protection	Efficiency improvement	Broader Social goal
Implementation of competitiveness politics		√	√	√
Limitation of activity growth	√			
Standard capital adequacy	√	√		
Introduction of business rules		√	√	√

¹ Spong, K., (2000.), op. cit., pp. 6-11.

² Miller, L. R. and Van Hoose D. D., (1997.), op. cit., str. 229

³ Allen, F. and Herring R., Banking Regulation versus Securities Market Regulation, Financial Institutions Centre, Wharton School, University of Pensilvania, Philadelphia, July, 11. (2001.), p. 8.

Rules of conflict of interest		√	√	
Client's confidentiality		√		
Deposits Insurance	√	√		
Evaluation of shareholders suitability	√	√	√	
Imposing a ceiling on deposits	√			√
Imposing a ceiling on loans		√		√
Investment requirements				√
Liquidity requirements	√	√		
Notification of large transactions				√
Reserve requirements	√			
Geographical limitations of business networks expansion				√
Limitation of products and services	√			√

Source: Allen, F., Herring R., (2001.).

From the theoretical and practical point of view, the banks' work is subjected to three kinds of regulation: economic, informative and regulation of the conditions for creating safe and confidential environment (prudent regulation).⁴

The economic regulation of the banks, in a wider sense, means government control over the prices, profit and conditions for the banks' coming in and out of the market. This kind of regulation is applied on any restriction of the active and passive interest rates, restriction of the costs for other financial services, opening new branches, engagement of the banks into the specific industrial sectors and/or defined geographical areas.

Informative regulation, as a form of regulation, includes demands for specific kinds of information, which would serve in mutual control of the working quality of the participants in the financial market, for the conditions under which they give services to their clients etc. Usually, that is standardized information on the height of the active and passive interest rates, and on the conditions for resources investing and borrowing, i.e. the financial state of the bank in the market.

Regulation of the conditions for creating safe and confidential environment for the banks' working, or prudent regulation, as it is called. Primary aim of this regulation is the banks protection from a possible insolvency. The bank stability is protected by the instruments of economic regulation: minimal capital amount needed for their work, restriction of their various activities (too high exposure of the banks to risky business undertakings) and supervision over the bank managing structure in terms of its competency for not coming into a situation the management to cause destabilization of the banking sector by its working.

Motivated mainly by the public interest in maintaining the stability of the financial sector, the governments have imposed a wide range of control measures and regulations, including restriction of:⁵ the managing structure, the ownership and maximal degree of exposure and indebtedness.

⁴ White, J. L., Bank Regulation in the United States: Understanding the lessons of the 1980s and 1990s, Stern School of Business, New York University, October 26, (1999.).

The need of such restrictions comes out from their central role in the financial mediation and the importance of the capital for the health of each bank.

2. Kinds of banks control

The two most important kinds of the banks control are on site- and off site-control. The basic characteristics of the a.m. kinds of control are given in a table 2.

Table 2

	Evaluation of actual financial situation	Forecast of future financial situation	Implementation of quantitative analysis and statistics	Using qualitative estimates	Focusing on formal risks	Connection with the activities of formal supervision
Evaluation of supervisors on site off site	*** ***	*	*			
Financial analysis systems and appropriate peer groups	***	*	***	*	**	*
Systems of risk evaluation	***	**	**	**	***	***
Statistical models	**	***	***	*	**	*

* unimportant ** significant *** very important

Source: BIS Paper on Supervisory Risk Assessment and Early Warning Systems, December (2000.), preuzeto iz: Greuning, H. , Bratanovic B. S., (2003.).

The basic aim of the off-site-control is creation of a picture for the real position of the individual banks, the peer group and the banking sector as a whole. On the basis of the assessment of the banks' indicators, a comparison with the peer group and total banking sector is made, in order to identify the bigger deviations of the peer group or the standards valid for this sector. The establishment of an appropriate peer group is made according to the assets size or some special features of defined groups (domestic and foreign banks, saving banks). A bank that has different indicators and deviates from its peer group, needs more attention and supervision from the regulators. Thanks to the off site-control, the problems faced by the bank can be found out, and possible existence of system problems. This kind of control relies on financial reports that the banks are obliged to submit to the supervisory bodies within defined terms and in a way stated by the legislation. On the basis of these financial reports which contain information on the capital liquidity, adequacy, the credit risk, the assets quality, the credits concentration, the interest rates, the currency and market risks, the profit and profitability, and the balance sheet structure, the supervisory bodies can gain more detailed picture of the banks' exposure to various kinds of risk and the banks' capacity to get with these risks. Notwithstanding that this kind of supervision allows the supervisory bodies to monitor systematically the changes in the banks' financial state and their exposure to risks, it is limited in the following: the reports benefit depends on the bank's internal information system quality and the information accuracy; the reports have a standard form that inadequately reflects new kinds of risk or some activities of the individual banks; the reports are not able to cover sufficiently all factors influencing the risk management, such as the quality of the bank's managing

⁵ Flannery, J. M., Using Market information in prudential bank supervision: a Review of the U.S. empirical evidence. Journal of Money, Credit & Banking, Vol. 30., No. 3, (1998.).

structure, the employees, policy and procedures implementation, and effectiveness of the system for internal control.

The on-site control allows the supervisory bodies confirmation of the information about the bank, in order to fix some real problem in the bank's working, and its causes. Thanks to that, it is possible to assess the bank's reports accuracy, its entire working, and its management quality and competences, and the adequacy of the system for risk management. Other aspects of this control cover the following areas: the credit portfolio quality, the adequacy of the loans positioning and provision, accounting and managing information systems, legislation implementation into the work, meeting other conditions stated in the work permit etc.

3. Indicators of the banks' financial stability

For defining the health of financial institutions and stability of the financial sector from the one hand, and the clients assessment from the other hand, the banks have a set of available indicators that are important because : first, they enable an assessment based on objective criteria for financial health, and second, the comparison of indicators among the countries includes application of internationally accepted accounting and statistical standards, which make the monitoring of the financial sector easier , not only on national, but also on global level.

In most countries, the CAMELS model is used as a common framework for analyzing the financial health of individual institutions, which comprises an analysis of six groups of indicators. Thanks to its use, the following elements can be determined: the capital adequacy, the assets quality, the bank's managing structure quality, the profit, the liquidity and the sensibility to market risks.⁶

- 1) Indicators of the capital adequacy. – In general, the capital adequacy and its availability determine the bank's power and ability to combat the sudden shocks in its working. In accordance with that, when you define the capital adequacy, it is advisable to take into account the most important financial risks in the analysis, such as: currency risk, credit and interest risk, including also the risks coming out of the banks' non-balance work, especially from the derivative operations.
- 2) Indicators of the assets quality – The risk of the financial institutions solvency usually comes out from assets of poor quality, so it is of high importance to put supervision over their quality. The indicators of the assets quality can be viewed from two aspects, i.e. from the aspect of institution creditor and institution credit claimant.

The group of indicators for assessing the assets quality from the aspect of creditors, which can signal weakness in the institution work, includes:

- The credits concentration by sectors (high credits concentration in one economic sector, sometimes might mean a crisis in the financial sector).
- Credits denominated into a foreign currency (fast growth of credits denominated into a foreign currency might be a signal of financial crisis).
- Insolvent assets (increased share of non-performing loans into the total assets, signals problems in the quality of the credit portfolio, and therefore in the cash flow, the net incomes and the financial institutions solvency, as well).
- Profile of risky assets (expressed as a ratio between the risk of pondered assets and total assets by sectors).
- Leverage of financial institutions (defined as a ratio between the assets and capital, and which will be increased when the bank's assets grow by a higher rate than the capital)⁷

The credit portfolio quality is directly conditioned by the financial health and profitability of the credit claimants. So, when the financial institution's assets quality is analyzed, we should take into account indicators

⁶ Bhattacharya, B. N., Towards a MacroPrudential Leading Indicators Framework for Monitoring Financial Vulnerability, CESIFO, Working paper No1015, Asian Development Bank, August (2003.)

⁷ Ćirović, M., Bankarstvo, II izdanje, Beograd, (2006.), str. 81.

which will determine the credit claimant's credibility in respect of meeting the accepted responsibilities. This group of indicators comprises:

- Relation between the debt and the proprietary capital (if the relation between the debt and the credit claimant's total assets is high and cyclic delays occur in its work, the working risk is increased)
 - Profitability of the corporative sector (which significant decrease can be a consequence of lower economic activity and with that sends a signal to the financial sector)
 - The population indebtedness (the banking portfolio quality depends on the credit claimants, as well)
- 3) Indicators of the management quality measuring – There are several indicators for estimating the quality of the banks managing:⁸
- Indicators of expenditures (the increased expenditures share in the total revenues is a signal for problems with the bank's working efficiency, which has a negative influence on the profitability)
 - Income by employees (the trend for income decreasing can mean inefficiency in working due to over-employment and affects the bank's profitability)
 - Expansive policy for opening new branches (on the one hand, it may mean healthy competition, but on the other, lack and weakness of the licensing policy).
- 4) Indicators of profit and profitability – In order to explain the profitability of the banking sector, the following indicators can be used:⁹ FUSNOTE
- ROA (return on assets), one of the most frequently used indicators of the bank's profitability. Should it tends to decrease, that is a sign of a problem in the bank working.
 - ROE (return on equity) indicator shows the net benefits of the shareholders realized due to their own capital in the bank.
 - Relation between revenues and expenditures, an indicator which, in a large extent, shows the source of problems concerning the profitability.
- 5) Indicators of liquidity – Large part of the bank's activities depend on its ability to provide the liquid assets to its clients. The total adequate amount of the liquid assets of a bank is variable. Furthermore, the supervisory institutions demand from the banks not only to maintain their liquidity, but also to have information systems which will signal eventual problems in the liquidity maintenance, in time.
- 6) Indicators of sensitivity to market risk

In this group of risks, we shall highlight the following ones: risk of the interest rates change, risk of a change in the currency rate, price fluctuations risk of the proprietary securities (shares) price, risk of a change in the goods price.

4. The influence of the technological changes on the financial institutions structure and regulation

Technological changes are one of the key factors that determine the future of the banking and supervision of its working. In a context of this paradigm for maintaining the financial stability, it is of special importance to highlight four elements that cause many problems to the regulators: information revolution, financial innovations, globalization and the competition strengthening.¹⁰

Information revolution. The technological advancements have allowed many advantages to the clients and have had various implications for the financial stability maintaining. In a sense of negative repercussions, the fast communication has made the transmission of negative influences easier within very short period of time.

Financial innovations. The new technologies have enabled significantly more efficient financial services of higher quality, meeting the clients' wishes and needs. However, all these changes have made the regulators'

⁸ Yap, J., (2002.), op. cit., p. 7.

⁹ Federal Deposit Insurance Corporation, Risk Management Manual of Examination Policies, section 5.1. Earnings. Federal Deposit Insurance Corporation, Kansas City, (2005.).

¹⁰ Litan, E. R., Institutions and Policies for Maintaining Financial Stability, in Proceeding of Maintaining Financial Stability in a Global Economy, Federal Reserve Bank of Kansas City, Kansas City, (1997.), pp. 275-279.

work for monitoring the risks in the banks' working, more complex. Namely, the fast changes in financial plan, have led to higher sensitivity of the institutions to macroeconomic circumstances and their exposure on a risk.

Globalization - this process has enabled a large volume of financial activities across the borders, which has led to complications for national regulators under which authorization the financial institutions perform their work. Therefore, the globalization imposes a need for the national regulators, especially those in the industrialized countries, to keep contacts permanently, to share their thoughts and information on the problems, the individual institutions status etc...

The competition strengthening - in the countries worldwide, the financial sector is rather more competitive. The barriers between the banks and other financial institutions have been removed. The increased competition is, of course, positive for financial services users. One of the main reasons for skepticism towards the free market is the fact that it has inadequately influenced the innovative financial instruments, so the state regulation has been seen as a solution, which has contributed to a decreased freedom in agreements.

CONCLUSION

On the basis of the above stated, it can be undoubtedly concluded that it is indispensably to provide safety of the potential investors, the processes transparency and the financial market stability, by an appropriate regulative. A regulative with a sound foundation, based on widely accepted principles and standards, and as such, comparable to the developed market economies, should prevent incidental situations in the market and compromising of the banking sector as an important segment of the national economy.

In order to fulfill their tasks, the control bodies must have enough autonomy, authorizations and authority in their work. Autonomy of the supervisory institutions is manifested in absence of political influences and freedom in working, and possession of appropriate financial resources in order to answer the demands of the supervision. So, the supervision over the bank is an integral part of a much wider continuous process, and includes on site and off site control and supervision over the banks' working. This process, itself, means establishment of a law framework for the banking sector, appointment of a competent body for implementing supervision of the regulations observing, defining of the conditions and criteria for the banks licensing, passing of regulations which restrict the banks' too high exposure to various forms of risk etc.

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A Research on the Proficiency Level of Secondary School Biology Teachers in Edirne in Using Computers

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Abstract: In today's modern age of information and technology, it is very important to use computer technology in order to follow the latest developments in science and to reach information about their fields and to transfer them to the students. Gaining skills of using computer is an important variable that increases the quality of education. Many researchers have indicated that teachers' computer attitudes can be closely related to the effectiveness and efficiency of the education process.

In this study, it was aimed to determine the opinions of biology teachers about the effective use and qualifications of the computer in the schools within the boundaries of Edirne province in the first semester of the 2010-2011 academic year. Questions were prepared by the researchers to be applied to the teachers. The questions were applied to 60 biology teachers working in Edirne province. Biology teachers' computer use frequencies, computer access conditions, how long they used computers, family use cases were examined. Teachers' views on computer use were calculated by percentage distributions. Most of the teachers were not good at using computers and were inadequate in today's conditions. In order to improve themselves on this subject, they need to conduct educational research with more use in their free time, follow developments in more science and develop themselves.

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Keywords: Edirne, Biology Teacher, Computer Use

Edirne İli Ortaöğretim Okullarında Biyoloji Öğretmenlerinin Bilgisayar Kullanımı ile İlgili Yeterlilik Durumlarının Araştırılması

Özet: Bilgi ve teknoloji çağını yaşadığımız günümüzde öğretmenlerin bilimdeki son gelişmeleri takip etme ve alanlarıyla ilgili bilgiye ulaşmasında, bunları öğrenciye aktarmasında bilgisayar teknolojisinin ağırlıklı olarak kullanımı oldukça önemlidir. Öğretmenlere bilgisayar kullanma becerilerinin kazandırılması, eğitim kalitesini artıran önemli bir değişkendir. Öğretmenlerin bilgisayar tutumlarının da eğitim sürecinin etkili ve verimliliği açısından yakından ilişkili olabileceği birçok araştırmacı tarafından belirtilmiştir.

Bu çalışma ile, 2010-2011 öğretim yılının birinci yarısında Edirne il sınırları içindeki okullarda biyoloji öğretmenlerinin bilgisayar etkili kullanım ve yeterlilik durumlarına ilişkin görüşlerinin belirlenmesi amaçlandı. Öğretmenlere uygulanmak üzere araştırmacılar tarafından sorular hazırlandı. Sorular Edirne il sınırları içinde görev yapan 60 biyoloji öğretmenine karşılıklı görüşme ile uygulandı. Biyoloji öğretmenlerinin bilgisayar kullanım sıklıkları, bilgisayara erişim koşulları, ne kadar süredir bilgisayar kullandıkları, ailede kullanım durumları ele alınarak incelendi. Öğretmenlerin bilgisayar kullanımına ait görüşleri yüzde dağılımları şeklinde hesaplanarak gösterildi. Öğretmenlerin çoğunun bilgisayar kullanımında iyi olmadıkları ve günümüz koşullarında yetersiz oldukları görüldü. Bu konuda kendilerini geliştirmek için serbest zamanlarında bilgisayarı daha çok kullanım ile eğitimsel araştırmalar yapmaları, daha fazla bilimdeki gelişmeleri takip etmeleri ve kendilerini geliştirmeleri gerekmektedir.

Teşekkür: Bu çalışma, Trakya Üniversitesi Bilimsel Araştırma Projesi Birimi tarafından desteklenmiş (TÜBAP-2010-78) ve Serap Öztürk'ün yüksek lisans tezinin bir bölümünü içermektedir.

Anahtar Kelimeler: Edirne, Biyoloji Öğretmeni, Bilgisayar Kullanımı

1. INTRODUCTION

Teachers have a wide range of opportunities and methods to transfer the lessons they are responsible for. The teacher's transfer of the knowledge to the student in the best way will enable the student to grasp it. When the studies on this subject are examined, it is not enough in the minds of knowledge transfer which is made by just plain expression and it is necessary to use other senses (hearing, seeing, touch) in order to provide an effective teaching. It is reported by the researchers that the teachings using other senses have more

than five times more influence. Various materials have been developed for a long time to be used in education on this subject. These materials show diversification and development with developing technology.

Today, countries recognize that efficient and proper use of knowledge technology is one of the most important factors in achieving planned, economic and social development levels. Knowledge technology is the creation, collection, accumulation, processing, recovery, dissemination and protection of knowledge (Zellinne and Wellington, 1985). Nowadays, knowledge acquisition is now with us with electronic equipment. One of the most popular knowledge technologies in education is the use of computers. The use of computers in all activities related to learning and teaching is defined as "Computer Aided Teaching" (BDÖ). In computer-assisted instruction, the computer is used as a tool for teacher and student. There are many variables that affect the computer aided teaching process. Some of them are interaction level, student motivation, computer use, individual learning differences, the role of teacher, the type, scope and quality of the course software.

Today's most effective weapon is the use of knowledge and knowledge. The most effective way to learn and use knowledge is an important question. Educating individuals who know the ways of accessing knowledge can only be achieved through the use of effective materials in the courses (Köseoğlu and Soran, 2004).

It is stated by many studies that the use of materials in the lessons have positive effects. (Tekler, 1990; Altintas, 1998; Atilboz, 2001; Koseoglu and Soran, 2005). While teaching biology subjects in the lessons, the use of materials will provide more and more permanent learning by gaining quite rich experiences. Many studies have shown that teachers do not use material in courses; they do not have the knowledge and skills and say need in-service training (Özer, 1996; Uzunahmet, 1996; Ozdemir, 2000; Tekler, 2002; Tüy, 2002). The widespread use of materials in the lessons will be realized primarily by having knowledge and skills related to the materials.

The contribution of computers to the education process is an inevitable reality. Several factors play a role in the inability of active use of computers in education. These factors; high computer prices, insufficient technical support, lack of qualified course software, etc. is expressed. On the other hand, the attitudes of the teachers who will use computers towards computers is one of the important factors affecting the education process (Deniz, 2000).

Gaining of using computer skills is an important variable that increases the quality of education. Many researchers have stated that pre-service teachers' computer attitudes may be closely related to the effectiveness and efficiency of the education process (Altun, 2003; Atıcı, 2000).

In biology lessons, it is determined that computer-based knowledge especially scientific concepts and principles can be learned by visualization and that computer assisted teaching methods are more effective in increasing interest in Biology courses than other methods (Demircioğlu and Geban, 1996; Uşun, 2006). Some experiments in the education of basic sciences, including biology, cannot be done because the materials used are expensive, the preparations and implementation take time and are laborious, dangerous or unethical. Computer animations and simulations can be used to compare students with these environments and to provide applications that cannot be performed in class or laboratory environment (Yapıcı and Hevedanlı, 2013).

Today's education systems advocate student-centered education. In this education system, the teacher is a guide. Students can access knowledge from many sources, and the teacher is responsible for showing the way of accessing information to the students. Today, computers are the most important materials for accessing information, sharing and storing information. Therefore, the use of computer in the educational environment can lead to more effective teaching (Güzeller and Korkmaz, 2007). The computer demonstrates the potential to interact quickly with individuals, to store and process a large number of information in a variety of forms, and to be used in education in recent years with the ability to simultaneously display a large number of audio-visual inputs. The use of computers in various teaching activities is becoming increasingly common and its role in education is increasing (Yaman, 2005).

2. METHODS AND TECHNIQUES

The research is descriptive. It is in the screening model that aims to describe an existing situation. Descriptive studies are generally carried out to enlighten a given situation, to make evaluations in accordance with the standards and to reveal the relationships that are expected to exist between events. The main purpose of such research is to define and explain the situation in detail.

The population of the study consisted of 60 biology teachers who were assigned to the Ministry of National Education in the center and districts of Edirne in the 2010-2011 academic year. In our study, there are questions in which teachers express their opinions in writing. Teachers' views on computer use were calculated by percentage distributions.

3. RESULTS

The data obtained from the application of the questions were evaluated. Then, the answers to the questions about the findings and findings obtained from the evaluations were evaluations.

When asked about the frequency of computer use, the answers given in Table 3.1.

Table 3.1: How Do You Use a Computer?

	f	%
Everyday	40	66,7
Several days a week	14	23,3
Several days per month	5	8,3
I dont use	1	1,7
Total	60	100,0

Nowadays, the computers that come up in every stage of life facilitate many things. Computers have a versatile use. As it is used in the courses, it provides convenience us with to follow the latest developments, to improve our knowledge and to learn what we do not know. According to Table 3.1, 66.7% of teachers use computers daily. However, this ratio is quite inadequate in today's conditions where technology is constantly developing.

The answers of the teachers when asked about the conditions of access to the computer are presented in Table 3.2.

Table 3.2: How Is Your Computer Access Condition?

	f	%
I have my own computer	51	85,0
I can access it with little effort	9	15,0
Total	60	100,0

According to Table 3.2, 85% of the teachers have their own computers and 15% have stated that they can reach with little effort.

The responses of the teachers when asked about their computer usage period are presented in Table 3.3.

Table 3.3: How long have you been using a computer?

	f	%
1-3 year	14	23,3
4-6 year	29	48,4
7 years and over	17	28,3
Total	60	100,0

According to Table 3.3, 48.4% of teachers use computer for 4-6 years and 23.3% use computer for 1-3 years. These data show us that teachers are not proficient in computers and therefore cannot follow recent developments in science.

The answers of the teachers when asked to use computers among family members are presented in Table 3.4.

Table 3.4: How is Computer Use in the Family?

	f	%
There is	57	95,0
No	3	5,0
Total	60	100,0

According to Table 3.4, it is observed that the computer usage in the families of the teachers is in good condition (95%).

4. DISCUSSION AND CONCLUSION

Numerous operations with materials are performed in a shorter time and more accurately. New technologies attract students' attention, facilitate their learning and increase their motivation. The development of tools depending on the technology saves the teaching from the wooden chalk clamp and makes it more interesting.

Science teaching students; know and understand scientific knowledge, research and discovery, imagination and creation, curiosity and enthusiasm, gain the ability to use acquired knowledge and skills to solve problems in daily life. For this reason, it is very important to determine the teaching methods used to gain these behaviors. For this purpose, many teaching methods and techniques including computer assisted instruction were developed. Computer assisted instruction improves students' analytical thinking and reasoning skills in science education. As a result, it was understood that the computer should be used effectively to perform a permanent science teaching.

Davis and Shade (1994) observed that computers, which are considered to be a very efficient method in teaching today, help to shorten the duration of teaching as well as the opportunity to implement the individual teaching method. Computers provide both teaching and learning opportunities that are appropriate to the student's learning speed. The issues that are extremely complex in life are becoming simpler and easier to learn by means of computer thanks to the computer.

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Türk Vergi Hukukunda Özelgeler

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Özet: Vergi kanunları; kanunilik ve belirlilik ilkeleri gereği açık ve anlaşılır olmakla verginin mükellefini, vergiyi doğuran olayı, dönemini, matrahını ve diğer genel özelliklerini soyut ve nesnel biçimde ortaya koymak zorundadırlar. Ancak her zaman somut olaylara uygulanmasını açıklayamayabilirler. Vergi kanunlarının yazımından kaynaklanan anlam farklılıkları, sıklıkla değiştirilmeleri, değişikliklerin takip edilmesinin zorluğu, idarenin uygulamaya yönelik düzenleyici işlemlerinde görüş değiştirebilmesi, mevzuatın gelişen ve değişen ticari ilişkilerin yeni durum ve olaylarına tam yanıt verememesi gibi birçok nedenden ötürü mükellefler uygulamada nasıl hareket edecekleri konusunda tereddüde düşebilmektedirler. Mükelleflerin yaşadıkları tereddüdün temelinde kendileri hakkında ileride cezalı tarhiyat yapılabilmesi riski de bulunmaktadır. İşte bu riskten korunmak ve sonraki uygulamalarında tereddütlü konuların açıklığa kavuşturulması amacıyla gelir idaresinden kendileri hakkında görüş istemektedirler. Gelir idaresince verilen ve tavsiye niteliğinde bulunan bu görüşler özelge olarak tanımlanmaktadır.

Çalışmamızda vergi hukukunda özelgelerin nasıl ve kimler tarafından istenebileceği, vergi incelemelerindeki yeri, özelge sisteminin gelir idaresi bakımından işletilip işletilmediği, özelgelere normlar hiyerarşisine aykırı biçimde bir anlam yüklenip yüklenmediği gibi sorunlar ve çözüm önerilerine yer verilecektir.

Anahtar Kelimeler: Özelge, Vergi İncelemesi, Kanunilik İlkesi

Jel Sınıflandırması: H20, H29, K34

Private Rulings in Turkish Tax Law

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Abstract: Tax laws; should be clear and understandable in accordance with the principles of legality and certainty. They have to put forward the taxpayer, the event that gives rise to the tax, the period, the base and other general characteristics of the abstract and objective. However, they may not always explain their practise to concrete events. However, they may not explain their practice to concrete events always. Taxpayers may be hesitant about how to act in the application for many reasons such as differences in terms of the writing of tax laws, frequent changes, difficulty in following the changes, change of opinion in the regulatory actions of the administration, and the inability of the legislation to respond fully to new situations and events of developing and changing trade relations. There is also the risk that taxpayers may be subject to a later assessments of penalty on the basis of their hesitation. The taxpayers want an opinion about themselves from the revenue administration in order to prevent this risk and to clarify the hesitant issues in their later practices. These opinions, which are given by the revenue administration and which are in the form of recommendations, are defined as private ruling. In our study, how and by whom the private rulings can be requested in tax law, the place of tax audit and whether the private ruling system is operated in terms of revenue administration will be included. In addition, the issue of whether or not the private rulings have a meaning contrary to the hierarchy of norms will be discussed and solution suggestions will be made by addressing possible problems.

Key Words: Private Ruling, Tax Audit, Principle of Legality

Jel Classification: H20, H29, K34

1. GİRİŞ

Bilindiği üzere tüm ülkelerde olduğu gibi Türkiye’de de vergi mevzuatı uygulamaları karışık ve anlaşılması ve uygulanması zor bir içeriğe sahiptir. Ülkemizin vergi mevzuatına baktığımızda günümüzde genel olarak uygulanan maddi ve usul vergi kanunlarının 1960’lı yıllardan itibaren geçerli olduğu görülmektedir. Gelir Vergisi, Kurumlar Vergisi, Katma Değer Vergisi ve Vergi Usul Kanunları gibi bir gelir ya da kurumlar vergisi mükellefinin daima bilmesi ve hükümlerine göre hareket etmesi gereken kanunlar bulunmaktadır. Bu kanunların uygulanmasında bazı tereddütler yaşaması da oldukça doğaldır. Mükelleflerin vergi kanunları ile diğer düzenleyici işlemlere yeterince nüfuz edememeleri sebebiyle tereddüde düştüğü hususlarla ilgili olarak Gelir İdaresi’nden yardım istemeleri ve ne şekilde hareket edeceklerini sormaları, mükellef ile idare arasında da bir

ilişkinin doğmasına neden olmaktadır. Vergi uygulamalarının tarafları arasındaki bu ilişkinin sağlıklı kurulabilmesinin ve cezalı işlemlerle muhatap olunmasının önlenmesinin en etkili yollarından biri de mükelleflerce özelge talebinde bulunulmasıdır. Mükellefler, bizzat şahıslarının vergi durumları ve uygulamalarına yönelik izahat talebinde bulunmaktadırlar. Bu duruma özelge denilmektedir. Ancak aynı ve benzer durumda bulunan ve birçok mükellefi de yakından ilgilendiren hususların varlığını tespit eden idarenin tek tek mükellefler yerine tüm mükelleflere de vergi uygulamasına yönelik izahta bulunması halinde verdiği görüşe de sirküler denilmektedir. Bu bağlamda sirkülerlerin bir tür genelleştirilmiş özelge olduğu da ifade edilebilir.

Mükelleflerin açık ve belirgin olmayan vergi durumlarını, onu uygulama, denetleme ve düzenleme yetkisi bulunan ve bu nedenle en iyi bilgi sahibi olduğunu değerlendirdikleri Gelir İdaresi'ne sormaları diğer ülkelerde olduğu gibi Türkiye'de de uzun süredir yeri olan bir uygulamadır.

2. TÜRK VERGİ MEVZUATININ GENEL GÖRÜNÜMÜ

Türkiye'de bir gerçek kişi; gelir vergisi mükellefi olduğunda vergi dairesine basitçe mükellefiyet tesisinde bulunduğunu düşünüp, vergisel iş ve işlemlerinin süresinde ve doğru bir şekilde yürütüldüğünü düşünürse acaba gerçekçi mi yaklaşmıştır? Ya da yeni kurulan bir kurumlar vergisi mükellefi, aynı düşünceye sahip olabilmekte midir? Bu ve benzeri soruların yanıtı vergi mevzuatının içeriğini anlama ve uygulama ile doğru orantılıdır. Vergi mevzuatına bütünüyle hakim olmak ve uygulamak her zaman istenilen sonuçları vermeyebilir.

Mükelleflerin kendileri hakkında idarenin görüşüne başvurmalarının en önemli nedeni hiç kuşkusuz vergi yapısının ve içerdiği hükümlerin hem karışık olması hem de sürekli değişime uğramasıdır. Elbette vergi uygulaması sonrası kendileri hakkında cezalı tarhiyat yapılması olasılığını ortadan kaldırma düşüncesi de yadsınamaz.

Uygulamada vergi yasaları bir yandan vergiyi doğuran olayı sahici bir şekilde kavramak amacı güderken diğer yandan sosyal, ekonomik ve mali amaçlara da sahip olabilmektedirler. Anayasa ve uluslararası anlaşmalara aykırı olmaması gereken vergi yasalarının izin verdiği ölçüde daha alt normlarla vergisel olaylar; somuta indirgenmektedir. İdarenin düzenleyici işlemleri ile yargı kararları da bu somuta indirme çabalarının birer yansıması olarak karşımıza çıkmaktadır. Bu bağlamda kanun dillerinin sade, açık anlaşılır ve yorum farklılığı yaratmayacak şekilde olması gerekmektedir (Gök ve Çekiciler, 2018:136).

Bütün bu vergi hukukunun kaynaklarına topluca bakmak ve mevzuatın anlaşılır bir yapıda olup olmadığını kavrayabilmek anlamında yararlı olacağı düşüncesiyle aşağıdaki tablo oluşturulmuştur.

Tablo 1 Bazı Vergi Kanunlarının İçerdiği Madde/Tebliğ/Özelge/Sirküler Sayıları

Kanun Adı	Yürürlük Tarihi	Madde Sayısı	Yürürlükteki Mükerrer Madde Sayısı	Ek Madde Sayısı	Geçici Madde Sayısı	İlgili Tüm Tebliğlerin Sayısı	Sirküler Sayısı	Özelge Sayısı
Gelir Vergisi Kanunu	01.01.1961	126	8	--	89	307	99	2.424
Kurumlar Vergisi Kanunu	01.01.2006*	38	--	--	11	20	51	1.757
Katma Değer Vergisi Kanunu	01.01.1985*	63	--	--	40	149**	67	4.555
Vergi Usul Kanunu	01.01.1961	417	16	13	31	540	115	1.691

*: Bazı maddeleri farklı tarihlerde yürürlüğe girmekle birlikte genel olarak uygulama tarihi yazılmıştır.

** : 1-123 arası genel tebliğler, 1 seri no'lu Uygulama Genel Tebliği'nde birleştirilmiştir. Bu sayı toplam tebliğ sayısını içermektedir.

Tablo tarafımızdan Gelir İdaresi Başkanlığı'nın (GİB'in) www.gib.gov.tr internet adresi kullanılarak oluşturulmuştur (Erişim:15.03.2019).

Tablo 1’de bazı temel vergi kanunları dikkate alınarak içerdikleri hükümlerin sayısal özetine yer verilmiştir. Tablo 1, bir mükellefin asgari ölçülerde hakim olması gereken temel vergi mevzuatını basitçe göstermektedir. Buna göre örneğin yürürlüğe gireli 13 yıl olmuş Kurumlar Vergisi Kanunu’nun halihazırda 11 geçici maddeye sahip olması, 51 adet sirküler yayımlanması, uygulayıcıları elbette tereddüde düşürecektir. Dolayısıyla mükellefler, böylesi geniş ve karışık mevzuatı anlama ve uygulama konusunda tereddüde doğal olarak düşebileceklerdir. Yasa koyucu bu karışık vergi yapısını bildiği için mükelleflerin kendileri hakkında idarenin görüşünü alarak ona göre uygulama yapabilmelerine olanak sağlamıştır.

3. KAVRAMSAL ÇERÇEVE VE GELİŞİM

Özelge, kavram olarak vergi yazınında önceleri mukteza olarak anılmaktaydı. “Mukteza” ya da “derkenar” olarak da ifade edilen özelge (Öz, 2010, Erişim:15.03.2019) Türk Dil Kurumu’nun resmi internet sitesine göre “Bir konudaki görüşü ve yapılması gereken uygulamayı bildiren yazı” (http://www.tdk.gov.tr/index.php?option=com_gts&arama=gts&guid=TDK.GTS.5cb4ddc7bec1c6.40405977, Erişim:15.03.2019) olarak tanımlanmaktadır. Tanımda yer alan hususlar bir arada değerlendirildiğinde özelgenin açık olmayan durumlar hakkında yetkili makamların açıklayıcı fikrini ifade eden belge olduğu görülmektedir (Sütcü, 2012:109-110). Bir başka ifade ile tereddüde düşülen belirli bir konuda yapılması gerekenleri açıklayan yol gösterici yazı olarak anlaşılabilir (Erdem, 2013:17). Mükelleflerin İzahat Taleplerinin Cevaplandırılmasına Dair Yönetmelik’in (MİTCY) (28.08.2010 T. ve 27686 Sy. R.G.) 3’üncü maddesine göre ise özelge; “mükelleflerin ve vergi sorumlularının vergi durumları ve vergi uygulaması bakımından, kendilerince açık olmayan ve tereddüt ettikleri konular hakkında yazılı olarak açıklama talebinde bulunmaları üzerine yetkili makamlarca kendilerine verilen yazılı görüşü” ifade etmektedir. Özelge kavramı ilk kez vergi yazınına 6009 Sayılı Gelir Vergisi Kanunu ve Bazı Kanun ve Kanun Hükmünde Kararnemelerde Değişiklik Yapılmasına Dair Kanun’un (01.08.2010 T. ve 27659 Sy. R.G.) 15’inci maddesiyle girmiştir. Özelge sistemi, mükelleflere kısa zamanda doğru ve net cevap vermek amacını gütmüştür (Yüksel, 2012:104). Mükelleflerin vergi uygulamasına yönelik tereddüt ettikleri ve açıkça anlayamadıkları hususlarla ilgili idareden aldıkları görüşün süreç içerisindeki gelişimine bakıldığında genel olarak yazılı alınan ve önceleri sadece başvuran mükellefin özel durumuyla yakından ilgili olduğu ve o mükellefçe bilindiği konumdan, benzeri diğer mükellefleri ve özellikle vergi incelemeleri esnasına ilgili Rapor Değerlendirme Komisyonunca vergi inceleme raporlarının işleme konulup konulmaması noktasında kararını doğrudan etkileyen başka bir konuma evrildiği görülmektedir. Mükelleflerce idareden istenen görüşün yasal karşılığının izlediği süreç aşağıdaki tabloda gösterilmiştir.

Tablo:2 İzahat Talebinin Tarihsel Gelişimi

15.06.1949 Tarih ve 7233 Sayılı Resmi Gazete’de yayımlanan 5432 Sayılı VUK’nun 390’inci Maddesi	12.01.1961 Tarih ve 10705 Sayılı Resmi Gazete’de yayımlanan 213 Sayılı VUK’nun 413’üncü Maddesi*	07.08.2003 Tarih ve 25192 Sayılı Resmi Gazete’de yayımlanan 4962 Sayılı Kanun’un 17-A/2’nci fıkrasıyla değiştirilen ibare sonrası VUK’nun 413’üncü Maddesi	01.08.2010 Tarih ve 27659 Sayılı Resmi Gazete’de yayımlanan 6009 Sayılı Kanun’un 15’inci maddesiyle değiştirilen VUK’nun 413’üncü Maddesi
<p>Mükelleflerin izahat talebinde bulunabilecekleri MADDE 390- Mükellefler, Maliye Bakanlığının veya Maliye Bakanlığının bu hususta yetkili kıldığı makamlardan vergi durumları ve vergi uygulaması müphem ve tereddüdü mucip gördükleri hususlar hakkında izahat istiyebilirler. Yetkili makamlar yazı ile istenecek izahatı en kısa bir zamanda cevaplamak mecburiyetindedirler. Alacakları cevaplara göre hareket eden</p>	<p>Mükelleflerin izahat talebinde bulunabilecekleri MADDE 413- Mükellefler, Maliye Bakanlığının veya Maliye Bakanlığının bu hususta yetkili kıldığı makamlardan vergi durumları ve vergi uygulaması bakımından müphem ve tereddüdü mucip gördükleri hususlar hakkında izahat istiyebilirler. Yetkili makamlar yazı ile istenecek izahatı en kısa bir zamanda cevaplamak mecburiyetindedirler. Alacakları cevaplara göre hareket eden mükelleflerin bu hareketleri cezayı istilzam etse dahi ceza kesilmez.</p>	<p>Mükelleflerin izahat talebinde bulunabilecekleri MADDE 413- Mükellefler, Maliye Bakanlığının veya Maliye Bakanlığının bu hususta yetkili kıldığı makamlardan vergi durumları ve vergi uygulaması bakımından müphem ve tereddüdü mucip gördükleri hususlar hakkında izahat istiyebilirler. Yetkili makamlar yazı ile istenecek izahatı (en kısa bir zamanda) yazı ile veya sirkülerle cevaplamak mecburiyetindedirler. Alacakları cevaplara göre hareket eden mükelleflerin bu hareketleri cezayı istilzam etse dahi ceza kesilmez.</p>	<p>Mükelleflerin izahat talebi: MADDE 413- Mükellefler, Gelir İdaresi Başkanlığından veya bu hususta yetkili kıldığı makamlardan, vergi durumları ve vergi uygulaması bakımından müphem ve tereddüdü mucip gördükleri hususlar hakkında yazı ile izahat istiyebilir. Gelir İdaresi Başkanlığı, kendisinden istenecek izahatı özelge ile cevaplandırabileceği gibi, aynı durumda olan tüm mükellefler bakımından uygulamaya yön vermek ve açıklık getirmek üzere sirküler de yayımlayabilir. Sirküler ve özgelgeler, Gelir İdaresi Başkanlığı bünyesinde, Gelir İdaresi Başkanı veya tevkil edeceği bir başkan yardımcısının başkanlığında en az üç daire başkanından müteşekkil bir komisyon marifetiyle oluşturulur. Söz konusu komisyonda oluşturulmuş sirküler veya özgelgeler ile konu, kapsam ve ilgili olduğu mevzuat bakımından tamamen aynı mahiyeti taşıyan bir hususta izahat talebinde bulunulması halinde, komisyon tarafından oluşturulan sirküler veya özgelgelere uygun olmak şartıyla</p>

mükelleflerin *cezayı*
müstelzim
muameleleri
hakkında bu
kanunun yanılma
hükmü uygulanır.

Gelir İdaresi Başkanlığı taşra teşkilatı tarafından da özelgeler verilebilir.
Sirküler ve vergi mahremiyetine ilişkin hükümler gözönünde bulundurulmak şartıyla özelgeler, Gelir İdaresi Başkanlığınca internet ortamında yayımlanır.
Bu maddenin uygulanmasına ilişkin usul ve esaslar Maliye Bakanlığınca çıkarılan yönetmelikle belirlenir.

*:213 Sayılı Vergi Usul Kanunu 10.01.1961 ila 12.01.1961 tarihleri arasındaki Resmî Gazetelerde 3 gün süre ile parça parça yayımlanmıştır. Tablo www.resmigazete.gov.tr adresi kullanılarak tarafımızdan oluşturulmuştur (Erişim:15.03.2019).

Tablo 2’de izahat talebinin yasal seyri gösterilmiştir. Buna göre izahat talep eden mükelleflere idare tarafından en kısa zamanda yazı ile cevap verileceği noktasından diğer mükellefleri de ilgilendirdiği anlaşılan ve daha ziyade genele de teşmil edilecek hususlar olduğunda sirkülerlerin yayımlanması noktasına gelindiği görülmektedir. Öte yandan yapılan son yasal değişiklikle tüm özelgeler Gelir İdaresi Başkanlığı (GİB) internet sitesine konularak yayımlanmaya başlanmış, izahat talep etmenin usulünün yönetmelikle düzenlenmesi gerektiği öngörülmüştür.

Görüldüğü gibi özelge uygulamasında öteden bu yana gelen hususlarda temel olarak fazla bir değişiklik yapılmamıştır. Dikkati çeken en temel değişikliklerin;

- Özelge verilme süresinin belirsizliğe yol açacak şekilde değiştirilmesi,
- Özelgelerin artık belirli bir komisyonca verilecek olması,
- Özelgelerle birlikte tüm mükellefleri kapsayan sirkülerlerin de komisyonca çıkarılacak olması,
- İzahat talebinin usul ve esaslarının bir yönetmelikle belirlenecek olması,
- Özelgelerin bir havuzda toplanıp internet adresinde de yayımlanacak olması, olduğu belirtilebilir.

Özelgelerle ilgili yapılan bir diğer idari düzenleme 188 Sıra No’lu VUK Genel Tebliği’nde (20.12.1988 T., 20025 Sy. R.G.) yer almaktadır. Anılan tebliğle mükelleflerin idarenin görüşüne ihtiyaç duyduklarında bu görüşü defterdarlık aracılığı ile verilmesi gerektiği belirtilmiştir. Tebliğin ilgili bölümü aynen şu şekildedir:

“...gereksiz yazışmaların önlenmesi ve Bakanlığa intikal eden sorunların daha kısa süre içinde çözümlenebilmesi için 1 Ocak 1989 tarihinden geçerli olmak üzere Vergi Usul Kanununun 412. maddesinin Bakanlığımıza verdiği yetkiye dayanılarak aşağıdaki usul ve esaslar belirlenmiştir.

a) Mükelleflere *“... vergi durumları ve uygulaması bakımından müphem ve tereddüdü mucip gördükleri hususlar hakkında...” bilgi vermeleri için Defterdarlıklar yetkili kılınmışlardır.*

b) Mükellefler Bakanlığımızdan değil doğrudan Defterdarlıklardan bilgi isteyeceklerdir.

c) Defterdarlıklar mükelleflere; kanunlar, genel tebliğler, iç genelgeler, genel yazılar ve daha önce aynı konuda bildirilen Bakanlık görüşleri doğrultusunda bilgi vereceklerdir.

d) Defterdarlıklar çözümlenemeyen veya çözümünde tereddüte düşülen konularda Bakanlığa başvuracaklardır. Ancak Defterdarlık intikal ettirilen konuyla ilgili yapılan işlemleri, konunun çözümüne ilişkin kendi görüşünü, mükellef dilekçesi ile birlikte Bakanlığa gönderecektir.

e) Mükelleflerin 1 Ocak 1989 tarihinden sonra Defterdarlıklar yerine Bakanlığımızdan bilgi istemeleri halinde, bu dilekçeleri Bakanlıkça cevaplandırılmadan doğrudan açıklamaya yetkili Defterdarlıklara göndereceklerdir. Mükelleflerin istekleri, Defterdarlıklarca incelenerek cevaplandırılacaktır.

f) Defterdarlıkça verilen cevabı mükellefin yetersiz bulması halinde, tekrar Defterdarlığa müracaat ederek Bakanlıktan görüş alınmasını isteyebilecektir. Defterdarlık bu istek dilekçesini ve daha evvel konuya ilişkin verdiği cevap yazısı ve eklerini Bakanlığa gönderecektir. Bakanlık, Defterdarlık aracılığı ile mükellefe cevap verecektir.”

Görüldüğü gibi özelge uygulaması esasen mükelleflerin müphem ve tereddüdü mucip gördükleri hususlar hakkında idareden aldıkları görüş olarak anlaşılmaktadır.

Özelgelerle ilgili bir sonraki gelişme 315 Sıra No’lu VUK Genel Tebliği (30.04.2003 T., 25094 Sy. R.G.) ile yaşanmıştır. Buna göre bazı durumlarda aynı konuya ilişkin olarak her bir mükellefe ayrı ayrı mukteza verilmesinin hem mükellefler hem de idare açısından iş yükünü artırması nedeniyle, mükelleflere kolaylık sağlamak amacıyla tayin edilen muktezalardan özellik arz edenlerin periyodik olarak sirküler halinde

yayımlanacağı, yapılacak mukteza taleplerinin sirkülerle cevaplandırılması yoluna gidileceği ve sirkülerlerin internet adresinde yayımlanacağı belirlenmiştir. Bir başka ifade ile özelgelerden özellik arz edenlerin dikkat çekici olması bakımından ayrı bir sirküler ile belirlenmesinin hukuki yolu anlatılmıştır. Ancak yasal düzenlemeye daha sonraki yıllarda gidilmiştir.

Durumları sirkülerde yayımlanan olaya uyan ve yapılan açıklamalar doğrultusunda işlem yapan mükellefler adına Vergi Usul Kanununun 413 üncü maddesinin son fıkrasında yer alan hüküm uyarınca herhangi bir cezai işlem yapılmayacaktır.

Daha sonra 395 Sıra No'lu VUK Genel Tebliği (16.01.2010 T., 27464 Sy. R.G.) yayımlanmıştır. Bu tebliğ ile mükellef ve vergi sorumlularının izahat talebinde bulunmaları üzerine idarenin vereceği yazılı cevaplara (özelgelere) ilişkin müracaatın nereye yapılacağı, yetkili makamın neresi olduğu, özelge talebinin hangi konuları kapsadığı gibi hususlar açıklanmıştır. Ancak 395 Sıra No'lu VUK Genel Tebliği, 400 Sıra No'lu VUK Genel Tebliği (01.10.2010 T., 27716 Sy. R.G.) ile yürürlükten kaldırılarak mükelleflerin izahat taleplerine dair hükümlerin uygulanmasının MİTCY hükümlerine göre yerine getirilmesi gerektiği belirtilmiştir. Yine 425 Sıra No'lu VUK Genel Tebliği (27.03.2003 T., 28600 Sy. R.G.) ile VUK'nun 140'ıncı maddesinde gerçekleşen yasal değişiklikler sonrasında vergi incelemelerinde vergi müfettişlerince düzenlenecek vergi inceleme raporlarının sırasıyla;

- vergi kanunlarına,
- ilgili kararnamelere,
- tüzüklere (Anayasanın 115'inci maddesinde yer alan tüzükler, 6771 sayılı kanunla kaldırılmıştır)
- yönetmeliklere,
- genel tebliğlere,
- sirkülerlere

aykırı olamayacağı belirtilmiştir. Düzenlenen vergi inceleme raporlarının intikal ettirildiği rapor değerlendirme komisyonlarınca raporlar değerlendirilirken bahsedilen yukarıdaki mevzuata ilave olarak GİB'nca verilmiş en güncel özelgelere uygunluk açısından da değerlendirileceği, yukarıdaki mevzuata ek olarak daha önce verilmiş ve GİB tarafından internet sitesinde de yayımlanan özelgelere aykırı olması halinde düzenlenen vergi inceleme raporlarına olumsuz görüş verilerek işleme konulmamasının sağlanması gerektiği belirtilmiştir. Bu belirlemenin uygulamada aksamalara neden olması karşısında GİB, 63 numaralı Sirküler (02.04.2013 T., VUK-63/2013-8 Sy.) ile rapor değerlendirme komisyonlarının düzenlenen vergi inceleme raporlarını, VUK'nun 413'üncü maddesinde belirtilen komisyonca oluşturulan özelgeler ile bu özelgelere uygun taşra teşkilatı tarafından verilen özelgelere de uygun olup olmadığı yönünden değerlendirmeye tabi tutacağını hüküm altına almıştır.

4. DİLEKÇE HAKKI, BİLGİ EDİNME HAKKI VE İZAHAT TALEBİ

Mükelleflerin vergi mevzuatı hakkında yaşadığı tereddüdü gidermeye yönelik uygulanan izahat talebi; sirküler ve özelgelerle karşılanmaya çalışılmaktadır. Özelgeler, bizatihi talepte bulunan mükellefin şahsına özel olay ve durumun vergi mevzuatı karşısındaki durumuna yönelik idarenin görüşü iken sirkülerler, benzer durumda olan diğer tüm mükelleflere de yönelik idarenin görüşünü içermektedir. Sirkülerlere bir tür "genelge" de denilebilir. Buna karşın Dilekçe Hakkının Kullanılmasına Dair 3071 Sayılı Kanun (10.11.1984 T., 18571 Sy. R.G.) Türk vatandaşlarının ve Türkiye'de ikamet eden yabancıların kendileriyle veya kamu ile ilgili dilek ve şikâyetleri hakkında, Türkiye Büyük Millet Meclisine ve yetkili makamlara yazı ile başvurma haklarının kullanılmasını düzenlemiştir. Buna göre dilekçe hakkını kullananlar, kendileriyle veya kamu ile ilgili dilek ve şikâyetleri belirtirler. Dilekçe hakkı ile idarenin vergisel durum hakkındaki görüşü istenmemektedir. Aynı şekilde 4982 sayılı Bilgi Edinme Hakkı Kanunu (24.10.2003 T., 25269 Sy. R.G.) da gerçek ve tüzel kişilerin kamu kurum ve kuruluşları ile kamu kurumu niteliğindeki meslek kuruluşlarının sahip oldukları yazılı, basılı veya çoğaltılmış dosya, evrak, kitap, dergi, broşür, etüt, mektup, program, talimat, kroki, plân, film, fotoğraf, teyp ve video kaseti, harita, elektronik ortamda kaydedilen her türlü bilgi, haber ve veri taşıyıcılarını talep etme hakkını düzenlemiştir. Bu kanunun 27'nci maddesinde "Tavsiye ve mütalaa talepleri bu Kanun kapsamı dışındadır" denilmektedir. Buna göre bilgi edinme hakkının kullanımında gerçek ve tüzel kişiler idarenin mütalaaasını, bir başka ifade ile vergisel durumları karşısındaki görüşünü talep edememektedirler.

Belirtmek gerekir ki uygulamada GİB'e gelen gerek dilekçe hakkı, gerek bilgi edinme hakkı, gerekse de izahat taleplerini açıkça birbirinden ayırmak her zaman kolay olamamaktadır. Bu durumda mükelleflerin verdikleri dilekçelerin hangi düzenleme kapsamında olduğunun ayırımını MİTCY'nin 10'uncu maddesinin 3'üncü fıkrasında yer alan "Özelge talepleri, Başkanlığın internet sitesinde bir örneği yer alan Özelge Talep Formu kullanılmak suretiyle yapılır. Söz konusu form kullanılmaksızın yapılacak özelge talepleri kabul edilmez." hükmü

çerçevesinde değerlendirmek yararlı olacaktır. Bir başka ifade ile mükelleflerin özelge talepleri ancak “özelge talep formu” düzenlenerek kabul edilmek suretiyle olası karışıklık önlenmiş olacaktır. Zira “özelge talep form”larının disposizyonunda mükelleflerin kişisel bilgileri, özelge talebinin hangi vergi kanunları ile ilgili olduğu, tereddüt edilen konunun ne olduğu, bu konu hakkındaki mükellefin hukuki değerlendirmesinin içeriği, özelge talep edilen konunun inceleme, uzlaşma, yargı aşamalarında olup olmadığı, talebe eklenebilecek belgeler ile mükellefin varsa müşaviri hakkındaki bilgiler yer almaktadır. Bu form yoluyla talep edilen hususun özelge ile mi ilgili olduğu yoksa diğer kanunlarla mı ilgili olduğu daha kolay ayırt edilebilmektedir.

5. ÖZELGE UYGULAMA ESASLARI

Mükellefler, kendilerinin vergi uygulamalarında karşılaştıkları tereddütlü konularla ilgili idareden nasıl hareket etmeleri konusunda görüş sormaları için belirlenmiş bir takım usul esaslara uygun davranmaları gerekmektedir.

5.1. Özelgenin Kapsamı

Mükellefler ve vergi sorumluları tereddüt ettikleri konular hakkında özelge talep etmelidirler. MİTCY'nin 8'inci maddesine göre mükelleflerin aşağıdaki başvuruları özelge kapsamında değerlendirilmez:

- a) Başkalarının vergi durumları hakkında bilgi ve izahat talepleri.
- b) Yargıya intikâl etmiş olaylara ilişkin izahat talepleri.
- c) Hakkında vergi incelemesi yapılmakta olan mükelleflerce veya vergi sorumlularınca incelemeye konu olan işlemlerle ilgili izahat talepleri.
- ç) Somut bir olaya dayanmayan, teorik hususlara ilişkin bilgi ve izahat talepleri.
- d) Mücbir sebep hâli ilanı, vergi borçlarının terkinin, belge düzenine ilişkin yetkilerin kullanılması gibi kanunlarla uygulamanın tespitine dair Maliye Bakanlığına yetki verilen konulara ilişkin talepler.
- e) Mükelleflerin ve vergi sorumlularının vergi uygulamaları ile ilgili işlemlerinin gerçekleşmesinden sonra yaptıkları başvuruları ile Kanunun 122 nci maddesine göre vergi hataları ile ilgili yapılan düzeltme talepleri ve 124 üncü maddesine göre Maliye Bakanlığınca incelenecek olan şikâyet yoluyla müracaatlar.
- f) Sözlü veya yazılı olarak veya internet aracılığıyla, 3071 sayılı Dilekçe Hakkının Kullanılmasına Dair Kanun ve 4982 sayılı Bilgi Edinme Hakkı Kanunu uyarınca yapılan talepler.

5.2. Özelge Talebinde Bulunacaklar ve Talebin Yapılacağı Yer ve Değerlendirme

MİTCY'nin 9'uncu maddesine göre özelge talepleri, mükellefler ile vergi sorumluları, bunların mirasçıları, yetki belgesine sahip kanuni temsilcileri veya vekillerince yapılabilmektedir. Odalar ve birlikler gibi mesleki kuruluşlar, kendi mükellefiyetleri ile ilgili olanlar hariç olmak üzere, üyelerine ilan etmek amacıyla özelge talebinde bulunamazlar. Ancak, bu kuruluşlar GİB'ten, vergilendirme ile ilgili konularda özelge niteliğinde olmayan görüş talep edebilirler.

MİTCY'nin 10'uncu maddesine göre ise özelge, mükelleflerin gelir veya kurumlar vergisi bakımından sürekli mükellefiyetlerinin bulunduğu vergi dairesi başkanlıkları ile vergi dairesi başkanlığı bulunmayan illerde defterdarlıklardan talep edilebilmektedir. Özelge talepleri, GİB'in internet sitesinde bir örneği yer alan “Özelge Talep Formu” kullanılarak yapılmakta olup, bu formu kullanmayanların talepleri idare tarafından dikkate alınmamakta ve kabul edilmemektedir.

MİTCY'nin 11'inci maddesine göre vergi dairesi başkanlıkları ile vergi dairesi başkanlığı bulunmayan illerde defterdarlıklar özelge taleplerini, belirlenen usullere göre yapıp yapılmadığı yönünden değerlendirir. Usulüne uygun bir başvuru yapılmadığının tespiti hâlinde, başvuru sahibine yazılı ve gerekçeli olarak gerekli bildirim yapılarak istemeleri halinde eksikliklerin giderilmesi sonrası talepleri değerlendirmeye alınır. Vergi Dairesi Başkanlıkları/Defterdarlıklar; konu, kapsam ve ilgili olduğu mevzuat bakımından ilk defa özelge talep edilen hususlara ilişkin olarak özelge taslağı hazırlarlar ve GİB bünyesinde oluşturulan komisyona gönderirler. Bu komisyonun onayından sonra özelge verilmiş olur. Komisyon VUK'nun 413'üncü maddesi uyarınca Gelir İdaresi Başkanı veya tevkil edeceği bir başkan yardımcısının başkanlığında en az üç daire başkanından oluşmaktadır. Komisyonca onaylanmış özelgeler emsâl teşkil etmek üzere Özelge Otomasyon Sisteminde bu amaçla

hazırlanan emsâl özelge havuzuna konular. Vergi dairesi başkanlıkları ile vergi dairesi başkanlığı bulunmayan illerde defterdarlıklar, komisyonda oluşturulmuş sirküler veya özelgeler ile konu, kapsam ve ilgili olduğu mevzuat bakımından tamamen aynı mahiyeti taşıyan bir hususta özelge talebinde bulunulması hâlinde, komisyon tarafından oluşturulan sirküler veya emsâl özelge havuzunda yer alan özelgelere uygun olmak şartıyla özelge verebilmektedirler.

6. ÖZELGENİN SONUÇLARI

6.1. Yanılma

VUK'nun "Yanılma ve Görüş Değişikliği" başlıklı 369'uncu maddesinde; *"Yetkili makamların mükellefin kendisine yazı ile yanlış izahat vermiş olmaları veya bir hükmün uygulanma tarzına ilişkin bir içtihadın değişmiş olması halinde vergi cezası kesilmez ve gecikme faizi hesaplanmaz.*

Bir hükmün uygulanma tarzı hususunda yetkili makamların genel tebliğ veya sirkülerde değişiklik yapmak suretiyle görüş ve kanaatini değiştirmesi halinde, oluşan yeni görüş ve kanaate ilişkin genel tebliğ veya sirküler yayımlandığı tarihten itibaren geçerli olup, geriye dönük olarak uygulanamaz. Şu kadar ki, bu hüküm yargı mercileri tarafından iptal edilen genel tebliğ ve sirküler hakkında uygulanmaz." hükmü yer almaktadır.

Mükelleflere yazı ile yanlış izahat verilip verilmediğinin tespiti her zaman kolay olmayabilmektedir. Zira mükelleflere verilen özelgelerin içeriği ancak mükellefin uhdesinde ve vergi dairesinde yer alan tarh dosyasında bulunmaktadır. Bir özelge verildikten sonra idarece bunun uygulanıp uygulanmadığı herhangi bir vergi incelemesi süreci dışında takip edilmemektedir. Dolayısıyla mükellefler, isterlerse kendilerine verilen özelgeleri -eğer lehlerine olmadıklarını düşünüyorlarsa- uygulamayıp, aksine hareketlerde bulunabilecekleri gibi, verilmiş bir özelgenin konusuna ilişkin içtihadın değişmesi sonrasında haklarında sadece vergi aslı tarhiyatı yapılabilecektir. Belirtmek gerekir ki mükellef adına ceza kesilmeyecek ve gecikme faizi hesaplanmayacak olması mükellefin uzlaşma hakkına da halel getirmemektedir (Aykın, 2016:165).

6.2. Özelgelerin Vergi İncelemesindeki Etkinliği

VUK'nun 134'üncü maddesi uyarınca vergi incelemesi; ödenmesi gereken vergilerin doğruluğunu araştırmak, tespit etmek ve sağlamak amacıyla yapılan bir işlemdir. Vergi incelemesi sonucunda incelemeye yetkililer tarafından vergi inceleme raporu düzenlenir. Bu raporlar, rapor değerlendirme komisyonlarınca değerlendirmeye tabi tutulduktan ve ilgili mevzuata uygun olduğu belirlendikten sonra işleme konulmak üzere ilgili vergi dairesine gönderilir ve vergi dairesince gereği yerine getirilir. Kimi zaman incelenen mükellefler hakkında vergi tarhiyatının yapılması ile vergi ziyai cezasının kesilmesi istenebilmektedir. Bu isteğe uygun olarak vergi dairesince ihbarname kuralı gereği gerekli idari işlemler başlatılarak mükellefe tebliğ edilir. Bu sürecin başlangıcında bulunan vergi incelemesi, VUK'nun 140'ıncı maddesi uyarınca vergi incelemesi yapanlar, yaptıkları inceleme sırasında vergi kanunlarıyla ilgili Cumhurbaşkanı kararı, yönetmelik, genel tebliğ ve sirkülere aykırı vergi inceleme raporu düzenleyemezler. Vergi inceleme elemanlarının inceledikleri mükelleflere veya diğer mükelleflere daha önce verilmiş bir özelgeye aykırı vergi inceleme raporu yazamayacağına ilişkin bir hüküm bulunmamaktadır. Ancak düzenlenen vergi inceleme raporları, rapor değerlendirme komisyonlarına değerlendirilmek üzere gönderildiğinde özelgede yer alan görüş aksine bir tenkit varsa rapor değerlendirme komisyonca olumsuz değerlendirmeye konu edilecektir (Doğan, 2015:90) Komisyonlar vergi mevzuatı ile birlikte ayrıca hem incelenen mükellefe hem de diğer mükelleflere verilmiş bir özelge varsa o özelgeye de uygun olup olmadığı bakımından değerlendirmeye tabi tutacaklardır. Bu nedenle her ne kadar vergi inceleme elemanları, inceleme raporları için doğrudan özelgelere bağlı olarak rapor düzenlemek mecburiyetinde bulunmasalar bile nihayetinde bu raporları değerlendiren komisyonlar açısından zorunluluk olduğundan, dolaylı olarak özelgelere bağlı olacaklardır. Bu kadar karışık düzenlemeler yapmaktansa basitçe inceleme elemanlarının da özelgeye uygun rapor yazmak zorunda tutulmaları daha pratik olurdu (Ersoy, 2011:48). Komisyonlar verilmiş bir özelgenin 369 uncu maddenin birinci fıkrası kapsamında olduğu (yanılma nedeniyle ilgili mevzuata aykırı olarak verildiği) kanaatine varmaları halinde, söz konusu özelge, Merkezi Rapor Değerlendirme Komisyonundan üç üye ile özelgeye ilişkin oluşturulan komisyondan iki üyenin katılımıyla oluşturulacak beş kişilik bir komisyon tarafından değerlendirilir. Bu komisyonca verilen kararlar, ilgili rapor değerlendirme komisyonu ile incelemeye yetkili olanı bağlamaktadır. Bir başka ifade ile rapor değerlendirme komisyonları, özelgelerin mevzuata uygun olmadığını düşünürlerse, hukuksal olarak o özelgeyi daha önce çıkarmış kişilerin de oluşturduğu başka bir

komisyona tekrar değerlendirme yapmak üzere gönderilebilmektedir. Dolayısıyla, daha önce özgelgeyi çıkararak kişilerin kendi fikirlerini olağandışı bir değişiklik olmadığı sürece tekrar değiştirmelerini beklemek ülke koşulları itibarıyla pek de gerçekçi olmayacaktır.

7. ÖZELGE SİSTEMİNİN ETKİNLİĞİNE İLİŞKİN ÖNERİLER

Ülkemizde özelge sistemi uzunca bir süre kamuoyundan saklı tutulmuştur. Bu durum her ne kadar vergi mahremiyeti (Karasu Öztemel, 2018:64) ile ticari sır niteliğinde olsa da kimlere ne şekilde özgelgeler verildiği konusunun sorgulanmasını engelleyememiştir. Bu tür sorunların da önüne geçebilmek adına yasa koyucu konuyu ilk kez 2010 yılında yaptığı yasal değişikliklerle özelge uygulamasının bir sistematiğe uymasını sağlamıştır. Bu bağlamda diğer birçok ülke uygulamasında da görülen özelge uygulaması (Aykın, 2015:30) daha şeffaf, hukuki güvenlik ve belirlilik ilkeleri çerçevesinde vergi hukukunun yaşamına girmiş bulunmaktadır. Düzenlemelere bakıldığında özgelgeler, tek bir elden GİB’de oluşturulan komisyondan çıkmaktadır (Kolotoğlu, 2015:78). Bu bağlamda özelge düzenlemelerinin pratiğinde karşılan kimi sorunlar ve bunlara ilişkin önerilerimiz aşağıda maddeler halinde gösterilmiştir:

- Özgelgeler artık GİB’in internet sitesinde yayımlanmaya başlamıştır. Fakat uygulayıcıların kendi durumları ile ilgili benzer bir özelge bulmak için kullandıkları arama motoru oldukça ilkel kalmıştır. Arama tuşuna basıldığında ardı sıra sıralanan özgelgelerin hangisinin kendi durumuyla ilgili olduğunu ayırt etmek mükellefler açısından oldukça güç bir süreci gerektirmektedir. Teknolojinin bu sorunu çözebilecek düzeye eriştiğine kuşku bulunmamaktadır.
- Özelge havuzunda yer alan özgelgelerin sayısal bilgileri tespit edebildiğimiz kadarıyla aşağıdaki tabloda gösterilmiştir:

Tablo:3 GİB Sitesinde Yer Alan Özelge Sayıları

İlgili Kanun	Özelge Sayısı	İlgili Kanun	Özelge Sayısı
3065	4.555	2464	222
193	2.424	197	125
5520	1.757	3568	60
213	1.691	5811	29
488	1.078	5084	14
492	743	2982	5
4760	740	3218	4
3100	310	5746	3
1319	253	4691	2
7338	251	210	1
6802	247	5597	1

Tablo tarafımızdan www.gib.gov.tr adresi kullanılarak oluşturulmuştur.

Yukarıdaki tabloda toplam özelge sayısının 14.515 olduğu görülmektedir. Bu sayının ne kadarının ne zaman verildiği bilinmemektedir. Öte yandan her yıl bu sayının arttığı gözönüne alınırsa GİB, mükelleflerce ya da mükelleflerin vergi danışmanları (Serbest Muhasebeci Mali Müşavir (SMMM) veya Yeminli Mali Müşavirleri (YMM’leri)) tarafından bir ücretsiz danışmanlık müessesesi gibi kullanılabilir. Zaten mükelleflerce vergi danışmanlarına bir ödeme yapmak suretiyle maliyete katılmak durumunda kalındığından, bunun çok küçük bir kısmının alternatif maliyetinin özelge talebine yöneltilmesi ve buradan bir harç alınmasının sağlanması yerinde olacaktır. (Aynı görüş için bkz. Karasu Öztemel, 2018:63,64). Böylece idare yönünden gereksiz zaman kaybı olmayacak, meslek mensupları yönünden de daha yetkin olanların lehine bir tercih seçeneği belirecektir.

- Uygulamada konu hakkında verilecek ilk özelge olması halinde ilgili komisyonun bağlı süre yönünden ne kadar süre içinde yanıt vereceğine dair bir hüküm bulunmamaktadır. Ancak Kamu Hizmetlerin Sunumunda Uyulacak Usul ve Esaslara İlişkin Yönetmelik (31.07.2009 T., 27305 Sy. R.G.) hükümlerine göre kamuoyuna açıklanması dışında hukuksal bir bağlayıcılığı bulunmayan Vergi Dairesi Başkanlığı Kamu Hizmet Standartları Tablosu’na göre özelge taleplerinin 45 gün içinde tamamlanması gerekmektedir. Bu süre ilgili vergi dairesi başkanlıklarının özelge havuzunda yer alan emsal özgelgelerin belirlenip mükellefe verilmesi şeklindeki uygulamadır. Ancak daha önce hakkında bir özelge verilmemiş ve emsal bir özelge bulunmayan konular için GİB tarafından oluşturulan komisyonca verilecek

özelgelerin ne zamana kadar tamamlanacağına dair bir bağlayıcı metin yoktur. Bu nedenle ilk kez bir konu hakkında özelge talep eden mükelleflerin iş ve işlemleri bir yandan devam ederken bir yandan da daha ne kadar cevabın gelmesini bekleyeceğinin belirsizliği idarenin etkinliğine ve hukuk düzeninin sağlıklı işleyişine ters düşecektir. Bu bakımdan hiç olmazsa GİB hizmet standartları tablosuna da özelge taleplerinin tamamlanma süresinin belirtilmesinin yararlı olacağı düşünülmektedir.

- Özelgeler bağlayıcı değildirler. Özelgelerin verildikten sonra uygulanıp uygulanmadığı da takip edilmemektedir. GİB'in kendi bünyesinde, verilen özelgelere uygun hareket edilip edilmediğinin takibini yapacak sistemi oluşturmasında yarar bulunmaktadır.
- Başka mükelleflere verilen özelgeler nasıl ki vergi incelemesi esnasında rapor değerlendirme komisyonlarına dikkate alınmak zorundadır, vergi incelemesi dışında da başka mükellefler için verilen özelgelere uyulması halinde ve bu uygulamanın hatalı olduğu değerlendirildiğinde, özelgelere uyulması nedeniyle sağlanan vergisel avantajların, diğer mükelleflere de uygulanmasının sağlanması yararlı olacaktır. Böylece mükellefler arasında eşitlik ve uygulama birliğinin tesisi sağlanmış olur.
- Özelgeye uygun hareket eden mükelleflerden, o özelge hakkında idarece görüş değişikliği olursa vergi ziyai cezası ve gecikme faizi aranmamaktadır. Ancak vergi aslı istenilmektedir. Mükelleflerin idareye olan güveninin tam olarak tesis edilebilmesi için mükelleflerden ayrıca bu vergi aslının da aranmaması yoluna gidilmesinin yararlı olacağı değerlendirilmektedir.
- Vergi inceleme sürecinde mükelleflerle vergi inceleme elemanı arasında kimi anlaşmazlıklar olabilmektedir. Bu anlaşmazlıkların en aza indirilebilmesi adına mükelleflere inceleme tutanağının imzalanmasından sonra rapor değerlendirme komisyonunda dinlenme talebi bulunmak hakkı verilmiştir. Bu sayede vergi incelemesinin sağlıklı ve en uygun noktada sonuçlanması amaçlanmaktadır. Aynı kapsamda olmak üzere özelge talep eden mükelleflerin ilgili özelge komisyonunda da ayrıca dinlenme olanağının verilmesinin etkin bir sonuç getireceği düşünülmektedir.

8. SONUÇ

Mükellefler, iş ve işlemlerini vergi kanunları ve bunlara dayalı çıkarılan ilgili diğer mevzuata uygun yerine getirmek durumundadırlar. Aksine davranışları vergi ziyai cezası ve gecikme faizi ile karşı karşıya kalmalarına neden olabilmektedir. Mükellefler hem kendilerini vergi ziyai cezasından kurtarabilmek hem de vergiye uyumu artırabilmek için idareden yaptıkları vergisel işlemlerin hakkında görüşüne başvurumaktadırlar. İdareden alınan bu görüş özelge olarak anılmaktadır. Birden fazla mükellefin aynı konu hakkındaki özelge taleplerinin bulunması durumunda idare tek tek her mükellefe özelge vermek yerine, içtihadını oluşturduğu konularla ilgili diğer tüm mükelleflerin de uymasını sağlayacak sirkülerler çıkarabilmektedir.

Özelgeye uygun hareket eden mükelleflerden vergi ziyai cezası kesilememekte, gecikme faizi alınmamaktadır.

Vergi incelemeleri esnasında inceleme elemanlarının dolaylı olarak da olsa uymak zorunda olduğu özelgeler, GİB tarafından oluşturulan bir havuzda internet sitesinde kamuoyuna açık hale getirilmiştir. Ancak çok sayıda özelgenin yer alması, emsal nitelikteki özelgenin bulunmasını zorlaştırmaktadır. Özellikle daha önce hakkında bir özelge verilmemiş konu için ilk defa özelge verilmesi sırasında GİB bünyesinde bir komisyon oluşturulmakta, ancak bu komisyonun ne kadar süre içinde mükelleflere özelge vermesi gerektiği belli olmamaktadır. Hukuki güvenlik yönünden ilk defa verilecek özelgeler için ne kadar süre içinde verileceğine dair mutlaka bir belirleme yapılması, bu hususun da bir süreye bağlanması gerekmektedir.

Verilen özelgeler için mükelleflerden danışmanlık ücretlerinin alternatifi olması bakımından cüzi miktarda harç istenebilmesi düşünülmeli gereken bir öneri olarak sunulmaktadır.

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Tourism factors in Mediterranean Countries: an Empirical Analysis

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Abstract: A steady progress of tourism brings several benefits for both the origin and host countries. This industry contributes directly and indirectly to the mitigation of poverty in the destination countries, the development of infrastructure, and the stimulation of international trade flows and economic growth. The travel and tourism sector helps in new job opportunities for the local communities; it also encourages the cultural exchange between the respective populations, and contributes to the conservation of local traditions and historic sites.

The main objective of this work is to identify the most important demand and supply factors of international tourism flows to Mediterranean countries, given the relevant role of tourism on the respective economies. We estimate an original gravity equation, which includes classic and experimental explanators. According to the gravity theory, the response variable, which is a flow of assets, goods or humans, depends on some variables related to the home and host countries, and other factors that approximate the corresponding distance. Tinbergen (1962) and Pöyhönen (1963) were the first authors to estimate the gravity model for international trade flows. Since then, a significant number of authors have applied the gravity theory to explain trade, migration, foreign direct investments or tourism flows. The resulting coefficient of determination for these models is usually high, an evidence of a high explanatory power.

Jel Classification Codes: C23, Z32

Keywords: Mediterranean Countries, gravity models, tourism

Introduction

A steady progress of tourism brings several benefits for the origin and host countries. This industry plays a crucial role in the mitigation of poverty in the destination countries, the development of infrastructure, and the stimulation of international trade flows and economic growth. The travel and tourism sector helps in new job opportunities for the local communities; it also encourages the cultural exchange between the respective populations, and contributes to the conservation of local traditions and historic sites. The tourism industry helps in the diversification of the economy and increases governments tax revenues in host countries.

The Mediterranean Countries included in our analysis are France, Spain, Italy, Albania, Slovenia, Greece, Turkey, Croatia, Portugal, Montenegro, Egypt and Morocco. The definition of this area is mainly based on the respective common economic, political, geographic and cultural characteristics. International tourist arrivals were 7% in 2017, the highest increase since the 2009 global financial and economic crisis. These positive results were driven by a higher travel demand for destinations of all world regions, including a significant recovery of those suffering from security problems in recent years. Growth was encouraged by the global economic upswing, resulting in strong outbound demand from virtually all source markets. Southern Mediterranean Europe led results in arrivals and receipts, driven by the recovery of Turkey and the continued strength of other traditional and emerging destinations. Italy and Spain reported an increase of six million arrivals each.¹

The main objective of this work is to identify the most important determinants of international tourism flows to Mediterranean Countries, given the relevant role of tourism sector on the respective economies. We describe in section 2 the gravity model, based on the Newton's law of universal gravitation, and its applications to trade, migration, tourism etc. Section 3 continues with the empirical applications of the gravity theory and the estimation of a gravity model for tourist arrivals in Mediterranean Countries. We report in section 4 the concluding remarks.

Gravity theory and tourism

After realizing the positive impact of tourism on economic and social development, there is a need to identify the possible factors of tourism flows, valid for the relevant policy-makers. The number of international tourists in a given destination may be affected by social and cultural variables, such as the population structure and

¹ World Tourism Organization (UNWTO) data, 2018.

lifestyle; economic variables such as income (in the origin and destination countries), bilateral trade, exchange rate, tourism marketing and (relative) prices; technical variables, such as, technology advancement, infrastructure condition, security at the destination and geographical distance between the respective countries; and some other variables more complex to be anticipated, such as, possible political conflicts, meteorological conditions and natural catastrophes.

We apply in this analysis the gravity theory for explaining international tourism flows. According to the Newton's law of universal gravitation, the gravitational force between two objects is directly proportional to the product of their masses and inversely proportional to the square of the corresponding distance. We have:

$$F_g = G \frac{m_1 m_2}{r^2}$$

where F_g is the gravitational force between objects (1 and 2), G is the gravitational constant, m_1 is the mass of the first object, m_2 is the mass of the second object and r is the respective distance. For the gravity model of tourism, countries substitute the objects, whereas masses can be estimated by indicators of the size of economy or populations. In this case we have:

$$FLOW_{ij} = C \frac{M_i^\alpha M_j^\beta}{DIST_{ij}^\gamma}$$

where $FLOW_{ij}$ is the tourism flow from the home country i to the destination country j , M_i is the economic mass of home country i , M_j is the economic mass of destination country j , $DIST_{ij}$ is the bilateral distance, whereas C , α , β and γ are coefficients that can be estimated through different econometric techniques. We take into consideration the logarithmic transformation of the equation and include the error term ε_{ij} , which is given by the difference between the observed dependent variable and the respective estimated value. The linear relationship between the dependent variable and the independent variables is useful for several estimation methods in econometrics. Let us consider the following theoretical model:

$$\ln(FLOW_{ij}) = C + \alpha \ln(M_i) + \beta \ln(M_j) - \gamma \ln(DIST_{ij}) + \varepsilon_{ij}$$

Tinbergen (1962)² and Pöyhönen (1963) were the first authors to define and apply the gravity theory to international trade flows. According to Tinbergen (1962), bilateral trade flows depend on the economic sizes that were estimated by the gross national products (GNPs), and the corresponding distance, as an estimator of transportation costs. The author also tested other explanators related with trade policies and the existence of a common border, respectively. After the logarithmic transformations of the respective variables, the author estimated different linear equations, obtaining, on average, a high proportion of explained variance (R^2 of 0,81). The variable signs and the effects were consistent with theoretical expectations, whereas in most cases the variables of trade policies and of common border were statistically insignificant. Pöyhönen (1963) also affirmed that trade flows between countries are positively related to the respective sizes and negatively related to the distance. Since then, a great number of authors have estimated and tested the gravity equations for different types of international flows, such as, tourism, foreign direct investments, bilateral trade, migration and tourism. There is still a necessity for further knowledge regarding the determinants of international tourism demand.

Empirical analysis

Only a small number of works have been done in order to estimate the gravity models of tourism or the quantitative relations between Mediterranean Countries tourism inflows and the corresponding explanatory variables. Crouch (1994) analyzed 85 empirical studies of international tourism demand and concluded that there is a great number of independent variables to take into account, depending on home and host countries, the considered sample and data frequency, etc.

Khadaroo and Seetanah (2007) analyzed the role of transport infrastructure and other variables in international tourism functions. Results showed that the number of tourists from America, Europe and Asia is strongly

² In 1969, Jan Tinbergen and Ragnar Frisch won the Nobel Prize in Economics "for having developed and applied dynamic models for the analysis of economic processes".

related to transport infrastructure. Tourist income, bilateral distance and relative prices are other important variables in the tourism demand equation. Fourie and Santana-Gallego (2010) estimated a gravity model of tourism for 200 countries from 1995 to 2006 and evidenced the direct benefit of the mega-events in tourism inflows. The authors concluded that this type of events stimulate tourism but the profit is dependent on the type of mega-event, the involved countries, the level of development of the organizing country, and the period of the year when the event takes place. Culiuc (2014) analyzed the impact of macroeconomic supply and demand tourism determinants for a huge number of hosting countries through the gravity theory. The author affirmed that the gravity equation explains tourism flows better than goods trade for identical equations, and the GDP of the origin country parameter is lower than for goods trade. Results also showed that both tourist arrivals and durations of stay are strongly related to the destination country's real exchange rate. The parameters of GDPs, real exchange rate and bilateral trade are higher in the case of OECD countries, because of the larger share of business travel. Results indicated that tourism to small islands is less dependent to changes in the host country's real exchange rate, but more sensitive to the existence of direct flights. Santeramo and Morelli (2015) studied the international demand for agritourism in Italy through the gravity equations. The authors estimated quantile regression using data of thirty-three countries of origin for the time period 1998-2010. Results confirmed the statistical importance of income, distance, mutual agreements and urbanization rates in origin countries on the number of incoming tourists. Kaplan and Aktas (2016) estimated a gravity model for Turkish tourism inflows using the Poisson Pseudo Maximum Likelihood (PPML) method, which takes into account the heteroscedasticity problem. The authors concluded that incomes in home and host countries are positively related to tourism demand, whereas the bilateral distance and negative events such as the 2008 global financial crisis and the 2010 Arab Spring crisis impact negatively the tourism inflows. Zhang, Li and Wu (2017) analyzed the effects of six cultural dimensions on international tourist flows. The authors estimated a gravity model for the number of tourists between 81 origin countries and 32 host countries from 1995 to 2008. Results indicated that the number of tourists is higher in countries with higher Individualism, lower Power Distance, lower Masculinity, higher Indulgence and higher Long-Term Orientation. Czaika and Neumayer (2019) confirmed the negative effect of time zone differences on international tourism in a global sample of countries over the period 1995–2013. The authors applied a gravity-type model, estimated with Pseudo-Poisson maximum likelihood, controlling for geographical distance and other potential confounders at the dyadic level in addition to origin-year and destination-year fixed effects; the effect of time zone differences was substantively strong and approximately (log-)linear across the various hours of time zone difference.

We estimate in this section a particular gravity equation for Mediterranean Countries international tourism flows, including basic and new explanators. The classic gravity equation includes the population or economic sizes and the distance between the origin and destination countries, which approximates tourism costs. We estimate the respective country sizes through the Gross Domestic Products (GDPs) per capita. We consider the following gravity model, where the variables are expressed in natural logarithm. The equation also includes the error term ϵ , which follows a known distribution with a expected value and constant variance.

$$flow_odt = \alpha_1 + \alpha_2(gdpcap_ot) + \alpha_3(gdpcap_dt) + \alpha_4(tiims_dt) + \alpha_5(psavt_dt) + \alpha_6(dist_od) + \alpha_7CURR_od + \alpha_8CLIMA_od + \alpha_9BORDER_od + \epsilon_odt$$

Table 1 shows the definition and expected sign for our variables. We include in the sample tourist arrivals from 15 important origin countries, which constitute almost 75% of all international visitors to the considered Mediterranean Countries for the selected time period. The model has been estimated for the following destination countries from 2007 to 2018: France, Spain, Italy, Albania, Slovenia, Greece, Turkey, Croatia, Portugal, Montenegro, Egypt and Morocco. International tourists arrivals were sourced from the national statistical offices. Indicators of political stability and absence of violence/terrorism, GDP and population data were sourced from the World Bank. Bilateral distances between destination and origin countries were gathered from the CEPII GeoDist database (Mayer and Zignago, 2011). Transport infrastructure investments and maintenance spending data were collected from the Organisation for Economic Co-operation and Development (OECD). The 'climate similarity' dummy is based on the Köppen–Geiger climate classification system.

Table 1. Definition and expected sign for the considered variables.

Variable	Definition	Expected sign
<i>flow_odt</i>	<i>Natural logarithm of tourism flow from origin o to destination d year t.</i>	<i>Dependent variable</i>
<i>gdpcap_ot</i>	<i>Natural logarithm of GDP per capita in origin o at year t.</i>	<i>+</i>

<i>gdpcap_dt</i>	<i>Natural logarithm of GDP per capita in destination d at year t.</i>	+
<i>tiims_dt</i>	<i>Natural logarithm of transport infrastructure investment and maintenance spending in destination d at year t.</i>	+
<i>psavt_dt</i>	<i>World development indicator of political stability and absence of violence/terrorism in destination d at year t.</i>	+
<i>dist_od</i>	<i>Natural logarithm of the distance between origin o and destination d.</i>	-
<i>CURR_od</i>	<i>A dummy variable that equals one if the respective origin and destination countries share the same currency, and equals zero otherwise.</i>	+
<i>CLIMA_od</i>	<i>A dummy variable that equals one if the respective origin and destination countries have a similar climate, and equals zero otherwise.</i>	+ or -
<i>BORDER_od</i>	<i>A dummy variable that equals one if the respective origin and destination countries share the same border, and equals zero otherwise.</i>	+

We report in table 2 the estimated parameters, the corresponding p-values and the adjusted R-squared of the estimated models. We considered two main estimation techniques for panel data, fixed effects and random effects, respectively. In the case of the fixed effect model, we determine the effect of time-varying predictor variables, assuming that each country-pair has some specific features that can impact the explanatory variables; we have correlation between the error term and the predictor variables. By applying the fixed effect estimation, we eliminate the impact of these fixed individual features that do not depend on time and evaluate the influence of the explanatory variables on tourism flows. On the other hand, the random effect model is based on the assumption that the variation between country-pairs is unsystematic and it is not correlated with the explanatory variables. In this case, we also determine the effect of variables that do not vary with time. The parameters are statistically significant at 5% level for both the estimation methods, whereas the adjusted R-squared is higher in the case of the fixed effects model. Variables signs follow the initial theoretical expectations and are similar to other important studies (Chasapopoulos, den Butter and Mihaylov, 2014; Santeramo and Morelli, 2015; Kaplan and Aktas, 2016; Zhang, Li and Wu, 2017).

Table 2. Estimated coefficients, p-values and adjusted R-squared of the estimated equations.

Dependent variable: flow_odt

	<i>Fixed Effects (FE)</i>		<i>Random Effects (RE)</i>	
	<i>Estimate</i>	<i>Pr(> t)</i>	<i>Estimate</i>	<i>Pr(> t)</i>
<i>Supply-side variable</i>				
<i>gdpcap_dt</i>	0,837	0	0,701	0
<i>tiims_dt</i>	0,336	0,003	0,294	0,002
<i>psavt_dt</i>	0,192	0	0,205	0
<i>Demand-side variable</i>				
<i>gdpcap_ot</i>	0,648	0	0,812	0
<i>Frictions</i>				
<i>dist_od</i>			-1,912	0
<i>CURR_od</i>			0,06	0,011
<i>CLIMA_od</i>			-0,17	0,004
<i>BORDER_od</i>			1,39	0
<i>Constant</i>			3,97	0
<i>Adjusted R²</i>	0,588		0,695	
<i>Observations</i>	2160		2160	

Concluding remarks

The main objective of this work was the identification of Mediterranean Countries tourism determinants through the gravity theory. Our equation included classic and experimental independent variables and they were estimated by two well-known methods for panel data: fixed effects and random effects. The considered

sample constituted about 75% of the total tourism arrivals in the considered Mediterranean Countries over the time period 2007-2018. Estimation results showed that international tourism flows to Mediterranean Countries are positively related to GDPs per capita in origin and destination countries, transport infrastructure investment and maintenance spending, political stability and absence of violence/terrorism. Furthermore, the dummy variables related to the existence of common borders and currencies were also statistically significant and positive for the dependent variable. On the other hand, the tourism demand for Mediterranean Countries is negatively related to the distance between home and host countries, and the respective climate similarities. The adjusted R-squared for the fixed effects and the random effects equations were 59% and 70%, respectively, showing a relatively high explanatory power of the estimated equations.

The industry of tourism contributes to the economic growth, new job opportunities and social development of Mediterranean Countries. Authorities and policymakers of Mediterranean Countries should stimulate the competition in the tourism sector, increase the investments in infrastructure and contribute to political stability in order to increase the number of international visitors in the region.

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Türkiye’de Beyaz Et Dış Ticaretinin Gelişimi Ve Sorunları

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Özet: Bu çalışmada, Türkiye’de kanatlı et sektörünün mevcut durumu ve gelişiminin ortaya konması, sektörün karşılaştığı sorunların belirlenmesi ve bu sorunlara çözüm önerilerinin sunulması amaçlanmıştır. Türkiye’nin kanatlı et sektörü 1970’li yıllardan itibaren gelişme göstermeye başlamış, özellikle 1990’lı yıllarda sektöre yapılan modern yatırımların sayısı ve kapasitesi artmış ve dünya standartlarında üretim sağlanmıştır. Günümüzde kanatlı et sektöründe kullanılan teknoloji AB standartlarına ulaşmış durumdadır. Türkiye’nin kanatlı eti üretimi 1990 yılında 415 000 ton iken, yaklaşık 3.5 kat artış göstererek 2010 yılında 1 458 754 tona yükselmiştir. Türkiye’de üretilen kanatlı etin yaklaşık % 99’unu tavuk eti oluşturmaktadır. Türkiye kanatlı eti üretimi bakımından dünyada 8. sırada yer almaktadır. İhracatında ise 6. sıradadır. Son 20 yıllık bir dönem incelendiğinde Türkiye’de yıllık ortalama üretim artış hızının en fazla kanatlı eti sektöründe %6.86 olduğu hesaplanmıştır (Demircan V, Yılmaz H.).

Anahtar Kelimeler: Kanatlı Et Sektörü, Üretim, Tüketim, Dış Ticaret, Sorunlar

GİRİŞ

Tavukçuluk, Türkiye’de özellikle son yıllarda her yönüyle çok hızlı bir gelişme göstermiş, üretim açısından resmi plan hedeflerini aşmış ve bazı işletmelerde teknolojinin oldukça ileri düzeyde uygulandığı tarımın en başarılı dallarından birisi haline dönüşmüştür. Ülkemizde önceleri, daha ziyade köy ve aile tavukçuluğu şeklinde yapılan ve temel girdileri ithalata dayalı olan bu sektörün karakteri 1970’li yıllardan itibaren değişmiş, yan endüstrisi gelişmiş ve 1980 yılından itibaren ihracat başlamıştır. Bu gelişmeler ile birlikte, hem tavukçuluk işletmelerinin sayısı ve kapasitesinde, hem de ürünlerinin üretiminde hızlı bir artış olmuştur.

Büyüme, gelişme ve sağlıklı bir yaşam için yeterli ve dengeli beslenme oldukça önemlidir. Bu açıdan hayvansal ürünler, gerekli olan enerji, protein vitamin ve mineral madde ihtiyaçlarının karşılanmasında birinci sırada gelmektedir. Hayvansal ürün ihtiyacının karşılanmasında önemli rol oynayan tavuk eti diğer hayvanların etlerine nazaran daha az yağ içermesi nedeniyle insan gıdası olarak oldukça önemli bir yere sahiptir (Sarica 2003).

Dünya Kanatlı Eti Üretimi

Dünya kanatlı eti üretimi ve ihracatında en büyük paya sahip iki kıta Afrika ve Amerika’dır.

Çizelge1. Dünya Kanatlı Eti Üretimi (Milyon Ton)

Kıtalar	2000	2005	2010	2015	2016
Afrika	3,0	3,6	4,6	5,2	5,2
Amerika	30,1	35,9	41,8	48,2	49,4
Asya	22,9	27,3	34,5	40,1	39,6
Avrupa	11,9	13,2	16,1	20	20,3
Okyanusya	0,8	1,0	1,1	1,4	1,4
Dünya	68,7	81	98,1	114,8	115,8

Kaynak: <http://www.fao.org/giews/reports/food-outlook/en/Food Outlook- October 2016>

Çizelge 2. Seçilmiş Bazı Ülkelerde Piliç Eti Üretimi / Ayak Hariç (Bin Ton)

Ülkeler	2012	2013	2014	2015	2016
Amerika	16.621	16.976	17.306	17.917	18.283
Brezilya	12.645	12.308	12.692	12.146	13.605
Çin	13.700	13.350	13.000	13.400	12.700
Avrupa Birliği	9.660	10.050	10.450	10.810	11.070
Hindistan	3.160	3.450	3.725	3.900	4.200
Rusya	2.830	3.010	3.260	3.600	3.750
Meksika	2.958	2.907	3.025	3.175	3.270
Arjantin	2.014	2.060	2.050	2.080	2.100
Türkiye	1.723	1.758	1.894	1.909	1.900
Tayland	1.550	1.500	1.570	1.700	1.780

Endonezya	1.540	1.550	1.565	1.625	1.640
Diğerleri	14.866	15.480	16.018	15.378	15.250
Dünya	83.267	84.399	86.555	88.694	89.548

Kaynak: USDA October 2016 Livestock and Poultry: World Markets and Trade

Dünya tavuk eti üretimi ve ihracatında en büyük paya sahip iki ülke ABD ve Brezilyadır. 2016 yılı dünya tavuk eti üretiminin %30'u, ihracatının ise yaklaşık %53'ü bu iki ülke tarafından karşılanmaktadır. Tavuk eti üretiminde ABD başı çekerken Brezilya ihracatta lider konumdadır.

Türkiye'de Tavuk Eti Sektöründe Mevcut Durum

Türkiye tavuk eti sektörü sürekli büyüyen, ihracatını hızlı bir şekilde arttıran, yoğun istihdam sağlayan ve tarımı destekleyen yapısıyla Türk ekonomisinde önemli ölçüde katma değer sağlayan sektörlerden birisidir. 1970'li yıllarda aile işletmeciliği şeklinde gerçekleştirilen tavuk eti sektörü 1980'li yıllarda sözleşmeli üretim modeline de geçilmesi ve 1990'lı yıllarda yapılan yatırımlarla gelişmeye başlamıştır. 1990'lı yıllarda yapılan büyük yatırımlarla dünya standartları yakalanmış ve üretim sürekli artırılarak bu günlere gelmiştir.

Türkiye'de bugün üretilmekte olan beyaz etin yaklaşık %80' i son derece modern tesislerde gerçekleştirilmekte olup, tesislerin çoğu gelişmiş ülkelerdeki benzerlerinden 20 yıl daha gençtir. Sektörde dünyadaki son gelişmeler yakından izlenmekte ve bunun üretime yansması çok hızlı olmaktadır (Anonim 2009).

2017 yılında beyaz et üretimimiz %13, ihracatımızın %31 artış göstermiştir. 2016 yılında 2,2 milyon ton piliç eti, 54 bin ton hindi eti ve diğerleri olmak üzere toplamda yaklaşık 2,4 milyon ton kanatlı eti üretimi yapılmıştır. Üretim 2017 yılında bir önceki yıla göre yaklaşık olarak yüzde 13 artmıştır (Besd-Bir, Koca.S 2017).

Tavukçuluk sektöründe bu gün geldiğimiz son nokta; yıllık cirosu yaklaşık 5 milyon dolar olan kanatlı et sektörü, 15 bin adet kayıtlı kümes ile birlikte 2,4 milyon kişinin geçimini sağlıyor. Kısa zamanda önemli ölçüde büyüyen ve gelişen sektörümüz sadece Türkiye'de değil dünyada da çok önemli bir konuma gelmiştir. Sektörün ülkemize olan katkıları her geçen sene artarak devam etmektedir. 75 ülkeye ihracat yapan kanatlı eti sektörü dünya ticaretinde 5'inci sırada yer almaktadır (Besd-Bir, Koca S 2017).

Çizelge 3. Türkiye Kanatlı Eti Üretimi (Ton)

Yıllar	Piliç Eti (Ton)	Hindi Eti (Ton)	Diğer Kanatlı eti	Toplam (Ton)
1990	162.569	500	54.190	217.259
1995	313.154	2.646	51.739	367.539
2000	662.096	23.265	57.021	742.382
2001	592.567	38.991	41.813	673.371
2001	620.581	24.582	60.043	705.206
2003	768.012	34.078	51.255	853.345
2004	940.889	46.248	58.295	1.045.432
2005	978.400	53.530	52.850	1.084.780
2006	945.779	45.750	40.250	1.031.779
2007	1.024.000	33.000	55.000	1.112.000
2008	1.161.000	35.000	57.000	1.253.000
2009	1.182.000	28.000	60.000	1.270.000
2010	1.419.000	33.000	62.000	1.514.000
2011	1.645.000	31.100	72.000	1.748.100
2012	1.716.000	45.200	80.000	1.841.200
2013	1.790.000	43.800	87.000	1.920.800
2014	1.946.000	52.800	94.000	2.092.800
2015	1.974.000	55.500	81.400	2.110.900
2016	1.958.000	50.500	93.500	2.102.000

Kaynak: Besd- Bir

Türkiye Tavuk Eti Üretimi

Türkiye'nin yıllar itibariyle tavuk eti üretimi Çizelge 1 de verilmiştir. Sektördeki hızlı gelişmeyle birlikte tavuk eti üretiminde 2000 yılına göre 2015 yılında yaklaşık %197 artış görülmüştür. Türkiye 2015 yılında 1,9 milyon ton

tavuk eti üretimi ile tarihinde rekor seviyeye ulaşmıştır. 2016 yılında ise bu artış istikrarlı bir şekilde artmaya devam etmiştir.

Çizelge 4. Türkiye Tavuk Eti Üretimi

Yıllar	Kesilen Tavuk Sayısı (Bin Adet)	Tavuk üretim (Ton)
2000	413.963	643.457
2005	538.900	9.39.697
2010	843.898	1,444.059
2011	963.245	1.613.309
2012	1.047.783	1.723.919
2013	1.060.673	1.758.363
2014	1.109.742	1.894.669
2015	1.118.719	1.909.276
2016	XXXX	1.958.000

Kaynak : TÜİK, 2016

Türkiye’de Kanatlı Eti İhracatı

Türkiye 2014 yılında 397 bin ton ve 365 milyon dolar ile rekor seviyesine ulaşmıştır. Komşu ülkelerdeki karışıklık, küresel talebin azalması kuş gribinin etkisi ile bir önceki yıla göre tavuk eti ihracatı; 2015 yılını %16, 2016 yılı ise %6 düşüş ile kapatmıştır. Gerilemenin söz konusu olduğu bu iki yılın ardından, 2017 yılında Türkiye tavuk eti ihracatında tekrar yükselişe geçmiştir.

2016 yılı tavuk eti ihracatında en büyük paya sahip ülkenin % 52,5 ile Irak olduğu görülmektedir. Irak’ı %9,6 ile Hong Kong ve %6,2 ile Vietnam takip etmektedir. 2014 yılı 2014 bin ton ile Irak’a en yüksek tavuk eti ihracatı gerçekleştirilen yıl olmuştur. 2016 yılı Irak’ a gerçekleştirilen tavuk eti ihracat miktarı 165 bin tondur.

2017 yılı 11 aylık tavuk eti ihracat miktarı 664 bin ton olup; 2016 yılı 11 aylık ihracat miktarında %28 daha fazladır. 2017 yılı gerçekleştirilen bu ihracat miktarı ile 2016 yılı toplam ihracat miktarını şimdiden geride bırakarak; %20 daha fazla ihracat yapılmıştır. 2017 yılı gerçekleşen ihracat değeri 465 milyon dolar olup; 2016 yılına göre %33 artmıştır (TAGEM; Gıda Tarım ve Hayvancılık Bakanlığı Tarımsal Ekonomi ve Politika Geliştirme Enstitüsü)

Çizelge 5. Ülkelere Göre Türkiye’nin Kanatlı Eti İhracatı (Ton)

Ülkeler	2010	2011	2012	2013	2014	2015	2016
Irak	71.118	126.603	178.602	220.477	226.734	174.138	171.429
Türk Cumhuriyetleri	19.962	27.509	33.189	37.218	40.816	28.814	27.889
Suriye	131	686	745	26.446	20.405	17.708	14.140
Kongo Dem. Cum	1.768	0	4.951	7.761	11.714	9.767	8.285
Libya	12	9.458	13.204	10.514	11.674	16.215	10.816
Kongo	3.000	10.635	12.816	7.260	9.261	5.833	9.821
Angola	721	2.438	4.860	6.090	7.987	8.198	5.630
BAE	133	578	1.673	2.095	5.316	11.246	11.672
Ürdün	393	854	907	1.671	2.657	1.032	2.314
Rusya	41	743	339	747	20.537	22.045	0
Kuveyt	210	242	588	838	2.105	2.241	1.414
İran	4.632	8.541	18.290	4.498	942	92	108
Bosna-Hersek	2.132	4.190	3.650	3.055	2.241	1.579	1.116
Suudi Arabistan	169	20	1.126	1.032	1.619	3.786	2.370
Diğer Afrika Ülk.	4.343	7.912	10.719	12.918	9.629	7.167	5.988
Diğer Asya Ülk.	6.767	9.840	8.537	9.061	8.182	5.440	10.523
Diğerleri	481	979	895	1.973	3.262	1.189	3.927
TOPLAM	116.011	211.228	295.090	353.654	385.079	317.489	287.441
Tavuk Ayağı	35.232	36.633	31.159	42.039	45.464	41.733	49.490
GENEL TOPLAM	151.243	247.861	326.249	395.694	430.544	359.223	336.931

Kaynak: İhracatçı Birlikleri

Türkiye'nin Tavuk Eti İthalatı

Tavuk eti sektöründe ihracatçı konumda olan Türkiye'nin Yıllar itibarıyla ithalat miktarı Çizelge 6 da verilmiştir. 2015 yılında tavuk eti ithalat miktarı 2005 yılına göre yaklaşık olarak 5,5 kat artarak rekor seviyeye ulaşmıştır. Böylece Türkiye'nin tavuk eti ithalat miktarı 2015 yılında 797 ton olarak gerçekleşmiştir (Çiçekgil Z, Uzun B. 2016).

Çizelge 6. Türkiye Tavuk Eti İthalatı (Ton)

Yıllar	Tavuk Eti	Karaciğer -Sakakat	Toplam
2000	----	----	----
2005	121	22	143
2010	426	20	446
2011	529	1	530
2012	369	16	385
2013	313	37	350
2014	303	14	317
2015	797	90	887

Kaynak : TÜİK, 2016

Türkiye Kişi Başına Kanatlı Eti Tüketimi

Kanatlı etinin Protein, Vitamin mineraller açısından zengin ve az yağlı olması, çabuk pişmesi, çok çeşitli yemekler de kullanılabilmesi ve fiyatlarının kırmızı ete kıyasla daha uygun olması gibi nedenler tavuk eti üretimini arttırmıştır. Türkiye'de kırmızı et üretiminin maliyet sorunları ve krizler nedeniyle gerilemesi sonucu ortaya çıkan hayvansal protein açığı tavuk eti üretiminin artışı ile dengelenmeye çalışılmıştır (Anonim. 2009).

Çizelge 7. Türkiye Kişi Başına Kanatlı Eti Tüketimi (Kg)

Yıllar	Piliç Eti	Hindi Eti	Diğer Kanatlı Eti	Toplam
1990	2,87	0,01	0,78	3,66
1995	2,02	0,04	0,83	5,89
2000	9,74	0,34	0,84	10,92
2001	8,51	0,57	0,61	9,69
2002	8,95	0,35	0,88	10,17
2003	11,01	0,48	0,74	12,23
2004	13,40	0,66	0,84	14,90
2005	13,61	0,74	0,76	15,10
2006	13,21	0,65	0,57	14,43
2007	14,17	0,46	0,76	15,29
2008	15,65	0,47	0,72	16,83
2009	15,25	0,37	0,74	16,36
2010	17,82	0,43	0,71	18,96
2011	19,50	0,39	0,68	20,57
2012	19,28	0,55	0,63	20,46
2013	19,33	0,57	0,66	21,98
2014	20,75	0,57	0,66	21,98
2015	21,06	0,63	0,58	22,27
2016	21,94	0,56	0,74	23,24

Kaynak: BESD- BİR 2017

Hammadde ve Karma Yem Fiyatları

Piliç eti yem karmaları yumurta tavukçuluğunda olduğu gibi, genellikle mısır ve soyaya dayalı olarak hazırlanmaktadır. Kanatlı rasyonların da %50'den fazla miktarda mısır ve soyadan oluşmakta, bu hammaddelerin yanı sıra buğday arpa ayçiçeği ve pamuk tohumu küspesi gibi hammaddeler kullanılmaktadır. Soyanın tamamı ve mısırın belli bir kısmı ise ithal yolu ile temin edilmektedir.

Etlik piliç yemlerinde kullanılan hammaddeler gerek temininden kaynaklanan sorunlar gerekse uygulanan kur politikalarından olumsuz yönde etkilenmektedir. Bu durum sektörün kırılganlığını arttırmaktadır. Yıllara göre diğer karma yem fiyatları tablo.. daki gibidir. (Kaynak: <http://türkiye.yem.bir.org.tr/dosyalar/yemfyt.xls>)

Karma Yem Fiyatları (tl/ton)

Yem Cinsi	2008 ort	2009 ort	2010 ort	2011 ort	2012 ort	2013 ort	2014 ort	2015 Ocak
Etlik Piliç Yemi	784	819	895	1.020	1.118	1.162	1.264	1.175
Süt Yemi	534	427	490	635	710	728	758	760
Besi yemi	523	417	479	616	684	708	744	740

Kaynak: <http://türkiye.yem.bir.org.tr/dosyalar/yemfyt.xls>

Sektördeki Sorunlar ve Çözüm Önerileri

Hammadde maliyetlerinin %70 yemdir. Soya fasulyesi ve soya küspesinin tamamına yakını (%95) ithalat yoluyla temin edilmektedir. Kanatlı yemlerinde %30 oranında kullanılmaktadır. Yem hammaddesi olarak mısırın iç pazar fiyatlarının dış pazarlardan yüksek olması maliyetlerin yüksekliğinin en belirgin nedenidir. Son yıllarda dünya mısır fiyatlarında beklenmeyen yükseliş iç pazar fiyatlarıyla aradaki farkı azaltmıştır. Yine de kalıcı bir tedbir olarak iç Pazar fiyatlarıyla dış Pazar fiyatlarını dengeye getirecek bir destekleme politikası izlenmesi gerekli görülmektedir (Hekimoğlu B, Altindeğer M 2009).

Sektörün ithalat ile temel bağı girdi ithalatı oluşturmaktadır. Yem ve damızlıkların yenilenmesi amacı ile yumurta ve civciv ithalatı, yem ve aşı sektörün temel ithal girdileridir. Yem fiyatlarında görülen artış maliyet arttırıcı bir unsur olarak ortaya çıkmaktadır. Üretim maliyetinin %70'ini yem bedeli oluşturmaktadır. Yem içinde yer alan soya, mısır, balık unu ve premiksler büyük oranda ithalat yoluyla temin edilen hammaddelerdir. Kanatlı yemlerinde bulunan ithal hammaddeler oranı %85'lere çıkmaktadır(Hekimoğlu B, Altindeğer M 2009).

Sonuç

Sonuç olarak modern tesisleri, ürün çeşitliliği uluslararası standartlara uygun üretim metotları, ürünler ve de uluslararası pazarlara yakınlığı göz önüne alındığında Türk kanatlı et sektörünün önümüzdeki yıllarda ihracatını değer olarak arttırmasının yanı sıra ihrac pazarlarının sayısında da artış oluşturmaları beklenmektedir. Kanatlı et sektöründe maliyeti düşürücü önlemler alınarak, ihracat için gerekli olan fiyat uygunluğu yakalanarak, Piliç etine rekabet edebilecek ölçüde ihracat iadesi verilerek, ekolojik koşulların uygunluğu ve tavuk eti ithal eden ülkelerin pazarlarına yakınlığımız sayesinde dış pazardaki payımızı, ihracat gelirimizi ve özellikle istihdamı arttırmak mümkündür(Hekimoğlu B, Altindeğer M 2009).

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Culture Financing Models

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Abstract: The paper deals with the models for financing the culture in Bulgaria. A brief review of consisting models for financing the culture in the countries–members of EU is shown in the paper. A comparison between the government total expenses for culture and religion as percentage from the GDP illustrates the importance of this sector for the EU and particularly in Bulgaria.

The state plays the main role in the development of culture in the country – this is the general conclusion made in this paper. The state creates regulatory measures to stimulate the separation of funds from the business for the purposes of the cultural development of the nation.

Key words: budget, GDP, culture. financing, models of financing the culture.

Introduction

Until more than forty years ago, the phrase "economy of culture and art" sounded absurd. The paradigm of the so-called homo economicus dominated, the economic man - a rational participant in the processes of production, distribution and consumption, striving to gain maximum benefit for himself. At the heart of this paradigm is the concept that homo economicus looks at the surrounding world through the prism of its preferences, judging the possible benefits and losses of any decision. The economic man chooses those options that seem to him "most profitable," and his preferences and choices do not change from birth to death.

The culture and the mechanisms of creative activity lie outside the sphere of rational thinking. The motives of the creators are beyond the rational interests that maximize the personal state. Evaluating the value of art and culture has always been difficult and can be said to be doomed to failure. Moreover, the marginal (in terms of the scale of economics as a whole) position and the "entertaining" nature of culture always make the study of this subject not particularly attractive to both theoreticians and practitioners. The purpose of this publication is to outline the types of culture funded by the world practice and to identify the new opportunities for their improvement in the context of Bulgaria's partnership and interaction with the member states of the European Union.

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We have every reason to recognize the correctness of the essential elements of the Bulgarian culture policy, which has been in place for thirty years in our country, formulated in the scientific literature¹.

"The main elements of the new model of Bulgarian cultural policy are:

- eliminating the ideological dependence of institutions and artists;
- municipalities have gained more autonomy in defining their cultural policy, as well as the powers to co-finance and develop it;
- new actors have emerged on the cultural scene: foundations, private cultural institutions, new professional associations, etc.
- Conditions for the equal participation of minority groups in the common cultural process were created without jeopardizing their identity.
- The objectives for Bulgaria's accession to the European Union were set. In 1993, Bulgaria became a candidate for EU membership, which was related to relevant legislative and administrative reforms to

¹ Томова, Б. и Д.Андреева. Compendium cultural policies and trends in Europe. country profile bulgaria (in bulgarian) Last profile update: December 2011,pp 4-5. <http://www.culturalpolicies.net> (seen on 15.04.2019)

decentralization, democratization, access to culture, promotion of cultural diversity, internationalization and facilitating the mobility of artists, preservation and promotion of cultural heritage, etc.

- Bulgaria has been actively involved in the work of a number of international institutions (Council of Europe, CEI, UNESCO) and has established itself as an equal player on the international stage.

The world experience in financing, maintenance and development of the cultural sphere shows that there are three main types of cultural economy depending on the funding mechanisms.

The "Roman" type (for example, in Italy, Spain, France) is characterized by the fact that culture is financed mainly centrally, at the expense of state funds. In Italy, for example, the funding of cultural events and the arts is carried out only by state organizations or private individuals enjoying the confidence of the state.

The "German" type is typical of Germany and the Scandinavian countries. In these countries, central government only testifies (paternalistically), and government funding is mainly driven by local budgets and independent structures and funds. The "Anglo-American" type is specific to the fact that the state is the initiator and patron of certain activities and the financing is done by attracting private capital, including tax deductions.

In Bulgaria, the overwhelming number of cultural institutions do not have their own sources of income, or they are so small that they are insufficient to cover all necessary costs. Therefore, they are either fully funded by the state budget or in the form of mixed funding by the local authorities, which is determined by the municipal councils (according to the institution's membership: from the state budget, if it is subordinated to the state budget or the local budget if subordinated to the relevant Municipality). In Bulgaria, cultural institutions most often receive the necessary budgetary resources to cover part of the costs. In this case there is a financing of the running costs - maintenance of the technical equipment, salary of the employees, heating, electricity and other expenses of the institutions.

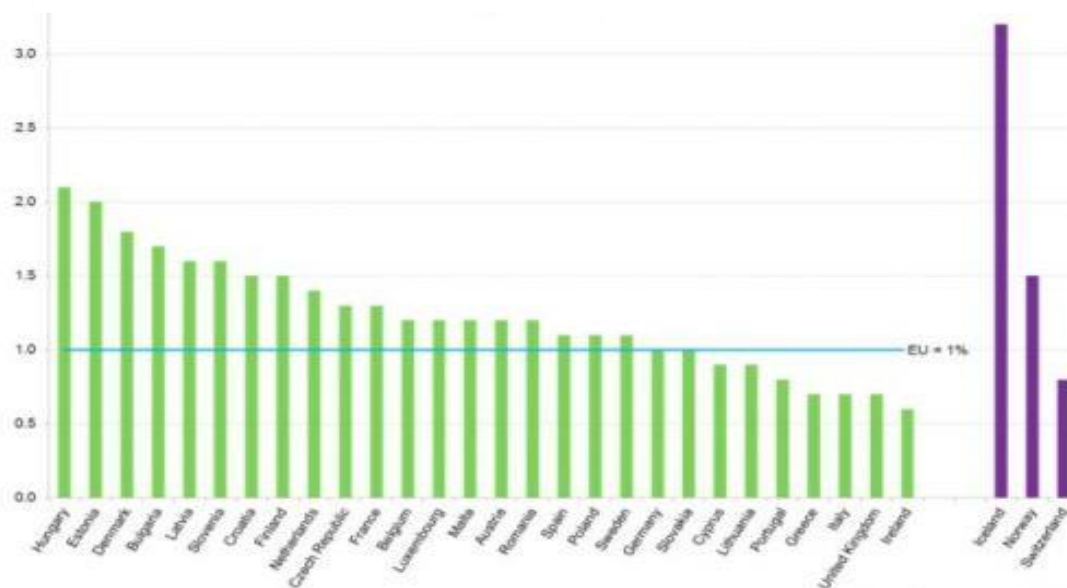
Statistics on government spending aimed at the development of performing arts in Bulgaria in recent years show, albeit not very large, a steady increase. For the period 2000-2009, the trend has been outlined by the Ministry of Culture to support the performing arts to grow. The budget for culture in 2019 amounts to BGN 188,396 million.

In our present times, the share of culture in the creation of GDP is getting bigger. In most European countries, the cultural and creative sector is the leading contributor to the growth of national wealth. For example, in France, the UK, Norway and the Netherlands, the cultural and creative sector has the highest share among all sectors reported. In Bulgaria, the cultural sector receives an average of about 0.6% of GDP² and its contribution as value added to GDP remains unknown. This fact additionally requires solving the issue of optimal funding for the cultural sector.

According to Eurostat data for 2015, the share of Bulgarian GDP for culture represents 1.7% of GDP at the EU average of 1%. The largest share is Hungary (2.1%), followed by Estonia and Denmark, and our country is fourth.

2 Андреева, Д. Инерция или развитие: Анализ на ефикасността на публичните разходи за култура в периода 1989 – 2009 г. Статистическа рамка за българската култура в европейски контекст-индикатори за по-ефективен и ефикасен икономически анализ на културата областта на изпълнителските изкуства в периода 1989 – 2009 гг http://politiki.bg/downloads/File/PA_Full_Report_FINAL.pdf

Fig.1 General government expenditure on culture and religion for 2015 in the EU (% of GDP)³



The average household spending in the EU for culture in 2017 was 8.5 per cent of their total spending, according to European statistics. According to NSI data, the average spending per household in 2017 for recreation, culture and entertainment was BGN 528, compared to BGN 282 in 2007⁴.

The activity of cultural institutions is funded not only by state budget funds for the cultural sphere, but also by private sources, which are regulated by the legal regulations. The most common among them are:

Sponsorship. It represents targeted earmarked funds to achieve common objectives, i. mutually beneficial cooperation, realization of joint projects. Sponsorship can take place in the form of deductions of funds, payment of bills, full or partial repayment of payments, purchase of equipment, tools, inventory, bonuses, scholarships, fees, prizes, etc.

Patronage (in translation means patronage) is a form of funding that takes place in the long run. Typically, under patronage are institutions and organizations, individuals. Patronage can be formed with a long-term contract when the patron enters the number of co-founders of cultural institutions with certain rights and obligations. An example in this respect is the widely applied "membership" experience in foreign museums. More common in Bulgaria is another form of patronage - foundation - creation of funds for maintenance and development of cultural institutions. The management of these funds includes representatives of large commercial firms, banks, or distinguished cultural figures.

Charity is a manifestation of philanthropy that does not imply any financial or other obligations on the part of those receiving the support. The charity demonstrates free will (what motive - this is a specific topic) in helping. For this reason charity is shaped by a donation act.

Other sources of funding for cultural institutions are **international projects and programs**. Wide popularity has been acquired by similar programs and projects by UNESCO, the Queen of Britain, the Prince of Wales, financier George Soros, the International Science Fund. Funding grants are provided by individuals and legal entities. Information on the deadlines for submitting requests for the nature and the direction of any assistance under these programs is formally published by the institutions that are authorized to manage these programs. With Bulgaria's membership in the European Union, the alternative sources provided by the EU Program for Culture and Creative Industries 2014 - 2010 have become very important. This program supports:

- Projects for cross-border cooperation between cultural and creative organizations within and outside the EU.

³ <https://offnews.bg/> (seen on 16.04.2019)

⁴ https://dariknews.bg (seen on 16.04.2019)

- Networks that support the functioning of cultural and creative sectors across national boundaries and enhance their competitiveness.
- Translation of artworks and their promotion on markets within the EU.
- Platforms for cultural operators that: Promote rising talents; promote the presentation of a European program of cultural and artistic works.
- Capacity-building and training for professionals in the audiovisual industry.
- Developing artistic, cartoon, documentary and video games for European cinema, TV markets and other platforms.
- Dissemination and sale of audiovisual works inside and outside Europe.
- Film festivals promoting European cinematography.
- Financing of international co-production of films.
- Encourage film literacy and foster interest in European cinematography through a wide range of events.

The introduction of alternative sources operating in the European Union for funding of culture is an opportunity to provide additional funds for programs and policies in the field of culture under unfavorable budgetary situation.

The art lottery. In the countries of the European Union, models of alternative sources of funding for culture have been applied with long successful practice. One of these options is the art lottery. In 2005, a Law on Patronage was adopted in Bulgaria, Article 31 of which reads: "The State organizes the support for culture under the terms and conditions of the Gambling Act"⁵. Until now, however, there is no artwork. Such a lottery operates in 24 European countries with three different models of governance:

- Centralized - the artillery of its varieties is managed by a public agency or public corporation. This group includes Finland, Norway, Denmark, Ireland, Slovakia and Estonia, where the national lottery is run by a state-owned company. A duty of the monopolist company that administers the lottery is a distribution of part of the profits for the cultural sector (arts and cultural heritage).
- Partially centralized - a partial state monopoly in which the lottery operations are carried out by private or non-profit organizations or by a consortium of organizations. Companies that carry out the operating activities may be joint-stock companies in which the State holds a controlling stake.
- Weak monopoly - Representatives of this model are countries like Austria, where, for historical, economic or political reasons, private companies are licensed to carry out the lottery operations. The state collects revenue from private companies through corporate or special gambling taxes. Additional conditions may also be imposed on them: to fund cultural heritage, to support cultural infrastructure and others.

In some countries, the share of artillery revenue reaches 70% of public spending on culture, as is the case in Finland. In Denmark, this share is 16.8%, in the Netherlands - 9.4%, in Belgium - 2%. In the countries of Central and Eastern Europe this percentage is significantly lower. Of this group, only Poland makes an exception of 14.5%. Estonia also generates significant revenues - 6.9%. Followed by Slovakia with 4.7% and Hungary by 1.3%.⁶

As a way of distributing funds from the art lottery could be their allocation to the budget of the Ministry of Finance, as in Denmark, Norway or Italy. Another option is either to be provided in specially funded cultural funding funds, such as the UK, Germany and the Netherlands.

Creating new funds in the field of culture and the arts. Another possibility to finance cultural activities is the creation of funds in the field of culture and the arts. They can be created through a partnership between the state, municipalities and private investors. This is a widespread practice in many European countries and a

⁵ <https://www.lex.bg/laws/ldoc/2135514206> (seen on 16.04.2019)

⁶ Андреева, Д. Алтернативни източници за финансиране на българската култура в контекста на бюджет 2011 <https://www.mediapool.bg> (seen on 16.04.2019)

classic way of creating mixed-ownership funds. It is possible that the state is not a full participant, but a guarantor in the fund.

In Bulgaria, since November 2000, there has been established a **National Culture Fund** by the *Law for Protection and Development of Culture*. Its main objective is to support the development of culture by collecting, managing and spending funds for the implementation of the national cultural policy set out in the programs of the Government of the Republic of Bulgaria for the relevant period and in the Law for Protection and Development of Culture. The priorities in the activity of NF "Culture" are also in compliance with the criteria in the chapter "Culture and Audio-vision" of the Treaty on the Accession of Bulgaria to the European Community. The governing body of the National Culture Fund is the Managing Board, which is chaired by the Minister of Culture. Members of the Management Board are prominent cultural figures, representatives of creative alliances and one representative of the municipalities, the Ministry of Culture and the Ministry of Finance. Fund resources shall be raised from a subsidy specified in the Law on the State Budget of the Republic of Bulgaria for the respective budget year and other sources of financing referred to in Art. 31 of the Protection and Development of Culture Act. Fundamentally, funds are provided for creative projects aimed at developing the cultural sector. The financing of creative projects is carried out after the announcement of competitions on a program prepared and approved by the Management Board. At the beginning of each year, the Governing Council of NF "Culture" formulates the priority areas for which financial support is provided. Basic principles in the work of NF "Culture" are the transparency and the competition principle. Competitions have the right to equal participation of individual artists, private, municipal and state cultural organizations.

Table 1 shows the budget of the Ministry of Culture for 2019⁷

No	Indexes	Amount (BGN thousands)
	1	2
I.	REVENUE, AID AND DONATION	26 000,0
1.	Non-tax revenue	26 000,0
1.1.	State taxes	500,0
1.2.	Income and property income	25 800,0
1.3.	Fines, sanctions and penalty rates	80,0
1.4.	Other incomes	-380,0
II.	EXPENSES	188 396,2
1.	Current costs	181 212,5
	including	
1.1.	Personnel	114 649,1
1.2.	Subsidies and other current transfers	15 000,0
1.3.	Current transfers, benefits and benefits to households	243,6
2.	Capital costs	7 183,7
III.	BUDGETARY RELATIONSHIPS (TRANSFERS)– (+/-)	162 396,2
IV.	BUDGET BALANCE (I-II+III)	0

The revenue and expenditure side of the Fund's budget show that the funds are not large. More importantly, the Fund participates in projects such as under the Operational Program "Administrative Capacity", co-financed by the EU through the European Social Fund, which provides a grant of 263 738 and a duration of use of 14 months.

Another variation is the creation of specialized funds according to the type of art - for example, the Bulgarian Cinema Fund, the Performing Arts Fund, the Cultural Heritage Fund, etc.

⁷ State newspaper №103/13.12.2018

Conclusion

A traditional extra budgetary source in the cultural sphere is the own commercial activity of cultural institutions. It should be emphasized that this is a precise orientation to the needs of visitors to those activities that are more demanding. Along with traditional paid cultural services, these can be bank deposits, rentals, and more. Therefore, additional business activity should be expanded. For example, at least, a cultural bank can be created - on the principle of a traditional bank, with one difference - to have a preferential tariff, the difference between it and the average tariff to go to the needs of culture, and also through the Development Fund of culture and art. Particularly promising is the development of insurance activity in the cultural sphere.

From the listed sources for financing the activities of cultural institutions, a number of principle issues arise, important for the practice of process management in the cultural sphere.

Firstly, however, prior to the introduction of alternative funding mechanisms for culture, a **national culture strategy** with long-term planning of cultural activities and a financial framework as an integral part of the strategy is needed.

Second, this is the question of determining the relationship between budget and extra-budgetary funding. In other words, funding that can only be provided on the basis of budget funding and another part that can be provided on a commercial basis.

Thirdly, this is the definition of priorities for budget funding: to whom and what must be guaranteed by the state in the cultural sphere.

Fourthly, addressing the question of how to attract and accumulate additional funds from different sources.

Resolving these fundamental issues requires sustained legal regulation. It should regulate precisely and clearly how the sources will be collected and how the funds received from the state, from the municipalities and from own revenues will be managed.

In this regard, a step has been taken by adopting changes recorded in the transitional and concluding provisions by the 2011 State Budget Act. The idea is that cultural institutions, in the form of their directors, themselves determine the number and remuneration of the staff, as well as to be entitled to an increase in the cost of their budgets in the event of over-performance of own revenues. Revenue from tickets and rents will remain in theaters, operas and symphony orchestras, and will not be cashed in a joint fund at the Ministry of Culture. The aim is to adopt **the system of delegated budgets**, which already works in the system of secondary education in Bulgaria.

There are considerable specificities in the field of culture and this undoubtedly creates difficulties for the rapid implementation of the delegated budget system. The main change with the introduction of delegated budgets is that institutions and people have been funded so far, and funding will now be provided. The basis for determining the amount is the number of viewers with purchased tickets. Because of the genre specifics, there will be no one standard, but six different dramatic theaters, dramatic dolls, puppets, dramatic musicals, opera and music centers, symphony orchestras, symphonies and other ensembles. If in the next budget year, for example, theaters in the country remain the same as in the previous year, then their budgets for the new budget year will be increased by 10%. An example of successful implementation of delegated budgets is the cultural institutes in Sofia, which are financed with delegated budgets and with the allocation of funds from the municipality.

Reforming the cultural funding system in Bulgaria is not an easy task. The decisive steps must be taken by the state. Adopting laws that clearly regulate the funding of activities in this particular sector of society will raise the prestige of Bulgarian contemporary art and culture.

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ABSTRACTS

Personel Güçlendirme ve Inovasyon

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Özet: İşletme yönetiminde uygulanan güncel İK yaklaşımlardan olan personel güçlendirme rekabet avantajı elde etmede önemli bir faktördür. Bir yönetim kavramı olarak güçlendirme, yetki devrinden öte çalışanların yetkinliğini arttırarak, yaptıkların işin sahibi olmaları anlamına gelmektedir. Çalışanların yetkinlikleri, iş yeri bağlılıkları, ekip çalışmalarına destekleri, kuruma yenilikler ile değer katmaları ve hızlı ve doğru kararlar almaları işyeri başarısını yakından etkilemektedir. Bir diğer etken değişimin gücünü işletme için fırsata çevrilmesidir.

Bu çalışmada, çalışanların, kurumsal inovasyon faaliyetlerine desteğini arttırmak için personel güçlendirmenin yeri ve önemi ele alınmıştır. Aynı zamanda personel güçlendirme ve inovasyon kavramları ile, personel güçlendirmenin unsurları, yararları ve çalışanların yaratıcılık ve yenilikçilikleri arasındaki ilişki değerlendirilmiştir.

Sonuç olarak personel güçlendirmenin, kurumsal inovasyona olumlu yönde etki sağladığı gözlenmiştir.

Anahtar Kelimeler: Personel Güçlendirme, İnovasyon, Yaratıcılık

Empowerment and Innovation

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Abstract: Empowerment of personnel is one of the current HR approaches applied in business management and is an important factor in achieving competitive advantage. Empowerment as a management concept, implies that the competence of the employees is increased beyond the transfer of authority, and that employees are the owner of their work. Employees competencies, workplace adherence, support to team work, adding value to the institution with innovations and making quick and accurate decisions closely affect workplace success. Another factor is to turn the power of change into an opportunity for business.

In this study, the role and importance of empowerment to increase the support of employees in corporate innovation activities are discussed. At the same time, the relationship between the concepts of empowerment and innovation, the elements of empowerment, benefits, creativity and innovation of employees were evaluated.

As a result, it has been observed that empowerment has a positive effect on corporate innovation.

Key Words: Empowerment, Innovation, Creativity

Elektrik Enerjisi Piyasası için Sistem Dinamiği

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Özet: Bu çalışmanın amacı elektrik enerjisi piyasası için sistem dinamiği modeli tasarlamaktır. Sistem Dinamiği mevcut sistem içindeki ilişkileri gösterdiğinden tek bir doğru yanıt vermek yerine uygulanabilecek birden çok olası yaklaşımı ortaya koyar. Forrester, sistem davranışını tanımlayabilmek için Sistem Dinamiği olarak adlandırılan dili yaratmıştır. Bu dil; stoklar, akışlar, karar fonksiyonları ve bilgi akışı olmak üzere dört bileşenden oluşmaktadır. Bu sayede, sistem ne kadar karmaşık olursa olsun sistemi tanımlamak için tek ihtiyacımız olan dört bloğu oluşturmaktır. Sistem dinamiği modeli Vensim paket programında geliştirilmiştir. Türkiye için oldukça önemli bir konu olan Elektrik Enerjisi Piyasasına yönelik farklı durumlar karşısında sistemin davranışının incelenebileceği elde edilebilir. Literatür incelendiğinde Türkiye için elektrik enerjisi piyasasına yönelik çalışmaların var olduğu ancak Sistem Dinamiği yöntemiyle geliştirilen bir model olmadığı görülmüştür. Yeni politikaların tasarlanmasında en etkili yöntemlerden biri Sistem Dinamiğidir. Senaryoların tasarlanması ile farklı durumların modelde yer alan değişkenler üzerinde yaratacağı etkileri inceleme olanağı elde edilebilir. Bu sayede farklı politikaların sistem üzerinde yaratacağı etkiler gözlemlenerek gerekli yeni politikalar tasarlanabilir.

Anahtar Kelimeler: Elektrik Enerjisi Piyasası, Sistem Dinamiği, Modelleme.

System Dynamics for the Electricity Market

Abstract: The aim of this study is to design a system dynamics model for the electrical energy market. Since System Dynamics shows the relationships within the existing system, it presents more than one possible approach instead of giving a single correct answer. Forrester created the so-called System Dynamics to define system behavior. This language; It consists of four components: stocks, flows, decision functions and information flow. This is to create the four blocks we need to define the system no matter how complex the system is. The system dynamics model was developed in the Vensim package program. Electricity is a very important issue for Turkey to face different situations can be obtained for the market opportunity to examine the behavior of the system. The literature that there are studies on the electricity market in Turkey is examined but were found to be a model developed by System Dynamics method. One of the most effective methods for designing new policies is System Dynamics. By designing scenarios, it is possible to examine the effects of different situations on variables in the model. In this way, new policies can be designed by observing the effects of different policies on the system.

Keywords: Electricity Market, System Dynamics, Modeling.

Türkiye’de Kıdem Tazminatı Uygulaması ve Kıdem Tazminatı Fonu Tartışmaları

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Özet: Son dönemde çalışma hayatıyla ilgili olarak tartışılan ve ön plana çıkan konulardan biri kıdem tazminatı olmuştur. Tartışmalar mevcut kıdem tazminatı düzenleme ve uygulamasının aksaklıkları ve kıdem tazminatı fonunun kurulması çerçevesinde yapılagelmiştir. Ülkemizde kıdem tazminatı yasal mevzuatla düzenlenmiş olup, iş ilişkisinin belirli koşullarda son bulması durumunda bir yıllık kıdemden doldurulması şartıyla kıdeme bağlı olarak işçiye yapılan toplu bir ödemeyi ifade etmektedir. Kıdem tazminatı, Türk hukuk sistemine 1936 yılında 3008 sayılı İş Kanunu ile girmiştir. Günümüzde 1475 sayılı eski İş Kanunu’nun 14 üncü maddesi uyarınca uygulanmaktadır. Kıdem tazminatı fonunun kurulacağı , 4857 sayılı İş Kanunu’nun geçici 6. maddesi ile hükme bağlanmıştır ve bu hüküm yakın tarihte yapılan kıdem tazminatı fonuna geçiş için atılan adımların da temelini oluşturmuştur. Nitekim 2017 yılının ilk yarısında dönemin Çalışma Bakanı Mehmet Müezzinoğlu yapmış olduğu açıklamada kıdem tazminatında fon sistemine bir an önce geçilmesinin büyük bir gereklilik olduğunu ve sistemle ilgili çalışmalarda sona gelindiğini belirtmiştir. Yıl sonuna kadar kıdem tazminatında fon sistemine geçiş ile ilgili düzenlemelerin tamamlanacağını düşündüklerini dile getirmekle birlikte 2017 yılının sonunda düzenlemeler tamamlanmamıştır. 2018 Eylül ayında ise, Maliye ve Hazine Bakanı Berat Albayrak’ın açıkladığı Yeni Ekonomi Programı’nda (YEP) kıdem tazminatı reformuna yer verilmiştir. Kıdem tazminatı reformu çerçevesinde kıdem tazminatı fonu kurulması konusunda görüşü sorulan Yargıtay ise, hazırladığı raporda işçi aleyhine oluşabilecek durumlara dikkat çekmiş işverene ek yükümlülük getirebileceğine değinmiş ve böyle bir düzenlemenin sosyal tarafların mutabakatı ile olabileceğini dile getirmiştir. Bu süreçte Üçlü Danışma Kurulu toplantılarında da konu gündeme alınmış ve sosyal taraflarca tartışılmıştır. Nihayetinde fon sistemi, sosyal güvenlik sistemlerinin finansman yöntemlerinden birisini oluştururken kıdem tazminatı ile ilgili olarak yaşanan sorunlara bir çözüm olarak öngörülmektedir. İşçiler kıdem tazminatını kendilerine iş ve gelir güvencesi sağlayan bir hak olarak görmekte ve fon tartışmalarına şüphe ile yaklaşmakta iken işverenler temelde bir maliyet unsuru olarak konuya yaklaşmaktadır. Yargıtay ise, son raporuyla tartışmalara farklı bir boyut getirmiştir. Misal, kıdem tazminatı fonu kurulması suretiyle fesih ile kıdem tazminatı arasındaki ilişkinin koparılmış olacağı ve bu durumun yaratabileceği olumsuzluklara dikkat çekmiştir. Tartışmalı bir alanı oluşturan kıdem tazminatı ile ilgili bir düzenleme yapılacaksa sosyal tarafların bu konuda mutabakatını almanın ve kazanılmış hakların korunması gerekliliğinin önemi açıktır. Çalışmada kıdem tazminatı üzerinden sürdürülen tartışmalar değerlendirilmiş ve fon sistemi tartışmalarına açıklık getirilmeye çalışılmıştır.

Anahtar kelimeler: kıdem tazminatı,kıdem tazminatı reformu,kıdem tazminatı fonu

Ağızdan Ağıza Pazarlamanın Elektronik Ürün Satın Alma Davranışı Üzerindeki Etkisi

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Özet: Ağızdan ağıza pazarlamanın tarihi insanların varoluşuna dayanmaktadır. İlk zamanlarda bile insanlar geçim kaynaklarını birbirleriyle iletişim kurarak ve birbirlerine tavsiyelerde bulunarak elde etmişlerdir. Bir ürün yada hizmet hakkındaki fikirlerin, deneyimlerin kişiler arasında ticari olmayacak bir şekilde aktarılması olarak tanımlanan ağızdan ağıza pazarlama, tutundurma stratejileri arasında önemli bir yere sahiptir. Bu çalışma da ağızdan ağıza pazarlamanın elektronik ürün satın alma davranışı üzerindeki etkisini belirlemek amacıyla Mersin'deki 100 tüketici ile anket yapılarak gerçekleştirilmiştir. Ağızdan ağıza pazarlamanın etki düzeyi ile yakınlık derecesi, kaynağın uzmanlık düzeyi, tüketicinin uzmanlık düzeyi ve memnuniyet ve memnuniyetsizlik düzeyi arasındaki ilişkiyi belirlemek amacıyla korelasyon ve regresyon analizinden yararlanılmıştır. Elektronik ürünler üzerinde gerçekleştirilen bu çalışmada tüketicilerin en çok arkadaşlarından tavsiye aldıkları sonucuna varılmıştır. Tavsiye aldıkları kişide de en çok eğitim düzeyine dikkat ettiklerini belirtmişlerdir. Ortaya çıkan faktörlerden yakınlık derecesi ve memnuniyet ve memnuniyetsizlik düzeyi ile etki düzeyi arasında anlamlı bir ilişki bulunmuştur. Ancak ağızdan ağıza pazarlamanın etki düzeyi ile tüketicinin ve kaynağın uzmanlık düzeyi arasında anlamlı bir ilişki bulunamamıştır.

Anahtar Kelimeler: Ağızdan Ağıza Pazarlama, Elektronik Ürünler, Etki Düzeyi, Satın Alma Davranışı

aPatateste Pazarlama Kanallarına Göre Satış Fiyatlarının Karşılaştırılması: İzmir İli Ödemiş İlçesi Örneği

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Özet: Patates, büyük bir üretim potansiyeli ile hem insan beslenmesinde kullanılan hem de sanayide işlenen önemli bir hammaddedir. Yetiştirildiği bölgelerde birim alandan sağladığı yüksek getiri nedeniyle, üretici açısından önemli bir gelir kaynağı konumundadır. Ancak son yıllarda çeşitli nedenlerle pazarlama kanallarından kaynaklanan fiyat farklılıkları ortaya çıkmıştır. Bu da üretici ile tüketici arasındaki pazarlama marjının artmasına neden olmuştur. Bu çalışmanın ana amacı; patates üreticilerinin pazarlama kanallarının belirlenmesi ve pazarlama kanallarına göre satış fiyatlarının karşılaştırmalı olarak incelenmesidir. İzmir ilinde patates üretiminin en fazla olduğu Ödemiş ilçesinde araştırma yürütülmüştür. Araştırmada gayeli kota örnekleme kullanılarak 50 patates üreticisi ile görüşülmüştür. Patates üreticileri yaklaşık 3 parselden oluşan ortalama 68.11 dekar alanda üretim faaliyetlerini sürdürmektedirler. Patates üreticilerinin yıllık toplam patates üretim miktarı ise yaklaşık 373 tondur. Üreticiler patatesin büyük bir kısmını komisyoncuya ve tüccara satmaktadır. Bunun dışında sanayiye, pazarcıya ve doğrudan tüketiciye satış yapan üreticilerde bulunmaktadır. Üreticilerin patatesi en yüksek fiyata sattıkları pazarlama kanalı ise sanayicilerdir. Buna rağmen, tüketicilerin patates için ödediği fiyatın yaklaşık %75'i aracılar kalmaktadır.

Anahtar Kelimeler: Patates, Pazarlama, Pazarlama Kararları

Kiraz Pazarlamasında Üreticilerin Kararlarını Etkileyen Faktörler: İzmir İli Kemalpaşa İlçesi Örneği

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Özet: Türkiye’de kirazın da dahil olduğu birçok üründe üretici ile tüketici arasındaki pazarlama marjının yüksek olduğu görülmektedir. Pazarlama marjının büyüklüğü ise üreticinin ürünü satacağı pazarlama kanalına göre değişkenlik göstermektedir. Bu nedenle, üreticinin pazarlama kanalını seçerken hangi faktörleri göz önüne aldığı incelenmesi gereken önemli bir konudur. Bu çalışmada, kiraz örneği üzerinden üreticilerin pazarlama kararlarını verirken göz önüne aldığı faktörler incelenmiştir. Bu çalışmanın verileri, İzmir ilinin Kemalpaşa ilçesinde toplam 102 üretici ile yapılan anketlerden elde edilmiştir. Çalışma kapsamında incelenen başlıca konular; üreticilerin kiraz pazarlama kanalları, kiraz satışların pazarlama kanallarına göre dağılımı, üreticilerin kiraz pazarlama aşamasında esas aldığı kriterler ve pazarlamada karşılaşılan sorunlardır. İncelenen işletmelerde üretilen kirazın pazarlanması aşamasında üreticiler tarafından göz önünde bulundurulmuş kriterlere bakıldığında, en önemli üç kriterin sırasıyla; alıcıların güvenilir olması, peşin ödeme yapılması ve kirazın bekletmeden satılabilmesi olduğu görülmektedir. Üreticilere göre kendilerinden sürekli alım yapılması ve ürünleri için daha iyi fiyat verilmesi önem taşırken, bu kriterlerin önem derecesi diğerlerine göre daha düşüktür. Kiraz pazarlamasında ürünün teslim edileceği yer veya konum üreticiler açısından orta düzeyde önemli bulunmuştur.

Anahtar Kelimeler: Kiraz, Pazarlama, Pazarlama Kararları

The Effect of the Extension of Credit Card Installments Periods on the Economy

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Abstract: Payment by credit card reduces the cash circulation and enables recording of the economy. The use of credit cards also has an impact on the way businesses expand their business volume. Credit card purchases stimulate commercial activities and create new business opportunities. The use of credit cards helps to reduce unemployment by increasing GNP and creating new business opportunities. Credit card purchases also have a lowering effect on inflation. Use of credit cards instead of cash provides a transparency that reduces bureaucracy and ensures control over expenditures, and also reduces the burden of having a lot and idle money in their deposits. Credit cards also helps the general economy to be freed from the paper load.

Within the context of strengthening financial stability and supporting macroeconomic balancing process by the Banking Regulation and Supervision Agency (BRSA), the number of credit card installments and general purpose loans were amended. In accordance with the new regulation, the installment of the debt for a certain fee after the purchase of goods and service or the payment periods in cash withdrawals and purchases of goods and services made by credit card, including the periods in which the payment is postponed are determined by the BBK by taking the opinion of the Presidency Strategy and Budget Presidency, the Ministry of Treasury and Finance and the Ministry of Trade. In the new regulation, credit card installment limit has been expanded, the maximum credit card limit, the maturity of the consumer loans and the rate of use of housing loans have been changed. With the new regulation, the general credit card installment limit has been increased to 12 months. With this it is possible to make purchases with installments up to 12 months by credit card. In cash withdrawals, the installment limit has been loosened and the period has been increased from 9 months to 12 months.

The extension of credit card installment periods may provide mobility in the market in the short term. Such methods can increase the indebtedness of individuals and create pressure on banks. In this study, the effects of the extension of credit card installment periods on the economy have been explained.

Keywords: Credit Card, Bank, Economy.

Regional Planning In The Forestry Sector In Bulgaria Carried Out By Regional Development Plans Of The Forest Territories

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Abstract: Forest planning in Bulgaria is carried out at three levels - national, regional and local. The national planning is the so-called strategic one and includes a National Strategy for the Development of the Forestry Sector and a Strategic Plan for the Development of the Forestry Sector. The regional planning includes the Regional development plans of the forest territories (RDPFT), and the local planning level includes forest management plans and programs, irrespective of the ownership, including state, municipal, of various physical and legal persons, forest owners. RDPFT are strategic planning documents that define forest and hunting management guidelines by category of forests at regional and municipal level, in line with the requirements of the regional development strategies of the respective region or area. In general, Art. 12 of the Forest Act, 2011, the duration of the RDPFT is defined, namely 10 years as well as their content: an unified forest map database of the forest territories; functional zoning of the forest territories; zones protected from urbanization, as well as for the objectives of the management of the forest territories and hunting.

The present study analyzes the regulatory framework regulating the regional forest planning. The content, the approach and the way for the elaboration of the regional development plans of the forest territories, their harmonization with the regional development strategies under the Regional Development Act, as well as their importance for the development of the regions, have been examined. A review has been made on the progress in the respective field, taking into account the past eight years after the introduction of the Regional Forest Planning with the Forest Act, and the results of the first three developed RDPFT of the Smolyan, Montana and Dobrich Regions, which are under a process of public consultation. Conclusions and suggestions have been made.

Keywords: forest planning, unified forest map, Forest Act, regional development plans of the forest territories, regional planning, functional zoning of forest territories

Yükseköğretim Kurumlarında Stratejik Risklerin Kurumsal Boyutu

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Özet: Küreselleşme ile birlikte ulus devlet çeşitli boyutlarıyla dönüşüme uğramış ve bu durum ulusal kamu yönetimleri üzerinde de ciddi bir değişim baskısı yaratmıştır. Kamu kurumları içerisinde yer alan eğitimin en önemli ayağı üniversiteler de sürece dâhil edilmiş ve üniversitelere rekabetin bir parçası olmaları nedeniyle diğer kurumlardan ayrı bir değer atfedilmiştir. Değişim ve dönüşümün yönetim anlayışını da etkilemesi ile ortaya çıkan stratejik yönetim çerçevesinde kamu yönetiminde stratejik planlamanın ilk uygulamalarına başlanmıştır. Tam bu noktada kurumlarda oluşturulan iç denetim fonksiyonlarının yalnızca kurum içi değil aynı zamanda kurumun dışında meydana gelen ve adına kurumsal risk yönetimi denilen bir sürece evrildiği görülmektedir. Bu yaklaşımın uygulanmasını kamu idarelerinin stratejik planlama süreci tetiklemektedir. Bu bakımdan çalışmanın temelini risk sürecinin bir türü olan stratejik risk oluşturacaktır. Stratejik risk, kurumun stratejik amaç ve hedeflerine yönelik risklerin tamamını içerir. Her üniversitenin kendine yüklediği bir misyon ve vizyonu bulunmalıdır. Her biri birbirinden farklı misyon, vizyon ve temel değerler ile faaliyet gösteren kurumlar, planları çerçevesinde stratejik amaç ve hedeflerini gerçekleştirilmesini etkileyebilecek olay ve durumları belirlemeli, ölçmeli ve önceliklendirmelidir. Bu sayede ortaya çıkabilecek zararların azaltılması ve fırsatların değerlendirilmesi sağlanacaktır. Tüm bu süreçler bir kurumun kurumsal risk yönetiminin çerçevesini çizen kapsamlı ve sistematik bir çalışmayı içermektedir.

Türkiye’de ise 5018 sayılı Kanun ile Türk kamu mali yönetim ve kontrol sistemi, uluslararası standartlar ve AB uygulamalarıyla uyumlu olarak yeniden yapılandırılmıştır. Risk, risk yönetimi, iç kontrol, iç denetim gibi kavramlar kamu yönetim sistemine dahil edilmiştir. Bununla birlikte kamu kurumları için stratejik plan hazırlamanın zorunlu hale gelmesi yine bu Kanun ile gerçekleşmiştir. Planın amaç ve hedeflerine ait risklerin tanımlanması ve değerlendirilmesi sürecinde en yaygın kullanılan yöntem ise, risk çalışmaları düzenlemek olmuştur. Bu bağlamda Türkiye’de yer alan üniversiteler içerisinde stratejik risk çalışmasının ilk uygulamasını gerçekleştiren Trakya Üniversitesi, 2018-2022 dönemi Stratejik Planı kapsamında yer alan stratejik plan amaç ve hedeflerin risklerinin belirlenmesi ve risk iyileştirme eylemlerinin oluşturulması adına kurumun üst düzey yöneticilerini bir araya getirmiştir. Çalıştay sonunda planda yer alan 27 hedeften 481 adet risk oluşturulmuş ve bu risklerin iyileştirme eylemleri olarak 427 adet strateji belirlenmiştir. Bu bağlamda Trakya Üniversitesi Türkiye çapında stratejik risklerini belirleme yolunda ilk adımı atan ve ortak bir risk dili oluşturan üniversite olmuştur.

Anahtar Kelimeler: Kurumsal Risk Yönetimi, Stratejik Risk, Stratejik Planlama, Üniversiteler

Institutional Dimension of Strategic Risks in Higher Education Institutions

Abstract: With the advent of globalization, the nation-state went through a multidimensional transformation, which, in turn, created a significant amount of pressure for change on the administrative bodies of public institutions. Universities, as the most important stage of education and part of this public institutional system have also been included in this process and attributed a special value different than other public institutions because of their taking part in the competitive system. First applications of strategic planning in public administration started within the framework of the concept of “strategic administration” brought about as a result of the influence of the process of change and transformation on how the concept of “administration” is understood. Exactly at this point, it is seen that the internal audit functions constituted in institutions evolve into a process, realized not only within the institution but also outside it and named institutional risk management. The application of this approach is triggered by the strategic planning process of public administrations. Therefore, the focus of this study will be the “strategic risk”, that is, a type of the risk process. Strategic risk includes all types of risks to the goals and targets of an institution. Each university has to have a mission and vision. All the institutions differing from each other in terms of their mission, vision and values, have to determine, measure and prioritize events and conditions that are likely to have an influence on the realization of the strategic goals and targets in their strategic planning. In this way, it is possible to decrease the risk of any damage that may occur and also to utilize opportunities. All these processes involve an overall and systematic work on determining the framework of the institutional risk management of any given institution.

As for the case of Turkey, with the law number 5018, the Turkish public finance management and control system has been restructured in accordance with the international standards and EU practices. Concepts such as risk, risk management, internal control, internal audit have been integrated into the public administration system. Due to this law, it has also been obligatory for all public institutions to do their strategic planning. The most widely-practiced method in the process of defining and evaluating the risks to the goals and targets of the plan is the risk workshops. Accordingly, being the first in the application of a strategic risk workshop among the Turkish universities, Trakya University brought the institution’s senior staff together to determine the risks inherent in the goals and targets of the 2018-2022 Strategic Plan and to create risk improvement action plans. At the end of the workshop, 481 risks were identified for the 27 of the plan’s targets and 427

strategies were specified as the improvement actions of these risks. In this regard, Trakya University has been the first in taking a step to determine its strategic risks and to create a common risk language in line with this purpose.

Key Words: Institutional Risk Management, Strategic Risk, Strategic Planning, Universities

Sadi'nin Manzum Bir Arz-I Hâl'i

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Özet: Türk-İslam devletlerinde bir işle ilgili olarak bir makama veya resmi daireye şikayet veya taleplerin iletildiği dilekçeye arzuhâl (arz-ı hâl) adı verilirdi. Bu arzuhâller yazılı veya sözlü olarak ilgili makama iletilebilmekteydi. Bugünkü resmi dilekçelerin mahiyetindeki arzuhallerin yanı sıra edebi eserlerde de hem mensur hem manzum arzuhâl örneklerine rastlanmaktadır. Bu bildiride 18. yüzyıl şairlerinden Sadi'nin Sadrazam İbrahim Paşa'ya yazdığı Faiz Efendi ve Şakir Bey Mecmuası'nda yer alan manzum bir arzuhali incelenecektir.

Anahtar Kelimeler: Klasik Türk edebiyatı, Sadi, manzum, arz-ı hâl

A Verse Petition By Sadi

Abstract: Arzuhal (arz-ı hal) was defined as a petition of request or complaint which was sent to an authority or government office regarding a matter in Turkish-Islamic States. They could be conveyed to the related authorities in oral or written forms. In addition to arzuhals being similar to today's official petitions in content, it is possible to see examples of arzuhals in verse or prose in literary texts. In this paper, I will examine an arzuhal in verse which was written by Sadi, one of the poets in the 18th century, to Sadrazam İbrahim Paşa and which is in the Poetry Collection of Faiz Efendi and Şakir Bey.

Key words: Classical Turkish Literature, Sadi, poetic, petition

Azerbaycan Ekonomisi

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Özet:

Bağımsızlık öncesi Azerbaycan ekonomisi 3 aşamadan geçmiştir:

1. 19. ve 20. yüzyılın başları: Karadan çıkarılan Azerbaycan petrolü ve "Bakı kapitalizmi" nin oluşumu.
2. Azerbaycan Halk Cumhuriyeti: Kapitalist ilişkilere dayanan ulusal bir ekonomi oluşturma girişimleri.
3. Sovyetler Birliği döneminde Azerbaycan: Denizde petrol üretiminin başlaması ve ekonomide petrol sektörünün hakimiyeti; Petrol dışı ve tarım sektöründe belirli potansiyellerin oluşumu; Düşük maliyetli sosyalist ve sömürge ekonomisi.

Bağımsızlık döneminde Azerbaycan ekonomisinde ana aşamalar:

1. Ekonomik kriz ve durgunluk dönemi (1991-1995);
2. Ekonomik istikrar ve piyasa reformları dönemi (1995-2003);
3. Dinamik ekonomik gelişme dönemi (2003 ve sonrası)

1991-1995 yıllarında ekonominin durumu:

- Yıllık GSYİH üretimindeki azalış;
- Yılda artan işsizlik;
- Finans-bankacılık sisteminin felç durumda olması;
- Bütçe açığının aşırı sınırları;
- Yüksek krediler (GSYİH'nın% 60'ı);
- Enflasyonun 3-4 haneli düzeyde olması;
- Ulusal para biriminin aşırı değer kaybı;
- Dış ticaret hacminde % 40 azalma.

Bu dönemde en önemli gelişme 20 Eylül 1994 yılında Azerbaycan'ın ana petrol yatakları olan Azeri-Güneşli-Çıracık yataklarının işletilmesi üzere dünyanın 7 ülkesini ve 11 ünlü petrol şirketi ile imzaladığı "Hasılatın Paylaşımı" anlaşması olmuştur. Anlaşma Azerbaycan'da sosyo-politik istikrarın sağlanması ve dünya ekonomisine entegrasyonu açısından olağanüstü öneme sahip olmuştur.

1995-2003 yıllarında ekonomi:

- Ekonomide istikrar sağlandı;
- Piyasa ekonomisine geçiş sürecinde büyük çaplı reformlar uygulanmış;
- Ülkenin hidrokarbon rezervlerinin işletilmesi ve dünya pazarına çıkarılma yönünde büyük projeler uygulandı;
- Yabancı yatırımların ekonomiye çekilmesi alanında önemli kazanımlar elde edildi.
- 1995-2003 yılları arasında GSYİH% 90.1, bütçe gelirleri 3 kat, döviz rezervleri 85 kat, sanayi üretimi % 25.2, tarım % 53.9, dış ticaret hacmi 4 kat, aylık ortalama ücret 5, 6 kat arttı ve ekonomideki yatırım hacmi 20 milyar doları aştı.
- 1998-1999 yıllarında ilk kez deflasyon gerçekleşti, 1999 yılının Aralık ayında Azerbaycan'ın petrolü ilk tankerle dünya pazarına çıkartılmış, 2000 yılından beri dış ticarete olumlu bir denge oluşmuştur.
- 1998 yılında ise binlerle firma ve şirketlerle aynı zamanda 84 ülke ile dış ekonomik ilişki kurmuştur. En büyük yatırımlar ise petrol ve gaz sanayisine yatırıldığı için genel yatırımın 75.5%'ni oluşturuyordu.

2003 yılından sonraki dönemde ekonomideki gelişmeler:

- Küçük ve orta işletmelerin gelişimi programları gerçekleştirilmiştir.
- Sanayi, tarım sektörü ve turizmi geliştirme programları gerçekleştirilmiştir.
- Yoksullukla mücadele ve sürdürülebilir ekonomik kalkınma programları uygulanmıştır

- Bölgelerin sosyo-ekonomik kalkınma programları uygulandı.
- İnsan sermayesinin geliştirilmesine ilişkin devlet programları uygulanmıştır.
- Ekonomide şeffaflığın sağlanması ve yolsuzlukla mücadele programları uygulandı.
- Petrol ve gaz gelirleri için uzun vadeli bir yönetim stratejisi aynı zamanda istihdam stratejisi kabul edilmiştir.

Azerbaycan Cumhuriyeti Cumhurbaşkanı İ. Aliyev'in 29 Aralık 2012 yıl Kararı ile onaylanan "Azerbaycan 2020: Geleceğe Bakış" Konsepti ülkenin yeni gelişme aşamasının başlangıcı oldu. Bu Konseptin ekonomik hedefleri:

- 2020'de Azerbaycan ekonomik ve politik açıdan gelişmiş rekabetçi bir ülke olacak;
- 2020 yılında kişi başına GSYİH 2 kat artarak 13000 dolar olacak;
- 2020 yılına kadar kişi başına petrol dışı ihracat 1000 dolar olacak;
- 2020 yılına kadar petrol dışı GSYİH ile yıllık ortalama reel GSYİH artışı temposu 7%'den fazla olacaktır;
- 2020 yılına kadar nüfus yılda ortalama 1.1% oranında artarak 10.2 milyona ulaşacaktır;
- Rekabetçi bir ekonomi oluşturmak için:
 - Etkin devlet düzenlemesi ve yetişkin pazar ilişkilerine dayalı ekonomik model oluşacak;
 - Bilimsel potansiyel ve yenilik faaliyetleri desteklenecektir.
- Ulaştırma, transit ve lojistik altyapısı iyileştirilecektir;
- Bölgelerin dengeli bir şekilde geliştirilmesi sağlanacaktır;
- Bilgi toplumuna geçiş sağlanarak BİT'in gelişimi gerçekleştirilecektir;
- İnsan sermayesi gelişimi gerçekleştirilecek ve etkili bir sosyal koruma sistemi kurulacaktır.

Üniversite Öğrencilerinde Tutum ve İzlenim Yönetimi Arasındaki İlişkinin İncelenmesi

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Özet: Tutum, bireyin herhangi bir olaya veya objeye ilişkin durum değerlendirmesi olarak tanımlanmaktadır. Tutum, bireyin inanç ve değerlerinin bir fonksiyonu olmasından dolayı düşünce, duygu ve davranışların ortaya çıkmasında etkilidir. Bireyin tutumu geçmişe dayalı ise, çekirdek bir yapıda olup bunun değişimi genellikle zordur. Eğer tutum çevresel etkilere dayalı oluşuyor ise, bunun değişimi daha kolay olabilmektedir.

İnsanın sosyal bir varlık olması ve diğer insanlarla karşılıklı etkileşimde bulunması sonucunda karşı tarafa yönelik bazı izlenimler kazanmakta veya karşı tarafa kendisi hakkında çeşitli izlenimler vermektedir. İnsanın genel özelliklerinden biri sınırlı bilgi ve ipuçlarından yola çıkarak başka bireyler hakkında izlenim oluşturmaya çalışmasıdır. Birey, karşılaştığı insanların görünüş, davranış, jest ve mimikleri gibi gözlemlenebilir özelliklerinden yararlanarak onlara yönelik çıkarımlarda bulunur.

Bu çalışmanın amacı, üniversite öğrencilerinin tutum oluşturma çabası taşırken izlenim yönetimi konusunda düşüncelerinden yola çıkarak tutum ve izlenim yönetimi arasındaki ilişkiyi ortaya koymaktır. Bu amaçla Trakya Üniversitesi, Keşan Yusuf Çapraz Uygulamalı Bilimler Yüksekokulu bünyesinde öğrencilerle anket yapılmış ve sonuçlar değerlendirilmiştir. Anket çalışması için Suna, Erkan Atik, Güney Karaman ve Çok tarafından geliştirilen 52 maddeden ve 2 alt boyuttan oluşan tutum ölçeği; Basım, Tatar ve Şahin tarafından Türkçe'ye uyarlanan 5 alt boyuttan oluşan İzlenim Yönetimi ölçeği kullanılmıştır. Elde edilen sonuçlara göre tutuma yönelik "Olumlu Yaklaşım" alt boyutu ile izlenim yönetimi alt boyutuna yönelik "Niteliklerini Tanıtarak Kendini Sevdirmeye Çalışma" arasında pozitif, orta şiddette ve anlamlı; tutuma yönelik "Olumsuz Yaklaşım" alt boyutu ile izlenim yönetimi alt boyutuna yönelik "Kendi Önemini Zorla Fark Ettirmeye Çalışma" arasında pozitif, güçlü ve anlamlı ilişki olduğu anlaşılmıştır. Buna göre "Olumlu Yaklaşım" gösteren öğrencilerin "Niteliklerini Tanıtarak Kendini Sevdirmeye Çalışma" izlenim yönetimini benimsedikleri; "Olumsuz Yaklaşım" sergileyen öğrencilerin ise "Kendi Önemini Zorla Fark Ettirmeye Çalışma" izlenim yönetimini benimsedikleri ortaya çıkmaktadır.

Anahtar Kelimeler: İzlenim Yönetimi, Sosyal Algı, Tutum

On Some Issues For Inconsiderable Influence Of Negative Nominal Interest Rates In Bulgarian Commercial Banks Performance

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Abstract:

Importance. The main research question of this article is addressed to determine how low and negative interest rates affect Bulgarian banks' profitability and general financial stability.

Objective. The basic aim of the work is to take into consideration the methodological analysis about interaction between negative interest rates and the profits of Bulgarian commercial banks.

Methods. In this material we use methods of contemporary political economy to examine how problems of monetary policy could become problems of commercial banks.

Results. The technology of our idea confirms that the impact of negative interest rates for the profits of commercial banks is in remission using the techniques of management of interest rate risk in Bulgaria.

Conclusions and Relevance. Generally conclusion is that the assessment of negative interest risk indicate surprisingly benign implications of for commercial banks thus far. This aspect is related to the sustainable pace of financial stability, produced primarily by commercial banks.

Keywords: Interest rate risk, negative interest rates, financial stability.

Uluslararası Turizmin Gelişmekte Olan Ülkelere Sosyo-Ekonomik Etkisi

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Özet: Sanayi Devrimi'nden bu yana gittikçe küreselleşen dünyada, uluslararası turizm faaliyetleri gün geçtikçe artmıştır. Turizm faaliyetlerinin artmasıyla beraber, birçok ülkenin ekonomik faaliyetlerinin önemli bir bölümünü turizm sektörü oluşturmaya başlamıştır. Gelişmekte olan ülkelerin yanı sıra gelişmekte olan ülkelere, 'bacasız sanayi' olarak da tanımlanan turizm faaliyetleri, ithalat ve ihracat olmadan ülkeye döviz girdisi sağlayarak ekonomik etkisini göz önüne sermektedir. Gelişmekte olan bir ülkenin kişi başına düşen gelir azlığı, yüksek oranlı işsizlik ve eksik istihdam, tarım sektörünün piyasada hakim olması gibi geliştirmeye ve değiştirmeye çalıştığı noktaları varken, uluslararası turizmin ödemeler dengesine, istihdama ve kalkınmaya sağladığı etkiler büyük oranda ekonomi politikalarının en önemli alternatiflerinden biri olmaktadır. Gelişmekte olan ülkeler, farklı bölgelerindeki turizm faaliyetlerini spesifik ve alternatifleri arttırarak ekonomik büyümeye artı bir boyut daha katmıştır. Bu çalışmada gelişmekte olan ülkeye getireceği GSYİH'deki artışla beraber; genel ekonomik faaliyeti tarım ve hayvancılık olan gelişmekte olan ülkelerin sosyal, ekonomik ve hatta politik olarak turizm faaliyetlerine yoğun ölçüde ihtiyaç duyduğunu ve turizmin söz konusu ülkeye veya bölgeye sağladığı ve sağlayacağı olumlu etki ortaya koyulmaktadır.

Anahtar Kelimeler: Turizm, Ekonomik Büyüme, Gelişmekte Olan Ülke

Sürdürülebilir Kalkınma Açısından Sanayiye Entegre Olmuş Kooperatiflerin Önemi

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Özet: Tüm ülkelerde sürdürülebilir kalkınma hedeflerinin gerçekleşmesinde, özellikle kırsal alanda yaşayan nüfusun yaşam standardının geliştirilmesi en önemli hedef olarak görülmektedir. Bu hedefin gerçekleşmesi için, yöresel kalkınmanın sağlanması ve yerel kalkınma dinamiklerinin harekete geçirilmesi gerekmektedir. Yerel kalkınmanın gerçekleşmesinde, kooperatiflerle yerel yönetimin işbirliği yapması son derece önemlidir. Ülkemizde de yerel yönetimler tarafından kooperatiflerin desteklenmesi durumunda kooperatiflerin başarılarının arttığı gözlemlenmiştir. Kooperatif ortaklaşa iş yapmak, bireyin tek başına yapamayacağı işi elbirliği ve koordinasyon içerisinde yapabilmesi demektir. Kooperatif işletmeler, gönüllü olarak bir araya gelen kişilerin ekonomik gereksinimlerini birlikte karşılayabilmek için oluşturdukları, demokratik biçimde yönettikleri bir girişim modelidir. Asıl amaç kar elde etmekten çok, sahibi ve denetiminden sorumlu ortakların ihtiyaçlarını karşılayarak refah seviyesini artırarak bölgesel ve ulusal ekonomik kalkınmanın sağlanmasıdır.

Anahtar Kelimeler: Kalkınma, Sürdürülebilir Kalkınma, Kooperatifçilik, Tarım

The Importance of Integrated Industrial Cooperatives in terms of Sustainable Development

Abstract: The development of the standard of living of the population living in rural areas is the most important goal in realizing the sustainable development goals in all countries. In order to achieve this goal, local development and local development dynamics should be mobilized. Cooperation between cooperatives and local government is extremely important in the realization of local development. In our country, it was observed that the cooperatives increased the success of the cooperatives by the local administrations. Co-operative joint work means that the individual can do his / her work alone and cooperate in coordination. Co-operative enterprises are an initiative model that they create in order to meet the economic needs of the people who come together voluntarily. The main objective is to achieve regional and national economic development by increasing the level of welfare by meeting the needs of owner and supervisor partners rather than profit.

Keywords: Development, Sustainable Development, Cooperatives, Agriculture

Kuru Gıda ve Bakliyat Ürünlerinin Pazarlanmasında Sosyal Medya Platformlarının Kullanımına Yönelik Bir İnceleme

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Özet: Nüfus artışının hızlanması ile birlikte talepte meydana gelen artışa yönelik olarak kuru gıda ve bakliyat ürünlerinin ticaretinde de artış yaşanmaktadır. Artan kuru gıda ve bakliyat talebine yönelik olarak bu sektörde faaliyet gösteren firmalar ürünlerinin pazarlanması, hedef ve potansiyel müşterilerin görüşlerinin daha etkin alınması için yeni pazarlama yöntemlerinin arayışına girmişlerdir. Bu amaçla, kuru gıda ve bakliyat sektöründe faaliyet gösteren firmalar tüketiciye daha kolay ulaşabilmek ve tüketici beklentilerinin daha iyi karşılamak için sosyal medya platformlarına da yönelmişlerdir. Bu çalışmada kuru gıda ve bakliyat sektöründe faaliyet gösteren ve sosyal medya platformları üzerinden pazarlama faaliyetlerini yürüten firmaların sosyal medya platformlarını farklı açılardan kullanması değerlendirilmiştir. Bu kapsamda; Kuru gıda ve bakliyat sektöründe yer alan ve sosyal medya platformlarında pazarlama faaliyeti gösteren firmaların sosyal medyayı kullanım sıklığı ve kullanım amacı, platformlara pazarlama odaklı olarak ayrılan süre, platformlar üzerinden alınan siparişler ile sosyal medya platformlarının müşteri geri bildirimleri, zaman tasarrufu, marka bilinirliği, pazarlama masraflarını azaltma etkisi, satış artışına etki yaratma açısından etkisi, müşteriye kolay ulaşma ve firmaların sosyal medya hakkındaki genel değerlendirmeleri incelenmiştir. Çalışmanın verileri kuru gıda ve bakliyat sektöründe faaliyet gösteren ve sosyal medya platformlarını pazarlama amaçlı olarak aktif kullanan 20 firma ile gerçekleştirilen online anket çalışması sonucunda elde edilmiştir. Kuru gıda ve bakliyat sektöründe faaliyet gösteren firmaların en çok Facebook platformunu kullandığı ve diğer platformlar ile birlikte sosyal medya platformlarına haftada 4-5 gün süre ayırdığı tespit edilmiştir. Sosyal medya üzerinden gelen siparişlerin ise facebook platformu üzerinden haftada bir sıklıkla gerçekleştiği görülmüştür. İncelenen firmalar Facebook sosyal medya platformunun müşteri geri bildirimlerini alma ve müşteri ile kolay iletişim açısından çok etkili olduğunu belirtmişlerdir. Firmalar facebook platformunun zaman tasarrufu ve pazarlama masraflarını azaltma açısından etkili olduğunu değerlendirmişlerdir. Kuru gıda ve bakliyat sektöründe faaliyet gösteren firmalar sosyal medya ile kampanya ve etkinliklerin uygun zamanda sunulabildiğini, sosyal medya ile hedeflenen bölgelere yönelik ürün ve hizmetlerin sunulmasının daha kolay olduğunu değerlendirmişlerdir.

Anahtar Kelimeler: Kuru Gıda ve Bakliyat, Sosyal Medya, Pazarlama, Gıda Ürünleri, Sosyal Medya Platformları

Türkiye’de Kamu Kurumu Niteliğindeki Meslek Kuruluşları Üzerine Bir Çalışma: Odalar Örneği

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Özet: Belli bir amaca/hedefe ulaşmak için ‘birey-toplum’ ihtiyaçlarını gidermeye yönelik örgütlenme gereksinimi, belli ölçüler/kıstaslar dâhilinde toplumsal hayatın her aşamasında kendini gösterir. Örgütlenme arzusu tarihin her evresinde (avcı-toplayıcı dönemden başlayarak) görmek mümkündür. Örgütlenme farklı durum ve koşullara göre kendiliğinden ortaya çıkabileceği gibi bazı durumlarda devlet ya da ulus ötesi kuruluşların isteği/ zorunluluğu ile de ortaya çıkabilir. Bu örgütlenmelerden biri olarak mesleki örgütlenmeler örnek gösterilebilir. Bu örgütler kimi zaman toplumsal kurallar ile düzenlenirken kimi zamanda hukuksal kaynaklar ile düzenlenmektedir. Türkiye’de 1982 Anayasası’nın 135. maddesi kamu kurumu niteliğindeki meslek kuruluşlarını düzenlemektedir. Genellikle, kamu kurumu niteliğindeki meslek kuruluşları; “sivil toplum kuruluşu”, “hükümet dışı kuruluşlar”, “baskı/çıkar grupları”, “yarı resmî devlet kurumları”, “meslek örgütleri”, “meslek birlikleri”, “meslek odaları”, “meslek kuruluşları”, “mesleki teşekküller”, “kitle meslek kuruluşları”, “demokratik kitle örgütleri”, “kamu meslek kurumu”, “kamu meslek kuruluşları”, “kamu kurumu niteliğindeki özerk anayasal kuruluş”, “mesleki kuruluşlar”, “meslek odaları ve birlikleri”, “oda, borsa ve birlikler” gibi farklı kavramlar kullanılarak da tanımlanabilmektedir.

Çalışmanın ana amacı Türkiye’deki kamu kurumu niteliğindeki meslek kuruluşları bağlamında odaların (ticaret, sanayi, esnaf) hukuksal yapısının incelenmesidir. Öncelikle çalışmada mesleki örgütler/birlikler kavramları tarihsel gelişimleriyle tanımlanacaktır. Ardından Türkiye’deki tarihsel gelişimine yer verilecektir. Kamu kurumu niteliğindeki meslek kuruluşları yapısı ve hukuksal düzenlemelere ikinci bölümde yer verilecektir. Çalışmanın son bölümünde ticaret, sanayi ve esnaf odalarının hukuksal yapısı incelenecektir.

Anahtar Kelimeler: Kamu kurumu niteliğindeki meslek kuruluşları, Odalar, Meslek örgütleri

Risk Yönetiminde Yenilikçi Bakış: Kurumsal Risk Yönetimi

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Özet: Risk, kurumun geleceğe yönelik faaliyetleri ile stratejik amaç ve hedeflere ulaşmasını doğrudan veya dolaylı olarak etkileyen, olasılık ve etki ile ölçülebilen her türlü eylem, durum ve olaydır. Risk yönetilebilir bir olgudur ve dinamik bir yapısı olduğundan dolayı değişkenlik gösterir. Her riskin bir nedeni vardır ve gerçekleşirse sonuç doğurmaktadır. Bu bağlamda riskin etki ve olasılığının dikkate alınması ve ölçülmesi riskin öncelikli hale getirilmesi ile birlikte kurumun lehine sonuçlar doğuracaktır. Özne ya da nesnel olarak tanımlanmış, ölçülmüş, belirlenmiş olsun veya olmasın bir olayın gerçekleşme ihtimali olasılığı, kurum faaliyetlerinin başarısını pozitif veya negatif etkileyen, kesin veya belirsiz olabilen nitel ve nicel olarak ifade edilebilen olayların sonucu etkiyi doğurmaktadır. Bu noktada olasılık ve etki sonucunda ölçülebilen her türlü eylem risk olarak kabul edilmektedir. Kurumların bu olasılık ve etkiyi belirlemesiyle ortaya çıkan risk değeri neticesinde risk yönetimi oluşturulmalıdır. Risk yönetimi sürecinde riski belirlemek, birçok kez gerçekleşen faaliyettir ve her aşamada yapılması gerekmektedir. Bu çalışmanın amacı reaktif kriz yönetimi yerine proaktif kriz yönetim tarzını benimsemenin kurumlara avantaj sağlayacağını ortaya koymaktır. Ortaya çıkacak risklerin oluşmadan gelecek yönelik tahminler ile fırsata çevirerek hareket edilmesi kurumun lehine sonuç doğuracaktır. Çalışma, risk yönetim sürecinden kurumsal risk yönetimine geçiş sürecini ele alan çalışma yenilikçi bakış açısının geleneksel bakış açısından farkını ortaya koymaktadır. Bu süreçte kurumda risk analizi ve kurumsal risk yönetimi uygulamanın ne gibi avantajlar/dezavantajlar sunduğuna değinilecek ve kurumsal risk yönteminin hedeflerini ortaya konulacaktır. Çalışmanın sonucu itibarı ile kurumun ortaya koyduğu risklerin öncelikli olarak belirlenmesi ve bu risklerin önceliklendirilmesi neticesinde önleyici, düzenleyici, yönlendirici veya tespit edici gibi kontrol türlerinden birini seçmesi gerekmektedir. Bunları yaparken kurumun risklerini oluştururken risklerin etki ve olasılık derecelerini belirlemeli ve riske haritaları oluşturularak riske cevap verilmelidir. Bu bağlamda çalışma, oluşabilecek risklerin önüne geçmek veya azaltmak amacıyla uygun risk yönetimleri oluşturmanın önemini vurgulamaktadır.

Anahtar Kelimeler: Risk, Kurumsal Risk Yönetimi, Risk Odaklı Yönetim, Risk Algılama, Riske Cevap Verme

Innovative View In Risk Management: Corporate Risk Management

Abstract: Risk is any action, situation and event that can be measured by probability and impact, directly or indirectly affecting the organization's future activities and achieving strategic goals and objectives. The risk is a manageable phenomenon and varies due to its dynamic nature. Each risk has a reason and results if it occurs. In this context, taking into account the impact and probability of the risk and measuring it will lead to results in favor of the institution with prioritizing the risk. The likelihood of occurrence of an event, whether subjective or objective, whether measured, determined or not, positively or negatively affects the success of institution activities. The result of events that can be expressed as qualitative and quantitative, which may be definite or uncertain, has the effect. At this point, any action that can be measured as a result of probability and effect is considered as a risk. Risk management should be established as a result of the risk value arising from the determination of this probability and effect. To determine the risk in the risk management process is the activity that occurs many times and should be done at every stage.

The aim of this study is to demonstrate that adopting proactive crisis management instead of reactive crisis management would provide an advantage to institutions. It will be concluded in favor of the institution to act by turning the forecasts into an opportunity without creating risks. The study reveals the difference between the innovative perspective and the traditional perspective that addresses the process of transition from risk management to enterprise risk management. In this process, the advantages and disadvantages of implementation of risk analysis and corporate risk management in the institution will be discussed and the objectives of the corporate risk method will be put forward. As a result of the study, it is necessary to choose one of the control types such as preventive, regulatory, guiding or detecting as a result of determining the risks posed by the institution and prioritizing these risks. In doing so, the degree of impact and probability of the risks that constitute the risks of the organization should be determined and the risk maps should be generated and answered. In this context, the study emphasizes the importance of creating appropriate risk management in order to prevent or reduce the risks that may occur.

Key Words: Risk, Enterprise Risk Management, Risk-Oriented Management, Risk Detection, Risk Response

Advantages of Vaccination

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Abstract: Placing a vaccine against human papillomavirus has several advantages for women in the fight for the prevention of cervical cancer. A study by a team at Queen Mary University in London shows that women who have been vaccinated against the dangerous virus can afford to undergo screening tests much less often than those who do not have a vaccine. It is accepted that women who are not vaccinated against human papillomavirus should undergo 12 consecutive screening tests throughout their lives over a certain period of time. However, the vaccine-provided protection allows the vaccinated as young women to undergo only three such studies, and this will not in any way reduce their preventive benefits. Typically, such studies in vaccinated women are conducted at 30, 40 and 55 years of age.

There is another advantage. In vaccinated women after taking a cervical sample during a screening study, the presence of papilloma viruses is first sought for it. It is only after the discovery of such that the search for anomalous processes and formations in the uterus begins. This is a much more efficient and time-saving procedure than the one used in screening for unvaccinated women. They often seek out disease processes or formations along the uterus without a human papillomavirus test previously performed. In such a situation, initial signs of disease processes can easily be missed in women infected with papilloma virus. If you know in advance that a woman is infected, a more thorough review would likely find similar processes.

The introduction of a system of early vaccination of girls against human papilloma virus, as developed in many countries, will make screening for cervical cancer both more accessible and more effective in the future [3].

On the one hand, vaccinated women will have increased protection against human papillomavirus infections and on the other they will be saved a lot of unnecessary read more on: What guarantees the vaccine against cervical cancer?

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Cervical cancer vaccine prophylaxis

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Abstract: Two vaccines against HPV infection have been developed and registered for use. Both vaccines are registered for use in the European Union and in Bulgaria. By registration they are shown for prevention of HPV infection in girls and women aged 9 and 10, respectively. After discussion, BPA experts agreed to vaccinate 12-year-old girls.

It is important to know that the vaccine can also be used in older women, but it gives lower immunity, as as the age increases, the body becomes more lazy in the production of antibodies: the other is that both vaccines are only prophylactic. They are not curative. If the virus is already in the body, the vaccine can not do anything to it. It either self-cleanses as is usually the case, or persists in the body, and these stubborn virus constrictions cause cancer, but if there is already such a virus in the woman's body, the older one is, the greater the risk to have it, the vaccine will not help.

On the basis of the existing positive pharmaco-economic and clinical data, European countries allocating funds to fund mass vaccination programs are: Belgium, UK, Germany, Greece, Denmark, Ireland, Spain, Italy, Latvia, Luxembourg, Macedonia, Portugal, Romania, Slovakia, France, the Netherlands, Switzerland, Sweden.

HPV vaccines are registered in all EU countries.

Australia is likely to be the first country in the world to get rid of cervical cancer among its population by eradicating the underlying cause of it - the human papillomavirus (HPV). According to estimates by health professionals from the International Papillomavirus Society (HPV), this may well be just over the course of the next 30 to 40 years, Australian and world media reported.

According to the criteria set by the experts, we assess the prophylactic vaccines by three main criteria:

Clinical efficacy - the ability of the vaccine to actually protect itself from the disease it is targeting.

Immunogenicity - The ability of the vaccine to elicit a good immune response with a high titer of specific antibodies and to keep them high in titre for long enough. Due to the particular nature of HPV infection - local, without penetration into the blood of the infected is also important the ability of the specific antibodies to penetrate the site of the infection - the cervix.

Safety - Safety data are summarized by the European Medicines Agency (EMA).

Two vaccines against the human papillomavirus are available on the Bulgarian market:

1. Silgard, (MSD) comprises four antigen - two oncogenic HPV 16, HPV 18, and two low-risk (for the prevention of genital warts) - HPV 6 and 11. It is used in three doses (intramuscular in predramennitsata) - 0,2 6th and 6th month. The starting age for vaccination is 9 years.

2. Cervarix (GlaxoSmithKline), which consists of two antigens - oncogenic HPV 16 and HPV 18. The vaccine is administered intramuscularly in the precancer at three doses of the 1st and 6th month. It is shown for application from 10 years of age. Both vaccines show over 90% clinical efficacy to prevent high-grade dysplasia and cervical cancer (CIN2 +) associated with vaccine types - HPV 16 and / or HPV 18.

Mechanism of action

Gardasil 9 is an adjuvanted non-infectious, recombinant, 9-valent vaccine. It is prepared from highly purified virus-like particles (virus-like particles, VLPs) of the major capsid L1 protein of four HPV types (6, 11, 16, 18), same as in qHPV vaccine Gardasil or Silgard, and 5 additional HPV types (31, 33, 45, 52, 58). It contains the same amorphous aluminum hydroxyphosphate sulphate adjuvant as the qHPV vaccine. VLPs can not infect cells, reproduce or cause disease. The efficacy of LI VLP vaccines is believed to be mediated by the development of a humoral immune response.

Based on epidemiological studies, Gardasil 9 is expected to protect against HPV types that cause approximately: 90% of cases of cervical carcinoma, 95% of cases of adenocarcinoma in situ (AIS), 75-85% of cases of cervical intraepithelial neoplasia, CIN 2/3, 85-90% of HPV-related cases of vulvar carcinoma, 90-95% of HPV-related cases of vulvar intraepithelial neoplasia, VIN 2 / 3), 80-85% of HPV-related vaginal carcinoma, 75-85% of HPV-related cases of high vaginal intraepithelial neoplasia, VaIN 2/3), 90-95% of HPV-related carcinoma, 85-90% of HPV-related cases of anal intraepithelial neoplasia, AIN 2/3, and 90% of genital warts.

The indication of Gardasil 9 is based on:

- non-inferior immunogenicity of Gardasil 9 versus qHPV vaccine to prevent HPV types 6, 11, 16 and 18 in girls aged 9 to 15 years, in women and men on a 16 to 26 year bond; therefore, it can be concluded that the efficacy of Gardasil 9 against persistent infection and disease associated with HPV types 6, 11, 16 or 18 is comparable to that of the qHPV vaccine.
- Demonstration of efficacy against persistent infection and disease associated with HPV types 31, 33, 45, 52 and 58 in girls and women of 16 to 26 years of age
- demonstrating non-inferior immunogenicity against the HPV types of Gardasil 9 in boys and girls aged 9 to 15 years and in males aged 16 to 26 compared to girls and women aged 16 to 26 years.

For the prophylactic capabilities of HPV vaccines to protect girls from future oncogenic HPV infection and its consequences (vaccination of a population not exposed to HPV infection), there is evidence of wider HPV protection than the vaccine. For Silgard, the data for protection against dysplastic disease and cervical cancer from any oncogenic HPV type in this group of girls are for protection between 60 and 70% and for Cervarix the protection against cervical cancer of any HPV type is between 30 and 40 %. Regarding the immune response after initial immunization, both vaccines elicited an immune response with high titers of specific antibodies. There followed the retention of titres of protective specific antibodies at steadily high levels. For both vaccines, clinical observations are still ongoing on large groups of vaccinated women for the level of vaccine antibodies after primary immunization and the need for an additional booster dose of the vaccine.

Concerning the safety of HPV vaccines, the data gathered and aggregated by the European Medicines Agency to date show a good tolerability and safety profile for HPV vaccination, with the observed side effects listed by frequency and by system being reflected in the Summary of Medicinal Properties of each of the HPV vaccines .

HPV vaccines do not apply during pregnancy as well as some intolerance to any of their components. There is evidence of a possible combination of vaccinations (simultaneously but at different puncturing sites) of HPV vaccines with immunizations of this age group - DTC and polio. No interchangeability of the two HPV vaccines has been studied, so it is recommended that the vaccination course be completed with the vaccine that is being started. Currently, mass vaccination of girls from 10 to 11 years old to about 18 years of age is introduced in a large part of European countries. This wider benefit to the vaccinated girls exceeds the two oncogenic vaccine antigens, providing significantly lower cervical cancer incidence in vaccinated, regardless of the associated HPV type. In fact, as a real benefit to the vaccinated, this criterion is indicative of the actual decrease in the incidence, regardless of the cause.

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Vaccination as a prophylaxis of cervical carcinoma

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Abstract: Until the introduction of prophylactic vaccination, prophylaxis of cervical carcinomas was only through regular gynecological examinations to monitor initial dysplastic and precancerous changes in the cervix (high level of PAP test) with subsequent treatment. In most advanced countries, such cervical screening in all women over the age of 30 (different in different countries) has been taking place for years. After demonstrating the strong association between HPV oncogenic type and frequent malignancy - cervical cancer, intensive studies of the potential for prevention of this frequent infection have begun. The development of prophylactic vaccines against HPV infection has made it possible to prevent contamination with an oncogenic HPV type itself, which prevents the development of subsequent dysplastic and cancer changes in the cervix. According to world experts, the best possible prevention of cervical cancer currently consists of a combination of prophylactic HPV vaccination and regular cervical gynecological screening.

Experts, including the European Union, strongly recommend vaccination to all teenage girls prior to starting a sexual life [1].

HPV unconditionally belongs to sexually transmitted diseases. This means that all methods and means of prevention of sexually transmitted infections are also applicable to the prevention of HPV. Such methods and means are sexual restraint, monogamous sexual behavior (on the part of both partners), regular use of condoms.

The actual prevention of HPV infection has been possible since 2006 with the emergence of a vaccine against these viruses. It is a modern product that effectively protects against the most common types of HPV. For some vaccines, these are only high-risk types (16 and 18, others include low-risk types (eg 6 and 11.) The vaccine is intended primarily for girls between 9 and 15 years of age before the first sexual intercourse begins. It is performed by intramuscular injection according to a particular scheme, which creates lasting and sustained immunity against the types of virus for which it is intended.

Vaccination is just a precautionary measure. It does not cure cervical cancer, neither pre-cancerous changes nor acute coliforms. Vaccination does not replace prophylactic gynecological examination because it does not provide immunity against all the causative viruses associated with cancer.

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The most common viral causes of cervical carcinoma

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Abstract: Among the oncogenic (high risk) types of HPV with the highest epidemiological incidence were types 16 and 18, followed by HPV 45, 31 and 33. HPV 16 and 18 were associated with over 70% of cervical squamous cell adenocarcinomas and the group of the top 5 - HPV types (HPV16, 18, 45, 31 and 33) - with over 80% of cervical lesions.

Under the name "Human Papillomaviruses" (HPV), over 100 types of viruses are developed, which develop mainly in the skin and mucous membranes. These viruses include the causes of common warts on the hands and hen thorn.

Some of the HPV types are sexually transmitted. They settle in the skin of the penis, the vulva, the anus and the scrotum. They can spread to the vagina, cervix and rectum. Depending on the type of HPV, their manifestations range from genital warts (called "acute condylomas") to precancerous or cancerous changes in the affected cells.

Depending on their ability to cause cancer, HPV types are divided into low risk and high risk.

The most common causes of acute condylomas are low risk types 6 and 11. The ability to cause cancer has about 60 types of HPV. Types 16 and 18 are considered to be the most risky.

HPV are the most common sexually transmitted viruses. More than 630 million people worldwide are infected with HPV, and the number of newcomers increases by 5-6 million per year. One-tenth of men and women have had condoms at least once in their lives. Over 40 million have pre-cancerous changes, which in about 10% of cases turn into cancer. Men and women are equally affected. Nearly two-thirds of the world's sexually active population has at least one of the types of HPV. The highest incidence of HPV infection in young people is highest.

HPV is transmitted via vaginal, oral and anal sex as well as through direct skin contact. Condylomas develop 3 weeks to 6 months after sexual intercourse, but this can happen after years - depending on the condition of the immune system. A pregnant woman infected with HPV can transmit the baby's virus at birth. HPV-infected babies are described as condylomas in the throat and nasopharynx.

Nearly 80% of HPV infections are missing. The virus lives in the skin and mucous membranes, but there is no external expression. The infected are unaware of their infection and continue to transmit the virus to their sexual partners. In other cases, the virus causes the appearance of acute condylomas that do not hurt but sometimes itch and are usually seen by the patient or his partner discreet changes in the cervix and vagina that are detected in a truly gynecological examination, and sometimes only with the help of a colposcope. Some are called "papillomas", others are not.

HPV causes characteristic changes in the affected cells. These changes are detected under a microscope. They may also be present when there is no change that is visible to the naked eye.

A particular feature of HPV infection is its local nature. The virus infects and multiplies in the epithelium - skin and mucous, without passing into the blood of the host of the infection. This evolutionary adaptation of the virus results in poor contact between the virus and the host's immune system with a subsequent weak or absent immune response to infection. Typically, the infection is self-cleansed by the cervical epithelium, but due to the lack of sustained immunity, subsequent infections follow. Persistent infection with oncogenic HPV is considered to be a major risk factor for cervical oncogenesis. The virus has a relatively high contingent index, the primary route of transmission is sexual, but skin contact is also proven. Epidemiologically over 80% of women are infected with HPV during their sexually active lives.

In age, there are two peak of infection - the most common is infection with oncogenic HPV shortly after starting sexual life (18-22 years) and to a lesser extent between 30 and 40 years of age [1].

If HPV is manifested as changes seen by the eye or colposcope, the diagnosis is made during a review by a gynecologist or a dermatologist. Even in such cases, it is often necessary to take a tissue sample (biopsy) that is only able to reliably recognize pre-cancerous tissue changes.

Characteristic changes in HPV-affected cells are also detected by cytological testing. In practice, this is done in two main ways: through the widely known "prophylactic cytoplasm" (PAP test) of the cervix and by examining cells in a fluid environment - a method that is not yet widely implemented in Bulgaria.

Any healthy woman who has a sexual life should have a prophylactic cervical smear at least once every two or three years. If there are changes in the cells, the patient is offered two follow-up diagnostic procedures - optic examination (colposcopy) and tissue sampling (biopsy).

The most current method of detecting HPV is performing a DNA test. He definitely proves an infection with HPV in the cervix. Moreover, the method allows the exact determination of the type of virus - low risk or high risk - which is extremely important for further behavior. The DNA test is an expensive study and this is its only drawback. Until now, there has not been developed a DNA test to detect HPV in a man.

Treatment

No way to kill HPV with drugs has yet been found. It has been found that with a good immune system, one is fighting the virus himself. This determines the use of drug-immunomodulators that improve the body's defense. Changes in the skin and mucous membranes (acute condylomas) are subject to removal. There are several ways to do this, depending on the size and location of the condylomas - freezing with liquid nitrogen, incineration with electricity (electrocautery) or other kind of energy, eg laser beam destruction with organic acids.

Patients with pathologically altered cytoplasm and those with evidence of HPV in the cervix should immediately seek the help of a gynecologist.

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The vaccine prophylaxis of Cervical cancer in Bulgaria

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Abstract: According to the National Cancer Registry every day a woman with a diagnosis of cervical cancer is dying in our country. Cervical cancer is the second most common disease among women under 44 years of age worldwide. The data recalled during the official opening of the European Week for the Prevention of Cervical Cancer. According to Dr. Stefan Konstantinov, a former health minister, the disease suffers not only women of active age but also older women. Thus, in the National Cancer Registry for 2014, women aged 70 and over are 150 and in 2015 158.

"These figures show that there was no prevention and early diagnosis of cancer ten years ago. We know that nowadays we have a vaccine prophylaxis that prevents all these oncogenic viruses from getting infected at all. We know we have cytoplasm of a decade, with which it can catch the disease at an early stage. "The numbers show that there is much to be done and work needs to be done in this direction."

Bulgaria is one of the 87 countries in the world that has the National Program for Prevention of Cervical Cancer. The aim of the program is to make women remember that they have to do regular gynecological examinations, regular cytoplasm. Unfortunately, according to the morbidity data in our country, the scope of the program is not sufficient. It is assumed that if 100% of girls aged between 11 and 18 are vaccinated against human papillomavirus, 95% of cervical cancer incidence can be expected [4]. According to the latest statistics, the coverage reached 25% of immunization coverage in the first five years of the program's start-up, and is currently lower than 15%. Currently, no more than 5-6 thousand doses of HPV vaccine are involved, provided that the target group of the program is 60 thousand girls. Very often the reason for the non-vaccination of the girls is their parents, whose consent depends the placement of the vaccine and the fact that they are still afraid of side effects. Although there are no serious side effects of this vaccine anywhere in the world, many parents continue to look skeptical on their placement.

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Vaccine Of Cervical Cancer- For and Against

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Abstract: From November 1, 2012 free vaccination of 12-year-old girls against human papillomavirus causing cervical cancer began in Bulgaria. In our country, vaccination is still recommended, and parents can choose between the two types of vaccines registered on the common European market. Despite the information on deaths reported in the media after vaccination with these vaccines, no one has ever reported any adverse reactions or deaths in Bulgaria.

According to the health ministry, from the registration of Bulgaria's first vaccine against cervical cancer - Gardasil in 2007, over 12,000 women were vaccinated until the start of the free vaccination. Vaccines do not contain a live virus and there is definitely no link between their application and deaths, says Associate Professor Nikola Vassilev, Head of the Department of Military Medical Academy. Dr Radoslav Drenski from the St. Sophia Hospital, who believes that each organism reacts to the vaccine in a different way, and that the most secure way to prevent complications due to the papilloma virus is prevention and a reasonable way of life.

To date, millions of women around the world have been vaccinated against human papillomavirus. Bulgaria is the 23rd country in the EU to introduce free vaccination, and this is done in Malaysia, Singapore, Uganda, Tanzania. The most important thing about vaccination in our country is summarized by Dr. Teodora Todorova, State Expert at the Ministry of Health: "Vaccination is recommended. The program allows the parent to make an informed decision whether to protect their child against human papillomavirus and to take advantage of the fact that the vaccine will be provided free of charge to his girl. The goal we are expecting at the end of the fifth year is that at least 75% of the 12-year-old girls in the respective sets are immunized to have some population effect that we can report in 10 or 15 years. There is currently no proven link between deaths or injuries and vaccination. "

Additional safety of the vaccine is given by the procedure for its registration, which is strict and prolonged, and afterwards it can be given signals for side effects, which are further investigated and the need for withdrawal of the product from the market is judged.

The main argument for international vaccine opponents is the two cases of death among girls described in West European media. Both cases were thoroughly examined by the European Medicines Agency, which issued a statement and the final opinion that no direct link was established between the immunization and the death of the two girls.

The advocates of the vaccine (the larger part of the normal medical profession in our country) are firmly argued with the fact that it does not contain a live virus and is not contagious. There is no link between deaths and severe injuries with vaccine use, and few cases of severe post-vaccination disease are due to a time-matched relationship without a proven causal relationship.

Another main argument behind the opponents of the vaccine is the fact that, in principle, whenever foreign genetic material is introduced into the body, there is one or another danger to the person who injected this material. They say everything depends on how his immune system will react, being alien to this material, it can be done in a different way. Everything is strictly individual.

Most of the opponents of the killing are far from opposed to the prevention of cervical carcinoma, but they believe it should lead to the regular taking of cytotoxins to be tested for the presence of papilloma virus. They rely on the widespread claims today that usually, if the woman does not smoke, within a few months practically comes to self-healing. In their view, everything depends on lifestyle, and especially on prophylactic research that young women should be doing once a year, and it is much better to raise general health, lifestyle, nutrition.

Opponents also argue that it is not serious to give full assurance that a vaccinated woman can not fall ill from cervical cancer because the vaccine is either against two or four strains of the virus but the real strains are causing many more and can not be covered.

What degree of protection against cervical cancer provides the vaccine is one of the main issues that excites both the supporters and the opponents of the vaccine because the cancer can be caused by more viruses than the types against which the vaccine works. The vaccine works against the most oncogenic serotypes of HPV 16 and 18. The cancer caused by these two types is about 75 percent of cases of cervical cancer. In these 75 percent of cases, both vaccines are 100 percent effective - over 99 percent if we need to be accurate. Other cases of cervical cancer are caused by other viruses. Interestingly, vaccines have a phenomenon called cross-immunogenicity. ability to induce in the person who received them immunity and against other viral types, but only against 16 and 18 against which they are intended.

Advocates of the vaccine also do not exclude the role of general prevention as the safest way to protect against the virus. According to Ms. Nikova Vassilev of the MMA, the exchange of sexual partners increases the risk of infection with the virus, with each subsequent partner of the woman increasing it by about 10-15 percent so that with the seventh partner the risk is already 100 percent.

According to Nikola Vassilev, immunity from the vaccine is lasting, but it is not yet known how long it is, since the vaccine is being administered recently.

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Evde Sağlık Hizmetleri Maliyet Analizi; Tekirdağ İli Örnek Uygulaması

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Özet: Evde Sağlık Hizmetleri, hekimlerin önerisi doğrultusunda sağlık profesyonelleri tarafından, hastalara yaşadıkları ortamda rehabilitasyon, fizyoterapi, psikolojik tedavi gibi ihtiyaçlarını karşılamak amacıyla verilen sağlık-bakım hizmetidir. Sosyal devlet politikaları gereği kâr amacı gütmeksizin kamu sağlık tesislerince günden güne artan sayıda hizmet birimleri ile kapsamı geliştirilerek yürütülen insan odaklı bir hizmettir.

Bu çalışmada, 2016 yılı içerisinde, Tekirdağ Devlet Hastanesi Evde Sağlık Hizmetleri biriminde verilen hizmetler karşılığı elde edilen gelir karşılaştırmalı olarak analiz edilmiş, hizmet sağlayıcı ve hizmeti alan tarafından optimum fayda ile hizmetin sürdürülebilirliği, avantaj ve dezavantajları ortaya konulmaya çalışılmıştır.

Anahtar Kelimeler: Maliyet Analizi, Sağlık Hizmetleri Yönetimi, Evde Sağlık Hizmetleri, Sağlık Uygulama Tebliği

Cost Analysis of Home Health Services: The Case of Tekirdağ Province

Abstract: Home Health Services are health and care services delivered by health professionals aiming to provide rehabilitation, therapy and psychological treatment to patients at their location of residence. Home Health Service is a nonprofit service that is delivered by the public health facilities which increase in number at an accelerating pace.

This study aims to compare and analyze revenues and costs of Home Health Services Department of Tekirdağ Public Hospital for year 2016. Issues that may effect the sustainability and optimization of the Home Health Services are discussed in detail.

Key Words: Cost Analysis, Health Services Management, Home Health Services, Communiqué of Health Practices

Modeling of Laughing Mimic caught with Motion Capture Technology using Fuzzy Logic

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Abstract: In this article, the necessity of modeling with fuzzy logic has been explained and a blurred inference model has been created so that the most realistic result can be obtained in transferring smile to digital environment. Motion Capture technology is the name of the technology used to transfer the whole of the nearest human motion to the virtual world. However, in the software language used to obtain the actual results of this technology, numerical data indicating precision is used. It has been seen that realism is not enough for computer interpretation of the smile captured by motion capture. In this study, first of all fuzzy logic, motion capture, digital motion capture technologies and human facial muscles are mentioned. The advantages of fuzzy logic theory to problem solving are discussed. Then, from the facial muscles, 4 main muscles were modeled as fuzzy with graphics. Finally, the solution contribution of the fuzzy logic theory is described.

Keywords: Fuzzy Logic, Motion Capture, Smile, Computer, Simulation, MoCap

Evaluation of the Tourism Potential of the Tekkeönü (Historical Kromna City) Village Landscape, Northwestern Anatolia

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Abstract: Deniz, kum ve güneş üçlüsünden oluşan klasik turizm anlayışını reddeden ziyaretçiler, günümüzde daha çok doğal ve kültürel peyzaj değerlerine ağırlık veren turizm faaliyetlerine yönelmektedir. Bu çalışmada tarihi, kültürel ve doğal kaynak bakımından zengin olan Tekkeönü köy peyzajına ait değerlerin turizm çerçevesinde değerlendirilmesi amaçlanmıştır.

Bu kapsamda, araştırma alanına ait veriler toplanması ve analizinde literatür taramaları, arazi sömürü, yöneticiler ve STK'lar ile yapılan hızlı kırsal değerlendirme ile yerel halka uygulanan anket çalışmalarından faydalanılmıştır. Kavramsal verilerin toplanması ve analizi ise literatür verileri rehberliğinde gerçekleştirilmiştir. Hızlı kırsal değerlendirme ile alt yapı, çevresel sorunlar, doğal ve kültürel değerler ve köyün turizm potansiyeline ilişkin bilgilere ulaşmaya çalışılmıştır. Yerel halka uygulanan anket çalışmasında ise turizm hakkında yerel halkın düşüncelerini öğrenmek amaçlanmıştır.

Bartın İlindeki Tekkeönü Köyü-Tarihi Kromna Kenti, yüzyıllar boyunca Anadolu'nun tekne ve gemi yapımıcılığına merkez olmuştur. Tekkeönü Köyü tarihi ve kültürel peyzaj değerlerinin yanı sıra Kastamonu-Bartın Küre Dağları Milli Parkı'na yakın olması bakımından da doğal ve kültürel bir peyzaja sahiptir.

Yerel halkın eğitim seviyesinin düşük olması, işsizlik nedeniyle yaşanan göçler, doğal ve kültürel yapının tahrip edilmesi ve ulaşımın güç olması turizm faaliyetlerini sınırlandırmıştır.

Genç nüfus işsizlik nedeniyle kente göç etmiştir. Köyde geçim kaynağı olabilecek tek iş, ahşap tekne yapımıdır. Bu konuda tersanelerin düzenli hale getirilmesi ve balıkçı barınaklarının iyileştirilmesi önerilmektedir. Yerel halkla yapılan görüşmelerde köyde mağaralar olduğu fakat kullanılmadığı söylenmiştir. Alanın tanıtımı için canlı yayın, belgesel, festival, şenlik gibi etkinliklere ihtiyaç vardır. Deniz turizmi için kıyıların temizliği ve peyzaj düzenlenmeleri yapılmalıdır. Topografya ile uyumlu organik tarım yapılmalı ve ürünler ulusal-uluslararası pazarlarda tüketiciye sunulmalıdır. Civar köylerin birbirine patika orman yollarıyla bağlanması iyi bir doğa yürüyüşü etkinliği imkanı sunmaktadır. Doğa yürüyüşü, fotosafari, dağcılık vb faaliyetler için eğitilmiş yerel halkın rehberlik etmesi sağlanmalıdır.

Turizm faaliyetleri kırsal yerleşimlerde ciddi bir gelir kaynağı oluşturmaktadır. Tekkeönü potansiyeli yüksek fakat ortaya çıkarılamayan bir köydür. Mevcut peyzaj değerlerine sahip çıkılmadığı sürece de turizm potansiyeli anlaşılmayacaktır.

Keywords: Tourism potential, Tekkeönü village, natural and cultural landscape characteristics.