



# COMMUNICATION ECONOMICS ORGANIZATION

16-17 December 2023 - Portugal

8<sup>th</sup>

# PROCEEDINGS BOOK

ISBN: 978-625-98685-0-9

## EDITORS

Dr. Muhammad Ali Tarar

Dr. Maurey Bond

[www.ceocongress.org](http://www.ceocongress.org)



# **International CEO**

(Communication, Economics, Organization)

## **Social Sciences Congress**

### **PROCEEDINGS E-BOOK**

**16-17 December 2023**

**CEOSSC 2023 - Portugal**

**Editors:**

**Dr. Muhammad Ali Tarar**

**Dr. Maurey Bond**

**Published by: NCM Publishing House**

**Publishing Date: 25.12.2023**

**ISBN: 978-625-98685-0-9**

# International CEO (Communication, Economics, Organization) Social Sciences Congress

## Presentation

We are delighted to introduce **Polytechnic Institute of Portalegre, Acacia University, Sekolah Tinggi Manajemen IPMI (IPMI - International Business School), Mohanlal Sukhadia University, Samarkand Branch of Tashkent University of Economics, International Vision University, Alfred Nobel University, Nişantaşı University, University of Prizren, Cyprus West University, Insec, NCM Publishing, CEO Tekmer, Universitas Bhayangkara, Knowledge Laboratory and Ostim Technical University** served as the vehicle of dissemination for a showpiece of articles at the **International CEO (Communication, Economics, Organization) Social Sciences Congress (CEO SSC 2023, Portalegre, Portugal)** that was held online and offline on **December 16-17, 2023**. CEO Congress aims to provide a platform for discussing the issues, challenges, opportunities and findings of **Communication, Economics, Organization and Social Science** research. The organizing committee with feedback from the division chairs and the members of the **scientific committee** foresaw an opportunity and research gap in the conference theme, that pitches for pressing issues in the business world. Presentations are in Turkish & English.

2023 Int. CEO Congress takes place with the participation and contributions of **323 academics from 33 countries: Afghanistan, Albania, Argentina, Australia, Azerbaijan, Cameroun, China, Ethiopia, France, Georgia, India, Indonesia, Kyrgyzstan, Malaysia, Morocco, Netherlands, New Zealand, Nigeria, Pakistan, Philippines, Poland, Portugal, Romania, Russia, Saudi Arabia, South Africa, Spain, Sweden, Thailand, Türkiye, Ukraine, United State of America and Uzbekistan.**

It is a great privilege for us to present the Abstract Book of **CEO SSC 2023** to the authors and delegates of the conference.

Several manuscripts from prestigious institutions could not be accepted due to the reviewing outcomes and our capacity constraints. Participation from **122 different institutions or universities**. The 2 days long conference gathered close to **323 national and international attendees** to enliven a constellation of contributions. **132** papers of the **190** papers approved to present at the congress are outside of Türkiye. **70% of the papers presented at the congress are from outside Türkiye**. Best paper awards were issued to distinguished papers.

On the day of completion of this journey, we are delighted with a **high level of satisfaction and aspiration**. It is important to offer our sincere thanks and gratitude to a range of organizations and individuals, without whom this year's conference would not take place. This conference would have not materialized without the efforts of the contributing **authors for sharing the fruit of their research and the reviewers for scrutinizing**, despite their busy schedules. We also thank **our members and colleagues who accepted the duty to participate in the Scientific Committee** and for their valuable help in the screening, selecting, and recommending best contributions.

All presentations made during the congress were published on the social media accounts of the CEO Congress.

# Uluslararası CEO (İletişim, Ekonomi, Organizasyon) Sosyal Bilimler Kongresi

## Sunuş

16-17 Aralık 2023 tarihlerinde "8. Uluslararası CEO İletişim, Ekonomi ve Organizasyon Sosyal Bilimler Kongresi" Polytechnic Institute of Portalegre ev sahipliğinde Portekiz'in Portalegre şehrinde, Acacia University, IPMI Uluslararası İşletme Okulu, Mohanlal Sukhadia University, Samarkand Branch of Tashkent University of Economics, International Vision University, Alfred Nobel University, International Gorazde University, Nişantaşı Üniversitesi, University of Prizren, Cyprus West University, Insec, NCM Publishing, CEO Tekmer, Universitas Bhayangkara, Knowledge Laboratory ve Ostim Teknik Üniversitesi iş birliği ile online ve fiziki katılımlar ile gerçekleşmiştir.

Kongremizde *Afganistan, Arnavutluk, Arjantin, Avustralya, Azerbaycan, Kamerun, Çin, Etiyopya, Fransa, Gürcistan, Hindistan, Hollanda, Endonezya, Kırgızistan, Malezya, Fas, İsviçre, Yeni Zelanda, Nijerya, Pakistan, Filipinler, Polonya, Portekiz, Romanya, Rusya, Suudi Arabistan, Güney Afrika, İspanya, Tayland, Türkiye, Ukrayna, Amerika Birleşik Devletleri ve Özbekistan* gibi 33 ülkeden ve 120 kurum/üniversiteden 323 akademisyen tarafından hazırlanan 190 bildiri sunulmuştur.

Kongremize 293 bildiri özeti gönderilmiş, editör ve hakem süreçlerinden sonra bunlardan 210 tanesi sözlü sunuma kabul edilmiş, ancak 34 oturumda 190 bildirinin sunumu gerçekleşmiştir. Sunulan bildiriler, 978-625-98685-0-9 ISBN'li bu e kitapta yayımlanmaktadır. Belirtilen tarihe kadar kongre sitesine yüklenen tam metin bildiriler ise, yazarın tercihin, editör ve hakemlerin değerlendirmelerine göre tam metin bildiri kitabında bildiri olarak, edit kitapta kitap bölümü olarak veya web sitesinde belirtilen dergilerde makale olarak yayımlanma fırsatına sahiptir. Yazarlar, tercihleri ile ilgili çalışmasının tam metnini [ceocongress.info@gmail.com](mailto:ceocongress.info@gmail.com) adresine mutlaka göndermelidir.

Kongrede sunulan 190 bildirinin 58'i Türkiye ve 132'si yurt dışındandır. Yayımlanan bildirilerin %70'i Türkiye dışındandır. Önceki Uluslararası CEO Kongre'lerde olduğu gibi 8. Uluslararası CEO Kongre'de de bildiri özet kitabında yabancı oranı %50'den fazladır.

Onaylı ve yayımlanan 190 bildiriden üçü Türkiye'den ve dördü yurt dışından olmak üzere yedisine en iyi bildiri ödülü duyurulmuştur.

Önceki Uluslararası CEO Kongre'lerde olduğu gibi 8. Uluslararası CEO Kongre'de de hem bildiri özet kitabında hem de tam metin kitabında yabancı oranı %50'den fazladır.

Okumakta olduğunuz tam metin kitabında yayımlanan tam metinlerin ise %50'den fazlası Türkiye dışındandır (46 yabancı (Türkiye dışından), 44 Türkiye'den).

Kongre esnasında gerçekleşen tüm sunumlar kongrenin sosyal medya hesaplarında yayımlanmıştır. Tekrar yararlanmak istendiği durumlarda CEO Congress sosyal medya hesaplarından izlenebilir.

Kongrenin bilim insanlarına, kamu ve özel sektör ile STK'ların yönetiminin etkinliğine katkı bulunmasını temenni eder, bildirileriyle katkıda bulunan akademisyenler ile düzenleme kurulu, danışma kurulu, bilim ve hakem kurulundaki meslektaşlarımıza ziyadesiyle teşekkür ederiz.



### A Special Thanks To...

Below is a list of individuals who have supported **CEO Congress 2023 Portugal** by donating some of their time. It is these people who make our work possible and have been a great help. We would like to say a special THANK YOU for all those listed below.

Prof. Dr. **Himmet KARADAL**, Türkiye

Assoc.Prof.Dr. **Mehmet Naci EFE**, Head of International University of Gorazde, **Bosnia & Herzegovina**

Prof. Dr. **Ir. M. Aman Wirakartakusumah**, Rector of IPMI International Business School (Sekolah Tinggi Manajemen IPMI), **Indonesia**

Prof. Dr. **Sergii KHOLOD**, Rector of Alfred Nobel University, **Ukraine**

Dr. **Ir. Enita**, M.Agr.Sc, Rector of Universitas Graha Karya Muara Bulian, **Indonesia**

Prof. Dr. **Farhod AHROROV**, Vice Rector of Samarkand Branch of Tashkent University of Economics, **Uzbekistan**

Prof. Dr. **Ahmet ERGÜLEN**, Dean of Business Faculty, Balıkesir University, **Türkiye**

Prof. Dr. **Mustafa TÜMER**, Eastern Mediterranean University, **TRNC**

Prof. Dr. **Şevki ÖZGENER**, Hacı Bektaş Veli University, **Türkiye**

Prof.Dr.**Remzi ALTUNIŞIK**, Sakarya University, **Türkiye**

Prof. Dr. **Fevzi OKUMUS**, University of Central Florida Orlando, **ABD**

**Edina BRUTUS**, Founder, International University of Gorazde, **Bosnia Herzegovina**

Prof. Dr. **Mohammed ABUBAKAR**, Antalya Science University, **Türkiye**

Prof. Dr. **Wiwiek Mardawiyah Daryanto**, MM, CMA, Congress **Indonesia** Country Coordinator

Prof. Dr. **Siham EL-KAFAFİ**, Director of Arrows Research Consultancy, **New Zealand**

Prof. Dr. **Hernán E. Gil FORLEO**, University of Buenos Aires, **Argentina**

**Carles Agustí I Hernández**, International Governance Consultant & SDG Manager Barcelona, **Spain**

Dr. **Dewi Puspaningtyas Faeni**, MBA, MHT, Dean Faculty of Economics and Business, **Indonesia**

Prof.Dr. **Luís Miguel Cardoso**, Polytechnic Institute of Portalegre, **Portugal**

Assoc. Prof. Dr. **Azer Dilanchiev**, Congress **Georgia** Country Coordinator

Assoc. Prof. Dr. **Tamara ISHCHENKO** from Alfred Nobel University who is Congress **Ukraine** Country Coordinator

Assoc. Prof. Dr. **Muhammad Zia-ur-Rehman** from University Malaya, **Malaysia**

Asst. Prof. Dr. **Ir. Amelia Naim Indrajaya**, MBA – Head of CSMSR, IPMI International Business School, Jakarta, **Indonesia**

Dr. **Bahrullah Safi**, Vice President International Acacia University, **Arizona, USA**

Asst. Prof. Dr. **Sachin GUPTA**, Mohanlal Sukhadia University, **India**

Dr. **Rey TY** from **Thailand**

PhD. Candidate **Kerim KARADAL**, Uludağ University

**Sabire Tuğçe KARADAL**, M.Sc., Uludağ University

PhD. Candidate **İlhan ALYAY**, Uludağ University

PhD. Candidate **Mehmet Metehan ÇETİNTAŞ**, Uludağ University

Mr. **Souvik DASGUPTA**, Presidency University, Kolkata, **India**

Mr. **Luigi Pio Leonardo CAVALIERE** from **Italy**

**Atabey Burak Demirsoy**, Muğla Sıtkı Koçman

<b>Congress Participants' Institutions</b>	
1	Academy of Public Administration under the President of the Republic of Azerbaijan - <b>Azerbaijan</b>
2	Adyü – <b>Türkiye</b>
3	Al-Taqwa Institute of higher Education Afghanistan – <b>Afghanistan</b>
4	American University of Central Asia – <b>Kyrgyzstan</b>
5	Anadolu Üniversitesi – <b>Türkiye</b>
6	ANAS, Sheki Regional Scientific Center Azerbaijan - <b>Azerbaijan</b>
7	ANKARA HACI BAYRAM VELİ ÜNİVERSİTESİ – <b>Türkiye</b>
8	Ankara Üniversitesi Doğu Dilleri – <b>Türkiye</b>
9	Ankara Yıldırım Beyazıt Üniversitesi – <b>Türkiye</b>
10	ARPDİA – <b>Azerbaijan</b>
11	Arrows Research Consultancy Limited (ARCL) - <b>New Zeland</b>
12	Assam University Silchar - <b>India</b>
13	Azerbaijan Devlet Üniversitesi – <b>Azerbaijan</b>
14	Azerbeycan Milli Elmler Akademisi – <b>Azerbeycan</b>
15	Babcock University Nigeria – <b>Nigeria</b>
16	Balıkesir Üniversitesi – <b>Türkiye</b>
17	Bandung Institute of Technology – <b>Indonesia</b>
18	Batman University – <b>Türkiye</b>
19	Bayburt University – <b>Türkiye</b>
20	Beşiktaş Belediyesi – <b>Türkiye</b>
21	Beykent Üniversitesi – <b>Türkiye</b>
22	Bhayangkara Jakarta Raya University – <b>Indonesia</b>
23	Bitlis Eren Üniversitesi – <b>Türkiye</b>
24	Bolu Abant İzzet Baysal Üniversitesi – <b>Türkiye</b>
25	Cağ University – Cukurova University
26	Cardinal Stefan Wyszynski University in Warsaw, <b>Poland</b>
27	Central University of Jammu – <b>India</b>
28	Cukurova University – <b>Türkiye</b>
29	Çankırı Karatekin Üniversitesi – <b>Türkiye</b>
30	Çukurova University – <b>Turkey</b>
31	Dicle Üniversitesi – <b>Türkiye</b>
32	Erzincan Binali Yıldırım University – <b>Türkiye</b>
33	Fenerbahçe University – <b>Turkey</b>
34	Gebze Teknik Üniversitesi – <b>Türkiye</b>
35	Ghazi University Dera Ghazi Khan Punjab- <b>Pakistan</b>
36	Government Law College, Kerala University – <b>India</b>
37	Harran Üniversitesi - <b>Türkiye</b>
38	Helena Chodkowska University of Technology and Economics, <b>Poland</b>
39	ICAES - Universidad Nacional de San Luis – <b>Argentina</b>
40	Institute of Business and Informatics Kesatuan Bogor – <b>Indonesia</b>
41	IPMI international Business School - <b>Indonesia</b>
42	Isparta Uygulamalı Bilimler Üniversitesi – <b>Türkiye</b>
43	Istanbul Arel – <b>Türkiye</b>
44	Istanbul University – <b>Turkey</b>
45	İstanbul Gelişim Üniversitesi – <b>Türkiye</b>

46	İstanbul Nişantaşı University – <b>Türkiye</b>
47	istanbul sabahattin zaim university – <b>Morocco</b>
48	Jan Długosz University in Czeszochowa - <b>Poland</b>
49	Jan Kochanowski University of Kielce - <b>Poland</b>
50	Jan Kochanowski University of Kielce, <b>Poland</b>
51	Kafkas University – <b>Turkey</b>
52	Karabuk University – <b>Türkiye</b>
53	Karamanoğlu Mehmetbey Üniversitesi – <b>Türkiye</b>
54	Karnataka State Law University - <b>India</b>
55	Karshi engineering-economics institute – <b>Uzbekistan</b>
56	Kastamonu University – <b>Türkiye</b>
57	Khaja Bandanawaz University – <b>India</b>
58	Kırıkkale Üniversitesi - <b>Türkiye</b>
59	Kocaeli Üniversitesi – <b>Türkiye</b>
60	Konya Selçuk Üniversitesi – <b>Türkiye</b>
61	KTH Royal Institute of Technology - <b>Sweden</b>
62	KVKK – <b>Türkiye</b>
63	Lobachevsky State University – <b>Russia</b>
64	Loyola - <b>España</b>
65	Malatya Turgut Özal University – <b>Türkiye</b>
66	Military University of Technology, <b>Poland</b>
67	Ministry of Health, <b>Türkiye</b>
68	Mizan tepi university – <b>Ethiopia</b>
69	Mountain Province State Polytechnic College - <b>The Philippines</b>
70	Muğla Sıtkı Koçman Üniversitesi – <b>Türkiye</b>
71	National Academy of Security Service of Ukraine – <b>Україна</b>
72	Necmettin Erbakan Üniversitesi – <b>Türkiye</b>
73	Nisantasi University – <b>Turkey</b>
74	Noida International University – <b>India</b>
75	Ondokuz Mayıs Üniversitesi – <b>Türkiye</b>
76	Ordu University – <b>Türkiye</b>
77	Recep Tayyip Erdoğan Üniversitesi – <b>Türkiye</b>
78	Renmin University - <b>China</b>
79	Sakarya University, <b>Türkiye</b>
80	Sakarya University, <b>Türkiye</b>
81	Sekolah Tinggi Manajemen IPMI – <b>Indonesia</b>
82	Selçuk University – <b>Türkiye</b>
83	Sharda University – <b>India</b>
84	Sivas Cumhuriyet Üniversitesi – <b>Türkiye</b>
85	Sorbonne Institute of Paris - <b>France</b>
86	Superior University – <b>Pakistan</b>
87	Te Wananga o Aotearoa, Auckland, New Zealand
88	Termez state university – <b>Uzbekistan</b>
89	The John Paul II Catholic University of Lublin, <b>Poland</b>
90	Thunchath Ezhuthachan Malayalam University - Media Studies – <b>India</b>
91	Ticaret ve Sanayi Odası Gürsu Mesleki ve Teknik Anadolu Lisesi – <b>Türkiye</b>

92	Tikla Manjhi Bhagalpur University, <b>India</b>
93	Titu Maiorescu University, <b>Romania</b>
94	Trisakti University (Universitas Trisakti)– <b>Indonesia</b>
95	Tshwane University of Technology - <b>South Africa</b>
96	Türkiye Halkbank A.S. – <b>Türkiye</b>
97	Ubhara Jaya – <b>Jakarta</b>
98	Universitas Bhayangkara Jakarta Raya – <b>Indonesia</b>
99	Universitas Islam As-Syafi'iyah – <b>Indonesia</b>
100	Universitas Padjadjaran – <b>Indonesia</b>
101	Universitas Pradita – <b>Indonesia</b>
102	Universitas Sumatera Utara – <b>Indonesia</b>
103	Université de Bertoua et de Douala – <b>Cameroun</b>
104	University Bhayangkara Jakarta Raya – <b>Indonesia</b>
105	University Kebangsaan <b>Malaysia</b>
106	University Nottingham Ningbo, <b>China</b>
107	University of Economics in Katowice
108	University of Elbasan – <b>Albania</b>
109	University of Extremadura – <b>Spain</b>
110	University of Jeddah - <b>Saudi Arabia</b>
111	University of Johannesburg - <b>South Africa</b>
112	University of Okara – <b>Pakistan</b>
113	University of Opole, <b>Poland</b>
114	University of South Africa - <b>South Africa</b>
115	University of South Australia, <b>Australia</b>
116	University of Twente - <b>Netherlands</b>
117	Ural Federal University – <b>India</b>
118	War Studies University - Warsaw- <b>Poland</b>
119	Warsaw Medical University named Tadeusz Kozluk, – <b>Poland</b>
120	Yıldız Technical University – <b>Türkiye</b>



## ADVISORY BOARD

Prof.Dr. Mensur NUREDİN, Vice Rector, Vision University, Macedonia  
Prof.Dr. Samettin GÜNDÜZ, Vice Rector, Bolu Abant İzzet Baysal University, Turkey  
Assoc. Prof.Dr. Ermek NURMAGANMET, Vice Rector, Yessenov University, Kazakhstan  
Assoc. Prof.Dr. Soner YILDIRIM, Vice Rector, University of Prizren, Kosovo  
Assoc. Prof. Dr. Shemsi MORINA, Vice Rector, University of Prizren, Kosovo  
Prof. Dr.Mazlum ÇELİK, Dean of Business Faculty, Hasan Kalyoncu University  
Prof. Dr.Serap İNCAZ, Kırklareli University  
Prof.Dr.Abdullah KIRAN, Dean of Business Faculty, Muş Alparslan University  
Prof.Dr.Ahmet DİKEN, Dean of Faculty of Applied Sciences, Necmettin Erbakan University  
Prof.Dr.Ahmet ERGÜLEN, Dean of Business Faculty, Balıkesir University  
Prof.Dr.Asım SALDAMLI, Dean of Tourism Faculty, Bolu Abant İzzet Baysal University  
Prof.Dr.Birol MERCAN, Dean of Faculty of Political Sciences, Necmettin Erbakan University  
Prof.Dr.Fatma NUR İPLİK, Dean, Adana Alparslan Türkeş Science and Technology University  
Prof.Dr.Gökhan ÖZER, Dean of Business Faculty, Gebze Technical University  
Prof.Dr.Hakan AYDIN, Dean of Communization Faculty, Erciyes University  
Prof.Dr Hakan Vahit ERKUTLU, Dean of Faculty of Health Sciences, NEVU  
Prof.Dr.Harun ŞEŞEN, Dean of Business Faculty, European University of Lefke TRNC  
Prof.Dr.Hasan KILIÇ, Dean of Tourism Faculty, Eastern Mediterranean University TRNC  
Prof.Dr.Kenan PEKER, Dean of Business Faculty, Fırat University  
Prof.Dr.Muhsin HALİS, Dean of Communization Faculty, Bolu Abant İzzet Baysal University  
Prof.Dr.Mustafa PAKSOY, Dean of İslahiye Business Faculty, Gaziantep University  
Prof.Dr.Mustafa TAŞLIYAN, Dean of Business Faculty, Kahramanmaraş Sütçü İmam University  
Prof.Dr.Nejat BASIM, Dean of Business Faculty, Başkent University  
Prof.Dr.Ramazan ERDEM, Dean of Communization Faculty, Süleyman Demirel University  
Prof.Dr.Şule AYDIN, Dean of Tourism Faculty, Nevşehir Hacı Bektaş Veli University  
Prof.Dr.Uğur YOZGAT, Dean of Business Faculty, İstanbul Nişantaşı University  
Prof.Dr.Yavuz DEMİREL, Dean of Business Faculty, Kastamonu University  
Prof.Dr.Ayşen WOLFF, Giresun University  
Prof.Dr.Azmi YALÇIN, Çukurova University  
Prof.Dr.Berrin FİLİZÖZ, Sivas Cumhuriyet University  
Prof.Dr.Bülent GÜLÇUBUK, Ankara University  
Prof.Dr.Bülent KARA, Niğde Ömer Halisdemir University  
Prof.Dr.Cemile ÇELİK, Mersin University  
Prof.Dr.Cihan COBANOGLU, University of South Florida Sarasota-Manatee, USA  
Prof.Dr.Çiğdem KIREL, Anadolu University  
Prof.Dr.Deniz BÖRÜ, Marmara University  
Prof.Dr.Duygu KIZILDAĞ, İzmir Demokrasi University  
Prof.Dr.Emin CİVİ, University of New Brunswick, Canada  
Prof.Dr.Enver AYDOĞAN, Ankara Hacı Bayram Veli University  
Prof.Dr.Fevzi OKUMUS, University of Central Florida Orlando, USA  
Prof.Dr.Figen AKÇA, Uludağ University  
Prof.Dr.Göksel ATAMAN, Marmara University  
Prof.Dr.Gülten GÜMÜŞTEKİN, Çanakkale Onsekiz Mart University  
Prof.Dr.Halim KAZAN, İstanbul University  
Prof.Dr.Hüseyin ARASLI, University of Stavanger, Norway  
Prof.Dr.Orhan ÇOBAN, Kahramanmaraş Sütçü İmam University  
Prof.Dr.Orhan ELMACI, Kütahya Dumlupınar University  
Prof.Dr.Osman KARATEPE, Eastern Mediterranean University TRNC  
Prof.Dr.Oya İNCİ BOLAT, Balıkesir University  
Prof.Dr.Rahmi YÜCEL, Bolu Abant İzzet Baysal University  
Prof.Dr.Recep YÜCEL, Kırıkkale University  
Prof.Dr.Said KINGİR, Sakarya University



Prof.Dr.Salih OKUMUŞ, University of Prishtina, Kosovo  
Prof.Dr.Sima NART, Sakarya University  
Prof.Dr.Şevki ÖZGENER, Nevşehir Hacı Bektaş Veli University  
Prof.Dr.Tahir AKGEMCİ, Selçuk University  
Prof.Dr.Yılmaz GÖKŞEN, Dokuz Eylül University  
Prof.Dr.Harun DEMİRKAYA, Kocaeli University  
Prof.Dr.Ali AKDEMİR, İstanbul Arel University  
Dr.Irma Shioshvili, Toshkent Davlat Iqtisodiyot Universiteti  
Dr.Nunu Geldiashvili, Toshkent Davlat Iqtisodiyot Universiteti  
Prof.Dr. Olim Murtazaev, Director of Samarkand branch of the Tashkent State University of Economics  
Assoc.Prof.Dr. Khabib Kholikovich Razzokov, Samarkand State Architectural and Civil Engineering Institute

### CONGRESS CHAIRS (KONGRE BAŞKANLARI)

Prof.Dr. **Farhod AHROROV**, Vice Rector of Samarkand Branch of Tashkent University of Economics (**Uzbekistan**) **President**  
Prof. Dr. **Ir. M. Aman Wirakartakusumah**, Rector of IPMI International Business School (**Indonesia**) **Co- President**  
Prof.Dr. **Sergii KHOLOD**, Rector of Alfred Nobel University (**Ukraine**) **Co- President**  
Dr. Amy DiMaio, Dean and Chief Academic Officer at Acacia University (**United States of America**) **Co- President**  
Prof. Dr. **Paulo Ferreira**, Pro-President, Polytechnic Institute of Portalegre (**Portugal**) **Co- President**

### ORGANIZING COMMITTEE

#### Honorary Presidents of the Congress

Prof. Dr. **Himmet KARADAL**  
Assoc.Prof.Dr. **Mehmet Naci EFE**  
**Prof.Dr. Mustafa ALİŞARLI**, Rector, Bolu Abant İzzet Baysal University  
**Prof.Dr. Sedat MURAT**, Rector, Çanakkale Onsekiz Mart University  
**Prof.Dr. Mustafa TÜMER**, Eastern Mediterranean University TRNC  
**Prof.Dr. Fadıl HOCA**, Rector, International Vision University, **Macedonia**  
**Prof.Dr. Fethi Ahmet POLAT**, Rector, Muş Alparslan University  
**Prof.Dr. Şenay YALÇIN**, Rector, İstanbul Nişantaşı University  
**Prof.Dr. Murat FERMAN**, Rector, İstanbul Beykent University  
**Prof.Dr. Necmettin ATSÜ**, Rector, İstanbul Kent University  
**Prof.Dr. Ali Argun KARACABEY**, Rector, İstanbul Arel University  
**Prof.Dr. Ünal AY**, Rector, Çağ University  
**Dr. Akhmetov Berik Bakhytzhonovich**, Rector, Yessenov University, **Kazakhstan**  
**Prof.Dr. Sudi APAK**, Rector, İstanbul Esenyurt University  
**Prof. Dr. Nihat ALAYOĞLU**, İstanbul Chamber of Commerce  
**Assoc.Prof.Dr. Murat YALÇINTAŞ**, İstanbul Trade University  
**Assoc.Prof.Dr. İsmet TEMAJ**, Rector, University of Prizren, **Kosovo**  
**Dr.Bilal SUCUBAŞI**, Halk Bank General Manager, **Makedonia**  
**Dr.Evren DİNÇER**, Mayor, Aksaray Municipality

## COORDINATORS OF THE CONGRESS

**Prof.Dr. Wiwiek Mardawiyah DARYANTO, Prof.Dr. Mohammed ABUBAKAR, Assoc.Prof.Dr. Murteza HASANOĞLU, Assoc. Prof.Dr. Nebiye Konuk, Kerim KARADAL, İlhan ALYAY, Assoc. Prof.Dr. Ir. Amelia Naim Indrajaya, Assoc. Prof.Dr. Tamara ISHCENKO, Dr. Souvik DASGUPTA, Prof.Dr. Siham EL-KAFAFİ, Prof.Dr. Hernán E. Gil FORLEO, Prof.Dr. Farhod AHROROV, Dr. Ülhak ÇİMEN, Dr. Gönül Gül EKŞİ, Assoc. Prof.Dr. Nermin KİŞİ**

## ORGANIZING COMMITTEE MEMBERS

**Prof.Dr.Veclal GÜNDÜZ**  
**Prof.Dr.Yunus DEMİRLİ**  
**Prof.Dr.Fahri ÖZSUNGUR**  
**Assoc.Prof.Dr.Duygu HIDIROĞLU**  
**Assoc.Prof.Dr.Mehmet KAPLAN**  
**Assoc.Prof.Dr.Ali CAN**  
**Assoc.Prof.Dr.Arıl CANSEL**  
**Assoc.Prof.Dr.Aykut GÖKSEL**  
**Assoc.Prof.Dr.Banu HÜLÜR**  
**Assoc.Prof.Dr.Bora YILDIZ**  
**Assoc.Prof.Dr.Dababrata CHOWDHURY**  
**Assoc.Prof.Dr.Elira TURDUBAEV**  
**Assoc.Prof.Dr.Elnur Hasan MİKAİL**  
**Assoc.Prof.Dr.Sevgi SÜMERLİ SARIGÜL**  
**Assoc.Prof.Dr.Emre Ş ASLAN**  
**Assoc.Prof.Dr.Erdal ŞEN**  
**Assoc.Prof.Dr.Esra DİNÇ ELMALI**  
**Assoc.Prof.Dr.F. Özlen HİÇ**  
**Assoc.Prof.Dr.Fikret ATEŞ**  
**Assoc.Prof.Dr.Gamze Ebru ÇİFTÇİ**  
**Assoc.Prof.Dr.Gülbeniz AKDUMAN**  
**Assoc.Prof.Dr.Harun YILDIZ**  
**Assoc.Prof.Dr.İbrahim ŞAHİN**  
**Assoc.Prof.Dr.İbrahim YALÇIN**  
**Assoc.Prof.Dr.M.Halit YILDIRIM**  
**Assoc.Prof.Dr.Oğuz KUTLU**  
**Assoc.Prof.Dr.Osman YILMAZ**  
**Assoc.Prof.Dr.Özgür SARI**  
**Assoc.Prof.Dr.Pınar GÖKTAŞ**  
**Assoc.Prof.Dr.Rengim Sine NAZLI**  
**Assoc.Prof.Dr.Savaş S. ATEŞ**  
**Assoc.Prof.Dr.Selami ÖZSOY**  
**Assoc.Prof.Dr.Selva STAUB**  
**Assoc.Prof.Dr.Sema POLATÇI**  
**Assoc.Prof.Dr.Veyssel ŞAHİN**  
**Assoc.Prof.Dr.Volkan IŞIK**

Assoc.Prof.Dr.Yaşar AYYILDIZ  
Assoc.Prof.Dr.Yavuz AKÇİ  
Assoc.Prof.Dr.Yücel EROL  
Assoc.Prof.Dr.Zafer ADIGÜZEL  
Assoc.Prof.Dr.Zeliha TEKİN  
Assoc.Prof. Dr.İnci ERDOĞAN TARAKÇI  
Dr.Ayçin ÖNER  
Dr.Bahar GÜRDİN  
Dr.Belal SHNEIKAT  
Dr.Bülent DEMİR  
Dr.Çağrı HAMURCU  
Dr.Esengül İPLİK  
Dr.Derya ÇETİN  
Dr.Tülin SEPETÇİ  
Dr.Yahya Can DURA  
Dr.Enes BAL  
Dr.Fatih PEKTAŞ  
Dr.Gözde MERT  
Dr.Gülay TAMER  
Dr.Gül GÜN  
Dr.Gülşah SARI  
Dr.Gülşen KIRPIK  
Dr.Hatice BAYSAL  
Dr.Hazar DÖRDÜNCÜ  
Dr.Hüsamettin AKAR  
Dr.İlkgül KAYA  
Dr.Leyla İÇERLİ  
Dr.Vesile ÖZÇİFÇİ  
Dr.M. Kürşat TÜRKER  
Dr.Mustafa CANBEK  
Dr. Mustafa ÖZYÜCEL  
Dr.Nasiye Çiğdem ULUÇ  
Dr.Niyazi GÜMÜŞ  
Dr.Orhan ALAV  
Dr.Özgür ÇARK  
Dr.Kazım KARTAL  
Dr.Celal HATİPOĞLU  
Dr.Özlem ATAN  
Dr.Polat YÜCEKAYA, Dr.Serap TAŞKAYA  
Dr.Yasemin GÜLBAHAR, Dr.Aktolkin ABUBAKİROVA  
Dr.Yalçın GÜMÜŞSOY  
Ayten AKCAN, Bahar AKBULAK, Doğu KAYIŞKAN, Fehmi SKENDER  
Ferit USLU, Mehmet MECEK, Murat ER, Raikhan SUTBAYEVA, Tuğrul GÜNAY  
Ph.D. Bartosz Nieścior, Ph.D. Krzysztof Mucha  
Sabire Tuğçe KARADAL

## COUNTRY COORDINATORS OF THE CONGRESS

**Prof. Dr. Wiwiek Mardawiyah Daryanto, MM, CMA, Indonesia**

**Prof. Dr. Haşim AKÇA, Turkey**

**Prof.Dr. Hüseyn ARASLI, Norway**

**Prof. Dr. Iryna MİHUS Vice Rector, Ukraine**

**Prof. Dr. Şevki ÖZGENER, Türkiye**

**Prof. Dr. Tushar R. SANGOLE, India**

**Prof. Dr. Hernan Gil FORLEO, Arjantin**

**Prof. Dr. Mohammed Sanusi MAGAJI, Nigeria**

**Assoc.Prof.Dr. Azer DILANCHIEV, Georgia**

**Assoc.Prof.Dr. Mehmet ULUTAŞ, Kyrgyzstan**

**Dr. Macario G GAYETA, Philippines**

**Dr. Syeda FARHATH, Malaysia**

**Dr. Mohamed El MALKI, Morocco**

**Prof. Dr. Siham El KAFAFI, New Zealand**

**Dr. Kenny NETSHIONGOLWE, South Africa**

**Dr. Abdul Saboor GILL, Pakistan**

**Dr. Rocky Dwyer, Canada**

**Dr. Ahmet RUBEL, England**

**Dr. Sonali MISHRA, India**

**Assoc. Prof. Dr. Murteza HASANOĞLU, Azerbaijan**

**Dr. Aral Gökçen NOYAN, Australia**

**Dr. Astha BHANOT, Saudi Arabia**

**Nurullayeva ZULHUMOR, Uzbekistan**

**Luigi Pio Leonardo CAVALIERE, Italy**

**Raïkhan SUTBAYEVA, Kazakhstan**

**Aya YOUSSEF, Egypt**

**Ramziya Khaleel Ismael KHALEEL, Iraq**

**Abdul MAJID, Japan**

**Soniya Khan LİMA, Bangladesh**

**Kujtim HAMELI, Kosovo**

**Dil Bikram Angdembe, Nepal**

**Emmanuel Obed DADZIE, Romania**

**Dr. Analjyoti BASU, India**

**Prof. Dr. Zouhour EL – ABIAD, Lebanon**

**Mortaza Chaychi Semsari, Iran**

**Dr. Amina OMRANE, Tunisia**

**Dr. Tulsi Ram PANDEY, Nepal**

**Mr. Enock Siankwilimba, Zambia**

## SCIENTIFIC & PEER REVIEW COMMITTEE

Prof.Dr.Abdullah SOYSAL, Kahramanmaraş Sütçü İmam University  
Prof.Dr.Adnan ÇELİK, Selçuk University  
Prof.Dr.Adnan KALKAN, Mehmet Akif Ersoy University  
Prof.Dr.Aıyızhan OMAROVA, Yessenov University, Kazakhstan  
Prof.Dr.Akif TABAK, İzmir Katip Çelebi University  
Prof.Dr.Ali ALAGÖZ, Selçuk University  
Prof.Dr.Ali ÖZTÜREN, Eastern Mediterranean University TRNC  
Prof.Dr.Alyona BALTABAYEVA, Ahmet Yesevi University, Kazakhstan  
Prof.Dr.Aşkın KESER, Uludağ University  
Prof.Dr.Atılhan NAKTİYOK, Atatürk University  
Prof.Dr.Aykut BEDÜK, Selçuk University  
Prof.Dr.Ayşen WOLFF, Giresun University  
Prof.Dr.Azmi YALÇIN, Çukurova University  
Prof.Dr.Bekir DENİZ, Ardahan University  
Prof.Dr.Bekis ÖZKARA, Afyon Kocatepe University  
Prof.Dr.Berrin FİLİZÖZ, Sivas Cumhuriyet University  
Prof.Dr.Bülent GÜLÇUBUK, Ankara University  
Prof.Dr.Bülent KARA, Niğde Ömer Halisdemir University  
Prof.Dr.Bünyamin AKDEMİR, İnönü University  
Prof.Dr.Cem TANOVA, Eastern Mediterranean University TRNC  
Prof.Dr.Cemal ZEHİR, Yıldız Technical University  
Prof.Dr.Cemile ÇELİK, Mersin University  
Prof.Dr.Cenk SÖZEN, Başkent University  
Prof.Dr.Cihan COBANOGLU, University of South Florida Sarasota-Manatee, USA  
Prof.Dr.Çiğdem KIREL, Anadolu University  
Prof.Dr.Deniz BÖRÜ, Marmara University  
Prof.Dr.Duygu KIZILDAĞ, İzmir Demokrasi University  
Prof.Dr.Edip ÖRÜCÜ, Balıkesir University  
Prof.Dr.Emin CİVİ, University of New Brunswick, Canada  
Prof.Dr.Enver AYDOĞAN, Ankara Hacı Bayram Veli University  
Prof.Dr.Erdoğan KAYGIN, Kafkas University  
Prof.Dr.Ethem DUYGULU, Dokuz Eylül University  
Prof.Dr.Fevzi OKUMUS, University of Central Florida Orlando, USA  
Prof.Dr.Figen AKÇA, Uludağ University  
Prof.Dr.Gazi UCKUN, Kocaeli University  
Prof.Dr.Göksel ATAMAN, Marmara University  
Prof.Dr.Gülten GÜMÜŞTEKİN, Çanakkale Onsekiz Mart University  
Prof.Dr.Halim KAZAN, İstanbul University  
Prof.Dr.Haluk TANRIVERDİ, İstanbul University  
Prof.Dr.Harun DEMİRKAYA, Kocaeli University  
Prof.Dr.Hasan OKTAY, Vice Rector, Vision University, Macedonia  
Prof.Dr.Hüseyin ARASLI, University of Stavanger, Norway  
Prof.Dr.Imran HAFEEZ, GC University, Pakistan  
Prof.Dr.İsmail BAKAN, Kahramanmaraş Sütçü İmam University  
Prof.Dr.Janusz Slodczyk, Opole University, Poland  
Prof.Dr.Kadir ARDIÇ, Sakarya University  
Prof.Dr.Kazım Özkan ERTÜRK, Düzce University  
Prof.Dr.Kemal BİRDİR, Mersin University  
Prof.Dr.Kemal CAN, Çukurova University  
Prof.Dr.Levent ALTINAY, Oxford Brookes University, UK  
Prof.Dr.Ljiljana MARKOVIC, University of Belgrade, SERBIA  
Prof.Dr.Luis V. Casaló Ariño, Universidad de Zaragoza, Spain  
Prof.Dr.Mahmut PAKSOY, İstanbul Kültür University

Prof.Dr.Mehmet BARCA, Ankara Social Sciences University  
Prof.Dr.Mehmet ERYILMAZ, Uludağ University  
Prof.Dr.Mehmet MARANGOZ, Muğla Sıtkı Koçman University  
Prof.Dr.Melih SALMAN, Aksaray University  
Prof.Dr.Mijalce GJORGIEVSKI, University of Tourism in Skopje  
Prof.Dr.Mustafa BÜTE, İstanbul University  
Prof.Dr.Mustafa Fedai ÇAVUŞ, Osmaniye Korkut Ata University  
Prof.Dr.Mustafa İLKAN, Eastern Mediterranean University TRNC  
Prof.Dr.Mustafa SAĞSAN, Near East University TRNC  
Prof.Dr.Natalia LATYGINA, Kyiv National University, Ukraine  
Prof.Dr.Noufissa El Moujaddidi, Mohamed V University - Rabat. Morocco  
Prof.Dr.Orhan ÇOBAN, Kahramanmaraş Sütçü İmam University  
Prof.Dr.Orhan ELMACI, Kütahya Dumlupınar University  
Prof.Dr.Osman KARATEPE, Eastern Mediterranean University TRNC  
Prof.Dr.Oya İNCİ BOLAT, Balıkesir University  
Prof.Dr.Patrizia ZAGNOLI, Università degli Studi Firenze Italy  
Prof.Dr.Rahmi YÜCEL, Bolu Abant İzzet Baysal University  
Prof.Dr.Rajendra PATIL, University of Mumbai, India  
Prof.Dr.Recep YÜCEL, Kırıkkale University  
Prof.Dr.Rıfat IRAZ, Selçuk University  
Prof.Dr.Said KINGIR, Sakarya University  
Prof.Dr.Salaheddin ABOSEDRA, Emirates American University  
Prof.Dr.Salih OKUMUŞ, University of Prishtina, Kosovo  
Prof.Dr.Salih Turan KATIRCIOĞLU, Eastern Mediterranean University TRNC  
Prof.Dr.Sami FETHİ, Eastern Mediterranean University TRNC  
Prof.Dr.Savo ASHTALKOSKI, FON University, Republic of Macedonia  
Prof.Dr.Selyutin Vlademir DMITRIYEVICH, Oryol State University  
Prof.Dr.Sima NART, Sakarya University  
Prof.Dr.Slagjana STOJANOVSKA, Integrated Business Faculty, Macedonia  
Prof.Dr.Şevki ÖZGENER, Nevşehir Hacı Bektaş Veli University  
Prof.Dr.Tahir AKGEMCİ, Selçuk University  
Prof.Dr.Tarek Abdellatif, University of Supetech, Tunis  
Prof.Dr.Tofiq ABDÜLHASANLİ, Azərbaycan Devlet İktisat Üniversitesi  
Prof.Dr.Yılmaz GÖKŞEN, Dokuz Eylül University  
Prof.Dr.Zarylbek KUDABAEV, American University of Central Asia Kırgızistan  
Prof.Dr.Zoran FİLİPOVSKI, Vice Rector, Vision University, Macedonia  
Assoc.Prof.Dr. Gülşen AKMAN, Kocaeli University, Turkey  
Assoc.Prof.Dr. Anas Aloudat, American University in the Emirates, UAE  
Assoc.Prof.Dr. Ayben KOY, İstanbul Ticaret University  
Assoc.Prof.Dr. Aybeyan SELİM, Dean of Vision University, Macedonia  
Assoc.Prof.Dr. Ayşe GÜNSEL, Kocaeli University  
Assoc.Prof.Dr. Battal YILMAZ, Ahi Evran University  
Assoc.Prof.Dr. Bengü HIRLAK, Kilis 7 Aralık University  
Assoc.Prof.Dr. Biljana CHAVKOSKA, International Balkan University, Macedonia  
Assoc.Prof.Dr. Bora YILDIZ, İstanbul University  
Assoc.Prof.Dr. Cafer TOPALOĞLU, Muğla Sıtkı Koçman University  
Assoc.Prof.Dr. Carlos Orús Sanclemente, Universidad de Zaragoza, Spain  
Assoc.Prof.Dr. Dababrata CHOWDHURY, University of Suffolk, United Kingdom  
Assoc.Prof.Dr. Daniel Belanche Gracia, Universidad de Zaragoza, Spain  
Assoc.Prof.Dr. Didem RODOPLU ŞAHİN, Kocaeli University  
Assoc.Prof.Dr. Ebru GÜNEREN, Nevşehir Hacı Bektaş Veli University  
Assoc.Prof.Dr. Efe EFEOĞLU, Adana Bilim Teknoloji University  
Assoc.Prof.Dr. Elira TURDUBAEVA, American University of Central Asia, Kyrgyzstan  
Assoc.Prof.Dr. Emin SÜEL, Niğde Ömer Halis Demir University  
Assoc.Prof.Dr. Emina KARI, Dean of Vision University, Macedonia



Assoc.Prof.Dr. Erdoğan EKİZ, Dean, Mohammed VI Polytechnic University, Morocco  
Assoc.Prof.Dr. Erkan Turan DEMİREL, Fırat University  
Assoc.Prof.Dr. Etem YEŞİLYURT, Akdeniz University  
Assoc.Prof.Dr. Gamze Ebru ÇİFTÇİ, Hitit University  
Assoc.Prof.Dr. Gökhan ARASTAMAN, Hacettepe University  
Assoc.Prof.Dr. H.Ebru Erdost Çolak, Ankara University  
Assoc.Prof.Dr. Hakan TUTGUT, Başkent University  
Assoc.Prof.Dr. Halime GÖKTAŞ KULUALP, Karabük University  
Assoc.Prof.Dr. Hayrettin ZENGİN, Sakarya University  
Assoc.Prof.Dr. Hüseyin KOÇAK, Afyon Kocatepe University  
Assoc.Prof.Dr. İbrahim DURAK, Pamukkale University  
Assoc.Prof.Dr. İbrahim EKŞİ, Gaziantep University  
Assoc.Prof.Dr. İbrahim ŞAHİN, Yalova University  
Assoc.Prof.Dr. İbrahim YALÇIN, Niğde Ömer Halis Demir University  
Assoc.Prof.Dr. İlhan DALCI, Eastern Mediterranean University TRNC  
Assoc.Prof.Dr. İrge ŞENER, Çankaya University  
Assoc.Prof.Dr. İsmail GÖKDENİZ, Kırıkkale University  
Assoc.Prof.Dr. Kalina SOTİROSKA, Dean of Vision University, Macedonia  
Assoc.Prof.Dr. Korhan KARCIOĞLU, Nevşehir Hacı Bektaş University  
Assoc.Prof.Dr. Leyla BAHAR, Mersin University  
Assoc.Prof.Dr. Lütü ARSLAN, İstanbul Medeniyet University  
Assoc.Prof.Dr. Madalina-Teodora ANDREI, Spiru Haret University, Romania  
Assoc.Prof.Dr. Mahir Hamidov AMEA Z. Bünyadov Serqşünaslıq İnstitut, Azerbaijan  
Assoc.Prof.Dr. Mehmet ALTINÖZ, Hacettepe University  
Assoc.Prof.Dr. Mehmet Halit YILDIRIM, Aksaray University  
Assoc.Prof.Dr. Mehriban IMANOVA, Baku State University  
Assoc.Prof.Dr. Mehriban IMANOVA, Baku State University, Azerbaijan  
Assoc.Prof.Dr. Melih MADANOĞLU, Florida Atlantic University US  
Assoc.Prof.Dr. Minura Lucia NACHESCU, West University of Timiosara Romania  
Assoc.Prof.Dr. Murat YALÇINTAŞ, İstanbul Ticaret University  
Assoc.Prof.Dr. Murteza HASANOĞLU, Azerbaijan State Administration Academy, Azerbaijan  
Assoc.Prof.Dr. Murteza HASANOĞLU, Azerbaijan State Administration Academy  
Assoc.Prof.Dr. Nihat GÜLTEKİN, Harran University  
Assoc.Prof.Dr. Nilsun SARIYER, Muğla Sıtkı Koçman University  
Assoc.Prof.Dr. Oğuz KUTLU, Çukurova University  
Assoc.Prof.Dr. Ömer Okan FETTAHLIOĞLU, Sütçü İmam University  
Assoc.Prof.Dr. Phouphet KYOPHILAVONG, National University of Laos  
Assoc.Prof.Dr. Savaş S. ATEŞ, Eskişehir Technical University  
Assoc.Prof.Dr. Seher UCKUN, Kocaeli University  
Assoc.Prof.Dr. Selçuk PEKER, Necmettin Erbakan University  
Assoc.Prof.Dr. Sema POLATÇI, Gaziosmanpaşa University  
Assoc.Prof.Dr. Semih SORAN, Özyeğin University  
Assoc.Prof.Dr. Serkan DİRLİK, Muğla Sıtkı Koçman University  
Assoc.Prof.Dr. Mehmet KAPLAN, Isparta Applied Sciences University  
Assoc.Prof.Dr. Sevtap SARIOĞLU UĞUR, Uşak University  
Assoc.Prof.Dr. Slavcho CHUNGURSKI, FON University - Skopje, Macedonia  
Assoc.Prof.Dr. Suat BEGEÇ, Türk Hava Kurumu University  
Assoc.Prof.Dr. Suna MUĞAN ERTUĞRAL, İstanbul University  
Assoc.Prof.Dr. Țarcă Naiana NICOLETA, University of Oradea, Romania  
Assoc.Prof.Dr. Vasilis Leontitsis Brighton University, UK İngiltere  
Assoc.Prof.Dr. Vătuia TEODORA, Universitatea Titu Maiorescu, Romania  
Assoc.Prof.Dr. Yaşar AYYILDIZ, Abant İzzet Baysal University  
Assoc.Prof.Dr. Yunus DEMİRLİ, Abant İzzet Baysal University  
Assoc.Prof.Dr. Doriană DERVİŞI, University of Tirana, Albania  
Assoc.Prof.Dr. Savaş S. ATEŞ, Eskişehir Technical University

Assoc.Prof.Dr. Zeliha TEKİN, Muş Alparslan University  
 Asst.Prof.Dr. Ahmad ALBATTAT, Ammon Applied University, Kazakhstan  
 Asst.Prof.Dr. Aktolkin ABUBAKIROVA, Ahmet Yesevi University, Kazakhstan  
 Asst.Prof.Dr. Ali BAVİK, University of Otago, New Zealand  
 Asst.Prof.Dr. Ali Kerim ÖNER, Ankara Hacı Bayram Veli University  
 Asst.Prof.Dr. Amjad AMIN, University of Peshawar, Pakistan  
 Asst.Prof.Dr. Aviral Kumar TIWARI, IBS/IFHE Hyderabad, India  
 Asst.Prof.Dr. Aynur GAZANFERKIZI, Bakü Euroasian University, Azerbaijan  
 Asst.Prof.Dr. Bakıt TURDUMAMBETOV, Kyrgyz-Turkish Manas University  
 Asst.Prof.Dr. Belal SHNEIKAT, University of Kyrenia TRNC  
 Asst.Prof.Dr. Dinmukhamed KELESBAYEV, Ahmet Yesevi University, Kazakhstan  
 Asst.Prof.Dr. Ertuğrul KARAKAYA, Kırıkkale University  
 Asst.Prof.Dr. Esra Gökçen KAYGISIZ, Giresun University  
 Asst.Prof.Dr. Gülbahar KARABULUT, Aksaray University  
 Asst.Prof.Dr. Güzin KIYIK KICIR, Anadolu University  
 Asst.Prof.Dr. Hamzah ELREHAIL, American University in the Emirates UAE  
 Asst.Prof.Dr. Hatice AĞCA, Aksaray University  
 Asst.Prof.Dr. Ibrahim HARAZNEH, Middle East University, Jordan  
 Asst.Prof.Dr. Jana İLİEVA, University of Tourism and Management in Skopje  
 Asst.Prof.Dr. Kubilay GOK, Winuna University, US  
 Asst.Prof.Dr. Leyla İÇERLİ, Aksaray University  
 Asst.Prof.Dr. Ljubisa STEFANOSKI, International Balkan University, Macedonia  
 Asst.Prof.Dr. Mahlagha DARVISHMOTEBALI, Near East University TRNC  
 Asst.Prof.Dr. Menekşe ŞAHİN KARADAL, Bolu Abant İzzet Baysal University  
 Asst.Prof.Dr. Mohamed SHAMOUT, American University in the Emirates UAE  
 Asst.Prof.Dr. Mohammad Fahmi AL-ZYOD, Al -Ahliyya Amman University, Jordan  
 Asst.Prof.Dr. Murad Abdurrahman BEIN, Cyprus International University TRNC  
 Asst.Prof.Dr. Mutlu YORULDU, Balıkesir University  
 Asst.Prof.Dr. Nazarbayev KARİMOV, Khazar University/Bku-Azerbaijan  
 Asst.Prof.Dr. Nuran ÖZE, Near East University TRNC  
 Asst.Prof.Dr. Olusegun A. OLUGBADE, European University of Lefke TRNC  
 Asst.Prof.Dr. Özlem ATAN, Haliç University  
 Asst.Prof.Dr. Raad Meshall AL-TALL, Jadara University, Jordan  
 Asst.Prof.Dr. Raouf JAZIRI, University of Jeddah, Kingdom of Saudi Arabia  
 Asst.Prof.Dr. Seyil NAJIMUDINOVA, Kyrgyz-Turkish Manas University, Kyrgyzstan  
 Asst.Prof.Dr. Sila MUTLU, Sakarya University  
 Asst.Prof.Dr. Suhail Mohammad GHOUSE, Dhofar University, Oman  
 Asst.Prof.Dr. Tolga GÖK, Kyrgyz-Turkish Manas University, Kyrgyzstan  
 Asst.Prof.Dr. Umar HAYAT, Quaid-i Azam University, Pakistan  
 Asst.Prof.Dr. Ülkü TOSUN, Cyprus Social Sciences University TRNC  
 Asst.Prof.Dr. Vasıf ABİYEYEV, Aksaray University  
 Asst.Prof.Dr. Vesna Stanković Pejnović, Institute of Political Studies, Belgrade, Serbia  
 Asst.Prof.Dr. Ercan KÜÇÜKEŞMEN, Isparta Applied Sciences University  
 Asst.Prof.Dr. Hamed MAHADEEN, Applied Science University, Jordan  
 Asst.Prof. Esra Sipahi Döngül, Aksaray University  
 Asst.Prof.Dr. Cihat KARTAL, Kırıkkale University  
 Dr. Abolfazi NAJI, Shhre Rey Azad University, Iran  
 Dr. Denisa MAMİLLO, European University of Tirana  
 Dr. Dinuca Elena CLAUDIA, Titu Maiorescu University Bucharest, Romania  
 Dr. Elena RADICCHI, Università Degli Studi Firenze, Italy  
 Dr. Grzegorz ZAJAC, Jagiellonian University, Polonya  
 Dr. Ilir REXHEPI, AAB Collage, Prishtina Kosovo  
 Dr. Jantore JETIBAYEV, Ahmet Yesevi University, Kazakhstan  
 Dr. Jason LAM, Multimedia University, Malaysia  
 Dr. Maher Ahmad ALATAILAT, Girne American University, Cyprus

Dr. Matanat AMRAHOVA, Azerbaijan Devlet İktisat Üniversitesi UNEC  
 Dr. Sabit BAYMAGANBETOV, Ahmet Yesevi University, Kazakhstan  
 Dr. Sakher ALNAJDAWI, Amman Arab University, Jordan  
 Dr. Sia Bik KAI, Universiti Tunku Abdul Rahman, Malaysia  
 Dr. Steven Chong Shyue CHUAN, Universiti Tunku Abdul Rahman, Malaysia  
 Dr. Tee Lain TZE, Universiti Kebangsaan, Malaysia  
 Dr. Ulanbek ALIMOV, Kyrgyz-Turkish Manas University, Kyrgyzstan  
 Ph.D. Bartosz Nieścior, Ph.D. Marek Małolepszy, prof. PŁ  
 Professor Joanna Jasińska, Ph.D. Monika Szczerbak  
 Professor Łukasz Popławski, Ph.D. Małgorzata Maliszewska

## Papers Received Best Paper Awards

### From Türkiye

1. The Association Between the Number of Analysts Following, Income Smoothing Behaviours, Value/Growth Characteristics on the Accrual Earnings Manipulation Practices of the Firms - **Asst. Prof. Dr. Omer Faruk BUYUKKURT**
2. Expectations of Certified Public Accountant (CPA) from the Interns: A Research in Malatya Province - **Öğr. Gör. Dr. Nazan GÜNGÖR KARYAĞDI, Öğr. Gör. Dr. Özge ÖZKAN**
3. Generative AI and Innovation - **Dr. İbrahim YIKILMAZ, Prof. Dr. Muhsin HALİS**

### Outside Türkiye (International)

1. Financial Distress and Measurement of Key Financial Performance Analysis of Cosmetic Companies in Indonesia (Case study: PT. Mustika Ratu Tbk, PT. Marta Berto Tbk and PT. Kino Indonesia Tbk, Period 2018-2022) – **Yulifan, Prof. Dr. Wiwiek Mardawiyah DARYANTO**
2. Production Machine Management Using Scrum Methodology and Machine Downtime Prediction Using The Naive Bayes Algorithm – **Fried SINLAE, R Wisnu Prio PAMUNGKAS, Sri REJEKI, Nani SUDIARTI, Dewi Puspaningtyas FAENI**
3. European Framework in The Centre of The Preparation of Albanian Students as Future Entrepreneur – **Dr. Teuta Hazizi (Balliu)**
4. Antecedents and Consequences of Emotional Exhaustion' Call Center Employees – **Netania EMILISA, Justine TANUWIJAYA, Andreas Wahyu GUNAWAN, Deasy ASEANTY, Norzanah Mat NOR, Adinda MEUTIA**

## Keynote Speeches

Dr. Yolanda Masnita, MM.- Dean Fakultas Ekonomi & Bisnis Universitas Trisakti Jakarta  
**Indonesia**

Prof. Dr. Siham EL-KAFAFI, Director of Arrows Research Consultancy, **New Zealand**

Prof. Dr. Hernán E. Gil FORLEO, University of Buenos Aires, **Argentina**

Dr. Dewi Puspaningtyas Faeni, MBA, MHt, Dean Faculty of Economics and Business,  
Universitas Bhayangkara Jakarta Raya, **Indonesia**

Prof.Dr. Luís Miguel Cardoso, Polytechnic Institute of Portalegre, **Portugal**

**Moderator of the Session:** Dr. **Rey TY**, Payap University – **Thailand**

## Guest Speeches

Asst. Prof. Dr. Ir. Amelia Naim Indrajaya, MBA – Head of CSMSR, IPMI International  
Business School, Jakarta, **Indonesia**

Asst. Prof. Dr. Sachin GUPTA, Mohanlal Sukhadia University - **India**

Carles Agustí I Hernández, International Governance Consultant & SDG Manager  
(Barcelona/Spain) **Spain**

Dr. Ir. Firdaus Basbeth, MM. PPM Manajemen, **Indonesia**

Assoc.Prof. Murteza HASANOĞLU, Azerbaijan State Administration Academy, **Azerbaijan**

**Moderator of the Session:** Assoc. Prof. Dr. **Duygu HIDIROĞLU**- **Türkiye**

## CONTENTS

Subject	Page
Presentation	I
Sunuş	II
Thanks to	III
Congress Participants' Institutions	IV
Advisory Board	VIII
Congress Chairs	IX
Organising Committee	IX
Coordinators of the Congress	X
Organizing Committee Members	X
Country Coordinators of the Congress	XII
Scientific and Peer Review Committee	XIII
Papers Received Best Paper Awards	XVII
Keynote Speeches & Guest Speeches	XVIII

Name of Paper and Author(s)	Page
European Framework in The Centre of The Preparation of Albanian Students as Future Entrepreneur- <b>Dr. Teuta Hazizi (Balliu)</b>	1
Financial Distress and Measurement of Key Financial Performance Analysis of Cosmetic Companies in Indonesia (Case study: PT. Mustika Ratu Tbk, PT. Marta Berto Tbk and PT. Kino Indonesia Tbk, Period 2018-2022)- <b>Yulisfan, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	10
On The Relationship Between Failed States and Terrorism - <b>Prof. Dr. Gülise GÖKCE</b>	27
The West's Perception of Islam - <b>Prof. Dr. Orhan Gökce</b>	37
The Impact of Ethiopian Higher Education Institutions on the Neighbor MSMEs Growth- <b>Mequanint Birhan ALEM</b>	51
Science Communication on Argentine University Radio Stations- <b>Lecturer Sergio Quiroga</b>	71
The Effectiveness of Capacity Building as a Tool for Effective Local Governance in South Africa- <b>V K Rameetse, Solly Pooe</b>	78
Challenges of Service Delivery in South Africa- <b>RH Ramorulana, EI Edoun, Solly Pooe</b>	89
Citizenship, Participation and Politics in Late Modern Times- <b>Assoc. Prof. Dr. Rukiye SAYGILI, Prof. Dr. Hülya EŞKİ UĞUZ</b>	102

Measuring Financial Flexibility and Asset Efficiency of Telecommunication Industry in Indonesia Before and Post the Pandemic Covid-19 of the Years 2018-2022- <b>Stepanus ARDHANOVA, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	110
Türk Aile Yapısı ve Kültürüne Uygunluk Bakımından Bir İçerik Analizi: Güzel Günler Dizisi Örneği- <b>Asst.Prof.Dr. Mevlüde Canan CAN</b>	133
Value Creation through Dynamic Capability Approach for Competitive Advantage and Firm Performance- <b>Prof. Dr. Cemal Zehir, Res.Asst. Merve Vural Allaham</b>	145
Financial Performance Measurement and Analysis of PT United Tractors, Indonesia for the Year 2018-2022- <b>Christine Ariani Kosnandar, Prof.Dr. Wiwiek Mardawiyah Daryanto</b>	158
Financial Performance Analysis of Mayapada Hospital Indonesia (PT. SejahteraRaya AnugrahJaya Tbk) Using Financial Ratios- <b>Soffin ARFIAN, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	166
Mikro Finansin Kirsal Kalkınma Çerçevesinde Enerji Yoksulluğuyla Mücadeleye ve Yeşil Dönüşüme Etkisi- <b>Res. Asst. Dr. Gülsüm AKARSU</b>	179
Political Rationality of Global Migration Management- <b>Assoc. Prof. Dr. Rukiye SAYGILI, Prof. Dr. Hülya EŞKİ UĞUZ</b>	190
Turizm ve Ekolojik Ayak İzi: G-8 Ülkeleri İçin Panel Nedensellik Analizi- <b>Asst. Prof. Dr. Mahmut BALTACI</b>	196
Pluralistic Approach to Financial Audit of Local Governments with Online Method in Türkiye: Cross Audit Systems- <b>Assist.Prof.Dr. Ahmet FİDAN</b>	204
Navigating the AI Era: Challenges and Opportunities for Education- <b>Zohaib Hassan Sain</b>	216
Financial Performance Analysis of Indonesian Construction State-Owned Enterprise PT. Adhi Karya (Persero) Tbk Before and During the Covid-19 Pandemic (2018 - 2022 Period)- <b>Franciscus Heru SUKRISNA, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	222
Profitability, Liquidity, Receivables Collectivity and Solvency Measurement and Analysis Before and After Covid-19 of PT Blue Bird (BIRD) Tbk in Five Years Period 2018-2022- <b>Roni SANTOSO, Prof. Dr. Wiwiek Mardawiyah DARYANTO, MM, CMA</b>	237
Analysis of Key Financial Performance Measurement and Z-Score Assessment of Consumer Goods Companies in Indonesia evidence of PT Indofood Sukses Makmur and PT Unilever Indonesia for the Period of 2017-2022- <b>Heru KRISNATA, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	247
Financial Performance Measurement and Analysis of Maritime and Logistic Company, PT. Samudera Indonesia, Tbk Before and After Covid-19 Pandemic- <b>Sri Susanty Dewi Wiwiek Mardawiyah Daryanto</b>	260
Effectiveness and Efficiency Strategy to Measure and Analyse Financial Performance of PT Campina Ice Cream, Tbk for the Periods of 2018-2022 by Using Du Pont Model- <b>Cristina Maghdalena Flowerenci SAMOSIR, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	269
Financial Performance Measurement and Analysis on Medco Energi Company during Oil and Gas Industry Challenging Period in the year of 2017 – 2021- <b>Farhad ARDI, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	279
Örgütsel Erdemlilik: Bibliyometrik Bir İnceleme- <b>Assoc. Prof. Dr. Mehtap ÖZTÜRK, Ömer AKAR</b>	290



Financial Performance Analysis of PT XL Axiata Tbk: Before and During The Covid-19 Pandemic for the Period of 2017-2022 using DuPont Method- <b>Soe Yoeng THE Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	298
Financial Performance Measurement and Analysis of PT. Indofood Sukses Makmur Tbk. before and during the COVID-19 Pandemic in Indonesia- <b>Hans Hanpin Yoshuara, Prof. Roy H.M SEMBEL, Dr. Melinda MALAU</b>	306
Dünyada ve Türkiye’de Çevreci Hareketlerinin Gelişimi ve Dönüşüm Süreci- <b>PhD student Gülben ÇELİK BOZKAYA</b>	322
Globalization and Multiculturalism: The Azerbaijan Model of Multiculturalism- <b>Assoc.Prof.Dr.Murteza HASANOĞLU, Assoc.Prof.Dr.Nesrin SÜLEYMANLI</b>	335
Mütevazı Liderlik, İş Performansı ve Çalışan Sessizliği Demografik Özelliklere Göre Farklılık Gösterir mi?- <b>Prof. Dr. Sebahattin YILDIZ, Şehnaz SARIGÜL GÖKÇE</b>	345
E Waste Trade and Trans-Boundary Pollution A Quest for Environmental Justice: You Can Recycle Anything with a Plug Battery or Cable-2023- <b>Prof Dr. Saji KumarN L, Prof Dr Sanju V K</b>	360
Management of Technological Innovations in the Tourism Industry and Management System of International Tourism- <b>Maftuna ASHUROVA</b>	376
Psikolojik Sağlamlılığın Çalışma İstekliliğine Etkisi: Sağlık Çalışanları Üzerine Bir Araştırma- <b>Selma SÖYÜK, İbrahim GÜN, Feyza ÇETİNKAYA KUTUN</b>	379
Evaluation Model on Digital Business Transformation at The Early Phase for PT XYZ, Toll Road Operator Company- <b>Diah Eka Yulianti, Ir. Yulita F Susanti, M.Sc. Ph.D</b>	386
Road Map of Artificial Intelligence Implementation in Indonesian Retailers- <b>Yuna Davina HASIBUAN, Prof. Dr. Ir M. Syamsul MAARIF, M. Eng, Dipl. Ing, DEA</b>	395
Investing in Restaurant Sector in Indonesia: The Return and Risk of Food and Beverages Business- <b>Rachmat Mirza Aditya, Fardiaz Dedi</b>	399
Karanlık Kişilik Özellikleri ve Kariyerizm Eğilimi Arasındaki İlişkinin İncelenmesine Yönelik Bir Çalışma- <b>Dr. Öğr. Üyesi Fazilet NOHUT, Doç. Dr. Özlem BALABAN</b>	405
Financial Ratio Measurement and Analysis of PT Chandra Asri Petrochemical Tbk. After Completing its Expansion Butadiene Plan in 2018 and The Effect of COVID-19 Pandemic for Periode Year of 2019 – 2022- <b>Ahmad FAUZAN S.Si, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	416
Girişimcilerin Dijital Teknoloji Kullanımına Yönelik Tutumlarının İşletmelerinin İnovasyon Yeteneklerine Etkisi: (Saha Araştırma)- <b>Dr. Nuray Görker, Dr. Tülin Baltalılar, Assoc. Prof. Dr. Özlem Atan, Dr. Füsun Toros</b>	426
Sinema ve Toplumsal Hafıza: Kaygı Filmi Üzerine Bir Alımlama Çalışması- <b>PhD. Cand. Gülşen KOPARIR</b>	437
Eğitim-Öğretim ve Sürdürülebilirlik- <b>Dr. Mukadder Güneri</b>	451
Turizmde Kadın Girişimciliğine Bir Bakış: Türkiye Örneği- <b>Doç.Dr.Gizem ÖZGÜREL</b>	466
Muhasebe Meslek Etiği ve Bu Alanda Yapılan Çalışmaların Analizi- <b>Serçem POLAT DİNÇ, Assoc. Prof. Dr. Yunus YILMAZ</b>	477
Consolidated Financial Performances Analysis of State Owned Enterprise (SOE) of Toll Road Operator PT Jasa Marga (Persero) Tbk. for Periods of 2018-2022- <b>Rosa BOVANANTOO, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	481

Yenilikçi İnsan Sermayesi Kavramı: Dış Hekimleri Üzerinde Bir Araştırma- <b>Dr. Cemile ŞAHİN, Assoc. Prof. Dr. Özlem BALABAN</b>	495
Generative AI (Üretken Yapay Zeka) ve İnovasyon- <b>Dr. İbrahim YIKILMAZ, Prof. Dr. Muhsin HALİS</b>	507
Kadın Çalışanların Duygusal Bağlılıklarının Demografik Faktörler Bağlamında İncelenmesi: Sağlık Sektöründe Bir Araştırma- <b>Dr. Ferah KEKLİK OKUL, Prof. Dr. Murat KOÇ, Assoc. Prof. Dr. Ayşe İpek KOCA BALLI</b>	516
Bilimsel Bilgi Üretiminde Doğrulamacılıktan Yanlışlamacılığa: Karl Popper'ı Yeniden Okumak- <b>PhD. Cand. Remzi Gürer GERÇEK, Prof. Dr. Muhsin HALİS</b>	528
Endüstri 4.0., Toplum 5.0. ve Küreselleşme Kavramlarının 100 Yıllık Türkiye Cumhuriyeti ve Hegemoniya İddialı Devletler Tarafından Değerlendirilme Farkı- <b>Teacher Matanat Aziz ALIYEVA</b>	535
Türkiye’de Sosyal Bilimler Alanındaki Yeşil Temalı Lisansüstü Tezlerin Konuları, Eğilimleri ve Gelişimi- <b>Prof. Dr. Ali ERBAŞI</b>	550
Türkiye Yeşil Mutabakat Eylem Planı Çerçevesinde Döngüsel Ekonomi Stratejileri: Genel Bir Değerlendirme- <b>Prof. Dr. Ali ERBAŞI, Fatih ERBAŞI</b>	562
Impact of Important Features of The Post-War Period on National Security Issues in Azerbaijan- <b>Musayeva Pari Zaur</b>	568
The Impact of Negative Sentiments on Unit Link Products Towards Purchase Intention- <b>Yulita Fairina Susanti, Syahnovar Datau</b>	572
USA - Azerbaijan Political Relations- <b>Dr. Gulnara Suleymanova</b>	583
Analyzing Studies on Working Mothers: A Bibliometric Perspective within the Management Paradigm- <b>Asst. Prof. Dr. Merve GERÇEK</b>	594
Balancing Act: The Symbiosis of Social Emotional Learning (SEL) and Academic Excellence- <b>Prof. Dr. Siham EL-KAFAFI</b>	608
Formalize Edilmiş Aksiyomatik Sistemlerin Ortaya Çıkışı ve Tümdengelim Yöntemi ile İncelenmesi- <b>PhD. Cand. Pervine Yusifova</b>	627
Financial Performance Analysis of PT. Ciputra Development Tbk - A Property Company in Indonesia- <b>Dwi Ratnawati, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	640
Restoran İşletmelerinde Örgüt İklimi ve Çalışan Motivasyonu İlişkisi- <b>Cem KENANOĞLU, Prof. Dr. Murat KOÇ, Assoc. Prof. Dr. Erdinç BALLI</b>	656
Exploring the Key Features of Sustainable Development in the Southern Region of Azerbaijan- <b>PhD. Cand. Tahirli FAGAN</b>	666
Sosyal Medya Kullanımının Boşanma Oranlarına Etkilerinin İncelenmesi- <b>Merve YILDIRIMOĞLU</b>	672
Association Rules Analysis for Online Shopping Customer Data- <b>Dr. Gökhan TURAN</b>	682
Work Labour Insertion Laws Comparision Between: Spain, France and Italy. Analysis of the Current Implementation in Ordinary Labour Market- <b>Mr. Michael Aaron TISO Doctora Araceli de Los Rio</b>	691
X,Y ve Z Kuşakları Bağlamında Örgüt Kültürünün Algılanan Örgütsel Destek ve İç Girişimcilik Niyeti Üzerine Etkisinin İncelenmesi- <b>Gizem CEZ ÖZER, Prof. Dr. Aykut GÖKSEL</b>	711

Financial Performance Analysis PT Unilever Indonesia Before, During & After Covid-19 Pandemic 2018-2022.- <b>Mikel Febri, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b>	725
İnovasyon (Yenilik) ve Uygulama Örnekleri- <b>Dr. Salih SERBEST</b>	738
The Mediating Role of Organization-Based Self-Esteem in The Influence of Internal Marketing Perception on Affective Commitment- <b>Assoc. Prof. Dr. Esra KIZILOĞLU, Assoc. Prof. Dr. Emine Nihan CİCİ KARABOĞA</b>	747
Measuring The Brand Culture Between International Students in Karabuk University- <b>Mr. Alzaki Zakaria Suliman Salih, Prof. Dr. Ahmet GÜRBÜZ</b>	761
Hazır Yemek (Catering) Sektöründe Müşteri Sadakati Oluşturma- <b>Ömer DURUKAN, Assoc. Prof. Dr. Cihat KARTAL</b>	776
Police-Media Relations: The Nature of “Media Communication Training” and its Effects on Public Opinion- <b>Assoc. Prof. Dr. Serdar Kenan GÜL</b>	782
Çalışanların Yüzeysel Davranışlarının Tükenmişliğe Etkisi: Benlik Saygısının Rolü- <b>Dr. Muhammet Ali ÇELEBİ, Cihan BİLEN</b>	793
The Effect of Humble Leadership on Job Satisfaction and Employee Performance: The Mediating Effect of Psychological Empowerment- <b>Hakan AKGÜN, Assoc. Prof. Dr. Ercan ERGÜN</b>	803
Production Machine Management Using Scrum Methodology and Machine Downtime Prediction Using The Naive Bayes Algorithm - <b>Fried SINLAE, R Wisnu Prio PAMUNGKAS, Sri REJEKI, Nani SUDIARTI, Dewi Puspaningtyas FAENI</b>	812
Organizational Culture and Innovative Leadership to Employee's Intentions to Implement ESG with Employee Value as Mediation- <b>Cut AVIYANTI, Tubagus Hedi SAEPUDIN, Rita MULYANTI, Dewi Puspaningtyas FAENI</b>	823
Analyze the Influence of Brand Image, e-Marketplace and Prices for Online Smartphone Purchasing Decision on Student of Universitas Bhayangkara Jakarta Raya- <b>Anang WAHYUDI, Ahmad RACHMAWAN, Dewi Puspaningtyas FAENI</b>	833
Building Trust in Team Members with Age, Length of Experience as a Leader and Leadership Self-Efficacy as Determinants- <b>Indah Rizki MAULIA, Dewi Puspaningtyas FAENI</b>	850
The Role of Human Resources Management (HRM) in Sustainable Development Goals (SDGs): Literature Review- <b>Agustian ZEN, Dewi Puspaningtyas FAENI, Hapzi ALI, ISTIANINGSIH, Wastam Wahyu HIDAYAT</b>	860
Organizational Culture, Role of Lecturers and Education Staff Support, Can Increase Service College for Upgrading College Accreditation- <b>R Wisnu Prio PAMUNGKAS, Fried SINLAE, Nani SUDIARTI, Sri REJEKI, Dewi Puspaningtyas FAENI</b>	870
Model of the Effect of Situational Leadership, Compensation, Work Motivation towards Teacher Performance in Community Learning Activity Center (PKBM) of Jakarta- <b>Rita MULYANTI, Tubagus Hedi SAEPUDIN, Cut AVIYANTI, Dewi Puspaningtyas FAENI</b>	882
Analysis of the Influence of Occupational Safety and Health Management Systems (SMK3), Training and Supervision on the Productivity of Extruding Section Workers. AT PT XYZ - <b>Tubagus Hedi SAEPUDIN, Cut AVIYANTI, Rita MULYANTI, Dewi Puspaningtyas FAENI</b>	891
The Effect of Tax System, Tax Understanding and Changes in Tax Rates on Compliance of MSME Taxpayers in West Bekasi District with Financial Condition as a Moderating Variable- <b>SYAFRILENDI, Dewi Puspaningtyas FAENI, Idel EPRIANTO</b>	901

The Influence of Work Environment, Compensation, Work Discipline and Information Technology on Employee Performance Mediated by Job Satisfaction- <b>Wayan Gede Endra Bratha, Mega Aswiputri, Dewi Puspaningtyas Faeni</b>	919
Auditor Specialization Moderates the Effect of Organizational Capital on Real Earnings Management- <b>Elia ROSSA, Dewi Puspaningtyas FAENI, Tutty NURYATI, Cahyadi HUSADHA</b>	936
Service Excellence, Relationship, Customer Loyalty of Bank Industry- <b>Endah Suci DAMAYANTI, Sugeng SUROSO, Dewi Puspaningtyas FAENI</b>	947
The Influence of Business Orientation and Company Capabilities on Business Strategy and its Implications for Business Performance Sustainability in the Fashion Commodity Creative Industry in West Java- <b>Ahmad RACHMAWAN, Dewi Puspaningtyas FAENI</b>	957
Entrepreneurship, Intellectual Communication On School Principal Performance- <b>Nani SUDIARTI, Sri REJEKI, R Wisnu Prio PAMUNGKAS, Fried SINLAE, Ahmad RACHMAWAN, Dewi Puspaningtyas FAENI</b>	969
Turizm Çalışanları Açısından Çatışma Yönetiminin Değerlendirilmesinde Motivasyonun Önemi- <b>Assoc. Prof. Dr. Arzu AKDENİZ</b>	980
Sanayileşme Çocuk Sağlığını Etkiler mi? BRICS-T Ülkeleri İçin Ampirik Bir Analiz- <b>Dr. Öğr. Üyesi İbrahim AYTEKİN, Dr. Öğr. Üyesi Hüseyin ÇELİK</b>	990
Failures of International Agreements: Thoughts on the Budapest Memorandum- <b>Assoc.Prof.Dr. Radovetska Liudmyla Vasylivna, Khametova Sonia Eldarivna</b>	997
Bütçe Planlama Stratejisi Açısından Ekonomik ve Coğrafi Özelliklerin Hastane Geliri Üzerindeki Etkileri- <b>Ersan BİÇKİOĞLU, Prof. Dr. Ahmet ŞENGÖNÜL</b>	104
Tourism Strategy Development: Crisis Readiness and Community Involvement. A Case in Pengotan Bali - <b>Dr. Ir. Firdaus BASBETH, Widayanti BINTARTI</b>	1012
Meşruiyet Bağlamında Devlet ve Toplum İlişkisinin John Locke, Jean Jacques Rousseau ve Karl Max Sosyolojileri ile Karşılaştırmalı Analizi- <b>Dr. Fatih BECER</b>	1027
Log-Lineer Modeller ve Türkiye’deki İllerin Sosyokültürel Özellikleri Üzerine Bir Uygulama- <b>Dr.Öğr.Üyesi Gonca Yüzbaşı</b>	1033
Orta Gelir: Tuzak mı Yoksa Yakınsama İçin Yeni Bir Koşul mu Var?- <b>Assoc. Prof. Dr. Bilal Kargı</b>	1041
Expectations of Certified Public Accountant (CPA) from the Interns: A Research in Malatya Province- <b>Öğr. Gör. Dr. Nazan GÜNGÖR KARYAĞDI, Öğr. Gör. Dr. Özge ÖZKAN</b>	1049
Greening the Youth’s Mindset to Cultivate Sustainability at Religious Schools- <b>Mr. Aloysius O.S.B. Roets, Rafael Robina-Ramírez</b>	1062
Political Regime Types and Income Inequality in Pakistan- <b>Wasiq Ullah Hamdard, Irfan Ullah Stanikzai</b>	1077
Interconnectedness Future: Navigating Global Challenges, the Challenging and the Unknown”- Exploring the Interplay Between Social, Economic, Environmental, Organizations, and Technological Challenges, and Developing Interdisciplinary Solutions for a Sustainable Future- <b>Mr. Lawrence Walambuka</b>	1096
The Crime of Accepting a Murder Order - European Solutions- <b>Eryk Łęgowik, Anna Warston</b>	1109
Sources of Law in the Frankish State (Lex Salica)- <b>Ph.D. Artur Lis</b>	1112
Sağlık Hizmetlerinde Yapay Zeka ve Deep Patient Örneği- <b>Nadihan DOĞAN, Assoc. Prof. Dr. Sadık SERÇEK</b>	1115

The Phenomenon of a Significant Increase in The Number of Poor Families from Year to Year in Medan Belawan District - <b>Noni Komalasari, Sirojuzilam, Abdul Rahim Matondang, Suwardi Lubis</b>	1123
Financial Conditions of Contemporary Marketing- <b>Ph.D. Anna Ciosek, M.Sc. Aleksandra Jastrzębska, M.Sc. Agnieszka Orłowska</b>	1129
<b>Congress Program</b>	1136
<b>Editors' Biographies</b>	1156



**5<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**





## **European Framework in The Centre of The Preparation of Albanian Students as Future Entrepreneur**

**Dr. Teuta Hazizi (Balliu)**

Lecturer

Department of Business Administration, Faculty of Economy

University of Elbasan "Aleksandër Xhuvani", Albania

Email: teuta.balliu@uniel.edu.al

### **ABSTRACT**

The aim of the work is to develop the proper tools through the European Framework and study the academic offer. Through this work we target to research the level of entrepreneurial competences among Albanian students, and to emphasize the distinction between the competencies obtained by students during their studies and the competencies of market entrepreneurs. Entrepreneurial skills, knowledge and mindset are crucial factors contributing to the growth of the economy and the benefit of society. Competences are essential in positioning entrepreneurs to identify opportunities, make effective decisions, turn their ideas into reality, overcome challenges, and properly allocate resources to achieve goals and succeed.

Entrepreneurs don't just start a business from scratch and generate profits for themselves. They also significantly impact society and the economy by creating employment and products or services that can improve the quality of life for many. But not everyone can take on the risk of their venture or the magnitude of such a responsibility.

The methodology used incorporates a number of research techniques and procedures, both qualitative and quantitative data from primary and secondary sources. The questionnaire's guiding principle is the Entrepreneurship Competence Framework, which was proposed by the European Commission in 2016. Participants in the questionnaire were students from the Faculty of Economy, in the University of Elbasan "Aleksandër Xhuvani, Elbasan, Albania.

The results validate the European framework as a proper tool for entrepreneurial competencies. The importance of entrepreneurship competences lies in: improving the quality of life with new ideas and building functional products or services, providing opportunities for personal and professional growth, and enhancing one's capacity to work efficiently alone, as well as in collaboration.

**Key Words:** Entrepreneur, students, European Framework, Competence, Validation

## Introduction

With the advancement of scientific-technological progress and society as a whole, concepts of entrepreneurship and entrepreneurial activity have evolved over time. R. Hisrich, an American professor, defines entrepreneurship as "the process of creating something new that has value" and refers to the entrepreneur as "a person who spends time and energy, who holds the burden of psychological, financial, and social risk, in exchange for money and the desired result." (Robert Hisrich, Michael Peters, Dean Shepherd, 2002). Other authors see entrepreneurship as a risk-taking activity with a profit incentive (Yahou, Hadis, 2020). Entrepreneurship is further defined as "the realization of an individual's special skills, i.e. a rational combination of production factors based on an innovative risk approach." It is important to point out that the risk and uncertainty that accompany entrepreneurial operations is present in every scenario (Zoltán J. Ács, Attila Varga, 2005 ).

Entrepreneurship can be viewed as an individual's capacity to put ideas into action, to be innovative, to take initiative, to take risks, and to organize and handle projects with the aim of achieving ambitions. In this context, entrepreneurial competencies should be learned by all people, independent of their current position in a company or professional perspective, even if they are still studying, because entrepreneurial competencies are critical for the success of any type of activity. The emphasis on entrepreneurship is increasingly being mirrored in educational institutions as a way to assist the development of this phenomenon that generates not only economic but also social and cultural qualities. Entrepreneurship education in high education has been growing around the world, but its results do not yet make it clear whether such courses are truly capable of training more capable and competent entrepreneurs (Martin, Bruce C., McNally, Jeffrey J. and Kay, Michael J, 2013). This reflects the need for more empirical studies.

Albania has already focused on entrepreneurship, thus one of the components that makes this work more intriguing is investigating the integration of entrepreneurship competencies among students within the European framework. The EntreComp framework is viewed as additional support provided by the European Union to public (including universities) and private authorities to improve their guidance, training, and mentoring services for young people and job seekers, while also fostering an entrepreneurial mindset among citizens.

The purpose of this paper is to validate the European Framework of Competences' entrepreneurial competencies. The validation of entrepreneurship as a competence based on these blocks opens up opportunities for greater empirical research on the academic offer and its comparison with market demands.

## European Competence Framework

Albania has already centered on entrepreneurship, thus investigating the integration of entrepreneurship skills among students within the European framework is one of the components that makes this work even more interesting. The EntreComp framework serves as additional support provided by the European Union to public (including universities) and private authorities in order to improve their guidance, training, and mentoring services for young people and job seekers, while also fostering an entrepreneurial mindset among citizens.

The aim of this paper is to validate the European Framework of Competences' entrepreneurial competencies. (Mishra, Chandra S and Zachary, Ramona K., September 2015).

The validation of entrepreneurship as a competence based on these blocks opens up opportunities for more research on the academic offer and its comparison with market and time demands. Researchers and professionals in the sector are looking for answers to one of these questions: "How to Motivate People to Start Their Own Business?" What are the key reasons why people choose entrepreneurship as their primary source of income? When conducting this type of research, it is vital to thoroughly investigate the entire process of becoming an entrepreneur. The theory of entrepreneurship, specifically the theory of entrepreneurial value creation, explains the entrepreneurial experience in every aspect, from entrepreneurial intention and the discovery of entrepreneurial opportunities to the development of entrepreneurial competence and entrepreneur acquisition.

We live in a constantly changing society where everyone needs to be competent to act on opportunities and ideas, partner with others, manage dynamic careers, and shape the future for the benefit of everyone. To achieve these goals, we need entrepreneurial people, organizations, and teams in numerous spheres of life. In order to extend the entrepreneurial approach in education, the European Union's Education Institutions created the Entrepreneurship Competency Framework (EntreComp) in 2016 as part of the New Skills Agenda for Europe, recognizing it as a competency comprised of 15 key blocks.

EntreComp recognizes the possibility of being an entrepreneur in any environment, from educational settings to the workplace, from community service to practical university learning. EntreComp can then be used to assist entrepreneurial learning in a variety of contexts, such as civil society, businesses, education, youth work, communities, start-ups, and individuals (Entrepreneurship, n.d.)

The framework defines entrepreneurship as a transversal competence that citizens can apply in all aspects of their lives, from personal development education to active participation in society, (re)entering the labor market as an employee or self-employed person, and starting enterprises of any kind, cultural, social, or commercial (European Commission, Joint Research Center (2016)). EntreComp can promote curriculum reform in the formal education and training sector, provide hands-on entrepreneurial experiences in informal learning situations, and create tools for citizens to self-assess their entrepreneurial skills.

The framework has been adapted and used as a reference in the worlds of education and training, youth work and inclusion efforts, and job settings since its initial publication. McCallum and colleagues have developed a list of over 70 programs that have used EntreComp to achieve a variety of aims, ranging from raising awareness of the competencies that make us entrepreneurs to designing educational activities and all the way to enterprise recognition. Learning outcomes are obtained through a variety of value-creating activities (Entrepreneurial activity in developing countries, 2016)

The conceptual model's three domains are "Ideas and opportunities," "Resources," and "In action," and they are labeled to stress entrepreneurial competence as the capacity to translate ideas and chances into action by mobilizing resources. Personal resources (awareness and self-efficacy, motivation and tenacity), material resources (such as means of production and financial resources), and non-material resources (such as specific knowledge, skills, and attitudes) are all examples of resources. Because all three areas of competence are intimately

connected, entrepreneurship as a competency relies on all three. All competencies are also interconnected and should be viewed as a whole. For example, in the subject matter "Ideas and possibilities," creativity is given as one of the competencies, despite the fact that the creative process entails both the utilization of resources and the ability to act on ideas to shape their worth.

### **The model of progression**

Entrepreneurship as a competence develops via the actions of individuals or groups aimed at creating value for others. Entrepreneurial learning progress consists of two aspects:

1. Increasing autonomy and responsibility for acting on ideas and chances to create value;
2. Developing the capacity to generate value in circumstances ranging from simple and predictable to complicated and continuously changing.

The EntreComp Progression Model lacks a set of procedures that every citizen must follow in order to become a skilled entrepreneur or set up a business. Instead, it demonstrates how the boundaries of individual and collective entrepreneurial competency can be pushed to generate a larger effect through value creation activities.

The EntreComp Progression Model serves as a guide for the development of skills ranging from value creation via outsourcing to transformative value creation. It is divided into four levels: basic, intermediate, advanced, and expert. Each level is further subdivided into two tiers. At the most fundamental level, entrepreneurial value is created with external assistance. The value of the enterprise grows at the average basic level as autonomy improves. Responsibility for transforming ideas into action happens at the third, advanced level. The value provided has a substantial impact on its field of reference at the expert level (Bacigalupo). In this work, we relied on the average degree of knowledge in two domains, specifically resource management and execution. The average level of progress is considered the lowest possible level of entrepreneurial competencies expected for students (Entrepreneurial competences in economical engineering curriculum, 2018).

### **Methodology**

The methodology chosen is a hybrid of numerous research approaches and procedures. We utilize qualitative and quantitative data from primary and secondary sources. Initially, exploratory research was created to serve as a study ideal for unexplored themes and investigations of unique topics such as entrepreneurship and related competencies. The EntreComp Framework, online libraries, and UNIEL's JSTOR digital library were used to conduct a study of current literature on the field of entrepreneurs. The SPSS statistical tool was used to analyze the datas.

#### ***Validation entails assessing, testing, and recognizing pupils' entrepreneurial abilities.***

The questionnaire was employed as a research instrument to carry out this investigation. These questions were distributed online via the Google Form platform from January to April 2023. The questionnaire is divided into three sections. The first section contains general questions designed to collect basic information about the respondents (such as age, gender, field of study, program and year of study, work experience, and so on)(Kallajxhe, 2017), and the

other two sections continue with affirmations for the two areas of competencies obtained in the study. Respondents choose their degree of agreement with each statement using the Likert scale.

In total, 124 questionnaires were completed, having 42.2% being 18-20 years old, 50% being 20-22 years old, 3.1% being 23-25 years old, and 4.7% being beyond 25 years old. 87.5% of the students are female, 9.4% are male, and 3.1% have chosen not to specify their gender.

Currently, 43.8% are studying economy, 3.1% humanities, 6.3% medicine, 3.1% engineering, and 43.8% foreign languages. 84.4% are still enrolled in the Bachelor's program, while 15.6% are enrolled in the Master of Science program. 18.8% are in their first year of study, 37.5% are in their second year, 25.0% are in their third year, and 18.8% did not specify their year of study at all.

Of these students, 53.1% have no work experience at all, 34.4% have 1-3 years, and 12.5% have more than 3 years. 31.3% of these students have at least one entrepreneur in the family, while 68.8% have none.

Factor analysis is a multivariate statistical technique that is typically employed to minimize the number of variables that are related to one another to a small number of key and independent variables (Antalyalı, 2017). Principal Component Analysis is the most widely employed factoring method, and it is also the one utilized in this study.

The Kaiser-Meyer-Olkin (KMO) test was performed to determine whether the data set was suitable for factor analysis. The KMO level should be more than 0.5. The Bartlett test is the second one we'll look at. The results of the Bartlett test must be statistically significant (p-value less than 0.05). We chose common variances (community) to calculate the number of variables. These values must be greater than 0.6 in order for a variable to be included in the developed factor.

We utilized the Rotated Component Matrix to obtain important and interpretable components. Weights of 0.60 and higher are considered extremely good. After evaluating reliability with Cronbach alpha, we continued with the creation and naming of factors, concluding the grouping of variables with greater weight under one factor.

❖ Six variables were examined for the competences of the field of Resources, specifically for self-awareness, self-efficacy, motivation, and persistence, and all proved to be adequate for creating the factor named "Self-awareness, self-efficacy, motivation, and persistence" The factor is developed and statistically trustworthy because the KMO values, Bartlett's test, and Comp Matrix meet the analysis parameters. This factor involves the following variables:

1. I aim to create consumer value by leveraging my assets and abilities.
2. I feel I have the ability to influence people and situations for the better.
3. I can use my talents to advance my career.
4. I am willing to put in the effort necessary to achieve my objectives.
5. When I am motivated for new ventures, I easily distinguish between motivation based on internal causes and motivation based on external factors.
6. I can determine whether or not a concept is worth pursuing further.

❖ Six factors were examined for resource mobilization competence and financial/economic knowledge, and all of them are appropriate for the creation of the second factor, "Resource mobilization and financial/economic knowledge" KMO values, Bartlett's test, and the Comp

Matrix indicate that the conditions of the analysis have been met and that the factor has been produced and is statistically reliable. This factor's variables are as follows:

1. I am responsible and efficient with my resources.
  2. I make good use of my time in order to reach my objectives.
  3. I can locate public and private services that assist with business operations (for example, company incubators and social enterprise consultants).
  4. I comprehend and can read income and balance sheets.
  5. I can calculate the cash requirements of a consumer-value-creating activity.
  6. I identify public and private funding sources for my efforts.
- ❖ Three variables were tested for the third competency of this field, all of which are suitable for creating the third component termed "Team Mobilization" When the KMO values, Barlett's test, and Comp Matrix meet the analysis conditions again, the factor is formed and statistically trustworthy. This factor includes the following variables:
1. Set a good example.
  2. I can successfully express my idea or the notion of my team to third parties.
  3. I select the communication channel/media based on my goal and target audience.
- ❖ The capacity for taking initiative and planning was assessed using six factors, all of which are adequate for creating the factor "Taking initiative and planning" As shown in the table, the factor is created and statistically reliable since the KMO values, Barlett's test, and Comp Matrix meet the criteria of the analysis. This factor includes the following variables:
1. I am capable of accepting individual or group responsibility for company actions.
  2. My ability to build autonomous commercial activity guides me.
  3. I attempt to add value to consumers by fixing problems and seizing chances.
  4. I alter my plans in response to new opportunities.
  5. The main idea for me is a business model that provides consumer value.
  6. I can modify my plans in response to external changes over which I have no control.

Variables	KMO	Barlett Testsig	Variables number Component matrix	Cronbach alpha	Factors titles	Areas
V1,V2,V3, V4, V5, V6	.794	154.141 Sig .000	6 (.897 .872 .847 .894 .898 .801)	.934	Self-awareness, self-efficacy, motivation, and persistence	Resources
V1,V2,V3, V4, V5, V6	.823	108.764 Sig .000	6 (.895 .842 .640 .787 .883 .771)	.886	Resource mobilization and financial/economic knowledge	
V1,V2,V3	.623	27.645 Sig .000	3 (.821 .903 .765)	.764	Team Mobilization	
V1,V2,V3, V4, V5, V6	.748	105.110 Sig .000	6 (.854 .736 .875 .629 .852 .813)	.879	Taking initiative and planning	Into Action
V1,V2,V3, V4, V5, V6	.792	133.082 Sig .000	6 ( .696 .859 .867 .823 .884	.903	Coping with uncertainty,	



			.836)		ambiguity, risk, and working with others	
V1,V2,V3	.742	74.134 Sig .000	3 ( .958 .931 .924)	.930	Learning through experience	

Table 1: The results from the Factor Analyses Tests

- ❖ The following six variables have been evaluated for the competence of the field of putting into action, specifically for "Coping with uncertainty, ambiguity, risk, and working with others," all of which are suitable for creating the factor. This factor includes the following variables:
  1. I can obtain knowledge from a variety of sources in order to eliminate ambiguity, uncertainty, and risk.
  2. The job itself provides me with opportunities to explore many options, build a career, and make well-considered judgments.
  3. Risk assessment is critical for entrepreneurship success.
  4. I am capable of listening to my clients.
  5. I can assemble a group of people to collaborate on a commercial project.
  6. When I transform my thoughts into tangible acts, I form new relationships in order to have the appropriate emotional support.
- ❖ Three variables were tested for the final trait under consideration, specifically "Learning through experience," and all were confirmed to be adequate for creating the component in question. This factor includes the following variables:
  1. I can evaluate my own accomplishments and grow from them.
  2. I strive to develop my strengths while decreasing my flaws.
  3. I can filter other people's feedback and benefit from this process.

The research indicates that our full information set is appropriate for factorial analysis, and we generated three factors for each field.

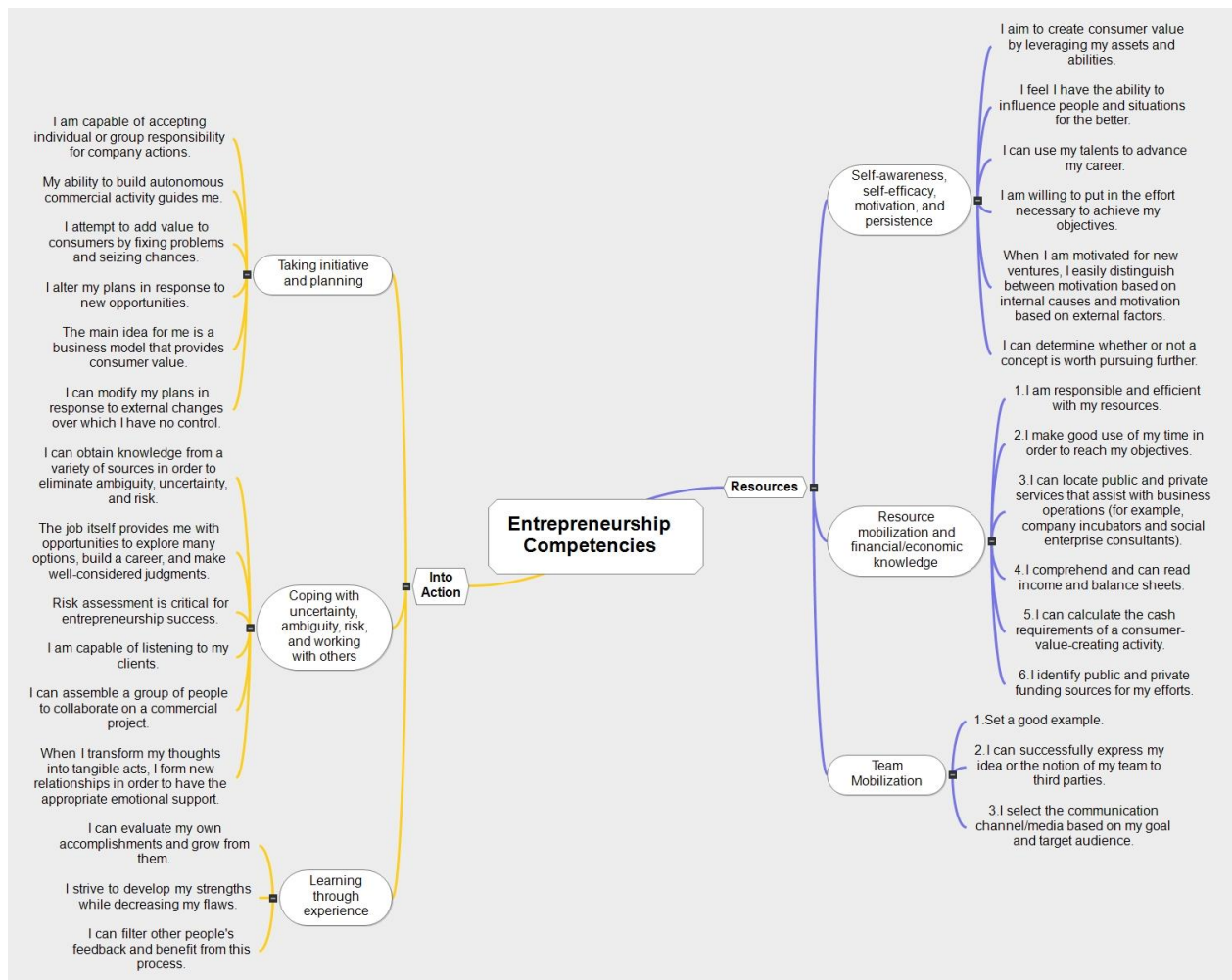
### ***Conclusions and recommendations***

Life skills gained through instruction based on experience can help students throughout their careers. These are frequently the qualities seen as valuable for an entrepreneur. The interaction of universities and businesses in the formulation and effective implementation of entrepreneurial competencies is a multifaceted problem with economic, social, psychological, and educational dimensions. Further exploration of the topic necessitates shifting to qualitative assessments of the value of these competencies in enterprise achievement, for which metrics should be developed and proper statistical analyses applied.

The goal of this study was to validate entrepreneurial competencies in the areas of Resources and Action. The traits in the resources management are as follow: self-awareness, self-efficacy, motivation, and persistence, resource mobilization and financial/economic knowledge, and team mobilization. Third parties interested in acquiring competences connected to action might concentrate on and develop the following sub-competencies: Parties interested

in acquiring competences connected to action might concentrate on and develop the following sub-competencies: taking initiative and planning, coping with uncertainty, ambiguity, risk, and working with others, and learning through experience (see graph 2).

These talents, and their sub-competencies, can serve as a basis for all stakeholders to design objectives, methods, and strategies to ensure and enhance students' and young people's competencies. Not only that, but this research may be employed in promoting curriculum change in the formal education and training sector, the design of practical entrepreneurial experiences in informal learning contexts, and the development of tools for citizens to self-assess their entrepreneurial competences.



Graphic 1: Validated Entrepreneurship Competences

## Bibliography

- (2009)., C. (n.d.). The shift to learning outcomes. Policies and practices in Europe.  
 (2012)., F.-Y. (n.d.). Impact of Entrepreneurship Education in Denmark - 2011. In L. .  
 Bacigalupo, M. *The European Entrepreneurship Competence*.  
 Entrepreneurial activity in developing countries, Mater Thesis (2016).  
 Entrepreneurial competences in economical engineering curriculum (2018).  
 Entrepreneurship, Y. (n.d.). *Youth Entrepreneurship*. Retrieved from <https://changemakers.al/wp-content/uploads/2023/02/Manuali-i-Plote-YEEP.pdf>





## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- European Commission, Joint Research Center (2016). (n.d.). *EntreComp: The Entrepreneurship Competence Framework* .
- Ferrari, A. (. (n.d.). DIGCOMP: A Framework for Developing and Understanding Digital .
- Hameli, K. (2015). *Teknikat Statistikore me Shumë Ndryshore me Aplikim në SPSS*. Open Source.
- Margherita Bacigalupo, P. K. (2016). *EntreComp: The Entrepreneurship Competence Framework*.
- Martin, Bruce C., McNally, Jeffrey J. and Kay, Michael J. (2013). Examining the formation of human capital in entrepreneurship: A meta-analysis of entrepreneurship education outcomes. *Journal of Business Venturing*, 28, issue 2 , pp. p. 211-224.
- Mishra, Chandra S and Zachary, Ramona K. (September 2015). The Theory of Entrepreneurship DOI: 10.1515/erj-2015-0042. *Entrepreneurship Research Journal, Volume 5, Issue 4* , pp. Pages 251-268.
- Prøitz, T. S. (n.d.). Learning outcomes: What are they? Who defines them? When and .
- Robert Hisrich, Michael Peters, Dean Shepherd. (2002). *Entrepreneurship* . McGraw-Hill/Irwin.
- Vuorikari, R. P. (n.d.). DigComp 2.0: the Digital Competence Framework. Update Phase 1: the Conceptual Reference .
- Yahou, Hadis. (2020). Ambidexterity leadership, transformational leadership, and corpo-rate entrepreneurship: evaluating the moderating role of behavioral and psychological factors. *Revista Conrado*. 16 , pp. 150-158.
- Zoltán J. Ács, Attila Varga. (2005 ). Entrepreneurship, Agglomeration and Technological Change.. *Small Business Economics* 24, no. 3. <http://www.jstor.org/stable/40229426> , pp. 323–34.



**Financial Distress and Measurement of Key Financial Performance  
Analysis of Cosmetic Companies in Indonesia (Case study: PT. Mustika  
Ratu Tbk, PT. Marta Berto Tbk and PT. Kino Indonesia Tbk, Period 2018-  
2022)**

**Yulisfan**

Sekolah Tinggi Manajemen IPMI, Indonesia

yulisfan@ipmi.ac.id

Orcid: 0009-0000-4029-1103

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

**ABSTRACT**

This research paper delves into the critical topic of financial distress and offers an in-depth analysis of key financial performance indicators within the cosmetic industry in Indonesia. The cosmetics sector in Indonesia is known for its dynamic and competitive nature, making it imperative to assess the financial health of companies operating in this industry. The study employs various financial metrics and ratios to evaluate the financial stability and performance of cosmetic companies, allowing for the identification of potential signs of financial distress. This research study aims to analyze and measure the financial health condition and bankruptcy prediction of cement companies listed on the Indonesia Stock Exchange: PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, PT. Kino Indonesia Tbk for periods of 2018 to 2022. The data used is collected from the published audited financial statement. Financial ratio analysis used as a methodology, and the results are validated by SOEs Ministerial Decree No.KEP-100/MBU/2002 about a financial health condition. Using the Altman z-score model method to find out the possibility of bankruptcy. Specifically, the financial ratios that will be used are: 1) return on equity, 2) return on investment, 3) cash ratio, 4) current ratio, 5) collection period, 6) inventory turnover, 7) total asset turnover and 8) total equity to total asset. Besides, return on invested capital results from the cosmetic company will be compared to the weighted average cost of capital to measure whether cosmetic companies are profitable enough in the cosmetic industry. The findings offer valuable insights for industry stakeholders, including company executives, investors, and regulatory authorities, to better understand the financial dynamics of cosmetic companies in Indonesia. Such insights can inform decision-making, investment strategies, and regulatory measures to promote the sustainability and growth of the cosmetics industry in the country. This study would give strong insight for managers in cosmetic industry about the financial performance. Therefore, the managers should make decisions to improve profitability and efficiency in cost structure during financial problem condition.

**Keywords:** Financial Performance, Financial Ratios, Bankruptcy, Cosmetic Industry

## INTRODUCTION

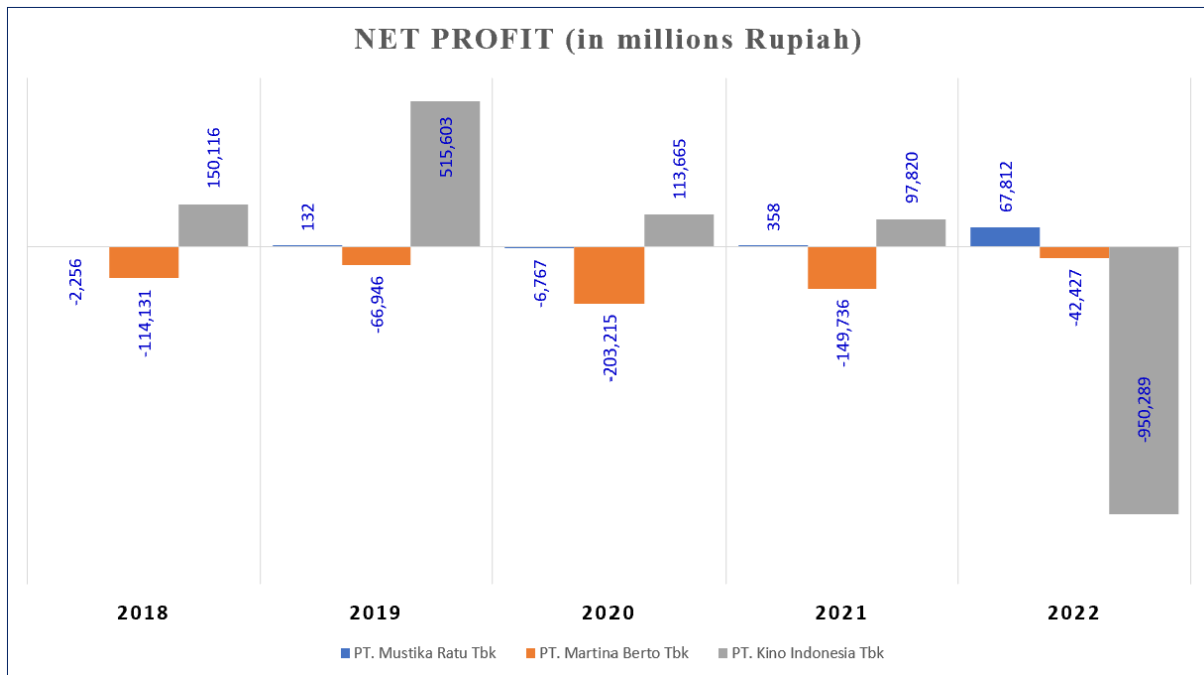
The cosmetics industry in Indonesia has witnessed remarkable growth in recent years, driven by a burgeoning middle class, changing beauty trends, and increasing consumer awareness. However, amid this flourishing industry, the risk of financial distress looms as a persistent concern for cosmetic companies. The dynamic and competitive nature of this sector, coupled with evolving consumer preferences, makes it crucial to assess the financial health of these companies rigorously.

Indonesia's cosmetics market is regarded as being extremely competitive. Therefore, for a significant market entry, building a strong brand through promotion is advised. More than ever, Indonesians are conscious about their appearance and sense of style. Seventy-five percent of Indonesian women would rather use natural components in all categories of cosmetics, including makeup, skin care, hair care, fragrance, and hygiene products. Customers in Indonesia are generally more drawn to foreign and foreign-looking brands than indigenous ones (Business Indonesia, 2023).

Financial ratio analysis is one of the best methods for assessing the company's financial performance. Previous studies on financial performance have been examined in a variety of industries, including construction, steel, banking, and coal. (Yet Mears, 1966) asserted that financial ratios have the ability to indicate a company's health issues and potential reasons, but they are not a reliable indicator of bankruptcy. (Riyanto, 1995) Financial ratios can generally be classified into four categories: solvency, activity, liquidity, and profitability ratios. According to (Washington, 2001), there is positive study on financial models' capacity to offer early warning signs of corporate failure. Financial ratio analysis can be applied in two different but equally beneficial methods. Ratio analysis is a useful tool for examining a company's past performance in order to predict potential problems in the future. Ratio analysis can also assist companies in matching their output to that of their industry rivals.

Financial distress is a condition in which a company faces severe financial challenges, such as liquidity issues, solvency concerns, or the potential of bankruptcy. For cosmetic companies operating in Indonesia, these challenges can stem from various sources, including market competition, regulatory requirements, economic fluctuations, and changes in consumer behaviour. As such, understanding the factors that lead to financial distress and having effective measurement tools to assess key financial performance indicators are paramount for both businesses and investors in this sector. As a result, as shown in figure 1, PT. Martina Berto Tbk, as one of the players in the cosmetic industry, record a loss in net profit from 2018 to 2022 while the other company, PT. Mustika Ratu Tbk (except in 2018 and 2019), and PT. Kino Indonesia Tbk (except in 2022) experienced a deteriorating trend in net profit. Due to this occurrence, analyzing its performance by analyzing its financial performance through the data in the audited financial statement will provide more insight into this industry. Besides, the prediction of bankruptcy possibilities by using the Altman z-score model will give another insight.

**Figure-1:** Net Profit of Cosmetic Companies in Indonesia 2018-2022



**Source:** (Author Analysis, 2023)

This research paper aims to provide a comprehensive analysis of financial distress and the measurement of key financial performance indicators within the context of cosmetic companies in Indonesia. By evaluating the financial stability and performance of these companies through various financial metrics and ratios, this study seeks to identify early signs of financial distress and to shed light on the factors contributing to such distress.

Furthermore, the study emphasizes the importance of accurate financial measurement and disclosure in the cosmetics sector, particularly with regards to product safety and regulatory compliance. The findings of this research can offer valuable insights for a range of stakeholders, including company executives, investors, regulatory authorities, and industry observers. By better understanding the financial dynamics of cosmetic companies in Indonesia, these stakeholders can make informed decisions, devise robust investment strategies, and enact effective regulatory measures to promote the sustainability and continued growth of the cosmetics industry in the country. This paper will delve into the intricacies of financial distress and the critical aspects of financial performance analysis within the unique context of the Indonesian cosmetics sector.

PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk are the three Indonesian cosmetic enterprises that are the subject of this study. The primary subject of discussion will be the company's financial performance analysis from 2018 to 2022, as confirmed by SOEs Ministerial Decree No.KEP-100/MBU/2002 about a financial health condition. In addition, the Altman z-score model will be used to assess the likelihood of bankruptcy and compare the return on invested capital to the weighted average cost of capital to ascertain whether the business is profitable enough. Thus, the following can be used to identify the research problem: 1) Using SOEs Ministerial Decree No.KEP-100/MBU/2002, how healthy was the financial performance of the three cosmetic businesses from 2018 to 2022? 2) How profitable were three cosmetic businesses in 2018–2022? 3) What is the Altman z-score evaluation of three cosmetic enterprises for the years 2018–2022? Because it provided more

context and expanded understanding regarding financial ratio analysis in the actual world, this study would be helpful to both lecturers and students. In addition, the management would need this research because it would provide more understanding of how to evaluate the company based on its financial performance and assist them in making decisions to enhance the current situation.

## **1. LITERATURE REVIEW**

### **1.1 Previous Research on Financial Performance**

Numerous empirical studies in a range of businesses have examined financial ratios (Webb, 2003). The company's performance over the short and long terms can be ascertained by ratio analysis (Bloomenthal, 2020). According to (Magaladevi, 2015), financial ratios are a suitable assessment technique for gauging a company's financial success. Research has been done by (Nafisah and Daryanto, 2020) to ascertain the correlation between stock prices and financial performance in the coal mining sector. As a result, stock prices are influenced by the profitability ratio utilizing net profit margin, gross profit margin, return on equity, and return on assets. Stock prices are also impacted by liquidity ratios employing cash ratios, quick ratios, and current ratios. A research analyzing and comparing PT. Pelindo's financial performance before and after the sea toll program was carried out by (Wiyono and Daryanto, 2020). Consequently, following the sea toll program, the profitability ratio, liquidity ratio, and total asset turnover all declined. Financial ratio analysis has been the subject of numerous prior studies in a variety of industries, including the steel, oil, and aviation sectors (Daryanto, 2017; Daryanto, 2018; Okiviantoro, Naufal & Daryanto 2020). Nonetheless, the z-score approach is not often used in industry investigations.

## **2. METHODOLOGY**

A systematic and thorough approach is used in the process for analyzing financial distress and calculating important financial performance indicators of Indonesian cosmetic companies.

The financial health of the company is assessed using a quantitative descriptive method utilizing financial ratio analysis, as specified in the BUMN Minister's Decree No. KEP-100/MBU/2002. To assess and evaluate the financial standing of PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk, financial ratio analysis is employed. In order to determine whether a cosmetic company is profitable enough to compete in the cosmetic sector, each company's return on capital invested is compared with the weighted average cost of capital. The probability of bankruptcy has been determined using the Altman z-score model. Secondary data for this research project was gathered from the websites of each company's annual report and audit of its financial accounts. Following the collection of all necessary data, the information will be processed, computed, and examined to create financial ratios.

The financial ratio analysis in this study is computed using a formula derived from the Ministerial Decree No. KEP-100/MBU/2002 of the SOEs. Eight financial ratios are included in the regulation: inventory turnover, total asset turnover, collection period, return on investment, current ratio, cash ratio, inventory turnover, and total equity to total asset. A non-infrastructure company is PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk. A non-infrastructure enterprise has a value of 70 according to SOEs Ministerial Decree No. KEP-100/MBU/2002. Businesses will be evaluated according to their standard and financial ratios. The standard value will then be obtained by dividing the total of the financial ratios. The

outcome will then be categorized according to a company's state of health using the SOEs Ministerial Decree No.KEP-100/MBU/2002 as a guide.

**Table-1:** Weighted Score and Indicator of Non-Infrastructure Company

No	Indicator	Score	
		Infra	Non Infra
1	ROE	15	20
2	ROI	10	15
3	Cash Ratio	3	5
4	Current Ratio	4	5
5	Collection Periods	4	5
6	Inventory Turnover	4	5
7	Total Asset Turnover	4	5
8	Total Equity to Total Asset	6	10
Total Score		50	70

**Source:** The Decree of Ministry of SOEs No. KEP-100/MBU/2002

**Table-2:** Company health level categories based on Kep-100/MBU/2002

Status	Rating	Total Score
Healthy	AAA	Total Score>95
	AA	80 < Total Score <= 95
	A	65 < Total Score <= 80
Less Healthy	BBB	50 < Total Score <= 65
	BB	40 < Total Score <= 50
	B	30 < Total Score <= 40
Unhealthy	CCC	20 < Total Score <= 30
	CC	10 < Total Score <= 20
	C	Total Score <= 10

**Source:** The Decree of Ministry of SOEs No. KEP-100/MBU/2002

## 2.1 Profitability ratio

The most often utilized ratios in financial ratio analysis are those related to profitability. This ratio is used to assess the company's overall financial health (Bodie, Kane, Marcus, 1996).

### 2.1.1 Return on Equity

Return on equity is a metric used to assess a company's capacity to generate revenue from the funds that shareholders have invested. (Anthony et al, 2011). An organization's ability to create value for shareholders is indicated by a greater ratio.

$$\text{Return on Equity (ROE)} = \frac{\text{Net Income}}{\text{Shareholder Equity}} \times 100\%$$

### 2.1.2 Return on Investment

Return on Investment is a metric used to determine the return obtained in relation to the initial cost or investment cost. A greater ratio suggested that the business may provide value for its shareholders.

$$\text{Return on Investment (ROI)} = \frac{[(\text{EBIT} + \text{Depreciation}) / \text{Capital Employed}] \times 100\%}{1}$$

**Table-3:** List of ROE and ROI Assessment Score

No	ROE (%)	Score	ROI (%)	Score
1	15 < ROE	20	18 < ROI	15
2	13 < ROE ≤ 15	18	15 < ROI ≤ 18	13,5
3	11 < ROE ≤ 13	16	13 < ROI ≤ 15	12
4	9 < ROE ≤ 11	14	12 < ROI ≤ 13	10,5
5	7,9 < ROE ≤ 9	12	10,5 < ROI ≤ 12	9
6	6,6 < ROE ≤ 7,9	10	9 < ROI ≤ 10,5	7,5
7	5,3 < ROE ≤ 6,6	8,5	7 < ROI ≤ 9	6
8	4 < ROE ≤ 5,3	7	5 < ROI ≤ 7	5
9	2,5 < ROE ≤ 4	5,5	3 < ROI ≤ 5	4
10	1 < ROE ≤ 2,5	4	1 < ROI ≤ 3	3
11	0 < ROE ≤ 1	2	0 < ROI ≤ 1	2
12	ROE < 0	0	ROI < 0	1

**Source:** The Decree of Ministry of SOEs No. KEP-100/MBU/2002

### 2.2 Liquidity ratio

One metric used to assess a company's capacity to fulfill its short-term obligations is its liquidity ratio (Anthony et al, 2011).

#### 2.2.1 Current Ratio

The most popular balance sheet ratio is the current ratio. This ratio evaluates the company's ability to pay its current debt in relation to its short-term liabilities. A greater percentage suggests that the business is more liquid.

$$\text{Current Ratio} = \frac{(\text{Current Asset} / \text{Current Liabilities}) \times 100\%}{1}$$

#### 2.2.2 Cash Ratio

The ratio used to assess a company's capacity to pay short-term debts with cash or cash equivalents is called the cash ratio. The company did not have enough cash on hand to pay its liabilities if the cash ratio was less than one or one hundred percent.

$$\text{Cash Ratio} = \frac{[(\text{Cash} + \text{Cash Equivalents}) / \text{Current Liabilities}] \times 100\%}{1}$$



**Table-4:** List of Current Ratio and Cash Ratio Assessment Score

No	Cash Ratio (%)	Score	Current Ratio (%)	Score
1	Cash Ratio $\geq 35$	5	$125 \leq \text{Current Ratio}$	5
2	$25 \leq \text{Cash Ratio} < 35$	4	$110 \leq \text{Current Ratio} < 125$	4
3	$15 \leq \text{Cash Ratio} < 25$	3	$100 \leq \text{Current Ratio} < 110$	3
4	$10 \leq \text{Cash Ratio} < 15$	2	$95 \leq \text{Current Ratio} < 100$	2
5	$5 \leq \text{Cash Ratio} < 10$	1	$90 \leq \text{Current Ratio} < 95$	1
6	$0 \leq \text{Cash Ratio} < 5$	0	$\text{Current Ratio} < 90$	0

**Source:** The Decree of Ministry of SOEs No. KEP-100/MBU/2002

## 2.3 Activity ratio

The ratio used to determine how well a business uses its assets to create revenue is called the activity ratio.

### 2.3.1 Collection Period

The ratio known as the "collection period" is used to calculate the average amount of time a business needs to process each customer's account receivable.

A smaller percentage indicates that the company has received payments in a relatively short period of time.

$$\text{Collection Period} = \frac{\text{Total Account Receivable}}{\text{Total Revenue}} \times 100\%$$

### 2.3.2 Inventory Turnover

Inventory turnover is a ratio used to assess how well management turns inventory over time. Inventory turnover demonstrates how quickly products move through a business (Anthony et al, 2011).

$$\text{Inventory Turnover} = \frac{\text{Total Inventories}}{\text{Total Revenue}} \times 100\%$$

### 2.3.3 Total Asset Turnover

Total asset turnover is a ratio used to assess a company's capacity to make revenue from its assets. A greater ratio suggests that the company made efficient use of its assets, whilst a lower ratio suggests that the organization may be experiencing issues with management or production.

$$\text{Total Asset Turnover} = \frac{\text{Total Revenue}}{\text{Capital Employed}} \times 100\%$$



**Table-5:** List of Collection Period and Inventory Turnover Assessment Score

No	Collection	Adjustment	Score	Inventory	Adjustment	Score
1	$x \leq 60$	$x > 35$	5	$x \leq 60$	$x > 35$	5
2	$60 < x \leq 90$	$30 < x \leq 35$	4,5	$60 < x \leq 90$	$30 < x \leq 35$	4,5
3	$90 < x \leq 120$	$25 < x \leq 30$	4	$90 < x \leq 120$	$25 < x \leq 30$	4
4	$120 < x \leq 150$	$20 < x \leq 25$	3,5	$120 < x \leq 150$	$20 < x \leq 25$	3,5
5	$150 < x \leq 180$	$15 < x \leq 20$	3	$150 < x \leq 180$	$15 < x \leq 20$	3
6	$180 < x \leq 210$	$10 < x \leq 15$	2,4	$180 < x \leq 210$	$10 < x \leq 15$	2,4
7	$210 < x \leq 240$	$6 < x \leq 10$	1,8	$210 < x \leq 240$	$6 < x \leq 10$	1,8
8	$240 < x \leq 270$	$3 < x \leq 6$	1,2	$240 < x \leq 270$	$3 < x \leq 6$	1,2
9	$270 < x \leq 300$	$1 < x \leq 3$	0,6	$270 < x \leq 300$	$1 < x \leq 3$	0,6
10	$300 < x$	$0 < x \leq 1$	0	$300 < x$	$0 < x \leq 1$	0

**Source:** The Decree of Ministry of SOEs No. KEP-100/MBU/2002

**Table-6:** List of Total Asset Turnover Assessment Score

No	TATO (%)	Adjustment = x (%)	Score
1	$TATO > 120$	$20 < TATO$	5
2	$105 < TATO \leq 120$	$15 < TATO \leq 20$	4,5
3	$90 < TATO \leq 105$	$10 < TATO \leq 15$	4
4	$75 < TATO \leq 90$	$5 < TATO \leq 10$	3,5
5	$60 < TATO \leq 75$	$0 < TATO \leq 5$	3
6	$40 < TATO \leq 60$	$TATO \leq 0$	2,5
7	$20 < TATO \leq 40$	$TATO < 0$	2
8	$TATO \leq 20$	$TATO < 0$	1,5

**Source:** The Decree of Ministry of SOEs No. KEP-100/MBU/2002

## 2.4 Solvency ratio

The solvency ratio is a metric utilized to assess a company's capacity to pay the interest associated with its long-term debt (Anthony et al, 2011).

### 2.4.1 Total Equity to Total Asset

One ratio that illustrates the amount of capital used to buy assets that was funded by shareholder equity is total equity to total asset. A greater ratio signifies a comparatively bigger proportion of equity compared to debt when it comes to funding the assets of the company.

$$\text{Total Equity to Total Asset Ratio} = \left( \frac{\text{Total Equity}}{\text{Total Asset}} \right) \times 100\%$$

**Table-7:** List of Total Asset Turnover Assessment Score

No	Total Equity to Total Asset (TETA) (%)	Score
1	$TETA < 0$	0
2	$0 \leq TETA < 10$	4
3	$10 \leq TETA < 20$	6
4	$20 \leq TETA < 30$	7,25
5	$30 \leq TETA < 40$	10
6	$40 \leq TETA < 50$	9
7	$50 \leq TETA < 60$	8,5
8	$60 \leq TETA < 70$	8
9	$70 \leq TETA < 80$	7,5
10	$80 \leq TETA < 90$	7
11	$90 \leq TETA < 100$	6,5

**Source:** The Decree of Ministry of SOEs No. KEP-100/MBU/2002

## 2.5 Level of profitability

Finding out if a company is profitable can be done in a number of ways. Using the profitability ratio is one of them. The return on invested capital (ROIC) is one of the ratios utilized. The ability of management to create and maintain shareholder value is reflected in return on invested capital, which is a crucial indicator of earnings efficiency. Return on invested capital, which is used to measure profitability, is another sign of the competitive advantage of the business (Tang and Liou, 2010). The business creates value if the return on invested capital exceeds the weighted cost of capital; the opposite is true if the return on invested capital is less than the weighted cost of capital (Hawawini et al., 2002). The effectiveness of the company's capital investment was determined by comparing the return on invested capital to the weighted average cost of capital.

### 2.5.1 Return on invested capital

Return on Invested Capital (ROIC) is a ratio used to assess how well a business uses the capital that investors and shareholders have invested in it to produce revenue.

$$\text{Return on Invested Capital} = (\text{NOPAT} / \text{Invested Capital}) \times 100\%$$

### 2.5.2 Weighted cost of capital

The measurement of the weighted average of the company's funding sources, including debt and equity, is known as the weighted cost of capital.

$$\text{WACC} = (E/V) \cdot Re + (D/V) \cdot Rd \cdot (1 - Tc)$$

Where:

E: Market value of equity

D: Market value of debt

Re: Cost of equity

Rd: Cost of debt

V: Total market value of the firm financing

E/V: Percentage of financing that is equity.

D/V: Percentage of financing that is debt.

Tc: Corporate tax rate

### 2.5.3 Altman z-score model

One financial tool for predicting a company's likelihood of providing for bankruptcy is the Altman z-score model. A corporation that cannot satisfy its debts or obligations because it lacks the funds to operate its business is considered to be in bankruptcy (Brigham and Ehrhardt, 2005). Edward Altman developed this model in 1968, utilizing a variety of values from income statement and balance sheet.

$$Z = 1,2X1 + 1,4X2 + 3,3X3 + 0,6X4 + 1,0X5$$

Where:

Z = Altman's Z Score

X1 = Working Capital/Total Assets

X2 = Retained Earnings/Total Assets

X3 = Earnings Before Interest and Taxes/Total Assets

X4 = Market Value of Total Equity/Book Value of Total Liabilities

X5 = Sales/Total Assets

## 3. RESULTS AND ANALYSIS

### Profitability analysis

Return on equity in table 8 shows the profitability performance of PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk. The minimum standard of ROE based on the decree is 15 per cent. PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk was below standard from 2018 to 2022. Overall, the profitability performance of cosmetic companies shows a declining trend except for PT. Mustika Ratu Tbk and PT Martina Bento Tbk in 2022. It indicates that the profitability of cosmetic companies decreasing every year. The decrease in cosmetic sales volume, higher fixed cost and interest expenses resulted in the profit margin, Covid-19 was one of the factors that affected their profitability. PT. Martina Berto Tbk. has a bad performance compared to others based on their return on equity ratio that experiencing negative from 2018 to 2022. It shows that PT. Martina Berto Tbk. cannot generate positive net income in that year or suffer from losses.

**Table-8:** Return on Equity

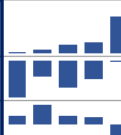


No.	Profitability Ratio ROE	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	-0.61%	0.04%	-1.98%	0.10%	16.48%	
2	PT Martina Berto Tbk	-37.98%	-28.47%	-34.45%	-33.70%	-10.48%	
3	PT Kino Indonesia Tbk	6.86%	19.08%	4.41%	3.64%	-61.96%	

**Source:** (Annual Reports Cosmetic Companies 2018-2022)

Return on investment in table 9 shows the profitability performance of PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk. The minimum standard of ROI based on

the decree is 18 per cent. The trend of return on investment quite similar to the trend of return on equity. However, PT. Mustika Ratu Tbk. return on investment ratio has a different result from its return on equity which can see from 2018 to 2022 when some of the return on equity is minus, the return on investment still positive. Furthermore, PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk. ROI is below standard for five years except for PT. Kino Indonesia Tbk. in 2019.

**Table-9:** Return on Investment




No.	Profitability Ratio ROI	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	3.90%	5.06%	6.35%	7.15%	15.32%	
2	PT Martina Berto Tbk	-27.48%	-13.42%	-20.53%	-14.56%	-2.46%	
3	PT Kino Indonesia Tbk	12.77%	26.41%	11.78%	10.94%	-21.68%	

**Source:** (Annual Reports Cosmetic Companies 2018-2022)

### Liquidity analysis

The cash ratio is one of the ratios that represent the liquidity of the company. The ratio will represent the ability of the company to meet its short-term obligations with its cash. Table 10 shows PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk. cash ratio is not good enough because it less than 35% except PT. Mustika Ratu Tbk. in 2022. Overall, PT. Martina Berto Tbk. may face a struggle to fulfil their short-term obligations due to lowest cash ratio.

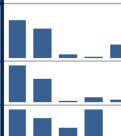


**Table-10:** Cash Ratio

No.	Liquidity Ratio Cash Ratio	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	13.02%	7.07%	5.97%	4.03%	74.97%	
2	PT Martina Berto Tbk	1.66%	1.04%	0.74%	1.26%	1.43%	
3	PT Kino Indonesia Tbk	18.22%	15.44%	8.57%	12.81%	10.05%	

**Source:** (Annual Reports Cosmetic Companies 2018-2022)

The current ratio of the cosmetic companies shows the fluctuation trend from 2018 to 2022. Table 11 shows that PT. Mustika Ratu Tbk. does not have any liquidity problem as their current ratio is above 100%, same things for PT. Kino Indonesia in 2018 to 2021 but their liquidity drop below than 100% in 2022. However, PT. Martina Berto Tbk. current ratio is below 100% from 2020 to 2022 and indicates a liquidity problem.

**Table-11:** Current Ratio




No.	Liquidity Ratio Current Ratio	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	311.02%	288.75%	220.93%	213.03%	248.38%	
2	PT Martina Berto Tbk	163.34%	124.78%	61.66%	75.17%	68.32%	
3	PT Kino Indonesia Tbk	150.11%	134.73%	119.37%	150.70%	87.23%	

**Source:** (Annual Reports Cosmetic Companies 2018-2022)

### Activity analysis

The collection period is the ratio that represents the ability of cosmetic companies to collect payment from their customer. The lower the ratio, the better for the company. Table 12 shows the collection period ratio for cosmetic companies from 2018 to 2022. PT. Martina Berto Tbk. has the best trend collection period, following by PT. Kino Indonesia Tbk. PT. Mustika Ratu Tbk. has the worst collection period, lasting more than 200 days, which will raise the expense of bad debt reserves. Overall, cosmetic companies should generate higher sales, but mostly in the form of credit rather than cash, as indicated by the lengthening collection duration.




**Table-12:** Collection Period

No.	Liquidity Ratio Collection Period	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	234	256	247	238	213	
2	PT Martina Berto Tbk	181	123	83	80	60	
3	PT Kino Indonesia Tbk	98	107	130	134	87	

**Source:** (Annual Reports Cosmetic Companies 2018-2022)

Inventory turnover is the ratio to measure the company able to sell its inventory in the given period. Table 13 shows the inventory turnover of cosmetic companies from 2018 to 2022. PT. Kino Indonesia Tbk. has the best ratio, meanwhile PT. Mustika Ratu Tbk and PT. Martina Berto Tbk have a turnaround exceeding 60 days. Overall, cosmetic companies' inventory turnover ratio is increase indicates that cosmetic companies can generate higher production over the years. Furthermore, Sales growth should be accompanied by an increase in output.




**Table-13:** Inventory Turnover

No.	Activity Ratio Inventory Turnover	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	153	153	168	213	264	
2	PT Martina Berto Tbk	77	71	119	182	100	
3	PT Kino Indonesia Tbk	52	43	63	56	45	

**Source:** (Annual Reports Cosmetic Companies 2018-2022)

Total asset turnover is the ratio to measure its ability to utilize its asset to generate revenue. Table 14 shows the total asset turnover ratio from cosmetic companies from 2018 to 2022. Overall, PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk. has managed its asset well. PT. Martina Berto Tbk. ratio is below 50 per cent in 2020-2021. It indicates that the company did not use its asset effectively. Furthermore, PT. Martina Berto Tbk. should utilize their asset more efficiently and consistently to generate higher revenue in the future.

**Table-14:** Total Asset Turnover

No.	Activity Ratio Total Asset Turnover	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	77.28%	78.30%	87.48%	90.12%	62.20%	
2	PT Martina Berto Tbk	123.22%	159.61%	43.24%	43.17%	81.61%	
3	PT Kino Indonesia Tbk	158.70%	157.93%	129.46%	105.90%	132.50%	




**Source:** (Annual Reports Cosmetic Companies 2018-2022)

### Solvency analysis

Total equity to the total asset is one of the ratios to measure solvency performance. Table 15 shows the total equity to the total asset of cosmetic companies from 2018 to 2022. Overall, PT. Mustika Ratu Tbk, PT. Martina Berto Tbk (except in 2018-2019, their use more debt to acquire its asset), and PT. Kino Indonesia Tbk (except in 2020 and 2022, their use more debt to acquire its asset) uses more equity to acquire its asset.

Furthermore, PT. Martina Berto Tbk and PT. Kino Indonesia Tbk should decrease their debt consistently because if they use more leverage to acquire an asset while its profitability is not increasing, their risk to face an insolvency condition will be greater.

**Table-15:** Total Equity to Total Asset

No.	Solvency Ratio Total Equity to Total Asset	2018	2019	2020	2021	2022	Trend
1	PT. Mustika Ratu Tbk	71.89%	71.89%	71.89%	71.89%	71.89%	
2	PT Martina Berto Tbk	46.37%	39.79%	60.01%	62.27%	56.09%	
3	PT Kino Indonesia Tbk	60.88%	57.56%	49.04%	50.29%	32.80%	

**Source:** (Annual Reports Cosmetic Companies 2018-2022)

### Health assessment

Decree No.KEP-100/MBU/2002. The total score and weight are determined from the value of the eight financial ratios above. Table 16-18 shows the health assessment of PT. Mustika Ratu Tbk, PT. Martina Berto Tbk, and PT. Kino Indonesia Tbk. From the result, it shows that PT. Mustika Ratu Tbk was categorized as an unhealthy company from 2018-2021 and less healthy in 2022 with ratings (CCC, CCC, CCC, CCC, BBB). PT. Martina Berto Tbk was categorized as an unhealthy company from 2018-2022 with ratings (CCC, CCC, CCC, CC, CCC). PT. Kino Indonesia Tbk was categorized as a less healthy company from 2018, 2020 and 2021, healthy in 2019 and unhealthy in 2022 with ratings (BBB, A, BB, BB, CCC).

Overall, based on this assessment, the financial performance of cosmetic companies is in poor condition and their value tends to decline throughout the year.

**Table-16:** Health Assessment of PT. Mustika Ratu Tbk

PT. Mustika Ratu Tbk										
Indicators	2018		2019		2020		2021		2022	
	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score
ROE (%)	-0.61%	-	0.04%	2.0	-1.98%	-	0.10%	2.0	16.48%	20.0
ROI (%)	3.90%	4.0	5.06%	5.0	6.35%	5.0	7.15%	6.0	15.32%	13.5
Cash ratio (%)	13.02%	2.0	7.07%	1.0	5.97%	1.0	4.03%	-	74.97%	5.0
Current ratio (%)	311.02%	5.0	288.75%	5.0	220.93%	5.0	213.03%	5.0	248.38%	5.0
Collection period (days)	234	1.8	256	1.2	247	1.2	238	1.8	213	1.8
Inventory turnover (days)	153	3.0	153	3.0	168	3.0	213	1.8	264	1.2
Total asset turnover (%)	77.28%	3.5	78.30%	3.5	87.48%	3.5	90.12%	4.0	62.20%	3.0
Total equity to Total Asset (%)	71.89%	7.5	71.89%	8.0	71.89%	8.0	71.89%	8.5	71.89%	8.5
Total Score	26.8		28.7		26.7		29.1		58.0	
Total Weight	38.29%		41.00%		38.14%		41.57%		82.86%	
Healthy Level	CCC (Unhealthy)		CCC (Unhealthy)		CCC (Unhealthy)		CCC (Unhealthy)		BBB (Less Healthy)	

**Source:** (Author Analysis, 2023)



**Table-17:** Health Assessment of PT. Martina Berto Tbk

PT Martina Berto Tbk										
Indicators	2018		2019		2020		2021		2022	
	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score
ROE (%)	-37.98%	-	-28.47%	-	-34.45%	-	-33.70%	-	-10.48%	-
ROI (%)	-27.48%	1.0	-13.42%	1.0	-20.53%	1.0	-14.56%	1.0	-2.46%	1.0
Cash ratio (%)	1.66%	-	1.04%	-	0.74%	-	1.26%	-	1.43%	-
Current ratio (%)	163.34%	5.0	124.78%	4.0	61.66%	-	75.17%	-	68.32%	-
Collection period (days)	181	2.4	123	3.5	83	4.5	80	4.5	60	4.5
Inventory turnover (days)	77	4.5	71	4.5	119	4.0	182	2.4	100	4.0
Total asset turnover (%)	123.22%	5.0	159.61%	5.0	43.24%	2.5	43.17%	2.5	81.61%	3.5
Total equity to Total Asset (%)	46.37%	9.0	39.79%	10.0	60.01%	8.5	62.27%	8.0	56.09%	8.5
Total Score	26.9		28.0		20.5		18.4		21.5	
Total Weight	38.43%		40.00%		29.29%		26.29%		30.71%	
Healthy Level	CCC (Unhealthy)		CCC (Unhealthy)		CCC (Unhealthy)		CC (Unhealthy)		CCC (Unhealthy)	

**Source:** (Author Analysis, 2023)

**Table-18:** Health Assessment of PT. Kino Indonesia Tbk

PT Kino Indonesia Tbk										
Indicators	2018		2019		2020		2021		2022	
	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score
ROE (%)	6.86%	10.0	19.08%	20.0	4.41%	7.0	3.64%	5.5	-61.96%	-
ROI (%)	12.77%	10.5	26.41%	15.0	11.78%	9.0	10.94%	9.0	-21.68%	1.0
Cash ratio (%)	18.22%	4.0	15.44%	3.0	8.57%	1.0	12.81%	2.0	10.05%	2.0
Current ratio (%)	150.11%	5.0	134.73%	5.0	119.37%	4.0	150.70%	5.0	87.23%	-
Collection period (days)	98	4.0	107	4.0	130	3.5	134	3.5	87	4.5
Inventory turnover (days)	52	5.0	43	5.0	63	4.5	56	5.0	45	5.0
Total asset turnover (%)	158.70%	5.0	157.93%	5.0	129.46%	5.0	105.90%	4.5	132.50%	5.0
Total equity to Total Asset (%)	60.88%	8.0	57.56%	8.5	49.04%	9.0	50.29%	8.5	32.80%	10.0
Total Score	51.5		65.5		43.0		43.0		27.5	
Total Weight	73.57%		93.57%		61.43%		61.43%		39.29%	
Healthy Level	BBB (Less Healthy)		A (Healthy)		BB (Less Healthy)		BB (Less Healthy)		CCC (Unhealthy)	

**Source:** (Author Analysis, 2023)

### Level of profitability assessment

The comparison of the return on invested capital to the weighted average cost of capital reveals whether the company is profitable enough and is using its capital investment effectively. Table 19 shows that the ROIC of cosmetic companies has decreased from year to year. Overall, the return on capital invested by cosmetic companies is higher the weighted average cost of capital (except for PT. Mustika Ratu Tbk. in 2020 and 2022, PT Kino Indonesia Tbk. in 2019), but PT. Martina Berto Tbk. throughout the entire five-year period (2018–2022), constantly in a losing position, meanwhile PT. Mustika Ratu Tbk. suffered losses in 2018 and 2020, and PT. Kino Indonesia Tbk. also made loss in 2022, which indicates that cosmetic companies are not profitable enough, and they cannot provide value to their investors. In addition, the lower sales, higher fixed cost and interest expenses condition continued with a decline in the profitability of cosmetic companies.

**Table-19:** Return on Invested Capital and Weighted Average Cost of Capital

Year	PT. Mustika Ratu Tbk		PT Martina Berto Tbk		PT Kino Indonesia Tbk	
	WACC	ROIC	WACC	ROIC	WACC	ROIC
2018	-0.77%	0.89%	-30.57%	-23.62%	7.31%	8.54%
2019	0.03%	1.74%	-19.92%	-13.82%	19.88%	19.79%
2020	0.11%	-0.06%	-42.86%	-26.47%	3.98%	7.94%
2021	0.06%	2.34%	-47.38%	-26.82%	3.28%	6.74%
2022	23.15%	17.22%	-11.72%	-5.92%	-41.38%	-28.51%

**Source:** (Author Analysis, 2023)

#### Altman z-score assessment

Evaluation of the company's health assessment based on SOEs Ministerial Altman z-score assessment is one measurement to predict the possibility of the company experiencing bankruptcy. Table 20 shows the result of the Altman z-score assessment of cosmetic companies from 2018 to 2022. PT. Mustika Ratu Tbk was categorized as a safe zone from 2018 to 2019 and grey zone from 2020 to 2022. PT. Martina Berto Tbk was categorized in the distress zone from 2018 to 2022, and PT. Kino Indonesia Tbk was categorized in the safe zone from 2018 to 2021 but distress zone in 2022. However, PT. Martina Berto Tbk is categorized as a distress zone and have a possibility to experience bankruptcy in the future. Furthermore, their should improve its financial condition shortly to avoid insolvency.

**Table-20:** Altman Z-Score Assessment

Company	2018		2019		2020		2021		2022	
	Z-score	Zone	Z-score	Zone	Z-score	Zone	Z-score	Zone	Z-score	Zone
PT. Mustika Ratu Tbk	3.41	Safe	3.19	Safe	2.61	Grey	2.54	Grey	2.73	Grey
PT Martina Berto Tbk	0.83	Distress	0.85	Distress	0.10	Distress	0.22	Distress	0.42	Distress
PT Kino Indonesia Tbk	2.69	Grey	2.82	Grey	1.90	Grey	2.02	Grey	0.55	Distress

**Source:** (Author Analysis, 2023)

#### LIMITATION

The limitation of this study research was only using secondary data. This study in analyzing the companies' financial performance in the cosmetic industry uses SOEs Ministerial Decree No.KEP-100/MBU/2002 about financial health level. Furthermore, the study only compared the return on the company's invested capital result with the company's weighted cost of capital to find out whether the company is profitable enough in the industry and only using the Altman z-score model as a method for predicting the possibility of bankruptcy. Besides, this study also focused on the financial aspect only.

#### CONCLUSION AND RECOMMENDATION

##### Conclusion

Based on the calculation and evaluation of financial ratio analysis, health level assessment, level of profitability assessment and Altman z-score assessment of the cosmetic companies during oversupply condition period 2018-2022, it is concluded that:

1. Cosmetic companies' financial performance on 2018-2022 based on the eight financial ratio measurement of the SOEs Ministerial Decree No.KEP-100/MBU/2002 mostly are good even though there is a slight decrease in financial ratio values in general. PT. Mustika Ratu



Tbk was categorized as an unhealthy company from 2018-2021 and less healthy in 2022 with ratings (CCC, CCC, CCC, CCC, BBB). PT. Martina Berto Tbk was categorized as an unhealthy company from 2018-2022 with ratings (CCC, CCC, CCC, CC, CCC). PT. Kino Indonesia Tbk was categorized as a less healthy company in 2018, 2020 and 2021, healthy company in 2019 and unhealthy in 2022 with ratings (BBB, A, BB, BB, CCC).

2. The return of invested capital from the cosmetic companies is higher than their weighted average cost of capital but PT. Martina Berto Tbk. have loss position for five-year period (2018–2022), PT. Mustika Ratu Tbk. suffered losses in 2018 and 2020, and PT. Kino Indonesia Tbk. also made loss in 2022. It indicates that the company is not profitable enough in the industry and cannot effectively use the invested capital. Besides, the company cannot create value for its shareholder and investor.
3. The Altman z-score assessment of cosmetic companies from 2018 to 2022 shows the result as follow: PT. Mustika Ratu Tbk was categorized as a safe zone from 2018 to 2019 and grey zone from 2020 to 2022. PT. Martina Berto Tbk was categorized in the distress zone from 2018 to 2022, and PT. Kino Indonesia Tbk was categorized in the safe zone from 2018 to 2021 but distress zone in 2022. Furthermore, lower sales revenue, higher fixed cost and interest expenses condition during 2018-2022 resulted in deteriorating on the financial condition of cosmetic companies which are seen on the decrease in their Altman z-score assessment.

### **Recommendation**

1. PT. Mustika Ratu Tbk: According to the Mustika Ratu financial ratio result, it shows that the company management has not managed the company well. From the analysis that has been done, the company's financial performance tends to decline (good performance in 2022 due to selling the fixed asset). The company still fights the tight competition in the domestic market, making its profitability performance deteriorated, improving collection days of trade receivable and inventory turnover. Therefore, the company should expand its market share targeting. The company should focus on the market that generates a higher margin. The company should implement cost efficiency in order to sustain during sales revenue decline. Hopefully, by making several recommendations above, Mustika Ratu can improve its profitability to avoid financial distress conditions or even bankruptcy as reflected in their Altman Z-Score, which above the distress zone.
2. PT. Martina Berto Tbk: According to the Martina Berto financial ratio, the company showed poor performance for five years (2018-2022). However, the problem is Martina Berto profitability tends to decline due to tight competition, higher fixed cost, and interest expenses, On the other hand, Matina Berto should focus on growing their business in order to expand their market share to international market not only domestic market. The company also can improve their diversification products to increase its profitability. Improve inventory turnover, refinancing their debt and operating efficiency can increase its profitability in order to sustain during sales revenue decline. Hopefully, by making several recommendations above, Semen Indonesia can improve its profitability to avoid financial distress conditions or even bankruptcy as reflected in its Altman Z-Score, which above the distress zone.
3. PT. Kino Indonesia Tbk: According to the Kino Indonesia financial ratio result, it shows that the company management has managed the company well except in 2022. However, the problem is that Kino Indonesia profitability tends to decline due to tight competition, higher fixed cost and interest expenses. Kino Indonesia should utilize factories that are most efficient in producing activity to reduce fixed production costs and review their operating expenses and financing cost on their loan. The company needs to focus on growing their

business to increase their market share by focusing on distributing on its primary market to improve its profitability so they can avoid financial distress conditions or even bankruptcy as reflected in their Altman Z-Score, which above the distress zone.

## REFERENCES

- Anthony, R.N., Hawkins, D.F., & Merchant, K.A. (2011). **Accounting Text and Case** (13th edition). McGraw-Hill Education
- Annual Reports 2018-2022 of PT. Mustika Ratu Tbk. Retrieved from <https://mustika-ratu.co.id/en/investor-relations/annual-report/>
- Annual Reports 2018-2022 of PT. Martina Berto Tbk. Retrieved from [https://www.martinaberto.co.id/investor.php?page=investor\\_annual\\_reports](https://www.martinaberto.co.id/investor.php?page=investor_annual_reports)
- Annual Reports 2018-2022 of PT. Kino Indonesia Tbk. Retrieved from <https://www.kino.co.id/investor/annual-report>
- Bloomenthal, A. (2020). Financial Ratios: Ratio Analysis. Retrieved from <https://www.investopedia.com/financial-ratios-4689817>
- Bodie, Z., Kane, A., & Marcus, J.A., (1996). **Investment**. McGraw-Hill Education.
- Brigham, E.F., & Michael, C.E., (2005). **Financial Management. Theory and Practice**. International Student Edition. United States, South-Western, Cengage Learning.
- Business Indonesia (2023). Cosmetic. Retrieved from <https://business-indonesia.org/cosmetic>.
- Daryanto, W.M. (2017). Financial Performance Analysis and Evaluation of Palm Oil Agroindustry: An Indonesia Experience. **Jurnal Ilmiah Manajemen dan Bisnis**. 3(1), 108-126.
- Daryanto, W.M. (2018). Financial Performance Measurement of Stated-Owned Enterprise Under Aviation to Support Visit Wonderful 2018 in Indonesia. **South East Asia Journal of Contemporary Business, Economics, and Law**, Vol.16, issue 1(August), ISSN 2289-1552.
- Daryanto, W.M., Okiviantoro, S., & Naufal, E.T. (2020). Comparative Study: Financial Performance of Indonesia Stated-Owned Enterprise and Private Enterprise in Steel Producing Industry for the Period 2013-2018. **South East Asia Journal of Contemporary Business, Economics, and Law**, Vol.21, issue 1(April), ISSN 2289-1560.
- Hawawini, G., Subramanian, V., & Verdin, P. (2002). Is Performance Driven by Industry or Firm Specific Factors? A New Look at The Evidence. **Strategic Management Journal**, 24(1), 1-16.
- Kumbirai, M., Webb, R. (2010). A Financial Ratio Analysis of Commercial Bank Performance in South Africa. **African Review of Economics and Finance**, 2 (1), pp 30-53.
- Mears, P. (1966). Discussion of Financial Ratios as Predictors of Failure. **Journal of Accounting Research**, 4, 119-122.
- Megaladevi, P. (2015). A Study on Financial Performance Analysis of Selected Paper Company with Special Reference to Tamil Nadu Newsprint and Papers Limited. **International Journal of Research Aspects**, 2(4), 22-24.
- Ministry of Stated Owned Enterprises. Salinan Keputusan Menteri Badan Usaha Milik Negara Nomor: KEP-100/MBU/2002. Retrieved December 1, 2020, from: <http://bumn.go.id/>.
- Nafisah, U. and Daryanto, W.M. (2020). Financial Performance Analysis and its Correlation with Stock Price: A Case Study of Indonesia LQ 45 Coal Mining Companies. **South East Asia Journal of Contemporary Business, Economics, and Law**, Vol.22, issue 1(August), ISSN 2289-1560.
- Riyanto, B. (1995). **Company Spending Basics**, 4th edition., Yayasan Penerbit Gadjah Mada, Yogyakarta
- Tang, Y.C., & Liou, F.M. (2010). Does Firm Performance Reveal its own causes? The role of Bayesian Inference. **Strategic Management Journal**, 31(1), 39-57.
- Washington, H. L. (2001). **Financial distress reporting: Bringing a user focus to business reporting**. Proquest Dissertations. Retrieved from <http://search.proquest.com/docview/304780186/previewPDF>.
- Wiyono, H. and Dryanto, W. M. (2020). Financial Performance Analysis Before and After the Sea Toll Programme Case Study of PT. Pelindo I, PT. Pelindo II, PT. Pelindo III, and PT. Pelindo IV for The Period of 2012-2019. **South East Asia Journal of Contemporary Business, Economics, and Law**, Vol. 22, Issue 1(August), ISSN 2289-1560.



## On The Relationship Between Failed States and Terrorism

**Prof. Dr. Güliſe GÖKCE**

Selçuk University Konya  
Political Science and Public Administration  
ggokce@selcuk.edu.tr  
ORCID: 0000-0002-3162-0144

### ABSTRACT

After the events of September 11, failed states rapidly became a significant topic in the international literature, with a considerable contribution from the United States. The 2002 United States National Security Strategy (NSSUS) argued that failed states posed a greater threat to the United States than states falling into the enemy-other category. Subsequently, the claim that failed states were the main source of the global spread of terrorism has guided and continues to guide the United States' "War on Terror" concept. Undoubtedly, this strategy still plays a crucial role in shaping the world today, as evidenced by the recent events in Gaza.

Following the events of September 11, U.S. President Bush and his team drew attention to Afghanistan's causal connection with failed states and the global spread of terrorism, highlighting its crucial role as evidence, and the subsequent link between Saddam and weapons of mass destruction. The hypothesis that "failed states breed terrorists" has been effectively used as a discourse, especially by the United States in the War on Terror, and almost no one questioned this hypothesis during the U.S. attacks on Afghanistan and Iraq. The uncritical acceptance of such a vital assumption is undoubtedly another issue that needs to be addressed.

In this paper, the causal relationship established between failed states and the global spread of terrorism will be discussed, and different views on this subject will be critically examined. The discussion suggests that the assumed causal connection between failed states and terrorism is not entirely valid, but failed states do provide a conducive environment for the spread of terrorism.

**Keywords:** FailedStates, Terrorism, Global Terrorism

## Introduction

The concept of failed states, which emerged in the early 1990s, gained significant attention from global actors after the events of September 11 and began to be extensively utilized. This heightened interest was driven by the interpretation of the September 11 attacks as a direct challenge and threat to the security of the West. In essence, prior to September 11, Western states approached failed states not as a challenge or a direct threat to their security but rather from a perspective of humanitarian security. However, after September 11, they started to securitize the issue (Lambach 2006: 410; Hehir 2011). The United States played a leading role in this approach. The 2002 National Security Strategy of the United States, claiming that failed states posed a greater threat to the United States than strong and aggressive states (2002: 1), led to a consensus on the idea of a symbiotic relationship among collapsed and failed states. This assumed causal connection guided the intervention processes in Afghanistan and Iraq under the United States' "war on terror" strategy post-September 11, playing a pivotal role in shaping the Middle East and continues to do so. As a significant piece of evidence for this assumed causal connection, the U.S. administration pointed to Afghanistan's connections to the September 11 attacks.

According to the United States National Intelligence Strategy published in 2005, failed states are described as "breeding grounds for international instability, violence, and misery" (2005: 1-2). In other words, the United States views failed states as a significant cause of international insecurity.

Condoleezza Rice, who was the Secretary of State for the United States during that period, was one of the most vocal proponents of this perspective. According to her, "today... the greatest threats to our security are defined more by the dynamics within weak and failed states than by the borders between strong and aggressive ones... Our experiences in this new world lead us to conclude that the fundamental character regimes matters more today than the international distribution of power" (Rice 2005).

The Office of the Coordinator for Reconstruction and Stabilization, established by the U.S. government in 2004, has indicated that failed states pose a primary threat to U.S. foreign policy. According to the Reconstruction Coordinator, failed states are "the greatest national and international security challenges of our day, threatening vulnerable populations, their neighbors, our allies, and ourselves" and are breeding grounds for terrorism" (2004a: 1).

The concept of state failure is perceived as a deficiency in power/authority and administrative incapacity or a capacity issue. Therefore, the assumption that these states cannot overcome this negative situation on their own due to inadequate resources and efforts, and the perception of failed states as a threat to U.S. national security and Western civilization in general, have derived the need for intervention in U.S. foreign and security policy to prevent state failure and rebuild states. This is because promoting democratization in failed states is believed to have a positive impact on the political system by making citizens free and independent, thereby eliminating factors that contribute to internal conflicts, instability, and ultimately terrorism in these states. The intended reconstruction process in countries where the U.S. intervenes is

particularly aimed at democratization rather than stability. This understanding of the U.S. is clearly evident in the reconstruction strategy it applied in Afghanistan and Iraq.

The hypothesis that there is a close connection between failed states and terrorism, circulated by the U.S. administration, quickly became, as Logan & Preble expressed, "alarmingly widespread" (2006: 3), and its validity has been rarely questioned by almost anyone, with a few exceptions (Cronin 2004; Innes 2005; Hehir 2011). In other words, both U.S. political actors and scientists have played a significant role in constructing a causal link between failed states and global terrorism.

The aim of this paper is to examine the relationship between failed states and terrorism. In this context, the hypotheses that *failed states both produce and export terrorism and serve as a safe haven for terrorism* are discussed. The role and impact of terrorism in the evolution of a state into different levels of failure are not addressed here.

There is currently no consensus on the close relationship between failed states and terrorism in the discussions. Some studies argue that there must be a strong relationship between failed states and terrorism, while others express that there is no significant relationship between failed states and terrorism. In fact, some of these studies claim that the causal link between failed states and terrorism is used by the United States as a pretext for controlling and intervening in certain countries under the guise of the war on terror.

This paper assumes that there is not a linear and strong relationship between failed states and global terrorism, but rather a more flexible and weak relationship. However, it acknowledges that failed states provide a habitat and breeding ground for terrorism. One of the important reasons for the competition of different views in the discussions is the lack of a common definition of a failed state. Therefore, the paper first examines existing definitions of failed states and attempts to develop a definition. Subsequently, it focuses on the relationship between failed states and terrorism.

### **Concept of Failed State**

The concept of a failed state was first introduced by Helman and Ratner in 1992. According to them, a failed state is described as a disturbing concept characterized by the inability to sustain itself in the international community, economic collapse, failure to provide adequate public services to its citizens, and mass human rights violations, leading to violence, anarchy, and causing refugee flows to neighboring countries (Helman & Ratner, 1992).

A failed state differs from a functioning or strong/consolidated state in various ways. For instance, Rotberg classifies states based on their capacities or the political/public benefits/services they provide to their citizens as follows: strong state, weak state, failed state, and collapsed state (2003: 2-4). Rotberg describes failed states as those lacking the ability to control their borders. He also notes that armed conflicts among various groups occur in failed states and what characterizes these states is internal wars (ethnic, religious, linguistic). Rotberg emphasizes that there is no measure of intensity for the violence that defines a failed state, but the violence tends to be enduring. Therefore, failed states cannot provide a completely secure environment for their citizens, and another indicator is the increase in crime rates. Additionally, failed states are incapable of providing basic political benefits to their citizens, and the functions of legislative, executive, and judicial branches are disrupted. Furthermore, corruption increases

in these states, while health, education, infrastructure, and economic structures (such as per capita income) deteriorate, with economic opportunities particularly favoring certain segments (Rotberg, 2003: 5-8; Güngörsen and Şahin, 2023: 10).

Max Weber's (2012) three fundamental functions of the state—security, legitimacy-law, and welfare—determine that a failed state emerges when state institutions lose their administrative and directive capabilities and fail to fulfill their functions in these three areas (Schneckener, 2004:15).

In this context, Schneckener (2004) developed four different typologies of state failure based on the three main functions that the state should fulfill—security, welfare, legitimacy-law. These are: consolidating state, weak state, failing state, and failed/collapsed state. Schneckener treats the latter three categories under the umbrella term of a failed state. These state types will not be individually described here (for comprehensive information, see Gökce 2021, 2022).

Zartman similarly asserts that one can only speak of a failed state if it cannot fulfill the expected basic functions (1995: 5).

Without delving into the discussion, if a state cannot provide the following functions, it is considered a failed state (Schneckener, 2004; Rotberg, 2003a, 2003b, and 2004; Migdal, 1988; Holsti, 1996; Tilly, 2011; Job, 1992; Buzar, 1991; Gökce, 2006, 2014, 2020, 2021) These are:

- i) If it has lost its monopoly on violence tools and authority over its territory, thus losing the ability to control its own land;
- ii) If, based on Michael Mann's (1984) classification, it has shifted to despotic power instead of infrastructural power and service-oriented power (institutions providing essential public services, transportation, and communication infrastructure);
- iii) If it lacks the capacity to ensure the life and property security of its own people and prevent conflicts between different social segments;
- iv) If it lacks an effective legal system and financial system;
- v) If it cannot form the concept of a state, meaning it cannot unite the groups forming society (tribes, clans, sects, etc.) around a common identity. In other words, it cannot encourage group actors to think and act with a societal interest-good orientation instead of a group interest;
- vi) If it cannot establish a merit-based governance approach instead of a patrimonial management approach, in other words, if it has personalized the relationship between the state and citizens;
- vii) If it cannot provide equal and quality education opportunities for all segments of society.

Accordingly, failed states struggle with a vicious cycle of structural problems, inability to provide basic public services due to inadequate transportation and communication infrastructure, inability to apply the monopoly of violence over the territorial area effectively, and thus difficulty in controlling non-state actors, as well as the inability to combat terrorist organizations and illegal formations. Moreover, their legitimacy becomes questionable in the eyes of their citizens due to the deep and destructive conflict environment they are in, leading to ethnic, linguistic, and/or belief-based fragmentation reaching extreme levels (Hippler, 2006;



Rotberg, 2003a and 2004; Helman and Ratner, 1992; Migdal, 1988; Job, 1992; Zartman, 1995; Schneckener, 2004; Gökce, 2006, 2007, 2016, 2020, 2021).

In conclusion, a failed state has two fundamental indicators: insufficient power/authority and insufficient capacity. In this case, the state is devoid of both the minimum civilized conditions within the country, such as peace, order, stability, and security, as well as the common binding decision-making and implementation for society, and the fulfillment of the basic public needs of the society, such as education, health, sewage, etc.

After explaining the concept of a failed state in this way, we can now turn our attention to the relationship between a failed state and terrorism.

### **Relationship Between Failed State and Terrorism**

When reviewing the literature, it is observed that the relationship between failed states and terrorism is approached differently. While some studies argue for a linear relationship between the two, others claim that this relationship lacks clear linearity. Below, an attempt is made to closely examine the justifications for these two perspectives.

#### ***Views Advocating a Linear Relationship between Failed States and Terrorism***

Rather than individually examining studies that discuss the linear relationship between failed states and global terrorism, this summary aims to highlight some common points among these studies (for detailed information, see Göngören and Şahin 2023).

The arguments supporting a causal connection between the two phenomena are based on the following reasons (Takeyh and Gvosdev 2002; Piazza 2008):

- i) Failed states lack power and authority capacity, providing opportunities for terrorist organizations to organize, train, and generate income due to the presence of corrupt security forces.
- ii) In failed states where violence and poverty prevail, recruiting members for terrorist organizations is easier.
- iii) The probability of failed states harboring terrorist organizations that carry out transnational terrorist attacks is very high.
- iv) Despite having a problematic structure, failed states maintain their sovereignty in the international arena, allowing terrorist organizations to take advantage of this situation.
- v) Failed states have a legal status in the international arena, providing terrorists with the opportunity to access passports/visas and similar legal documents through corrupt government officials.
- vi) The security forces or law enforcement agencies of failed states are weak and insufficient, providing terrorist organizations with opportunities to engage in drug trafficking and illegal ways of earning money.
- vii) Failed states may have military structures capable of legally purchasing military equipment (weapons, etc.), but since these states fail to protect such materials, terrorist organizations have the opportunity to seize them.

Based on these justifications, the conclusion is drawn that there is a causal connection between failed states and terrorism.

### ***Views Arguing Against a Linear Relationship between Failed States and Terrorism***

Researchers acknowledging that not every failed state is the source and target of terrorism contend that this reality is often more complex and uncertain in theory. Scholars such as Patrick (2006), Newman (2007), Coggins (2014), and Puccetti (2021) express that the relationship between failed states and global terrorism is sometimes exaggerated, more intricate, and less definite than commonly believed. According to these thinkers:

- i) Not all states labeled as failed are affected by terrorism. In other words, most weak or failed states do not harbor significant terrorist organizations. For example, Patrick notes that there were almost no terrorist attacks in many states that could be considered failed (49 in total) and argues that factors such as political, religious, cultural, and geographical variables clearly shape the global distribution of terrorism (2006: 34-35). However, the absence of terrorist attacks in some states does not necessarily mean that terrorist organizations have not established a presence there. Indeed, some terrorist groups use a state as a base without launching any attacks within that state (Nehir 2011: 151).
- ii) Failed states that still provide essential services such as communication, transportation, banking, and logistical infrastructure are more likely to be preferred by terrorist organizations. Terrorist groups can exploit the authority vacuum in failed states to carry out their activities more easily.
- iii) The dependence of global terrorism on failed states is decreasing, and terrorist organizations are increasingly favoring stable and functional states. The chaotic environment in failed states can often hinder the activities of terrorist organizations. For example, the failure of the terrorist organization Al-Qaeda in Somalia due to infrastructure deficiencies and logistical shortcomings is cited as an example of this situation. From this perspective, it is emphasized that terrorist organizations need a stable and functional governance form to establish themselves and conduct their activities (Patrick 2006: 35; Newman 2007: 453; Coggins 2014: 7; Puccetti 2021: 3).
- iv) In failed states, the ability of terrorist organizations to operate is not solely dependent on the complete absence of central governance but is often a result of collaboration with the government or regional powers (Newman 2007: 483).
- v) The condition for terrorist organizations to secure a safe area within a state is more related to the relationship with the local population than geographical features of the region.

In light of these explanations, it can be argued that, despite the conducive environment for the emergence of terrorist organizations due to the authority vacuum in failed states, there may be a weak or minimal relationship between failed states and terrorism, rather than a strong one. Therefore, it would be more accurate to view failed states as catalysts that contribute to the increase and spread of existing terrorist activities, rather than direct causes of the emergence of terrorist organizations (Karaçuka and Çelik 2017: 31). Because the emergence and operation of terrorist organizations in any failed state may be influenced by political, economic, social, geographical, psychological, historical, environmental, and conjunctural factors beyond the categories of state failure.



### ***Hypothesis: Failed States as Safe Havens for Terrorism***

The relationship between failed states and terrorism is shaped by the convergence of various factors rather than progressing linearly. While some states, despite being failed, are not sources of terrorism, they can provide a refuge for terrorist organizations. The hypothesis that every failed state equal terrorism is not accurate. However, there is a risk that failed states can become havens for terrorism, and this risk is also applicable to strong states. In other words, it is not a risk unique to failed states. Moreover, while the conditions in failed states may indeed be conducive to the emergence of terrorist groups, there is an indication that the trend of terrorist groups in this direction is decreasing, and strong states can also serve as a refuge for terrorist organizations.

### **Discussion**

Explanations suggest that failed states pose a certain level of risk for the spread of terrorist incidents and the escalation of violence. However, they also indicate that the relationship between failed states and global terrorism is indirect and multifaceted, rather than linear and strong. The erosion or elimination of state authority in failed states, coupled with the loss of territorial control, the collapse of all state institutions, and the resulting internal conflicts, lead to the creation of areas outside the international order. These areas provide significant advantages for terrorist organizations in terms of organization, movement, and withdrawal (Schnekener, 2004). The collapse of states results in a gray area on the world map that is difficult to enter from the outside and understand, where state authority no longer exists, and institutions do not function. This gray area is filled by terrorist organizations and local criminal groups. This situation complicates the fight against terrorist organizations at the international level. Failed states are always perceived as risk areas for states that share borders with countries facing terrorism issues. For example, the PKK's use of the territories of failed states, such as Iraq and Syria, as a base is a typical example of this. In summary, the explanations do not yet provide sufficient evidence for the hypothesis of a linear relationship between failed states and terrorism. However, they suggest that failed states can become safe havens for terrorist organizations. The level of state failure is neither an absolute nor a sufficient factor in the emergence of terrorism. State failure itself does not attract or foster terrorism. The attractiveness of a failed state as a breeding ground for terrorism depends on a specific combination of variables. Therefore, projections linking the increase in global terrorism to the increase in failed states are not sufficient. States with regional interests in these failed states also actively support terrorism. In today's world, states conduct wars through proxy wars using terrorist organizations instead of engaging in open warfare. Failed states are preferred as bases for these operations, posing a serious threat to all states, especially neighboring ones.

### **Conclusion**

In conclusion, the discussion suggests that the relationship between failed states and the spread of terrorism is not causal, and not every failed state exports terrorism. This finding challenges the validity of the claim, upheld by the United States for years as part of its "war on terror" strategy, that failed states should be controlled and fought against because they give rise to terrorism. Undoubtedly, failed states deserve to be high on the international agenda, but this should be due to the humanitarian suffering they universally cause, not because of dubious security concerns.

As expressed by Logan and Preble, "Claims that failed states are inherently threatening sometimes seem so dubious that one wonders if these arguments are merely a tool to generate support for external interventions" (2006: 6).

## REFERENCES

- Bates, R. H. et al. (2003). Political Instability Task Force Report: Phase IV Findings, McLean: Science Applications International Corporation.
- Coggins, B. L. (2014). Does State Failure Cause Terrorism? An Empirical Analysis (1999– 2008). *Journal of Conflict Resolution*, s. 1-29
- Commission on Weak States and US National Security (2004): On the Brink: Weak States and US National Security. [http://www.cgdev.org/doc/books/weakstates/Full\\_Report.pdf](http://www.cgdev.org/doc/books/weakstates/Full_Report.pdf) (erişim3 Aralık 2023).
- Englehart, N. A./Simon, M. V. (2009). "Failing States and Failing Regimes: The Prediction and Simulation of State Failure", H. Starr (ed.), *Dealing with Failed States: Crossing Analytic Boundaries*, London: Routledge, pp. 108-127.
- Fukuyama, F. (2018). *Siyasi Düzen ve Siyasi Çürüme, Sanayi Devrimin'den Demokrasinin Küreselleşmesine*, Ç. M. M. Özeren, Profilkitap: İstanbul
- Goldstone, J. A., Ted R. G., et.al. (2000). State Failure Task Force Report: Phase III Findings. McLean, VA: Science Applications International Corporation.
- Gökce, G. (2007). *Güçlü veZayıf Devlet Tartışmaları Bağlamında Türkiye, Konya, Çizgi Kitabevi: Konya.*
- Gökce, G. (2006a). "Devlet Sınıflandırmaları ve Zayıf Devletlerin Karakteristik Özellikleri", *Selçuk Üniversitesi İİBF Sosyal ve Ekonomik Araştırmalar Dergisi*, S. 11, Y. 6 (2006), pp. 343- 359.
- Gökce, G. (2006b). "Devleti Yeniden Keşfetmek: Devlet Gücünün Göstergesi Olarak İdari Kapasite", *Gazi Üniversitesiİktisadi ve İdari Bilimler Fakültesi Dergisi*, C. 8, S. 3 (2006), pp.203-230.
- Gökce, G. ve Gökce, O. (2012). "Suriye Sorunu: 'Başarısız veya Çöken Devlet' Modeli Türkiye İçin Suriye Politikasında Uluslararası Kamuoyunu Harekete Geçirmenin Bir Aracı Olabilir mi?", *Selçuk Üniversitesi İİBF Sosyal ve Ekonomik Araştırmalar Dergisi*, Sayı 23 (2012), pp. 179 – 200.
- Gökce, G. (2016). "Critical Analysis OfFailedStateConcept", *The 2nd. International Conference on theChanging World andSocialResearch (ICWSR'2016) Conference ProceedingBook*, Barcelona, Spain.
- Gökce, G. veGökce, O. (2017). "Başarısız Devlet Konseptive Yönetebilirlik Sorunu: Ortadoğu'da Devletlerin Başarısızlığı ve Türkiye'ye Etkileri", *Türk İdare Dergisi*, Yıl: 89, Sayı 484 (2017), pp. 155-175.
- Gökce, G. (2017). "Phenomenon of Failed State and Refugee/ Immigration Problem: Analysis on Syria Example", *Inquiry* 3/1/2017, s. 9-18.
- Gökce, G. (2019). "Good Governance and Fragile State: Possible Function of Good Governanace in Reconstruction of State", *Sixt International Mediterrane an Social Sciences Conness Milan, Italy, Semptember 3-5, 2019 (MECAS VI), Congress Proceedings Series 2019*, s. 189-198.
- Gökce, G. (2020b). "Başarısız Devletlerde Devlet ve Toplum/Millet İnşası Sorunu", T. Erdem (Ed.). *Milliyetçilik*. Antalya; Ototrite, s. 68- 82.
- Gökce, G. (2022). "Ortadoğu'da Başarısız veya Çöken Devletler ve Terör", *İdarecinin Sesi*, Kasım-Aralık 2022, s. 40-45.
- Güngörsen, R.ve Şahin, G. (2023). "Yapısal Şiddet Bağlamında Başarısız Devletler ve Terörizm İlişkisi: Yemen veSuriye Örnekleri", *GüvenlikÇalışma Dergisi*, C. 25, S. 1, s. 3-29.
- Hehir, A. (2011). "Zum vermeintlichen Zusammenhang zwischen gescheiterten Staaten und globalem Terrorismus". *Die Friedens-Warte*, Vol. 86, No.3/4, 10 jahre Krieg gegen Terror, pp. 139-163.
- Helman, G. B./Ratner, S. B. (1992). "Saving Failed States", *Foreign Policy*, 1992 (89), pp. 3-20.
- Holsti, K. J. (1996). *The State, War and the State of War*, Cambridge University Press (Cambridge Studies in International Relations, 51), Cambridge/New York/Melbourne. Howard,
- Job, B. L. (ed.), (1992). *The Insecurity Dilemma: National Security in the Third World States*, Bouldner: L. Reinners Publishers.
- Karaçuka, M. ve Çelik, N. (2017). "Kırılgan-Başarısız Devlet Olgusu ve Terörizm İlişkisi", *Gazi Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi* 19/1 (2017), ss. 20-41.
- Kasfır, N. (2004). "Domestic Anarchy, Security Dilemmas, and Violent Predation. Causes of Failure".
- Kaygusuz, Ö. (2014). "Devlet İnşası ve Küresel Güneyde Güvenlik: Güçlü Devlet Arayışının Kuramsal ve Siyasal Açmazları", *Uluslararası Hukuk ve Politika*, Cilt 10, s. 39, ss.27-61.
- Koçak, K. Alp (2014). "Türkiye Ne Kadar Kırılgan?", *2023 Dergisi* 160 (2014), ss. 59-64
- Kraxberger, B. M. (2007). "Failed States: Temporary Obstacles to Democratic Diffusionor Fumdamental Holes in the World Political Map?", *Third World Quarterly*, Vol. 28, N. 6 (2007), ss.1055-1071.

- Lambach, D. and Bethke, F. (2012). Ursachen von Staatskollaps und fragiler Staatlichkeit, Eine Übersicht über den Forschungsstand, INEF-Report, 106/2012, Universität Duisburg-Essen.
- Lambach, D. (2009). "Warum kollabieren Staaten?", M. Bussmann/A. Hasenclever/G. Schneider (eds.): Identität, Institutionen und Ökonomie: Ursachen innen politischer Gewalt, Sonderheft der Politischen Vierteljahresschrift, 43/2009, Wiesbaden: VS, pp. 235-257.
- Lambach, D. (2015). "Fragile Staaten in der Vergleichenden Politikwissenschaft", Handbuch Vergleichende Politikwissenschaft, pp. 1-10.
- Lambach, D., "Security, Development and the Australian Security Discourse about Failed States", Australian Journal of Political Science, Vol. 41, No. 3 (2006), s. 407-418.
- Logan, J. and Preble, C. (2006). Failed States and Flawed Logic. Policy Analysis: CATO Institute, No. 560.
- Mann, M. (1984). The autonomous power of the state. Blackwell: Oxford, UK.
- Mann, M. (2011). Devletler, Savaş ve Kapitalizm, Politik Sosyoloji İncelemeleri, Çev. Semih Türkoğlu, Tarih Vakfı Yurt Yayınları: İstanbul.
- Mann, M. (2012a). İktidarın Tarihi, Başlangıcından MS 1760'a kadar Toplumsal İktidarın Kaynakları, Çev. Esin Saraçoğlu-Soner Torlak-Emre Kolay-Olcay Sevimli, Phoenix Yayınevi: Ankara.
- Mann, M. (2012b). İktidarın Tarihi, Sınıflar ve Ulus Devletlerin Yükselişi, 1760-1914, Çev. Ali R. Güngen-Gülbeniş-Elçin D. Ela-Hüseyin A. Sözen, Phoenix Yayınevi: Ankara.
- Migdal, J. S. (1988). Strong Societies and Weak States: State-Society Relations and State Capabilities in the Third World, Princeton.
- Migdal, J. S. (2001). State in society: studying how states and societies transform and constitute one another. Cambridge University Press: Cambridge, UK.
- Miliken, J. and Karuse, K. (2002). "State Failure, State Collaps, and State Reconstruction: Concepts, Lessons and Strategies", Development and Change, Vol. 33 (5), ss.753-774.
- National Intelligence Council (2004): Mapping the Global Future, <http://www.foia.cia.gov/2020/2020.pdf> (erişim Aralık 2023).
- National Intelligence Strategy of the United States of America (2005): [http://www.globalsecurity.org/intell/library/policy/national/nis-usa\\_october2005.pdf](http://www.globalsecurity.org/intell/library/policy/national/nis-usa_october2005.pdf) (erişim Aralık 2023).
- National Security Strategy of the United States of America (2002): [http://www.au.af.mil/au/awc/awcgate/nss/nss\\_sep2002.pdf](http://www.au.af.mil/au/awc/awcgate/nss/nss_sep2002.pdf) (erişim Aralık 2023).
- National Security Strategy of the United States of America (2006): <http://georgewbush.whitehouse.archives.gov/nsc/nss/2006/> (erişim Aralık 2023).
- Office of the Coordinator for Reconstruction and Stabilization (2004): Fact Sheet Of fice of the Coordinator for Reconstruction and Stabilization. <http://www.state.gov/s/ crs/> (erişim Aralık 2023).
- Office of the Coordinator for Reconstruction and Stabilization (2005): Signing of a Presidential Directive to Improve Management of US Efforts for Reconstruction and Stabilisation, Special Briefing. <http://www.state.gov/r/pa/prs/ps/2005/58085.htm> (erişim Aralık 2023).
- Özalp, O. N. (2014). "Uluslararası İlişkilerde Başarısız Devletler Sorunsalı ve Bu Sorunsalın Uluslararası Hukuka Etkileri", İUHFM C. LXXII, s. 1, ss. 349-362.
- Newman, E. (2007). Weak States, State Failure, and Terrorism. Terrorism and Political Violence. s. 463-488
- Newman, E. (2009). Failed States and International Order: Constructing a Post-Westphalian World. Contemporary Security Policy. (30:3) s. 421-443.
- Patrick, S. (2006). Weak States and Global Threats: Factor Fiction? The Center for Strategic and International Studies and the Massachusetts Institute of Technology. (29:2) s. 27-53.
- Piazza, J. A. (2008). Incubators of Terror: Do Failed and Failing States Promote Transnational Terrorism? International Studies Quarterly. s. 469-488
- Puccetti, L. P. (2021). Failed States and Terrorism: Engaging the Conventional Wisdom. s. 1-5.
- Rice, Condoleezza (2005): The Promise of Democratic Peace: Why Promoting Freedom is the Only Realistic Path to Security. In: The Washington Post (11.12.2005).
- Rotberg, R. I. (ed.) (2004). When States Fail: Causes and Consequences. Princeton: Princeton University Press, pp. 1-45.
- Rotberg, R. I. (Hg.) (2004): When States Fail. Causes and Consequences. s. 53-76.
- Rotberg, R. I. (ed.) (2003a). State Failure and State Weakness in a Time of Terror, Washington, DC: Brookings Institution Press.
- Rotberg, R. I. (2003b). Nation-State Failure: A Recurring Phenomenon? Central Intelligence Agency. Discussion Paper.
- Schneckenner, U. (2003). "Staatszerfall als Bedrohung-Fragile Staaten und transnationaler Terrosimus", Internationale Politik, H. 11, pp. 11-19.

- Schneckener, U. (2004a). State at Risk. Fragile Staaten als Sicherheits- und Entwicklungsproblem, SWP-Studie 43: Berlin.
- Schneckener, U. (2004b). Transnationale Terroristen als Profiteure fragiler Staatlichkeit. SWP-Studien: Berlin.
- Schneckener, U. (2006). "States at Risk, Zur Analyse fragiler Staatlichkeit", Schneckener, U. (Hrsg.), Fragile Staatlichkeit "Staat at Risk", Zwischen Stabilität und Scheitern, Baden-Baden, pp. 9-40.
- Takeyh, R. ve Gvosdev N. (2002). Do Terrorist Networks Need A Home? Washington Quarterly. pp. 97-108.
- Tiffany O. (2008). "Revisiting State Failure: Developing a Causal Model of State Failure Based upon Theoretical Insight", CivilWars10, No. 2 (2008), ss. 125-146.
- Tilly, C. (1985). "Warmaking and state making as organized crime", P. B. Evans, D. Rueschemeyer and T. Skocpol (Eds.), Bringing the state back in (ss. 169-191). Cambridge University Press: Cambridge, UK.
- Tilly, C. (2003). The Politics of Collective Violence. Cambridge University Press: Cambridge.
- Tilly, C. (1978): From Mobilisation to Revolution. Reading MA: Addison-Wesley.
- US National Strategy for Combating Terrorism (2006). <http://www.whitehouse.gov/nsc/nsct/2006/sectionV.html> (erişim Aralık 2023).
- Van de Walle, N. (2004). "The Economic Correlates of State Failure: Taxes, Foreign Aid, and Policies", R. I. Rotberg (ed.): When States Fail: Causes and Consequences, Princeton: Princeton University Press, pp. 94-115.
- Weber, M. (2012). Ekonomi ve Toplum (2 Cilt). Yarı yayınları: İstanbul.
- Zartman, I. W. (Ed.) (1995). Collapsed States: The Disintegration and Restoration of Legitimate Authority. Boulder: Lynne Rienner.

## The West's Perception of Islam

**Prof. Dr. Orhan Gökce**

Selcuk University Konya  
Political Science and Public Administration  
ogokce@selcuk.edu.tr  
Orcid: 0000-0003-3095-8466

### ABSTRACT

In the West, Islam and Muslims are often perceived as the "other," seen as a threat to their own religions, cultural heritage, and future, or in other words, their civilizations. Research indicates a growing trend in this biased attitude. In fact, it is no longer denied that there is a rising Islamophobia in the West, and it is disturbing that they do not even feel the need to deny it in this context.

The West's perception of Islam as the "other" is not a new phenomenon; it dates to the time when Islam emerged on the historical stage, up to the 7th century. However, anti-Islamic sentiment in the West has never been as widespread and extensive as it is today. At this point, and especially with the contribution of September 11, Islamophobia in the West has reached a serious level, even evolving into racist actions. Muslims living in the West have increasingly become targets of these racist actions.

In addition to other factors, it is unquestionable that the media plays a significant role in the formation of the prevalent negative perception in the West. The media shapes and reproduces social reality, and as such, it bears the primary responsibility to produce Islamophobia and racist discourse and actions in the West. Considering the important role of the media in shaping social life in Western societies, it can be argued that the media plays a significant role in the prevalence of anti-Islamic sentiment, racist discourse, and actions in the West.

The purpose of this study is to question the role of the media, which is assumed to support the spread of anti-Islamic discourse directly or indirectly in the West, with a specific focus on the German media example. It aims to investigate how the media contributes to the creation and normalization of negative perceptions about Islam and Muslims, how it produces and circulates certain discourses, and how one can resist and counteract these developments.

**Keywords:** Islam, The West, Media, Image

\*Bu çalışma, Selçuk Üniversitesi Bilimsel Araştırma Projeleri Koordinatörlüğü tarafından desteklenen 22409004 nolu "Medyada İslam ve Müslüman Kadın İmajı" başlıklı projenin verilerinden faydalanılarak hazırlanmıştır.

This study prepared within the scope of the project titled "Islam and Muslim Women's Image in the Media" No. 22409004, supported by the Scientific Research Projects Coordination Office of Selcuk University.

## Introduction

Anti-Islamic discourses and actions have become widespread and influential across Europe. Particularly, it has been observed that these discourses and actions have intensified even further, especially after September 11th. Studies on the subject indicate that Islamophobia in the West has significantly increased post-9/11, reaching a level comparable to Antisemitism (Benz 2009; Pollacak 2013; Hafez and Schmidt 2015; Bayraklı and Hafez 2019).

Numerous studies on the perception of Islam in the West reveal that a significant majority of Western societies associate Islam with discourses such as *"terrorism," "threat," "oppression of women," "violence," "intolerance," "authoritarianism," "barbarism,"* and *"a threat to Western civilization"* (Hafiz and Schmidt, 2015, 2020). In this context, it can be asserted that more than half of Western societies no longer perceive Islam as a religion but rather as an anti-democratic and extremist ideology. The increasing tendency of perceiving Islam as a threat in Western societies is concerning. Therefore, it is essential to question and investigate the potential reasons behind this prevailing negative perception in Western societies.

The formation of the prevalent negative perception of Islam in the West is undeniably influenced by the reproduction and normalization of Islamophobic and racist discourses in the media. In isolated communities of this nature, direct contact with primary experiences or realities is often lacking, making access to information primarily reliant on secondary experiences, namely through media (both traditional and social). As succinctly expressed by Niklas Luhmann, *"We know what we know about our society, actually about the world we live in, through the media"* (2004: 9). In this regard, it can be argued that the media plays a crucial role as the primary source of information in Western societies, organizing all aspects of social life until social interactions.

Despite the increasing importance of social media as public forums for deliberation worldwide, it is still the traditional media that determines who and what becomes visible. This includes setting thematic agendas and providing commentary, as highlighted by Hafez and Schmidt (2020), even as social media gains prominence in public discourse in the West. Therefore, while the media provides individuals with information about events, things, societies/groups that they may not directly experience, it simultaneously shapes perceptions of these societies/groups and things. As access to firsthand information becomes more challenging, individuals become increasingly influenced by the media, with their perceptions of reality being molded by media narratives. In this context, it can be argued that the prevailing discourse regarding Islam and Muslims is largely determined by media images and narratives. Research on the representation of Islam and Muslims in the media indicates that the portrayal of Islam remains undifferentiated, characterized by clichés, and imbued with a negative undertone (Karis 2013; Hafez and Schiffer 2020). Building on this, it is suggested that the media is responsible for the growing Islamophobia and fear of Islam in Western societies (Schiffer 2005; Halm 2006; Hafez & Schmidt 2015; El-Menouar 2019; Hafez & Schmidt 2020). In this context, the aim of this paper is to interrogate the role of Western media, exemplified by the assumed case of German media, in directly or indirectly supporting the rise of Islamophobia in the West. The focus here



is twofold: investigating both how information regarding Islam and Muslims is presented by the media and whether this framing stems from journalists' biased attitudes and approaches and/or the structural characteristics of the media. To be more specific, this paper seeks to provide insights into how Western media constructs an image of Islam and Muslims for their societies and to examine whether this presentation is influenced by journalists' prejudiced attitudes and approaches and/or the structural features of the media.

In essence, the purpose of this paper is to shed light on how Western media shapes the perception of Islam and Muslims within their societies.

### **Research Questions, Research Process, and Methodology**

Upon a broad review of the existing literature on the subject, the characterization of the Western media's perception of Islam can be outlined as follows:

- i) Islam is often portrayed and presented in the media not as a religion but as an ideological form;
- ii) There is a tendency in the public discourse to "detach from the context of fundamentalism";
- iii) Islam in the media is predominantly associated with events such as war and conflict;
- iv) Images in the media depict Islam through visuals of symbols like the crescent, mosques, Quranic schools, and women wearing headscarves, veils, or burqas;
- v) Terms such as Islam, Islamism, Political Islam, Fundamentalism, Jihad are used interchangeably in Islamic reporting;
- vi) Negative events overwhelmingly dominate the media narrative, with positive news about Islam being extremely scarce. Islam is consistently portrayed and presented in connection with terrorism, violence, extremism, brutality, fanaticism, conservatism, and violence against and oppression of women.

These observations strongly indicate the significant contribution of the media to the construction of the perception of Islam in Western societies. In this regard, the primary focus here is on the following question:

### **How does Western media report on "Islam" and Muslims?**

Or: *How are Islam and Muslims addressed and presented in German media?*

In contemporary times, it is generally accepted that journalists not only play a passive-selective role but also operate in an active-constructive capacity. In other words, journalists actively participate in the process of framing by adapting topics/events to accepted expectation patterns or by selectively highlighting certain aspects while concealing others. This underscores the importance of paying more attention to the aspect of media framing in analyses (Schulz 1976; Noelle-Neumann 1980; Krzemninski 1987).



Given that our main question revolves around how Islam is framed in media coverage, it became inevitable to conduct an empirical study. For this purpose, news articles related to Islam in Western media during a specific period were analyzed.

The analysis focused on the timeframe between March 15, 2021, and July 1, 2022, during which all news articles published within this period were subjected to analysis. The determination of this research timeframe was influenced by the events in Afghanistan. In the preliminary examination, it was observed that the media showed intense interest in the events related to the return of the Taliban to power following the withdrawal of the United States from Afghanistan, making it relevant to include this period in the study.

The study defines its population as daily newspapers published in Germany, selecting five prominent newspapers, namely Frankfurter Allgemeine, Frankfurter Rundschau, Süddeutsche Zeitung, Die Welt, and BILD, to represent the universe. These newspapers were chosen based on their wide readership and their impact on shaping public opinion on social issues, including Islam and Muslims.

The sample comprises each independent newspaper news article on the topics of "Islam" and "Muslims." Therefore, the sampling unit is a single issue of a newspaper, with continued writings on separate pages considered as a single case. Additionally, independent images/cartoons explicitly or implicitly addressing the subjects of "Islam" and "Muslims" are considered as separate units of analysis in the research..

During the research period, a total of 1914 news articles/columns addressing Islam and Muslims were published in the examined newspapers. The distribution of these articles/writings according to the analyzed newspapers is as follows:

Table 1: Scope of Sample\*

Selected Daily Newspapers	Number of Reporting
Frankfurter Allgemeine	493
Frankfurter Rundschau	209
Süddeutsche Zeitung	773
Die Welt	280
BILD	159

During the research timeframe, a total of 1914 news articles related to Islam were published in the five newspapers subjected to analysis.

## Research Process

---

\*The sample encompasses various forms of journalistic presentation, including news, reports, opinions, interviews, images, and cartoons.

All news articles about Islam and Muslims published in the five newspapers during the research timeframe were analyzed using a qualitative content analysis approach. Qualitative content analysis follows the interpretative-analytical paradigm (Huth 1985; Mayring 2015; Kuckartz 2016; Gökce 2019). However, it requires support from quantitative methods. The process of qualitative content analysis is also based on (quantitative) content analysis; hence, the research stages of (quantitative) content analysis are strictly adhered to during the analysis (Berelson 1952; Early 1982; Merten 1983; Gökce 2019). It is essential to reiterate that the qualitative process is the primary focus here (Brüsemeister 2008). As the news texts were examined using qualitative content analysis, this study is exploratory in nature.

### **Preparation of Research Material and Categorization**

The data collection technique for the content analysis study is similar to a survey. The data collection tools for this study include a coding form and an additional form.

In the coding form, basic data such as the formal variables of how the subject is addressed, the discussed topic (conflict, disorder, solution, etc.), the content of the news, and the news value are considered.

For a detailed analysis of the content of each analysis unit, an additional form was completed. In addition to the topic of the news, details such as the event, source, subject of the statement, form and carrier of the action, connection with another issue (link to a long-term issue), evaluation of referenced actions, arguments, and opinions are noted. In addition to the coding and additional forms, summary notes were created for each text. These later served as a direct material basis for qualitative content analysis.

The formulation or creation of categories, placements into categories based on the frequency of expression, was carried out based on a general impression. This process does not affect the validity and reliability of the data (Huth, 1985). Following the initial review and examination of the study material, it emerged that the topics of "Islam" and "Muslims" were primarily addressed within the framework of the following main themes.

- Islam-Religious Practices
- Muslims-Role of Muslims
- Muslims-Status of Muslim Women

The distribution of main themes into positive, neutral, and negative categories is summarized in the tables below. Only topics/aspects that played a specific role quantitatively in the examined newspapers were taken into account.

Figure 1: The assignment of the topic complex “Islamism/Religion Practice” by categories favorable, neutral and unfavorable

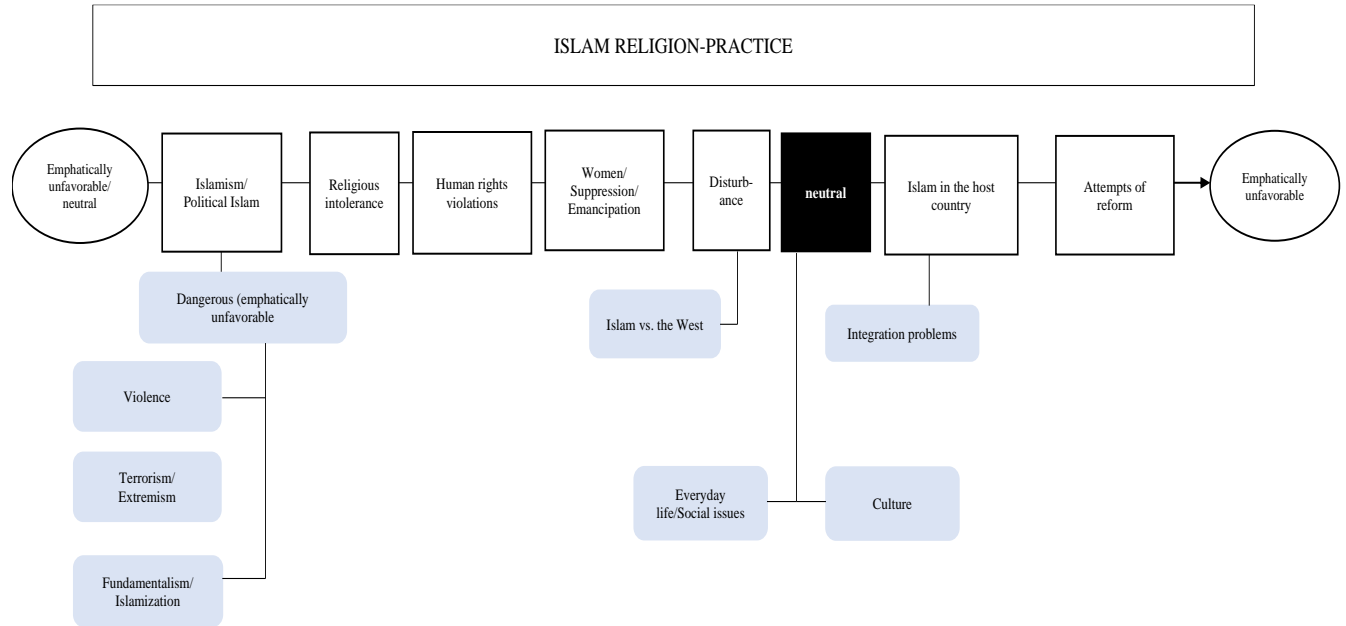


Figure 2: The assignment of the main topic “Role of Muslims” by categories favorable, neutral and unfavorable

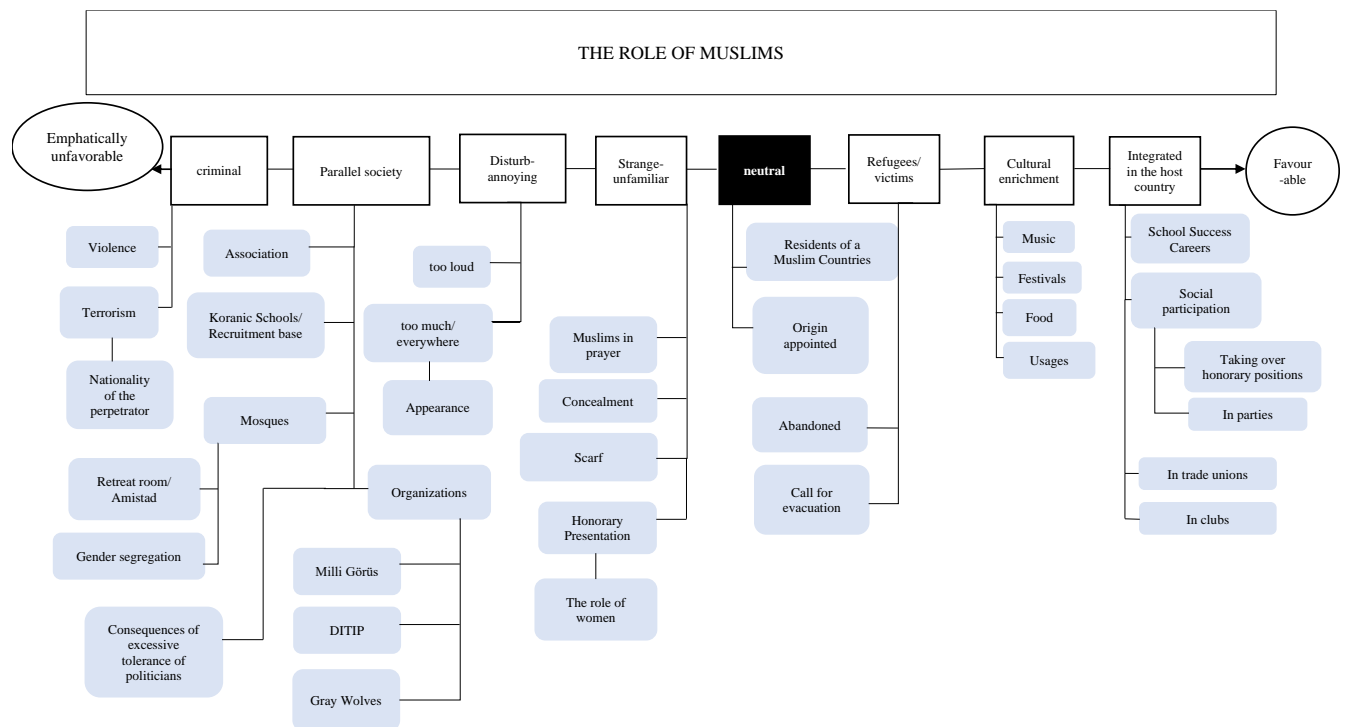
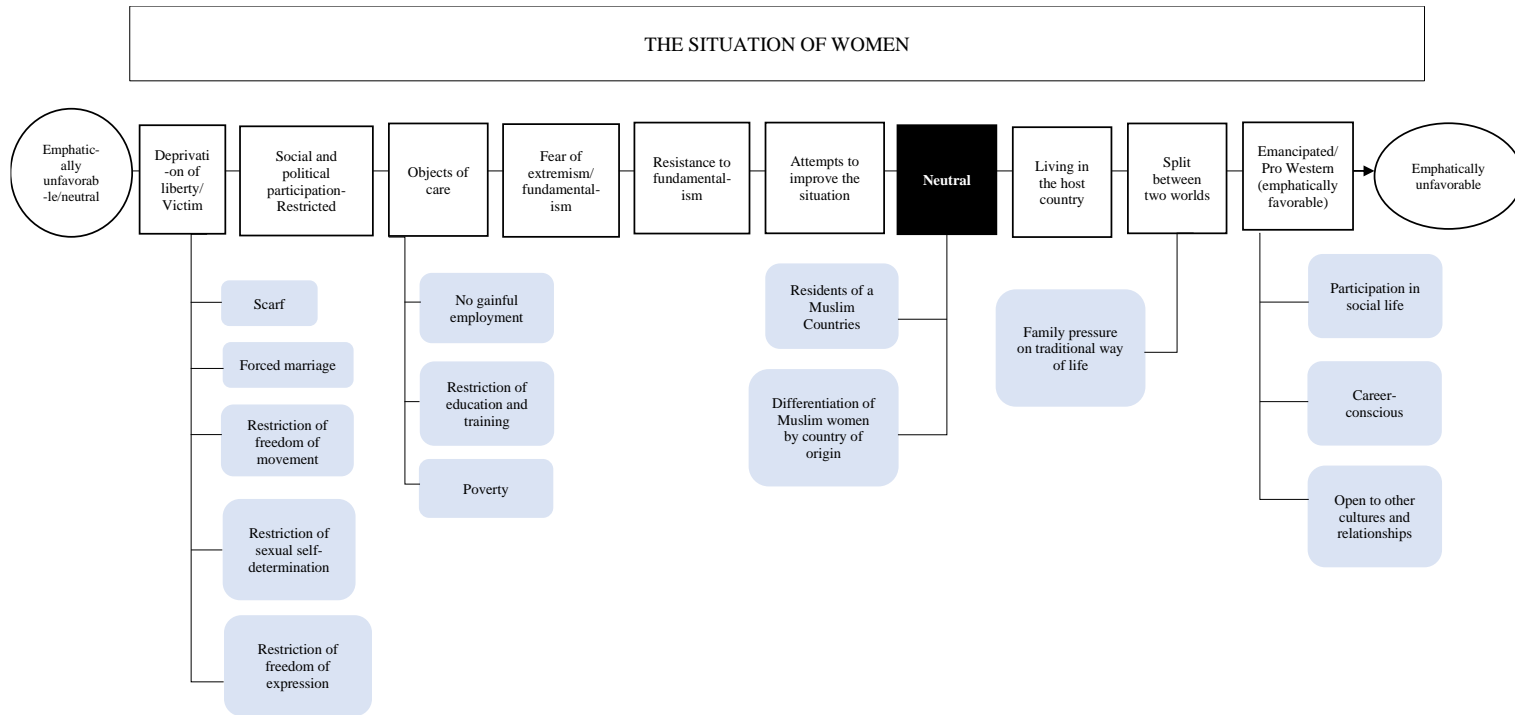


Figure 3 : The assignment of the main topic “Situation of women” by categories favorable, neutral and unfavorable



## Findings

### Topics Related to Islam in the Media and Their Frequencies

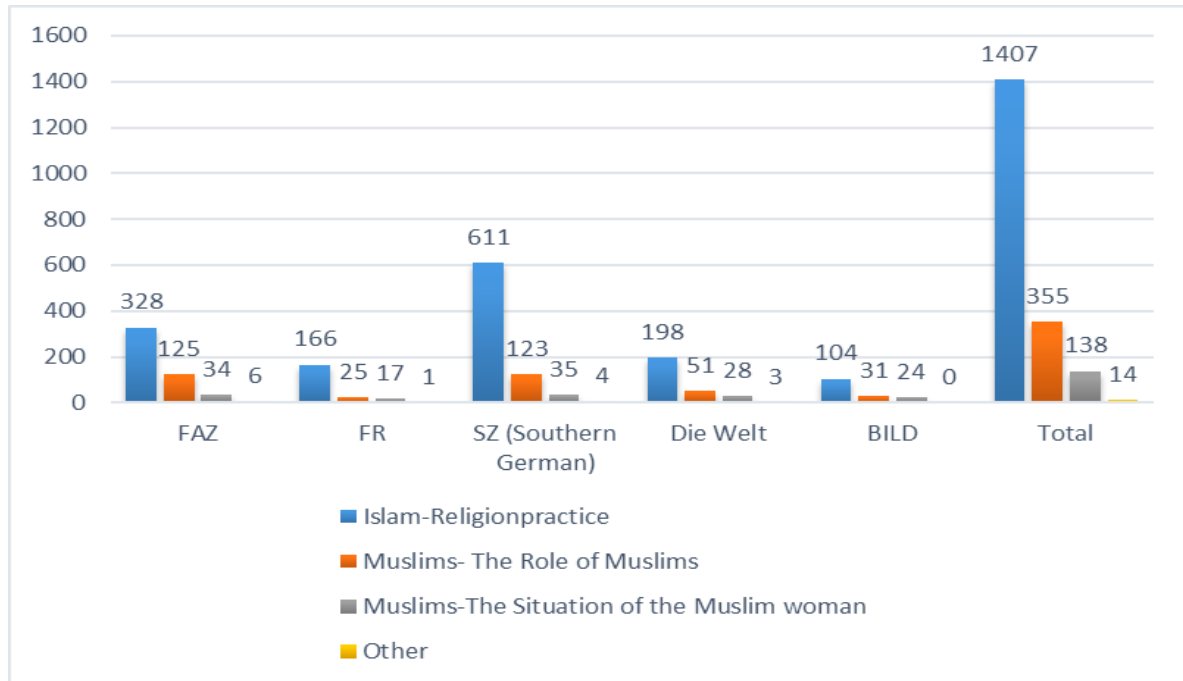
The analysis of the articles on which the study is based revealed that the topic of "Islam" is frequently addressed in the examined newspapers, and the total number of articles referring to Islam in the four newspapers, excluding "Süddeutsche Zeitung," is approximately the same. The attention given to thematic complexes in individual newspapers is illustrated as follows:.

Figure 4: Distribution According to the Subject Category of News

NEWS PAPERS	Islam-Religionpractice		Muslims-The Role of Muslims		Muslims-The Situation of the Muslim woman		Other		Total	
	N	%							N	%
FAZ	328	66.5	125	25.4	34	6.9	6	1.2	493	25.8
FR	166	79.4	25	12.0	17	8.1	1	0.2	209	10.9
SZ (Southern German)	611	79.0	123	15.9	35	4.5	4	0.6	773	40.4

Die Welt	198	70.7	51	18.2	28	10.0	3	1.1	280	14.6
BILD	104	65.4	31	19.5	24	15.1	-	-	159	8.3
Total	1407	73.5	355	18.6	138	7.2	14	0.7	1914	100

Figure 5: The Number of Newspaper Articles According to the Main Themes



As shown in Figures 4 and 5, the examined newspapers predominantly address the main topic of "Islam-Religious Practices." The main theme of "Islam-Religion" is primarily perceived in the media from the perspective of "Islamism/Political Islam" (866). Under the main heading of "Islamism/Political Islam," two sub-headings, namely "Fundamentalism/Islamization" (523) and "Terrorism/Extremism" (152), have higher numbers compared to the categories of "Violence" (99) and "Dangerous" (92).

Within this main theme, subtopics such as "Religious Intolerance" (104); "Human Rights Violations" (95); "Discrimination/Emancipation of Women" (140); "Chaos/Turmoil" (71); "Islam in the Country" (112), and also "Reform Initiatives" (19) are also brought up, but the frequency of these categories is not very high compared to the other two main themes.

Approximately 66.5% of FAZ's news/publications, 70.7% of Welt's news, 79.4% of FR's news, about 79% of SZ's news, and approximately 65% of Bild's news frame "Islam" in a negative context, namely, reported in the context of "Terror" and "Violence." Overall, it can be seen that this topic complex constitutes almost 73% of the entire sample. In other words, nearly 73% of all examined text contents/news bring up Islam with associations that will lead to negative connotations. Additionally, the topic content includes semantic structures such as "crime," "parallel society," etc., that will lead to negative connotations. When considered together, the ratio of the media framing Islam in a negative way reaches the 80s. This main topic is followed

by "Muslims," and in this context, the categories of "Role of Muslims" and "Role of Muslim Women."

Media presents Islam in association with fundamentalism/Islamization and terrorism/extremism, leading to a perception of Islam with these negative connotations. The event of "the withdrawal of the U.S. from Afghanistan and the Taliban taking over power" has provided a suitable ground for this. In other words, the media has found an opportunity to associate Islam with negative incidents of violence. The media has strategically placed Islam in the center of framing through the lens of the Taliban. This, as expressed by Hafez (2002) and Schiffer (2005b), demonstrates that the media constructs the image of Islam generally through the reporting of negative events (violence, bombings, power struggles, attacks on foreigners, exclusion of women, honor killings, etc.) indirectly in Muslim countries.

In the context of the Taliban, Islam is subjected to a maximum moral discredit through an emotional depiction of terrorism, violence, and brutality. The primary reason for this is the presence of a subjective and evaluative journalistic approach in the media. This framing is particularly prominent in the Bild newspaper. While not as pronounced in other newspapers considered as examples of "quality" journalism, it is still noticeable. Bild newspaper has adopted a journalistic approach that specifically targets readers' emotions. Emotionality and sensationalism are closely related concepts, highly suitable for the construction of "threat" and "danger."

To determine how *Islam and Muslims* are evaluated in media reports/texts, three categories have been established: negative, neutral, and positive. Cultural enrichment, successful integration into the host country, women's empowerment, cultural and economic contributions to Western societies, doing things together with members of the dominant culture, success in education and professional life are defined as positive. Daily life/social issues, culture, refugees/victims, etc., are categorized as neutral. Conversely, topics such as fundamentalism, acts of violence, suppression or discrimination against women, intolerance, human rights violations, deviance, brutality are assessed within the negative category.

The number of positive and neutral news is very low within the general ratio. The proportion of positively categorized news is approximately around 5% of total news, while the rate of neutral or balanced news is around 11%.

Neutral and positive news primarily revolve around stories featuring Muslims or Muslim women who have integrated into and contributed positively to their majority society (German society) or who have dedicated themselves to promoting strong harmony between Muslims and the majority society. These news pieces often highlight exemplary individuals within the Muslim community who have committed themselves to fostering integration or advocating for women's rights in Muslim countries. It is also worth mentioning news that addresses democratic efforts in certain Islamic countries within this context.

## Images

The media consistently supplements almost every news piece with visuals/images, often featuring images of women wearing headscarves, burqas, or veils, as well as Muslim fighters with long, unkempt beards, traditional attire, turbans on their heads, and heavy weapons on their shoulders. Approximately 38% of news articles falling under the "Islamism/Political Islam" category have been presented to readers with at least one of these images. Additionally, some news stories include Islamic symbols or visuals such as the crescent moon, mosques, minarets, Quranic schools, and communal prayers.

Significantly, the noteworthy aspect is the predominant use of visuals that have the potential to negatively influence the image of Islam, incorporating images associated with "threat," "violence," "terrorism," "danger," and "militancy." In summary, metaphorical visuals of veiled women and Muslims with long beards in traditional clothing are frequently encountered in the analysis material. However, depictions of symbols like the crescent moon, mosques, and minarets are relatively scarce.

## Discussion

The topic analysis conducted without delving into too much detail reveals that the examined newspapers emphasize the subject of "Islam" in their reporting, with the exception of SZ (Süddeutsche) newspaper. It is observed that the other newspapers accord a similar weight to the topic of Islam. In general, Islam is portrayed from the perspective of "Islamism/Political Islam," associating it with dimensions and connotations such as radicalism, conservatism, fundamentalism, militancy, violence, extremism, and danger. Consequently, Islam is reduced to specific negative characteristics and geographically limited to certain countries such as Afghanistan, Iran, Saudi Arabia, Iraq, Sudan, among others (similar to Saif 2018). However, in the German media, there has been a rise in discourse suggesting that Turkey is gradually turning into a radical Islamic country.

The portrayal of Islam in Western media with these negative attributes shapes the discourse of Western societies about Islam and directs their perception. This perception, intertwined with symbols and visuals such as mosques, minarets, crescent moons, burqas, headscarves, Quranic schools, and overcrowded spaces, is deeply ingrained in memory. Frequently used symbols contribute to the perception that Islam poses a threat to the West. Islam is presented as a challenge to Western civilization due to its perceived radicalism, backwardness, and intolerance. The symbol of "backwardness" is particularly prevalent in this context. Consequently, the discourse often attributes the failure of Muslims living in the West to integrate as desired to Islam. Quranic schools, mosques, and other religious organizations are portrayed as places that hinder the integration of Muslims, instill anti-Western sentiments in the minds of children, radicalize them, and cultivate militants. Therefore, there is a call to ban or control these establishments. Individuals raised in these places are seen as desiring the Islamization of the West, rejecting ancient Western values such as "equality" and "religious freedom." The prohibition of both Quranic schools and headscarves is often depicted through



images of multiple veiled or burqa-clad women and numerous children sitting with turbans on their heads.

The media frequently utilizes the terms "Islamist" and "Muslim" in discussions about Islam. The term "Islamist" is predominantly employed for groups and Islamic movements, such as the Taliban, fundamentalists, fanatics, terrorists, which can be considered politically highly motivated individuals or terrorists. In contrast, the term "Muslim" is used for "value-neutral" (Kalwa 2013: 120) personal identifications. Therefore, while "Muslim" is more neutral, the term "Islamist" generally carries negative connotations.

Islam is often associated with Muslim women in newspapers. In media framing, women often emerge as a preferred focal point. Women are categorized as passive, oppressed, veiled, excluded, oppressed, victims of radical Islamism. In news related to Afghanistan or the Taliban, women are portrayed as uneducated, impoverished, personality-less, and dependent on men without any rights. Consequently, women are brought into the spotlight in cases of honor killings, concealment, and forced marriages. Additionally, women are depicted in roles of "victims" coerced to wear headscarves, veils, or burqas, symbolizing their lack of independence. The headscarf, veil, or burqa is frequently defined in the media as a symbol of women's lack of autonomy and being under pressure. In male-dominated societies, women are presented as discrimination victims, constituting the essence of Islamic governance. The example of Afghanistan portrays all Islamic countries as spaces where human rights violations, especially those against women, occur, and these violations are attributed to Islam (Gökce & Brüsmeister & Huth, 2022).

In the case of Afghanistan, all Islamic countries are depicted as primary locations for human rights violations, particularly against women, and these violations are attributed to Islam. In media portrayals, Muslim women are often classified based on their clothing choices, namely whether they're headscarf-wearing or burqa-clad. If a woman does not wear a headscarf, she is portrayed as a successful Muslim woman who is fashionable, represents freedom, and follows Western or modern trends. Contrarily, if she opts for a headscarf, veil, or turban, the media often portrays her as an unindividualized, dependent Eastern woman. Yet, this type of woman is simultaneously presented as intriguing, mysterious, attractive, and dangerous. Media frequently uses visuals depicting Taliban fighters as individuals with long, dirty beards, carrying Kalashnikov machine guns on their shoulders, wearing black turbans or turbans/hats, black shalwar (half-pants), long shirts, and vests. These visuals, more impactful than written text, risk evoking in readers an association of "threat," "terrorist," and "danger."

## **Conclusion**

The construction of Islam involves personifying it as a threatening object, intricately associating it with terrorism, and framing it as a precursor to violence. The analysis indicates that the perception of Islam is predominantly shaped through internal conflicts, terrorist incidents, violent events—essentially political occurrences—in Islamic countries. Events in Islamic countries are presented as connected to religion, characterized by elements that evoke negative connotations such as Islamism, violence, fundamentalism, human rights violations, and

discrimination against women. In summary, violence has become a characteristic feature of framing Islam and Muslims, intertwining with the image of Islam. In other words, violence is now an inseparable part of the Islamic image. Consequently, Islam and Muslims are extensively presented in the media in association with the concept of threat, inadvertently leading to the formation of a negative image and skepticism towards Muslims in the West. Public opinion research on the perception of Islam in the West (see Gökce & Gökce 2015) showing that 80% of the population believes Islam is a fanatic and violence-prone religion, with Muslims being potential terrorists, is not surprising.

Undoubtedly, the media plays a crucial role in the current societal perception of Islam. Journalists have a key function in conveying information about Islam, and their ways of framing events can either fuel anti-Muslim sentiments or contribute to mitigating anti-Muslim racism. The increasingly prevalent negative stereotypical journalism regarding Islam fosters the development of negative attitudes towards Muslims and the formation of disproportionate fears. Sensationalism and dramatization in Islamic journalism contribute to associating Islamic culture or civilization with a terrorist context, thus constructing a dangerous and threatening image of Islam. In this context, an inhumane propensity for violence is attributed to Islam or Islamism.

In conclusion, the media's portrayal of Islam in connection with violent events implies that Islam is not compatible with modernity. Consequently, Islam is excluded from the modern Western world, associated with negative qualities such as "*fundamentalism*," "*discrimination*," "*honor killings*," "*forced marriages*," "*oppression*," "*extreme violence*," "*reactionary*," and "*backwardness*." Islam is reduced to specific negative traits and geographically confined to certain countries like Iran, Afghanistan, and partly Egypt. For instance, Qatar and the UAE never come into negative discussion, and if they do become the subject of news, it is presented from a positive or balanced/neutral perspective. Religion is presented as an explanation for political and social difficulties in countries such as Afghanistan, Iran, Iraq, Syria, and Sudan, attributing them to Islamic sources. Islam is portrayed not as a religion but rather as an ideology incompatible with the values of modernity. This facilitates the comparison between Islam and the West, presenting them as homogeneous blocks with fixed characteristics in a conflictual relationship. While the West symbolizes "*ascendancy*," "*progress*," "*modernity*," Islam is characterized with negative symbols like "*decline*," "*backwardness*," "*pre-modern*," "*Medieval*," etc. Among these negative traits, "*backwardness*" gains particular significance, as it suggests that the development of Islam has come to a standstill.

## REFERENCES

- Akbarzadeh, S., & Smith, B. (2005). *The representation of Islam and Muslims in the media*. School of Political and Social Inquiry, 4.
- Ata, M. (2011). *Der Mohammed-Karikaturenstreit in den deutschen und türkischen Medien. Eine vergleichende Diskursanalyse*. Wiesbaden: VS Verlag für Sozialwissenschaften.
- Berelson, B. (1952). *Content Analysis in Communication Research*. Glencoe (Ill.): Free Press.
- Bielefeldt, H. & Heitmeyer, W. (Hrsg.) (1998). *Politisierte Religion. Ursachen und Erscheinungsformen des modernen Fundamentalismus*. Edition Suhrkamp.

- Brüsemeister, T. (2008). *Qualitative Forschung. Ein Überblick*. 2. überarbeitete Auflage. Wiesbaden: VS Verlag für Sozialwissenschaften.
- Farrokhzad, S. (2006). Exotin, Unterdrückte und Fundamentalistin. Konstruktionen der „fremden Frau“ in deutschen Medien. In: Butterwegge, Christoph / Hentges, Gudrun (Hrsg.): Massenmedien, Migration und Integration. Herausforderungen für Journalismus und politische Bildung. 2., überarb. Aufl. Wiesbaden: VS Verlag für Sozialwissenschaften. S. 55–86.
- Früh, W. (1982). *Inhaltsanalyse*. Theorie und Praxis, Konstanz: UVK.
- Galtung, J. & Ruge, M. H. (1965). The Structure of Foreign News. The Presentation of the Congo, Cuba and Cyprus Crisis in Four Norwegian Newspapers. *Journal of peace research* Vol. 2, pp. 64-90.
- Gökce, O. & Brüsemeister, T. & Huth, L. (2022). The Image of Islam in the German Media. Proceedings of The 13th International Conference on Management, Economics and Humanities. Amsterdam/Netherlands
- Gökce, O. & Gökce, G. (2015). *İslam ve Avrupa. 21. Yüzyıl Avrupası'nda İslam Algısı*. Konya: Çizgi.
- Gökce, O. (1988). Das Bild der Türken in der deutschen Presse. Beiträge zur Deutschen Philologie. Gießen: Schmitz Verlag.
- Gökce, O. (2019). Klasik ve Nitel İçerik Analizi. Felsefe, Yöntem, Uygulama. Konya: Çizgi Kitabevi.
- Hafez, K. & Richter, C. (2007): Das Islambild von ARD und ZDF, Aus Politik und Zeitgeschichte, H. 26-27/2007, 40-46.
- Hafez, K. & Schmidt, S. (2015). *Die Wahrnehmung des Islams in Deutschland: Religionsmonitor*. Gütersloh: Verlag Bertelsmann Stiftung.
- Hafez, K. & Schmidt, S. (2020). Rassismus und Repräsentation: das Islambild deutscher Medien im Nachrichtenjournalismus und im Film, bpb 27.08.2020.
- Hafez, K. (2002): Die irrationale Fehlwahrnehmung des ‚anderen‘. Deutsche und arabische Öffentlichkeitsreaktionen auf den 11. September. In: Stein, G. & Windfuhr, V. (Hrsg.): Ein Tag im September – 11.9.2001. Hintergründe – Folgen – Perspektiven. Heidelberg: Palmyra. pp. 221–246.
- Hafez, K. (2002a). Die politische Dimension der Auslandsberichterstattung. Band 1. Baden-Baden: Nomos.
- Hafez, K. (2002b). Die politische Dimension der Auslandsberichterstattung. Band 2. Baden-Baden: Nomos.
- Hafez, K. (2009). Mediengesellschaft – Wissensgesellschaft? Gesellschaftliche Entstehungsbedingungen des Islambildes deutscher Medien. In: Schneiders, Thorsten Gerald (Hrsg.) Islamfeindlichkeit. Wenn die Grenzen der Kritik verschwimmen. Wiesbaden: VS Verlag für Sozialwissenschaften, pp. 99–117.
- Hafez, K. (2010). Mass Media, Politics, and Society in the Middle East. Hampton Press.
- Hafez, K. (2017). Islam in den Medien: Der Islam hat eine schlechte Presse. Die Zeit 21 Februar 2017. Online verfügbar unter <https://www.zeit.de/gesellschaft/zeitgeschehen/2016-12/islam-verstaendnis-medien-berichterstattung-populismus-gefahr>
- Halm, D. (2006). Zur Wahrnehmung des Islams und zur sozio-kulturellen Teilhabe der Muslime in Deutschland.. Essen. Available: <https://nbnresolving.org/urn:nbn:de:0168-ssoar-428664>
- Halm, D. (2008). *Der Islam als Diskursfeld. Bilder des Islams in Deutschland*. 2. Aufl. Wiesbaden: VS Verlag für Sozialwissenschaften.
- Halm, D./ Liakova, M. / Yetik, Z. (2007). Pauschale Islamfeindlichkeit? Zur Wahrnehmung des Islam und zur sozio-kulturellen Teilhabe der Muslime in Deutschland. In: Jäger, Siegfried / Halm, Dirk (Hrsg.): Mediale Barrieren. Rassismus als Integrationshindernis. Münster: Unrast. S. 11–49.
- Huth, L. (1985). Themenbehandlung und Programmpräsentation im WDR-Hörfunk. Band 4: Darstellung des Vorhabens (Methoden). Linden-Leihgestern: Communications Consultants (Unveröff.).
- Kalwa, N. (2010): Islam-Konzepte im Kölner Moscheebaudiskurs. Eine frame-semanticische Analyse zum Islambegriff. In: Jürgen Schiewe und Martin Wengeler (Hg.): Aptum. Zeitschrift für Sprachkritik und Sprachkultur. Bremen: Hempen (Jahrgang 6), S. 55–75.
- Kalwa, N. (2013): Das Konzept »Islam«. Eine diskurslinguistische Untersuchung. Berlin: De Gruyter (Sprache und Wissen, 14). Online verfügbar unter [http://www.degruyter.com/search?f\\_0=isbnissn&q\\_0=9783110309973&searchTitles=true](http://www.degruyter.com/search?f_0=isbnissn&q_0=9783110309973&searchTitles=true).
- Karis, T. (2013). Mediendiskurs Islam Narrative in der Berichterstattung der Tagesthemen 1979-2010. Wiesbaden: Springer VS.
- Krzemiski, M. (1987). *Thematisierung im Hörfunk*. Frankfurt am Main: Peter Lang Verlag.
- Kuckartz, U. (2016). Qualitative Inhaltsanalyse. Methoden, Praxis, Computerunterstützung. Beltz Verlag.
- Luhmann, N. (1970). Öffentliche Meinung. *Politische Vierteljahresschrift* 11, pp. 2-28.
- Luhmann, N. (1996). *Die Realität der Massenmedien*. 3. Aufl. Wiesbaden: VS Verlag für Sozialwissenschaften.
- Mayring, P. (2015). *Qualitative Inhaltsanalyse* (12. Auflage). Weinheim/Basel: Beltz Verlag
- Merten (1983). Inhaltsanalyse: Einführung in Theorie, Methode und Praxis. Opladen: Westdeutscher Verlag.
- Noelle-Neumann, E. (1980). Die Schwigespirale. Öffentliche Meinung- unsere soziale Haut. Zürich/München: Piper.



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- Poole, E. (2002). Reporting Islam. Media Representations of British Muslims. London, New York: I.B. Tauris.
- Reitze, H. & Ridder, C. M. (2011). Massenkommunikation VIII. Eine Langzeitstudie zur Mediennutzung und Medienbewertung 1964 – 2010. Baden-Baden: Nomos.
- Saeed, A. (2007). Media, racism and Islamophobia: The representation of Islam and Muslims in the media. *Sociology Compass*, 1(2), 443-462.
- Saif, M. (2018). "Islam" im öffentlichen Diskurs: zur sprachlichen Konstituierung einer Religion. Universität Mannheim (Germany).
- Schiffauer, W. (1998). The Civil Society and the Outsider. Drawing the Boundaries in Four Political Cultures'. Available: [http://viadrina.eu-frankfurt.o.de/~anthro/veronli\\_s.html](http://viadrina.eu-frankfurt.o.de/~anthro/veronli_s.html)
- Schiffer, S. (2005a). Die Darstellung des Islams in der Presse. Sprache, Bilder, Suggestionen. Eine Auswahl von Techniken und Beispielen. Würzburg: Ergon.
- Schiffer, S. (2005b). Muslime in Europa. Der Islam in deutschen Medien. Aus Politik und Zeitgeschichte, 10.05.2005.
- Schiffer, S. (2007): Die Verfestigung des Islambildes in deutschen Medien. Jäger, S./ Halm, D. (Hrsg.): Mediale Barrieren. Rassismus als Integrationshindernis. Münster: Unrast. pp. 167–200.
- Schulz, W. (1976). Die Konstruktion von Realität in den Nachrichtenmedien. Analyse der aktuellen Berichterstattung. Freiburg-München: Alber-Broschur Kommunikation.
- Spielhaus, R. (2006). Religion und Identität. Vom deutschen Versuch, Ausländer zu Muslimen zu machen. *Internationale Politik*. 61, pp. 28-36.
- Zagala, S. (2007). Kulturkampf in den Medien. Wie Fernsehnachrichten die arabische Welt abbilden. Saarbrücken: VDM Verlag Müller.



## **The Impact of Ethiopian Higher Education Institutions on the Neighbor MSMEs Growth**

**Mequanint Birhan ALEM**

Lobachevsky State University

mequbir@gmail.com

Orcid: 0000-0002-1079-9114

### **ABSTRACT**

Education is the best friend, and an educated man is respected everywhere in every circumstance. In developing countries like Ethiopia is also crucial for economic development and societal services. This study examines the higher educational resources available in Ethiopian tertiary public institutions. The main obstacles to Micro, Small, and medium Enterprises (MSMEs) surviving include a lack of credit history, inadequate collateral, ignorance of government programs, and exorbitant interest rates. Hence scientific research and development support will avoid such constraints. The right institution nearby is Higher Education Institution with significant research and community services budgets. So the main objective of this study would be to diagnose both side impacts of HEIs on MSME and propose the solutions. 6 university campuses were selected purposively from 50 public universities in Ethiopia. From those 200 respondents were purposively chosen and distributed with simple random sampling technique or in strata as considered. As a result, a total of 180 respondents correctly filled out the questionnaire and responded. Both primary (physical observation and questionnaire) and secondary data (literature review of documents, other previous research works, rules, procedures assessed) collection sources were used for this survey research. Mixed research approaches were employed. Both regression and correlations of dependent variables (MSME) and independent variables (HEIs) were analyzed through Stata, one of the statistical analysis software. And the qualitatively collected data also made the cause and effect relationship modeling diagram using system dynamics venism software. Hence the results obtained on the three typical factors were; 76% neutrality, 22% nominal budget with fake reports, and lack of synchronization laid down as negative impacts. Whereas cooperation (45%), duplicate plans (34%), and infant attempts (21%) were also investigated as positive impacts of EHIs. Depending on the results obtained from the discussions; policy recommendations and scientific solutions were proposed.

**Keywords:** Economy, Education, HEIs, Impact, MSMEs, Small Business Development Center

## 1. Introduction

Education is the best friend, and an educated man is respected everywhere in every circumstances. In developing countries like Ethiopia is also crucial for economic development and societal services. Entrepreneurship education for women has also become a key focus of research, analysis, and experimentation. It can help develop entrepreneurs, and extensive research supports that premise.

The strength of an individual's entrepreneurial intentions to launch a new enterprise is an excellent predictor of whether someone initiates entrepreneurial behaviors, according to early studies. To address the common variations in attitudes, values, and beliefs between young men and women, education should take into account fundamental psychological incentives and barriers. MSMEs have contributed significantly to the increase of employment in the nation. (Mourougane, 2012)

A geographical understanding of the role of universities in society includes an appraisal of the impact they have on their regional economies.

The public and scholarly interest in the economic impacts of higher education institutions has significantly increased during the past 20 years. The expansion of globalization and the intensifying economic struggle for knowledge and innovation are two factors contributing to this trend. Academics and the public have worked to clarify how colleges contribute to economic growth because it depends more and more on creativity and innovation (Glückler, 2018). Previous studies stated that developing a social entrepreneurship ecosystem that puts forward innovation and collaboration is one of the solutions needed to overcome social problems that occur in Indonesian Islamic society.

As Metkin (2000) mentioned, “Universities are crucial elements of the social fabric, playing a critical role in national and local economic development. Despite the nation’s preoccupation with large corporations, small businesses often drive innovation and constitute the most dynamic sector of the American economy. Small businesses, however, face many challenges that make them risky undertakings; most firms fail within a few years of start-up. The two primary modes of intervention are technology transfer and community development.”

The problems faced by MSMEs are still homework; the problems include fulfilling the market aspect, which caused by the availability of the goods produced, while an entrepreneurial-based solution approach is one way to minimize the problems that occur (*al M. Y., 2021*). The main obstacles to Micro, Small, and medium Enterprises (MSMEs) surviving include a lack of credit history, inadequate collateral, ignorance of government programs, and exorbitant interest rates. Hence, scientific research and development support will avoid such constraints.

The main objective of this study is to address the negative and positive impacts of Higher Education Institutions (HEIs) on Micro, Small, and Medium Enterprises (MSME) and propose the solutions to combat the problem or tackle the challenges that are currently facing. The role of research and community services with budget, business incubation contributions and small business Development centers run up will be assessed as a kick off. Colleges and universities are becoming more and more essential growth engines for local communities in the eyes of policymakers. These institutions not only have immediate economic effects but also seek to improve the workforce's abilities (local "human capital") in two different ways. In the first



place, they boost the availability of human capital in a region by educating prospective employees. Less clearly, by aiding neighborhood firms in filling vacancies for talented people, these schools can also increase a region's demand for human capital. In this post, we outline these paths and discuss how they could influence local economic development policies, drawing on our recent academic research and a Current Issues article (Jaison R., 2012).

## 2. Literature Review

MSMEs contribute to achieving the 2030 Agenda for Sustainable Development and the Sustainable Development Goals (SDGs). It help reduce levels of poverty through job creation and economic growth, they are key drivers of employment, decent jobs and entrepreneurship for women, youth and groups in vulnerable situations. They are the majority of the world's food producers and play critical roles in closing the gender gap as they ensure women's full and effective participation in the economy and in society (UN, 2023).

Table 1 Progress of 17 SDGs and in the needy group challenges (UN, 2015)

SDGs	Progress Challenges	2015	2030
1	Since 2015, global poverty reduction was already slowing down. Eradicating extreme poverty will be particularly difficult in sub-Saharan Africa and conflict-affected areas.	800 million people 10.8%	575 million people 7%
2	conflict climate change and growing inequalities exacerbating the situation	589 million people	670 million people
3	95% of these deaths occurred in low- and middle-income countries challenge	227/100,000 live births	70/ 100,000 live births, almost 800 women are still dying
4	Only one in six countries will meet SDG4, children and young people will still be out of school, Lack of numeracy and literacy skills they need to succeed in life	Over 14% of teachers are still not qualified	84 million + 300million
5	Unequal access to healthcare, education, and economic opportunities.	55% of the countries lacked laws	286 years to close gaps
6	Still lack access to safe water, sanitation, and hygiene	Billions of people	6- drinking water, a 5- sanitation, &8-fold increase for hygiene
7	Still cooking with unsafe and polluting fuels	2.3 billion	2 billion
8	Cost-of-living crises, trade tensions, uncertain monetary policy paths, rising debts in Developing countries, young people were not in education, employment, or training (NEET)	23.5%	22.2%
9	Manufacturing industry's recovery remains incomplete and uneven	high-income regions achieved 5%, In Sub-Saharan Africa, the gap is 18%	Invest in advanced technologies, lower carbon emissions, and increase global mobile broadband access.



10	Uneven recoveries in different regions of the world, conflicts and economic hardship	one in 251 people worldwide was a refugee	address the root causes of wage disparities
11	Huge movements of people in and out of urban areas, putting at risk the target of adequate housing	1 risk reduction strategies	more than doubled
12	world is seriously off track in its effort to halve per-capita food waste and losses	Tripled	
13	Failure to act leads to intensifying heatwaves, droughts, flooding, wildfires, sea-level rise, and famines.	than 3 billion people	Half
14	Endangered by rising acidification, eutrophication, declining fish stocks and mounting plastic pollution	More than 35.4% of global stocks were overfished	restore fish stocks to biologically sustainable levels
15	The trend in forest loss, land degradation and the extinction of species is becoming worse, posing a severe threat to the health of the planet and people	at least 100 million hectares	restoring at least one billion degraded hectares
16	Ongoing and new violent conflicts around the world. Homicide, marginalized, victims and suspects.	5.9/100,000 1 in 5 was a woman	restore trust
17	Funding for development remains a major challenge, particularly in low income countries	3 billion used the Internet	connecting everyone

The contribution of micro, small and medium enterprises (MSMEs) to economic growth, the creation of decent jobs, and the provision of goods and services, as well as to poverty alleviation and reduced inequality well acknowledged. It is estimated that SMEs contribute as much as 40 percent of the GDP of Arab countries (UNDP, 2021). MSME, as an economical category, have become the subject of interest of both economic and security sciences (Ciekanowski Z., Wyrębek H, 2020) (affairs, 2020) (Liu, 2017) (UN, 2019) (Singh, 2017) (raj, 2023) (ONIFADE, 2022).

## 2.1 Quantitative Definition of MSMEs

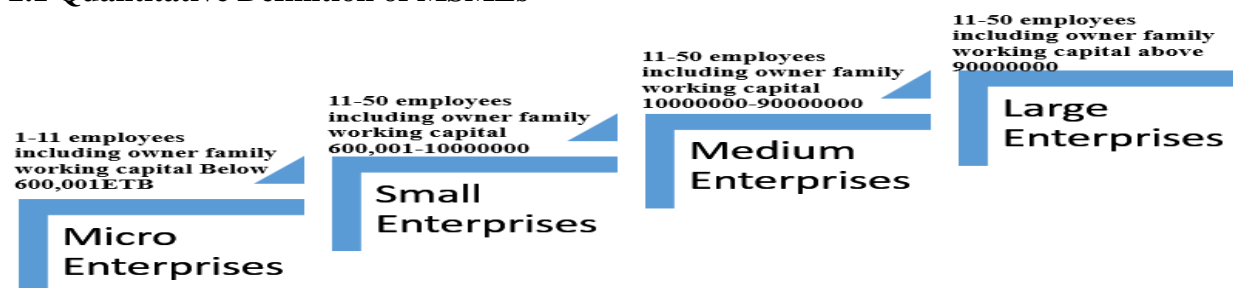


Figure 1 Definition of MSME in Ethiopia (Ahmed, 2023)

On the other hand, to be fair, it must be acknowledged that a great deal of women-owned micro-enterprises driven by economic necessity, not psychological satisfaction (Pruett0, 2023).

Micro firms are defined as enterprises with net assets less than 179,296.39 ETB (Excluding land & building) or total annual sales less than 1,075,778.33 ETB.

Small firms are enterprises with net assets from 179,296.39-179296.39 ETB or with total annual sales from 1075778.33-8964819.39 ETB.

Medium-sized firms -net assets from 1792963.88 ETB to 35859277.56 ETB (land and buildings excluded) or with total annual sales from 8964819.39 to 179296387.80 ETB.

### 2.1.1. Bank Enterprise Survey

The survey covers only the formal sector and firms with more than five employees. The number of employees defines sizes from 5-19 the firm is small, and from 20-99 it is a medium-sized firm.

### 2.2. The Color and Service span of Education Sectors

Our use of university numbers as a proxy for university presence raises some doubts about the efficacy of our econometric approach. Universities vary in size and quality and are not all the same. The location of the university, its foundation year, the courses and degrees it offers, as well as other institutional specifics like funding, are important considerations. Due to the longer time it takes for the local human capital to develop, these requirements have bigger long-term implicit impacts of universities. Of course, the influence of colleges is not solely dependent on the supply of graduates. Executive education, institution-wide effects, and links between universities and business are other potential sources.

It does appear therefore that new universities have a stronger impact on laggard regions within a country. Although there is no direct way to address this without an external instrumental variable, there are non-trivial time lags between (A. Valero, 2019).

- (i) An unobservable local shock and a policy decision to build a university;
- (ii) The decision to build and opening up of the institution and
- (iii) The opening of the university and the economic impact

University research accelerates at least the development of new products; countries that support it secure a favorable position in a knowledge-intensive, globally competitive marketplace. The economic effects of universities on their regions are considerable, and these effects play an increasing role in calculations of the value of public investment in higher education and in attempts to stabilize and enhance regional economies.

An institution's economic impact takes many forms.

University professors can share their knowledge with local businesses, governmental organizations, and nonprofits. They use a range of technology-transfer approaches to work directly with both large and small firms to commercialize the goods and processes generated via research. The findings previous studies offer a compelling, empirical justification for the government's large investments in university-based R&D during the previous NDP and for the expanded investments outlined in the Strategy (O'Carroll, 2006).

**Factors are** Labor Market Spillovers, *Non-Market Benefits*, *R&D*, Entrepreneurship Education, Community Services etc.

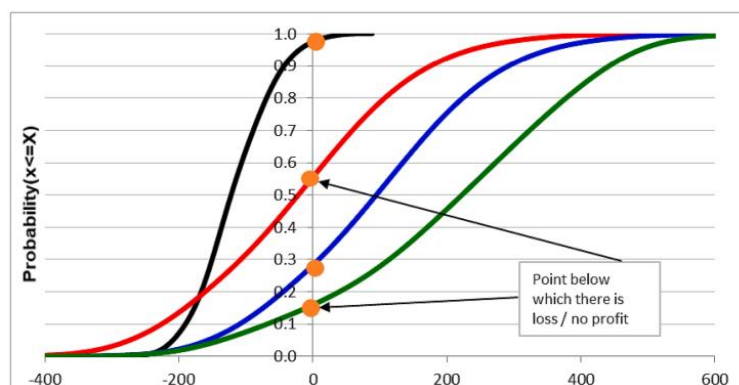


Figure 2 probability index graph MSMEs in Economy (L. Lessa, 2015)

Most economists and policymakers know that people who complete a college degree tend to earn more than people who have not attended college. Yet they often overlook the fact these benefits extend beyond individual workers. The college earnings advantage also needs to greater economic activity, fueling property at the regional and national levels (Rothwell, 2015). The employment of people with higher education, who make up the jobless labor force, greatly moderates the negative effects of high-tech companies on economic growth. Over the past two decades, academics' attention has focused on how higher education affects economic growth. An investment in the development of human capital considered as a specialized form of high-level human capital. With a population of 1.4 billion, the largest country in the world, a significant exodus of overseas students has had an unparalleled effect on higher education worldwide. The results of the analysis show that higher accumulation of human capital has a significant positive impact on the economies of African countries. However, the impact of higher education utilization and progress on economic growth have been rarely studied (Qi, 2022).

### **2.3. Universities with Business Enterprises**

In the educational context, it is increasingly important that higher education institutions (HEIs) are demonstrably efficient and yield a positive economic impact upon their environment and key stakeholders. Despite the strong public interest in the accountability and efficiency in education spending on higher education institutions (HEIs) in Lithuania, there are currently no existing studies, which have examined the impact of HEIs on the country's economy.

According to OECD (2013), problems such as climate change, food insecurity, and inclusive growth can only tackled by a highly skilled workforce. Similarly, job creation, innovation and wage growth are necessary precursors to a rapidly developing economy. Secondly, concomitant with the rapid industrialization and growth of the emerging and developing economies, demand for HE among traditionally marginalized cohorts is increasing. There is, therefore, greater demand for quality higher education than ever before.

Finally, while the demand for HE is growing, available resources that drive quality HE, such as land, infrastructure and financial capital, are shrinking creating the requirement to achieve greater outcomes with limited inputs. The impact of HEIs on the local economy is heavily influenced by the nature of the institution itself (A., 2019).

Given that it affects economic activity, the creation of employment, income levels, as well as the qualifications of the economically active population, work productivity, is one of the most appropriate ways to analyze regional impact. It is also important to emphasize that the IPP is responsible for the arrival and stay of young people from all over the country in the region, in addition to this measured impact and in accordance with the export effect. Although there are not any hypothetical situations that used to compare the existence of HEIs, it is necessary and appropriate to estimate their socioeconomic impact. (Pereira, 2021).

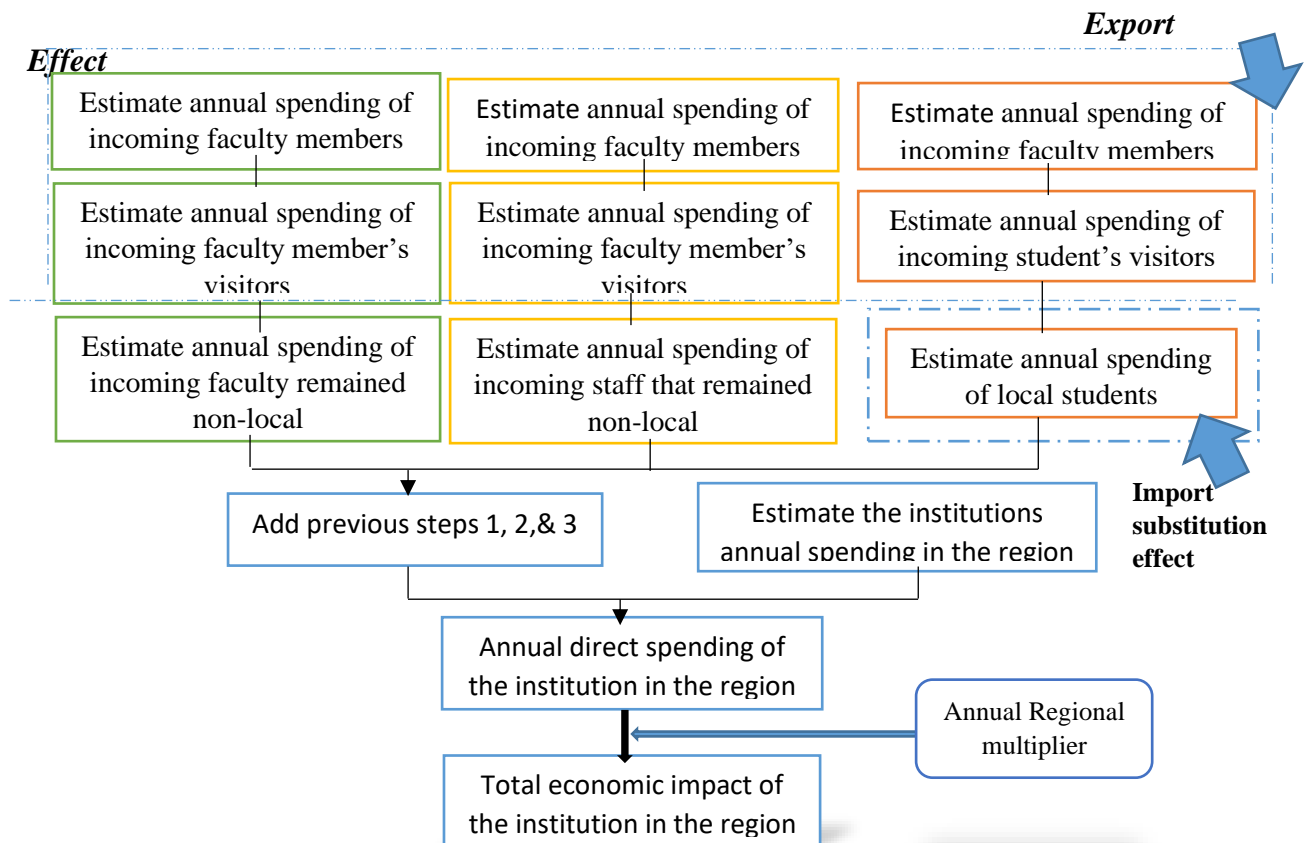
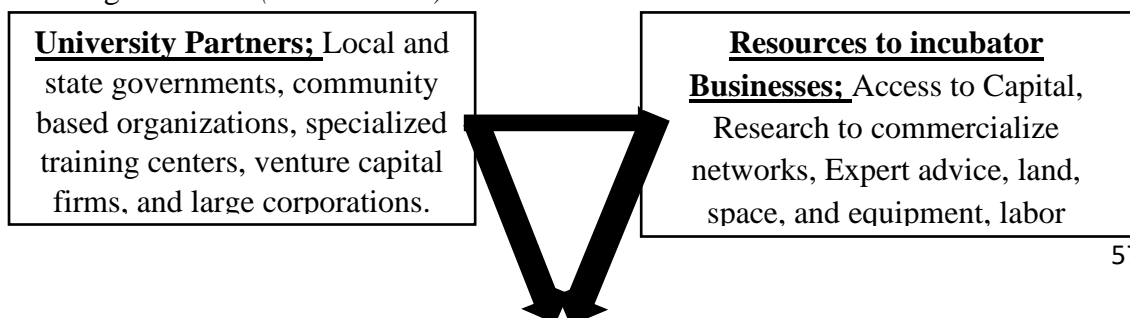


Figure 3 Simplified economic impact (Pereira, 2021)

As the general economy grows more knowledge-based, universities today exert an ever-increasing stimulant to small business creation, contributing to national and local economic development. The Bayh-Dole Act's passage in 1980 and the shift to a knowledge-based economy have strengthened university-industry collaborations on technology transfer, supporting company incubators, and fostering entrepreneurship. At the local level, about 25 percent of business incubators sponsored by universities, while institutions of higher education are also emerging as major players in local community revitalization and economic development through funding from federal agencies. University technology transfer activities include:

- (1) Research partnerships with industry;
- (2) Patenting and licensing university intellectual property;
- (3) Technical and managerial assistance programs;
- (4) Business incubators;
- (5) Research parks;
- (6) Venture capital and start-up activities; and
- (7) Continuing education (*Matkin 2000*).



**Incubator Types;** industry  
or cluster focus, targeted  
population or area focus

*Source: ICIC & CEOs for cities 2002*

Figure 4 Relationships in a Workable University Engagement Model

The main obstacles to Micro, Small, and medium Enterprises (MSMEs) surviving include a lack of credit history, inadequate collateral, ignorance of government programs, and exorbitant interest rates. This study examines the higher educational resources available in Ethiopian tertiary public institutions. The main objective of this study would be to diagnose both side impacts of HEIs on MSME and propose the solutions among them six university campuses selected purposively from 50 public universities in Ethiopia. Because knowing a framework development to help organizations measure, manage, and communicate their impact.

- For Estimating What, Who, How Much, Contribution, and Risk.
- It leads a business to assess the potential risks and losses that might come its way.
- It will describe the specific dimensions of impact relevant to that stakeholder.
- To formulate a key principles and policies of impact overcoming
- To expand employability and entrepreneurship ecosystem

A recent, protracted war that lasted more than two years occurred in Ethiopia. This research provides evidence on the immediate effects of the conflict on households' food security using unique High Frequency Phone Survey (HFPS) data, which cover several months before and after the onset of the war. (Abay, 2023). It also assess potential mechanisms and evaluate impacts on proximate outcomes, including on livelihood activities and access to food markets.

There is evidence to suggest that the majority of small businesses struggle to create a profitable business model (BM) to advance their technological capacity. Additionally, research conducted in low-income nations are unable to show the steps involved in formulating a BM that neglected to take use of the prospects presented by technology entrepreneurship. The BM organizes and orchestrates the existing assets and other resources that help firms expand more than their competitors by collecting the benefits from merging the factors of production and technological entrepreneurship.

Business model (BM) planning outlines how an organization operates to achieve its objectives of profitability, expansion, and social impact. The successful commercialization of disruptive innovations enabled by it (Gebrekidan, 2023). As shown by T.G (2023).

As mentioned earlier OECD (2023) Small-scale irrigation (SSI) technologies used to grow and improve yields of fodder with the purpose to feed animals, generate income and improve human nutrition through the consumption of animal products.

Bizimana *et al.* (2023) Assuming a conducive adoption environment, the present study initiated to evaluate the potential impacts of adopting SSI technologies for fodder production on the income and nutrition of farm households in Ethiopia.

The simulation results for NPV (net present value), which assesses the long-term feasibility of an investment, show a positive NPV value for all the scenarios (Bizimana, 2023).

As demonstrated in (M.E. Ejigu and T.A. Desalegn, 2023) managers in the financial institutions are crucial in determining the success of financial institutions. According to (Habtewolid, 2023) investment in research and development positively influences both innovation and long term financial performance and energy consumptions. This can vary significantly across different categories of firms, confirming that heterogeneity may be an issue among the firms considered. According to the principle of optimum uniqueness, new businesses should legitimately differ the most from their rivals. However, preliminary research indicates that emerging businesses can also strengthen their credibility by receiving outside recommendations. Therefore, progressively creative new ventures are most alluring without endorsements. They viewed as less legitimately when they are non-innovative or drastically inventive. External endorsements can therefore act as a buffer between new businesses that are incrementally inventive and those that are radically revolutionary, but they have different performance implications for an audience that is looking to make a profit. Only profoundly inventive new enterprises can become optimally distinctive and outperform alternative distinctiveness configurations, even while non-innovative new businesses increase their attraction. The impacts of external endorsements are less noticeable for novelty-seeking audiences, who already have a larger tolerance for highly inventive new initiatives. Four empirical investigations that account for alternative explanations including risk perceptions and use observational data and experiments in equity and reward-based crowdfunding offer considerable support for this idea. In turn, we shed new light on the crucial, audience-specific function of external endorsements, namely, as a means to alter optimal distinctiveness levels (Mochkabadi, 2023). Hence, International new ventures (INVs) are businesses that aim to gain a sizable competitive advantage through the utilization of resources and the exportation of products. Prior studies have focused on the importance of founders' foreign experience in starting and growing export sales, but less is known about how this expertise affects other strategic decisions made by INVs, particularly the geographic diversification of export sales (Naldi, 2023).

### **3. Method**

In this section, this research try to describe the type, time, location research instrument and statistical analysis method.

#### **3.1.Study Area and Sampling**

Ethiopia is strategically located in the Horn of Africa at 9.1450° N latitude and 40.4897° E longitude bordering Somalia, Sudan, Djibouti, Kenya, and Eritrea spanning a total distance of 5311 km.

It is one of the oldest independent countries and the second-most populous country in Africa with a population of more than 115 000,000,000 and a GDP of about USD 348 billion where agriculture accounts for nearly 41% of GDP as per the IMF's 2022 prediction (Gadisa, 2023). According to Gadisa, (2023) Ethiopia has a total area of 1104,300 km<sup>2</sup>, and the climate varies according to elevation.



Since the EPRDF's rule in 1994, higher education reforms has implemented. There were 83 universities, 42 public universities, and more than 35 higher education facilities by the year 2022. 16,305 foreign students are enrolled in higher education. As of figure 5, the map indicates the location of 6 purposively selected public universities in Ethiopia.



Figure 5 Location of Six research study universities in Ethiopia Goggle Earth Map located by Mequanint

Ethiopia has been making significant investments in the power industry in an effort to meet its SDG 7 ambitions. Other large-scale dams designed and built right now, such the Grand Ethiopian Renaissance Dam (GERD). Millions of people now have connectivity thanks to these improvements. However, due to political differences between the Ethiopian federal government and the Tigray regional government, a devastating war broke out in November 2020, and the conflict has since expanded to other regions of Ethiopia. These conflicts have hindered Ethiopia's economic development, derailing achievements of the SDG 7 targets (Muluaem, 2023).

In order to determine, the minimum size sample; out of the six-selected university round small manufacturing enterprises operating in Ethiopia, by Using Cochran the sample size determination formula;

$$n = \frac{N}{1 + N(e)^2} \dots \dots \dots (1)$$

Hence, N=1200 MSMEs in the near location of six universities, e = 0.05

$$\begin{aligned} \text{So the sample size } (n) &= \frac{1200}{1 + 1200(0.05)^2} \\ &= 200 \end{aligned}$$

The sample populations of the study were the six University nearby randomly selected MSMEs by using simple random purposive sampling.

Both qualitative and Quantitative research approaches and probability sampling method adopted in selecting a sample size of 200 by applying published tables. In addition, descriptive and explanatory research designs used from those 200 respondents (180 respondents correctly filled) purposively chosen and distributed with simple random sampling technique or in strata as considered.



- Mizan Tepi University, (650/2009 M.-T. U., 2017).
- Bonga University, (W/Giorgis, 2017):
- Debre Birhan University, . (DBU Senate Legislation, 2012)
- Addis Ababa Science and Technology University, (Senate of AASTU in accordance with Article 49 (3) of Higher Education Proclamation No. 650/2009, 2017)
- Injibara University, (650/2009 I. S., 2017)
- Dilla University, (Senate, 2012).
- Mixed research approaches has employed. Both regression and correlations of dependent variables (MSME) and independent variables (HEIs) analyzed through Stata, one of the statistical analysis software.

Secondary data sources taken from a journal that published 5 years ago. Particularly from the Science Direct database [www.sciencedirect.com](http://www.sciencedirect.com), IEEE Digital Explore [ieeexplore.ieee.org](http://ieeexplore.ieee.org) or Scopus Database [www.scopus.com](http://www.scopus.com). The main references are international journals and proceedings 80% of total references used in the study. Moreover, the qualitatively collected data made the cause and effect relationship-modeling diagram using system dynamics venism software.

#### 4. Result & Discussion

The first part of the questionnaire consists of the demographic information of the participants. This part of the questionnaire requested some information related to personal and demographic characteristics of respondents. Accordingly, the following variables about the respondents summarized and described in the table 2 below. These variables includes: Characteristics of respondents by age, sex, educational level, marital status table 4 and figures 6, 7, and 8 are all the demographic information's. Percentage of correctly filled and returned answers were 90%.

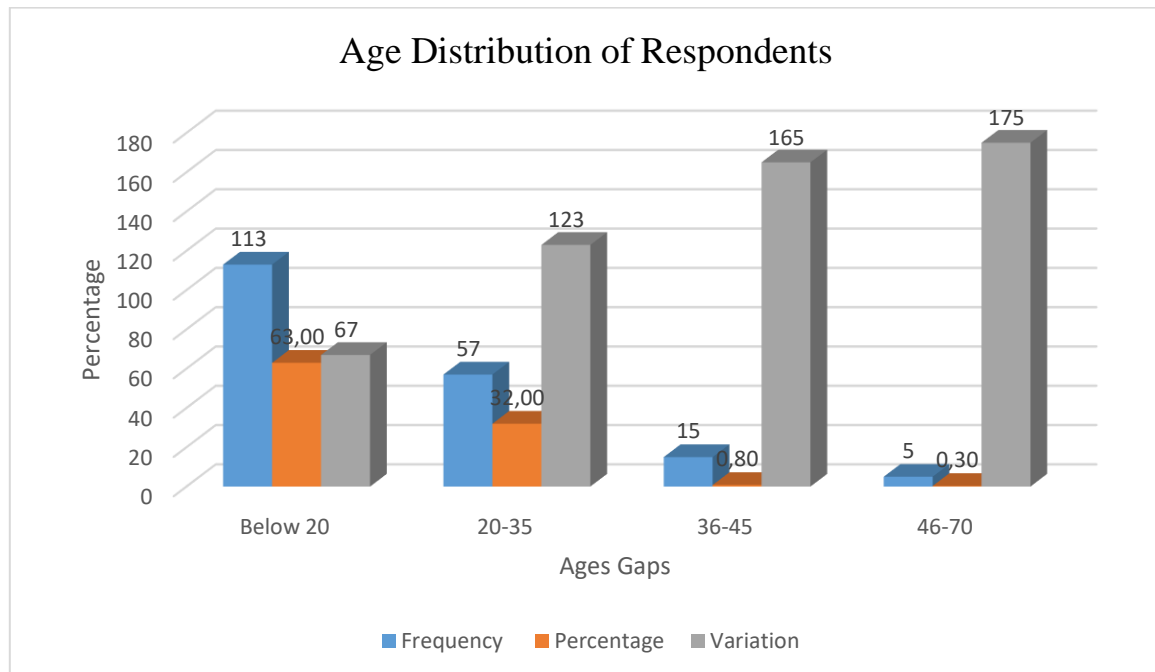


Figure 6 Age distribution of respondents in the study enterprises

The majority of Enterprise workers are youths, especially teenagers and 20-35. In figure 6 95(63+32) percentage covers by them.

Table 2 Respondent's distribution per sector and Universities dispersion

University	DU	DBU	MTU	AASTU	BU	IU
Sectors	1996	2005	2006	2011	2015	2015
Agro Processing and Industry product	5	5	5	3	5	3
Wood and metal works	5	5	5	5	5	5
Textile and lather	5	5	5	5	5	5
Chemical and Construction	5	5	5	5	5	5
Logistic and supply	5	5	5	5	5	5
Industry zone and Environment Protection	5	5	5	5	5	5
Service	5	5	5	2	5	2
Total =200	35	35	35	30	35	30
Collected =180	33	32	32	27	35	21

States in emerging nations, maintaining effective e-government programs is crucial. The literature that is currently available, however, shows that: (1) the failure rate of e-government initiatives in those countries is very high, showing that the problem is difficult and poorly understood; and (2) the sustainability of e-government initiatives is a neglected topic, calling for an expansion of e-government research beyond success. L. Lessa, (2015). Table 3 convoys that 200 respondents were targeted but only 180 returned successfully.

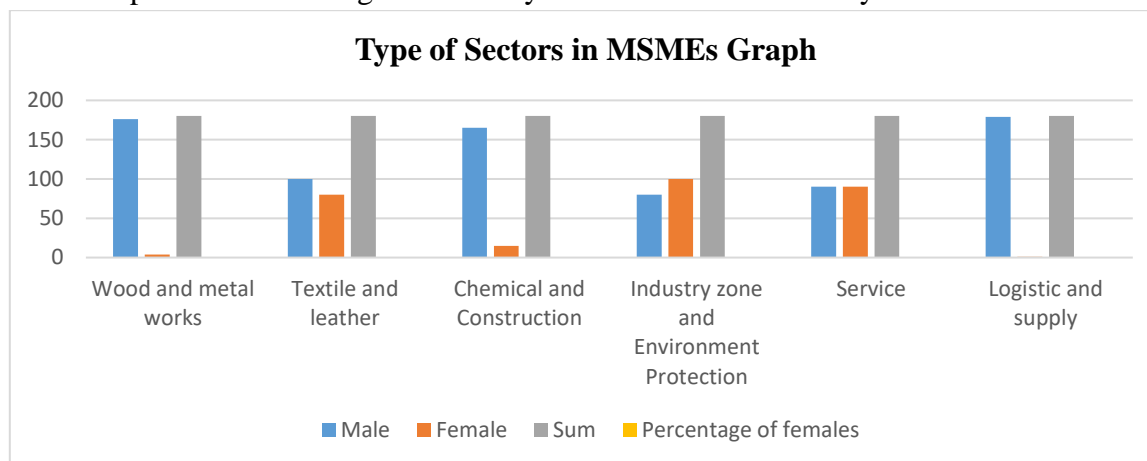


Figure 7 Various sectors distribution per sex ratio difference of employees

In figure 7 the participation of women's covered in wood and metal industry, Logistics and supply somehow in chemical/construction industries are very low percentage. While it is better in environment protection, textile & leather, and service rendering enterprises. Hence, gender differences diagnosed in enterprise to enterprise.

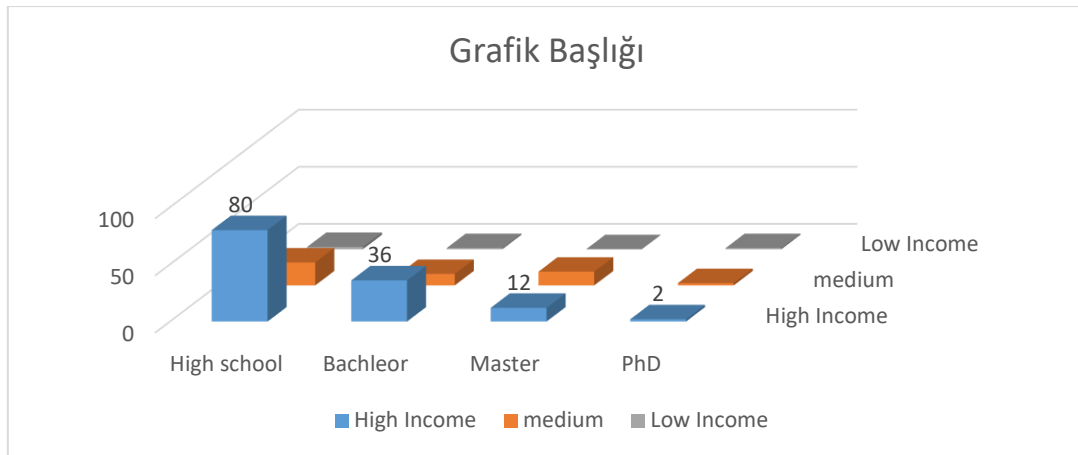


Figure 8 Education status versus income level of respondents

Figure 8 presents educational background versus economic status of respondents. Educational background inversely proportionated with economic status. Which means 80% of high school dropouts of the respondents were in the category of high-income level. Since income, level is not defined quantitatively. However, this expressed in terms of their response. Here the participation of PhD holders in enterprises are very limited, and categorized in small income divisions.

Table 3 Distribution of the Population by Marital Status

Marital status Category	Frequency	Percentage
Single	111	61.88%
Married	51	28.37%
Widowed	16	9.05%
Divorced	2	0.7%
Total	180	100

This low percentage of divorcees indicates the stability of homes in the area and has important implications for children upbringing. In table 4 61.88% of the respondents are single (unstable/fragile family), 28.37% of respondents are married which is 1/4<sup>th</sup> of the total respondent. 9.05 and 0.7 percent are also taking part in the widowed and divorced categories respectively.

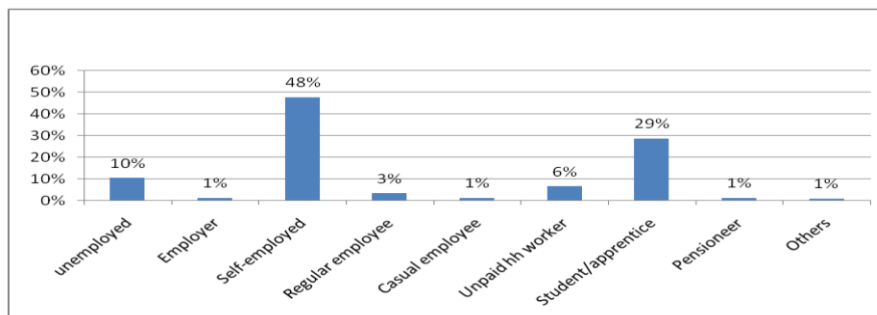


Figure 9: Occupational Distribution Respondents in the Enterprises

In the figure 9 employability rate of respondents were addressed, hence 48% of the respondents are self-employed (entrepreneurs), while other are a part time workers or recruiters for the job/enterprise. It is interrelated to the negative impacts of enterprises failure or dropping. The results obtained on the three typical factors were; 76% neutrality, 22% nominal budget with fake reports, and lack of synchronization laid down as negative impacts. Whereas cooperation (45%), duplicate plans (34%), and infant attempts (21%) also investigated as positive impacts of EHIs.

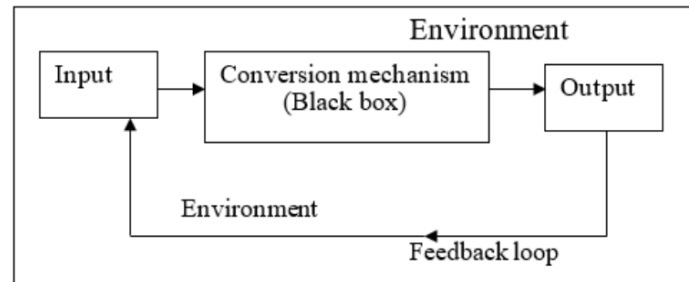


Figure 10 environmental Impact analysis of the study area

Figure 10 represents the study environment of this research. Inputs were Raw materials, Labor, Budget, Infrastructure, and their method of operation (policy, plan, schedule, technology, working structure and culture, organizational behavior, and employee's motivation). The outputs would be services, products, scratches, etc. but in the operation process or conversion mechanism, there are factors ought to considered, those regarded as an environment of the enterprises and tertiary education sectors.

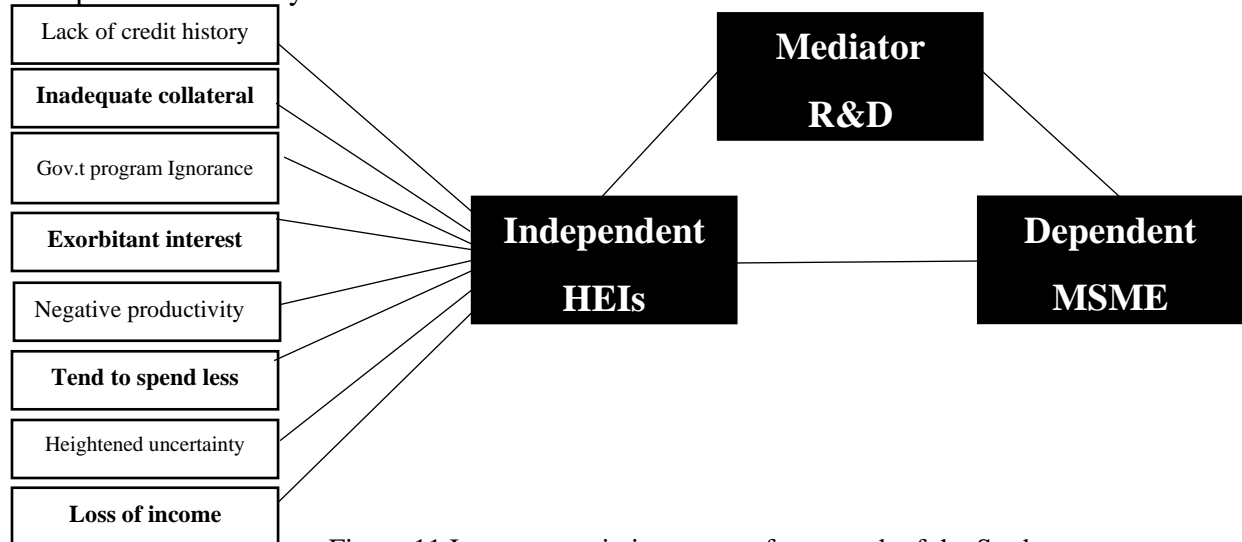


Figure 11 Impact association system framework of the Study

Not all businesses experience the negative effects of supply and demand side restrictions equally. The sector in which the firms operate, the flexibility with which they can telecommute, and the pre-existing conditions of the enterprises (particularly the current financial situation of the enterprises) all affect the magnitude of the effects. MSMEs have trouble getting access to financing even in typical situations. More than ever, Figure 11 framework stresses on nations need comprehensive policy strategies to address the gaps in enabling business environments for the creation and operation of MSMEs, as well as improvements to human capital and infrastructure. Government assistance is necessary for MSMEs to expand their market

potential; for example, by providing information, facilitating standardization and the provision of technical assistance (UNDP, 2021).

Table 4 growth rate of Enterprises before and after establishment of Universities

Universities	Micro Enterprises	Medium Enterprises	Growth Change
<i>Before Establishment</i>			
Mizan Tepi University	10	13	+3
Bonga University	23	21	-2
Debre Birhan University	27	12	-15
Addis Ababa Science and Technology University	34	12	+22
Injibara University	20	10	-10
Dilla University	15	6	-9
<i>After Establishment</i>			
Mizan Tepi University	24	20	-4
Bonga University	43	13	-30
Debre Birhan University	3	11	+8
Addis Ababa Science and Technology University	9	4	-5
Injibara University	53	5	-48
Dilla University	11	11	0
<b>Total</b>	<b>272</b>	<b>138</b>	<b>-134</b>

As table 5 shows that 272 small and micro enterprises were launched before/after establishment of universities in each surrounding though different founding years. After establishment only 138 enterprises were entered into growth (Medium and large scales. Hence, null significance, negative impacts can easily detected with this crucial sector.

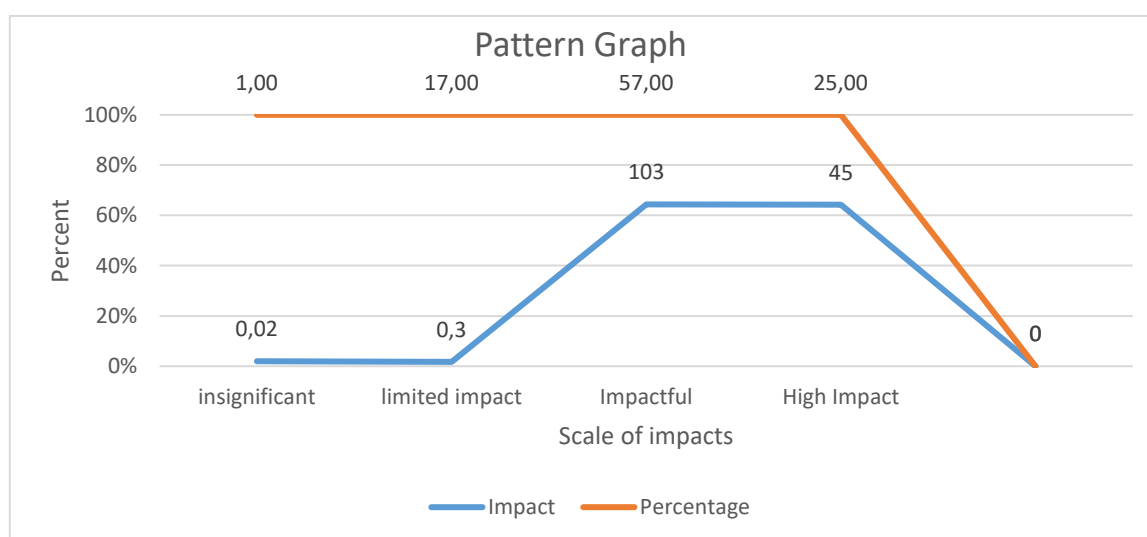
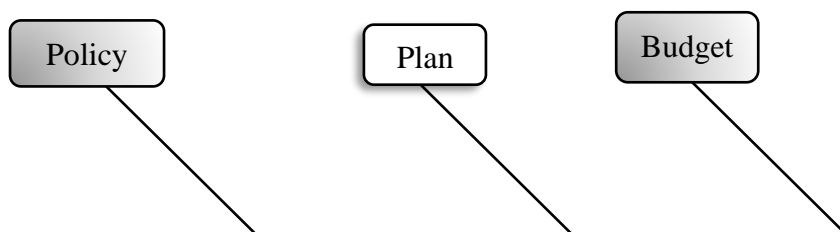


Figure 12 Impact pattern percentage indicator graph

Inevitably, everyone can perceive that, Impact is always happening in two sectors (education, Manufacturing/Service enterprises). Nevertheless, the question should be the extent of the impact.



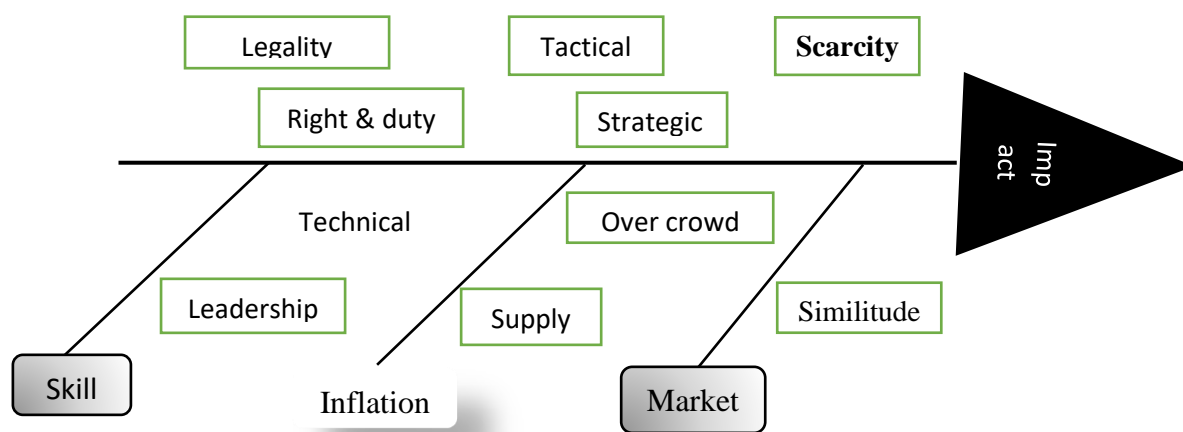


Figure 13 Fishbone diagram (Ishikawa cause and effect) Analysis

In fishbone, diagram agreement there is always a problem statement (effect/Impact). Hence, figure 13 comprises brainstorming on the six headings of the major categories of causes of the problem. The systems, surrounding, skills, and suppliers synchronized with the impact. Plan problem indicates that absence of plan in the formal enterprises is lack of strategic and tactical plan, mismatch of University and enterprise plan, and contradictory plan and incompatible working plan are the main cause to associate a negative impact. While similar plans influenced as a positive impact. Hence, other headings (Market, skills, inflation, policy, and budget) similarly considered as an impact of MSMEs by HEIs in Ethiopia.

Impact measurement here is the evaluation of an impact's quality or quantity using measured observations (obtained via surveys or other instruments) in conjunction with a control group or an estimate based on theory. Impact ratio calculated by dividing the selection rate of the most selected group by the selection rate of the group that falls under a protected category.

Adverse impact occurs when the same selection criteria are used to all groups, but consistently harm one group in particular. The four-fifths rule, which outlined in the Uniform Guidelines for Employee Selection Procedures, used to calculate adverse impact. In accordance with the four-fifths rule, a selection rate for any race, sex, or ethnic group which is less than four-fifths (or 80 percent) of the rate for the group with the highest rate will generally be regarded by the Federal enforcement agencies as evidence of adverse impact, while a greater than four-fifths rate will generally not be regarded by Federal enforcement agencies as evidence of adverse impact.

Table 5 Descriptive statistics by Stata software result in 2023

AASTU	BU	DU	DBU	IU	MTU
Regional GDP per capita	14,055.75	10,958.30	262.15 8,	463.02 105,	638.25 8,128

Variable	R	p-value
Population density	- 0.598	0.035
Housing density	- 0.672	0.0132
ECTt-1	-0.646	F-Statistics 14.166

The mean value for integration of HEIs with MSME is 4.4186, which is better than the other practices of technology entrepreneurship. The p values of Respondents regression and correlation of enterprises are 0.035, and 0.0132 respectively.

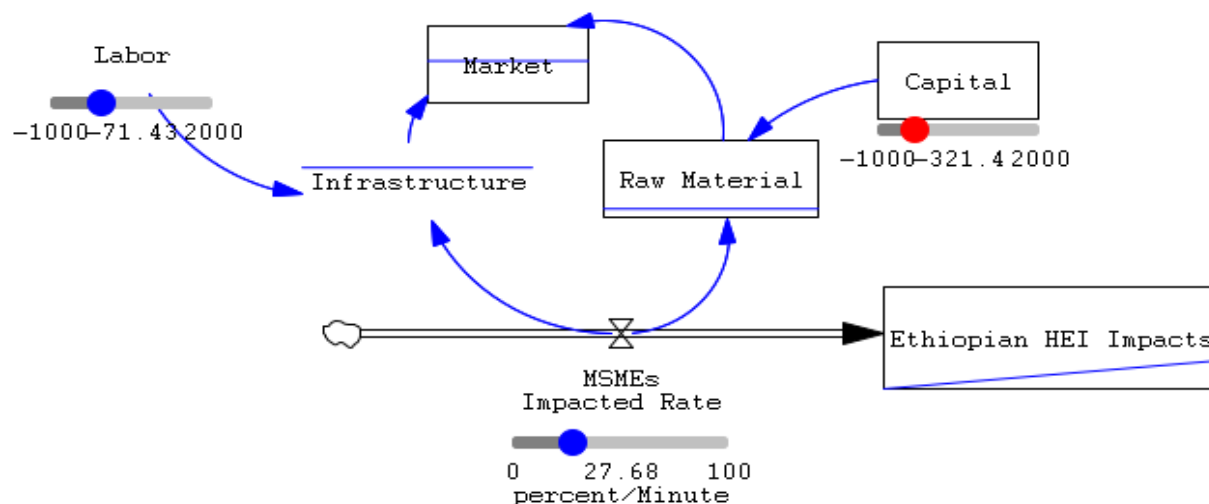


Figure 14 Causal relationship of MSME Impact factors by system dynamics (venism software)

Figure 14 clearly shows that, the MSMEs Impacted rate by HEIs ranges from 0 to 100%/minute time. Hence, the practice of Infrastructure, Labor, Market, Capital, and Raw materials directly associated with it. Which implies that when the impact of Universities become high, the impact rate of enterprises increased in the positive slope direction. Nevertheless, if no impact against it there is also a positive relationship with respect to the impacts. It dealt with the SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis and so a SWOT analysis is a technique for assessing these four aspects of your business (MSMEs). SWOT Analysis is a tool that can help us to analyze what enterprises (whether micro, small, medium, and large) does best now, and to devise a successful strategy for the future.

## 5. Conclusion

This paper presents an impact assessment on universities in nearby Micro, Small and Medium Enterprises in Ethiopia. It found that increases in university presence are positively associated with faster subsequent economic growth. An increase in the number of universities related with GDP per capita in a country. While this is happened only for a planned circumstances, but not other violating influences. The advantage of universities does not seem to be limited to the area where they erected, but rather spreads to other regions, with the closest regions experiencing the largest effects. Using these findings, it predict that university growth has likely result in greater economic benefits than expenses. The goal of the SBDC program is to provide current advice, instruction, and technical support in all facets of small business administration, including finance, marketing, manufacturing, and organization, engineering, and feasibility studies.

Special Small Business Development Centers {SBDC} programs and economic development activities include international trade assistance, technical assistance, procurement assistance, venture capital formation, and rural development (Rodney, 2005).





## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

HEIs are assets to their regional economies, especially because they spend money in their local areas and employ local workers. This sector also tends to contribute stability to a region since it's less susceptible to downturns than other sectors of the economy. The education sector did indeed grow prior to, during, and following the Great Recession. By assisting areas in developing their skilled workforces, these institutions also significantly contribute to their local economy. This contribution is significant because workers in regions with higher levels of human capital—as measured by the percentage of the working-age population with at least a bachelor's degree—tend to be more innovative, have more economic activity, and experience faster economic growth. They also tend to be more productive and earn higher wages.

HEIs can influence the supply of employees who produce University graduates who may be able to enter the local labor market as a means of boosting the human capital of their region. It is not necessarily true that obtaining more degrees will enhance the local supply of competent workers because recent graduates are a highly migratory population. Graduates require employment, which may or may not be readily available, and they may desire to reside somewhere from the location where they obtained their degrees. In addition, increasing the local demand for human capital is at least as important.

They play a role in raising demand for high-skilled workers through their research-and-development activities that have spillover effects into the local economy. Businesses can employ university expertise and research infrastructure to create novel goods and technologies, and new businesses drawn to the area for access to university resources. Effectively exploit the synergies between academic research and commercial product development, the majority of major research universities have set up technology transfer offices. These contacts may lead to the creation of new, highly skilled positions that filled by individuals with local or distant degrees.

There are numerous examples, such as when groups of companies that manufacture computer chips collaborate with university researchers on the university's campus to develop new goods and technologies in exchange for access to state-of-the-art research facilities and supercomputers. Businesses in the metro area having direct connections to the institution are found in a variety of areas, including information technology, medical equipment, and agriculture. Many of those companies founded by academics or students, and have stayed in the community economy to maintain their ties to the school. Because they have access to specialized, expertise or novel ideas generated at the university, other businesses drawn to the area. In fact, this study shows that HEIs can boost local human capital levels by raising both the supply and demand for skills in urban regions. It discovered that increasing local human capital levels by 3 to 7% correlated with doubling a metropolitan area's degree production. In addition, doubling a metropolitan area's research intensity linked to an increase in these levels of 4 to 9%. Even though these effects seem to be minor, they indicate that a rise in higher education activities may cause a long-term change in a region's human capital pool.

The actions of HEIs may change how the local labor markets are organized. Particularly, metropolitan regions with higher levels of educational engagement have a higher proportion of people employed in high-skilled industries including business-related fields and the sciences, math, and computers. According to this relationship, the strongest connections between local

economies and higher education institutions are those that involve innovative and technically skilled labor. Significantly, it established that these activities are key catalysts for regional economic growth. Although these measurable benefits are modest, they do indicate that regions can actually improve the number of skilled workers in their labor force by better using the potential of their higher education institutions. Our study provides a critical lesson for policymakers looking to maximize the economic impact of their local colleges and universities: helping local businesses create high-skilled jobs is at least as important as retaining local graduates are. This achieved by encouraging collaborations between businesses and their local colleges and universities that enable them to benefit from the results of research.

Therefore, it is highly recommended to continue to enhance the positive impacts and to work with full attention to eliminate the negative impacts. It is necessary to support a common plan and work in cooperation with Universities. On the other hand, higher education institutions are required to support small institutions in a special way by increasing their budget, planning, awareness creation, short trainings, and enhancements. Launching Business Incubation and Small Business Development Centers. Because it helps the country economy, and promoting entrepreneurship and reducing jobless youths.

## References

- A. Valero, J. V. (2019). The economic impact of universities: Evidence from across the globe. *Economics of Education Review*, 53-67.
- A., V. (2019, April 17 ). HIGHER EDUCATION INSTITUTIONS' IMPACT ON THE ECONOMY. *Journal of Business Economics and Management*, 20(3), 507–525.
- Abay, K. (2023). Near-real-time welfare and livelihood impacts of an active war: Evidence from Ethiopia. *Food Policy*, 119. Retrieved 10 4, 2023
- affairs, U. o. (2020). *BEST PRACTICES; Formalization of MSMEs in Africa*. Retrieved from UN SDG.
- Bizimana. (2023). Simulated economic and nutritional impacts of irrigated fodder and crossbred cows on farm households in southern Ethiopia. *World Development Perspectives*, 31.
- Ciekanowski Z., Wyrębek H. (2020). IMPACT OF MICRO, SMALL AND MEDIUM-SIZED. *POLISH JOURNAL OF MANAGEMENT STUDIES*, 22(1), 86-102. doi:10.17512/pjms.2020.22.1.06
- Gadisa, D. (2023, June). Odyssey of Ethiopia's space program: Revealing the past and changing the future. *Journal of Space Safety Engineering*, 10(2), 245-255. doi:https://doi.org/10.1016/j.jsse.2023.03.008
- Gebrekidan, T. (2023). Linking technology entrepreneurship to a business model towards the growth of ventures: Lessons from Ethiopian small manufacturing ventures. *Social Sciences & Humanities Open*, 8, 11. Retrieved 10 4, 2023
- Glückler. (2018). The Economic Impact of the Universities. In P. M. al, *Geographies of the University, Knowledge and Space* 12, (pp. 479-509). doi:https://doi.org/10.1007/978-3-319-75593-9\_15
- Habtewolid, T. (2023). Impacts of internal R&D on firms Performance and Energy consumption; Evidence from Ethiopian firms. *International Journal of Innovation Studies*, 47-67.
- Jaison R., R. D. (2012, FEBRUARY 13). *How Colleges and Universities Can Help Their Local Economies*. Retrieved 10 4, 2023, from Liberty Street Economies.
- Liu, C. K. (2017). *Policy Brief: the Role of Micro-Small and Medium Enterprises in Achieving SDGs*. Retrieved from UN.
- M.E. Ejigu and T.A. Desalegn. (2023). Strategic Planning and Performance of Financial Institutions. *IMB Management Review*, 35, 26-39.
- Mochkabadi, K. (2023). From distinctiveness to optimal distinctiveness: External endorsements, innovativeness and new venture funding. *Journal of Business Venturing*, 27. Retrieved 10 4, 2023
- Mulualem. (2023, June). Ethiopia needs peace to accelerate its SDG 7 achievements. *World Development Perspective*, 30. doi:https://doi.org/10.1016/j.wdp.2023.100507
- Naldi, G. C. (2023). A chip off the old block: Founders' prior experience and the geographic diversification of export sales in international new ventures. *Journal of Business Venturing*, 39, 18.

- O'Carroll, a. e. (2006, November ). The economic and social impact of higher education. Retrieved from <http://hdl.handle.net/10197/672>
- ONIFADE. (2022). MODELING THE IMPACTS OF MSMES' CONTRIBUTIONS TO GDP AND THEIR CONSTRAINTS ON UNEMPLOYMENT: THE CASE OF AFRICAN MOST POPULOUS COUNTRY. *Studies in Business and Economics*, 1(17). doi:10.2478/sbe-2022-0011
- Pereira, e. a. (2021). The Impact of Higher Education Institutions in Low-Density Territories. *Economies*, 13. doi:<https://doi.org/10.3390/economies9030112>
- Pruett0, M. (2023, May 1). Confidence and Character: The Future of Women's Entrepreneurship Education? *Journal of Women's Entrepreneurship and Education*, 1-15. doi:10.28934/jwee23.pp1-15
- Qi, e. a. (2022, August 18). An empirical analysis of the impact of higher education on economic growth: The case of China. *Frontiers in Psychology*, 11. doi:10.3389/fpsyg.2022.959026
- raj, S. (2023). Impacts Of Msmes On Environment- An Analysis. *International Journal of Business and Management Invention*, 9. Retrieved 10 4, 2023
- Rodney, e. a. (2005). Institutions of Higher Education as Engines of Small Business Development. *Journal of Higher Education Outreach and Engagement*, 10(2).
- Rothwell, J. (2015, November 17). What Colleges do for local economies:A direct measure based on consumption . *The Brookings Institution* , p. 11.
- Singh, A. (2017). *MSMEs Contribution to Local and National Economy*. Venkata NA: MicroSave Briefing note 168.
- UN. (2015). *Department of Economic and Social Affairs Sustainable Development*. Retrieved October 6, 2023, from <https://sdgs.un.org>: <https://sdgs.un.org/publications/transforming-our-world-2030-agenda-sustainable-development-17981>
- UN. (2019). *Promoting Micro-, Small and Medium-sized Enterprise (MSME) Formalization through the Cooperative Enterprise Model*. Retrieved from UNDP.
- UN. (2023, October 7). *Micro, Small and Medium-sized Enterprises (MSMEs)*. Retrieved from Department of Economic and Social Affairs Sustainable Development: <https://sdgs.un.org/topics/capacity-development/msmes>
- UNDP. (2021). Impacts on MSMEs. In UNDP, *COMPOUNDING CRISES Will COVID-19 and Lower Oil Prices Prompt a New Development Paradigm in the Arab Region?* (Vol. 3, pp. 96-105).



## Science Communication on Argentine University Radio Stations

**Lecturer Sergio Quiroga**

ICAES University, Argentina  
sergioricardoquiroga@gmail.com  
Orcid: 0000-0003-2586-6321

### ABSTRACT

Scientific journalism in Argentina on radio has little development and even less on university radio stations. Radio continues to be a powerful and effective mass media for communicating news, cultural, educational and entertainment information, although it is underutilized in Argentine universities. Although there are radio programs dedicated to the dissemination and analysis of scientific topics, the general format of the radio stations resembles commercial radio stations.

Scientific dissemination is important to bring science closer to society and promote understanding of complex scientific issues. These proposals should be natural on university radio to publicize what these research centers with public funds do for society. Science on the radio interests' audiences.

After a historical journey of radio in Argentina, from its beginnings in 1920 to the present, its role as a powerful, influential and attractive means of communication for audiences is highlighted. We briefly address the impact of the Military Dictatorship in the 1970s, during which the radio was heavily controlled and used as a propaganda tool. With the transition to democracy in 1983, radio underwent a transformation towards greater freedom of expression and diversity of opinions. The Audiovisual Communication Services Act (LSCA) of 2009 is mentioned, designed to avoid media concentration and promote plurality of voices.

We focus on the role of university radio, highlighting its potential as a platform for scientific communication. Various strategies are suggested, such as science educational programs, interviews with scientists, student participation, scientific dissemination, and academic collaborations. In addition, the importance of using technology and social networks to reach broader audiences is emphasized and university radio and its potential for scientific dissemination are recognized.

**Keywords:** Radio, Science Communication, Universities, Scientific Journalism.

This research study university radio and science communication in the Argentinean context during 2023 year, in special the universities radios in San Luis province, Argentina. The purpose of this research is to know the programming and content of two university radio stations in San Luis. This analysis has been based on the study of the programming and content of the two university radio stations in the province of San Luis. Furthermore, scientific journalism and social communication of science in Argentina on radio has little development and even less on university radio stations. Radio continues to be a powerful and effective mass media for communicating news, cultural, educational and entertainment information, although it is underutilized in Argentine universities. Although there are radio programs dedicated to the dissemination and analysis of scientific topics, the general format of the radio stations resembles commercial radio stations.

In Argentina, radio has its beginnings on August 27, 1920, when a group of enthusiasts known as "the crazy people on the roof" made one of the first radio broadcasts in the world. This media became a technological instrument that introduced new forms of perception and subjectivities, linking political, economic, cultural and social aspects. Since its creation, radio has had a great attraction for audiences, being the scene of concerts, radio soap operas, live broadcasts and creative advertising. The study of radio and its programs reflects the social dynamics of different historical periods, revealing actors, conceptions of radio programs, advertising and news.

### **Web Communication Paradigm**

With the development of the Internet, radio production without the high signal distribution costs of conventional broadcasts and without the limitation of frequency allocations necessary in traditional radio. The explosion of stations that began to operate throughout the first decade of this century, many stations were born oriented exclusively to the Internet, without any type of legal complications and with the maximum use of ICT.

Orihuela (2021) states that the Internet has modified many of the paradigms that until now helped us understand public communication processes in mass media. He points out that there are ten paradigm shifts that give rise to e-Communication, the new media landscape that emerges with the Internet: the user as the axis of the communication process, content as a vector of media identity, the universalization of multimedia language, the demand for real time, the management of information abundance, the disintermediation of communication processes, the emphasis on access to systems, the various dimensions of interactivity, hypertext as a grammar of the digital world and the revaluation of knowledge above of the information. Interaction with technologies becomes interactive. Communication, semiotic convergence (Scolari, 2009) with its contamination processes and hybridization that occurs at the level of consumption. and production of media ecology. Our environment has been transforming and we live daily in a society where there is an abundance of new information. Technologies (ICT) offer several possibilities. transmission and generation of information, crossing geographical and cultural barriers, and traveling the world in times previously unthinkable. The digital revolution has not finished (it has only begun) and as a consequence the media ecosystem is far from stabilizing. The increase in the media and the use of ICT put traditional the media system in crisis in the

context of transformation (Avogadro Thome & Quiroga, 2016). The culture of our time proposes recent advances in Information and Communication technologies (ICT) have allowed people to create content and publish in different media, generally through the Internet. They allow new forms of expression and participation in public discourse; the participatory. Quiroga (2023) describes the main characteristics of the communication model proposed by Francesco Fattorello seventy years ago in Italy and exposes the particularities of Fattorello's thought with the culture of participation, the almost web communication model and the role of the public in the communicative process. Furthermore, Fattorello's (1969) model is very similar today to the Web communication paradigm.

### **Universities Radio Stations**

The Association of Argentine National University Radio Stations (ARUNA) was founded on July 7, 1998, within the growing framework of the phenomenon of low-power radio stations that were born and spread rapidly throughout the Argentine territory. It is a non-profit entity based in the city of Buenos Aires that brings together the different National Universities that have radio broadcasting stations to collaborate with their activities and defend their interests. In Argentina, there are 63 university radio stations grouped in the Association of National University Radio Stations. In San Luis province there are 3 national universities and two radios. Our analysis will focus on the two university radio stations in the province of San Luis belonging to the National University of San Luis and the National University of Villa Mercedes. Our analysis has been based on the study of the programming and content of the two university radio stations in the province of San Luis.

### **The Media Law**

The Audiovisual Communication Services Law (LSCA) in Argentina was approved in 2009 during the presidency of Cristina Fernández de Kirchner. This law aimed to regulate the media market in Argentina, limiting the concentration of ownership in the sector (Segura and other, 2019). Some of the key points of the Media Law include the restriction of the number of licenses that the same company or business group could have, in order to promote the diversity of voices in the media. It also established limits on cross-ownership between different types of media (television, radio, written press) to avoid a monopoly on information (Espada and Quiroga, 2023). Radio plays a key role in the university as a socio-political actor in the democratization of communication and the validation of diverse knowledge. University radio, as part of this dynamic, questions its role and political communication project in the context of the university and the community. Radio interaction, marked by immediacy, the power of suggestion and the feeling of permanent company.

### **Administration of University Radios**

University radio administration involves a unique combination of business management and academic commitment. We must take into account the following points:



- **Clear Mission and Objectives:** Clearly defines the mission and objectives of university radio. Is it primarily educational, informational, cultural, or a combination? This will guide all decisions and activities.
- **Student Participation:** Since it is a university radio station, student participation is essential. Create opportunities for students to get involved in all facets, from production to management and programming.
- **Human Resources:** Develop a diverse and talented team that includes students, teachers and radio professionals. Provides ongoing training and development to foster relevant skills.
- **Varied Programming:** Offers varied programming that reflects the interests of the university community. You can include educational programs, interviews, music, and campus events.
- **Technical Infrastructure:** The necessary technical equipment must be available to operate the station. This includes recording studios, broadcast equipment, and trained technical personnel.
- **Sustainable Financing:** Explore various sources of financing. You can consider local sponsorships, fundraising events, and collaboration with other university departments.
- **Collaborations:** Foster collaborations with other academic departments, student organizations and local media. These partnerships can enrich programming and increase visibility.
- **Technology and Social Networks:** Take advantage of social networks and digital platforms to reach a broader audience. Consider streaming online to reach students who are not on campus.
- **Performance Measurement:** Establish metrics to evaluate the performance of the radio. This may include audience measurements, student participation, and community feedback.
- **Regulatory Compliance:** Ensure compliance with all regulations and legal requirements related to radio transmissions. This includes broadcast licenses and regulatory compliance.

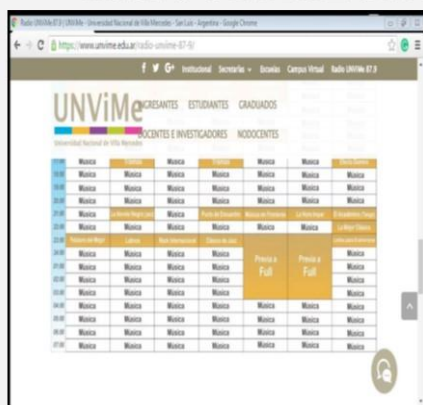
### **Programming Grid**

There are no studies on the audiences of university radio stations in San Luis. The bulk of the programming on some radio stations is mostly music, in the absence of science, cultural and/or educational communication proposals. A first glance indicates that the university radio stations in San Luis are more similar to commercial radio stations. The purpose of creating university radio stations is abstract; they aim, first of all, to communicate university news.

### **Radio UNVIME Grid**



## Radio UNVIME 87.9



The screenshot shows a website for Radio UNVIME 87.9. At the top, there are navigation links: Institucional, Secretaría, Escuelas, Campus Virtual, and Radio UNVIME 87.9. Below this is a header with the UNVIME logo and the text 'UNVIME' followed by 'DOCENTES E INVESTIGADORES' and 'DOCENTES'. The main content is a grid of radio programs. The grid has columns for 'Hora' (Time) and 'Programa' (Program). The programs listed include 'Música', 'Noticias Universitarias', 'Sonido Urbano', 'Frecuencia Informativa Edición Central', 'Frecuencia Universitaria', 'Folclore', 'Conciencia Ambiental', 'La Locomotora', 'El Escuchado', 'La ciudad da gritos', 'Frecuencia Informativa Segunda Edición', 'Rock del país', and 'El cántaro y la fuente'.

According to the Secretary of Strategic Communication of UNVIME, as obtained on the institutional website ([www.unvime.edu.ar](http://www.unvime.edu.ar)), it is the task of designing, planning, directing, developing and evaluating the institutional communication strategies of the Universidad Nacional de Villa Mercedes, and intervene in the development and execution of policies, programs, projects and communication actions linked to management, teaching, research and university extension activities.

## Radio UNSL Grid



# Radio Universidad Nacional de San Luis

Día Hora	DOMINGO	Día Hora	LUNES	MARTES	MIÉRCOLES	JUEVES	VIERNES	Día Hora	SABADO
6:00 a 7:00	Música	6:00 a 7:00	Música					6:00 a 7:00	Música
7:00 a 9:30		7:00 a 9:30	Nada Secreto					7:00 a 10:00	Música
9:30 a 9:45		9:30 a 9:45	Noticias Universitarias						Música
9:45 a 12:00		9:45 a 12:00	Sonido Urbano					10:00 a 11:00	Memoria de Abga'Yala
12:00 a 12:30		12:00 a 12:30	Frecuencia Informativa Edición Central						
12:30 a 13:00		12:30 a 13:00	Frecuencia Universitaria					11:00 a 13	El Calidoscopio
13:00 a 14:00	Música	13:00 a 14:00	Folclore					13 a 14:00	Maestro de Campo
14:00 a 15:00		14:00 a 15:00	Conciencia Ambiental	Música	Música	Música	Música	14:00 a 15:00	
15:00 a 16:00		15:00 a 16:00		Música	Línea de Tres	Encuentro Natural	Cartografías	15:00 a 16:00	Música
16:00 a 18:00		16:00 a 18:00	La Locomotora					16:00 a 18:00	
18:00 a 19:00		18:00 a 19:00	Música	Música	Música	Línea de tres	El Puente Sec. Est.	18:00 a 19:00	
19:00 a 20:00		19:00 a 20:00	El Escuchado					19:00 a 20:00	Música
20:00 a 21:00	Música	20:00 a 21:00	La ciudad da gritos		Nuestro Teatro por gente de teatro	Memoria de Abga'Yala	La ciudad da gritos	20:00 a 21:00	La Última Tentación
21:00 a 22:00		21:00 a 22:00	Frecuencia Informativa Segunda Edición					21:00 a 22:00	
22:00 a 23:00	Música	22:00 a 23:00	Rock del país	El cántaro y la fuente			Rock del país	22:00 a 23:00	Música
23:00 a 24:00		23:00 a 24:00	Música					23:00 a 24:00	

Universities in general do not have institutionalized programs for the social communication of science or the mobilization of knowledge aimed at local communities. In the same sense, the absence of radio proposals for social communication of science, coverage of scientific events, cultural programs, permanent interviews with researchers, etc. is perceived.

## The relation between Universities Radios and Scientific Journalism

Scientific journalism in Argentina on radio has little development and even less on university radio stations. Radio remains a powerful and effective media for communicating news, cultural, educational and entertainment information. The ability to captivate the audience and stimulate the imagination makes her unique. Furthermore, radio has the advantage of being accessible to a wide variety of people, as it does not require sophisticated devices or an Internet connection, making it an inclusive media. Educational programs that could be on university radio, but are not present in the radio programs. University radio can play a crucial role in providing an educational, cultural and entertainment platform that enriches the university experience and contributes to the development of the broader community. According to our analysis, university radio stations in San Luis do not deploy their full potential. Their contents are in many cases similar to those of commercial radio stations and do not reveal what universities are doing for their societies. They could have this type of content that is now absent.

## **The promotion of science on university radio**

### **Science Educational Programs**

- ☐ Offer regular programs that explain scientific concepts in an accessible and attractive way.
- ☐ Invite professors and scientists to discuss their research and projects.

### **Interviews with Scientists**

- ☐ Conduct interviews with leading scientists to talk about their discoveries and experiences.

Include segments that highlight the life and work of influential scientists.

### **Student Participation**

- ☐ Allow science students to create and present programs on topics of interest.
- ☐ Cover student research projects and scientific competitions.

### **Scientific News**

- ☐ Keep the audience informed about the latest scientific advances and discoveries.
- ☐ Develop regular segments that highlight scientific news.

### **Scientific Dissemination**

- ☐ Develop programs that demystify complex scientific concepts.
- ☐ Explain how science affects people's daily lives.

### **Scientific Events**

- ☐ Cover local and international conferences, symposiums and scientific events.
- ☐ Transmit interviews with participants and organizers of scientific events.

### **Academic Collaborations**

- ☐ Collaborate with academic science departments to obtain content and guests.
- ☐ Establish partnerships with local scientific institutions.

### **Thematic Programs**

- ☐ Create thematic programs focused on specific areas of science (biology, physics, chemistry, etc.).
- ☐ Explore the history of great scientific discoveries.

### **Scientific Podcasts**

- ☐ Develop scientific podcasts that delve into specific topics.
- ☐ Offer on-demand content so that listeners can access it at any time.

### **Environmental education**

- ☐ Highlight issues related to the environment and sustainability.

- ☐ Report on scientific initiatives to address environmental challenges.

### Scientific Contests and Games

- ☐ Organize contests in which listeners can participate and learn.
- ☐ Create game segments that challenge the audience's scientific knowledge.

### Social Networks and Online Community

- ☐ Use online platforms and social networks to share scientific content.
- ☐ Encourage audience participation through questions, polls and online discussions.

These strategies can help university radio become a valuable resource for scientific dissemination and contribute to public appreciation and understanding of science.

### References

- Avogadro Thomé, m., & Quiroga, S. La publicidad y las nuevas narrativas: de la linealidad a la transmedialidad. *Contratexto*, n. 25, p. 63-72, 2016. Available in <http://revistas.ulima.edu.pe/index.php/contratexto/article/view/651>.
- Ballesteros, T. (2019) ¿Desaparece la radio de AM en América Latina y el Caribe? En *Cuadernos de Radio*, N°11. Available in [https://radioteca.net/media/uploads/manuales/2018\\_02/Desaparece\\_la\\_radio\\_de\\_AM\\_en\\_Am%C3%A9rica\\_Latina\\_y\\_el\\_Caribe.pdf](https://radioteca.net/media/uploads/manuales/2018_02/Desaparece_la_radio_de_AM_en_Am%C3%A9rica_Latina_y_el_Caribe.pdf)
- Espada, A. Quiroga, S. (2023). La AM en Argentina, la centenaria vigencia de la primera red social. En *La Radio en el Ecosistema Mediático de América Latina y el Caribe*. Nair Prata, Nélia R. Del Bianco Tito Ballesteros (Orgs.) Insular Editora. Pags. 37-64.
- Korth, A. (2005) Un diagnóstico de la radiodifusión en la década del 30: La Comisión del 38. En Mastrini Guillermo (e) *Mucho ruido, pocas leyes: Economía y políticas de comunicación en la Argentina (1920-2004)*, La Crujía. Buenos Aires.
- Luque, E. S. M. (2014). Trayectorias radiofónicas. Aportes para una historia de la radio de Córdoba (Argentina) 1988-2002. *Revista Brasileira de História da Mídia*, 3(1).
- Martínez-Costa Pérez, M. P., & Müller, M. J. (2018). Los modos de contar en los programas magazines de la radio argentina: descripción y análisis de los géneros radiofónicos. *Revista de Comunicación*, 17(2), 164-184.
- Orihuela, José Luis (2021). *Culturas digitales. Textos breves para entender cómo y por qué internet nos cambió la vida*, Ediciones Eunote, Pamplona, pp. 22-29.
- Quiroga, S. (2018). Libro "Territorios de Radio: sus historias y sus memorias". Universidad Nacional de San Luis. Capítulo: Radio, Música y Dictadura: Gente Joven y LV Amistad. Págs. 139-147. Available in <http://www.neu.unsl.edu.ar/wp-content/uploads/2019/10/Territorios-radio-online.pdf>
- Quiroga, S. (2023). Fattorello, participation, web communication model and public. *Revista Comunicacao y Sociedade*. Universidad Metodista. N° 45, vol 2. Available in <https://www.metodista.br/revistas/revistasmetodista/index.php/CSO/article/view/1037043>
- Segura, M. S., Linares, A. F., Espada, A. E., Longo, V. B., Hidalgo, A. L., & Traversaro, N. G. (2019). Las políticas públicas y la sostenibilidad de los medios comunitarios en Argentina. *Evaluación de resultados a diez años de una regulación innovadora*.
- Toledo, Daniel (2021). *LV13 Radio San Luis: primeros desarrollos*. 1a ed - San Luis: Nueva Editorial Universitaria – UNSL. Available in <http://www.neu.unsl.edu.ar/wp-content/uploads/2021/12/LV13.pdf?fbclid=IwAR0tyupMDr0HS9-O8-hULISZj2pE50IQya-pGphQrfb7pk7Kx4vINlahlO8>



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **The Effectiveness of Capacity Building as a Tool for Effective Local Governance in South Africa**

**V K Rameetse**

rameetsevic@gmail.com

E.I Edoun

edounei@tut.ac.za

**Solly Pooe**

pooesp@tut.ac.z

Tshwane University of Technology

Pretoria South Afriba

### **ABSTRACT**

In South Africa, local government is responsible for administering various activities in municipalities, towns and cities. The effectiveness of governance at a local level is based on the delivery of essential services and the management of public affairs. Many municipalities in the country face several challenges, such as lack of administrative capacity, shortage of skills and lack of essential service delivery. These challenges have presented an opportunity to improve governance and delivery of services. In order to mitigate these challenges and maximise these opportunities, capacity building is a tool that can be used to develop the ability of local government to effectively deliver essential services by enhancing human capital. In this paper, the concept of local government is introduced in section 2; a background follows this on the state of local governments in South Africa and a summary of the challenges faced and opportunities available for local governments. In section 3, capacity building is introduced, and theoretical frameworks and models for capacity building are discussed. Section 4 of the essay consists of the discussion, which links section 3 and section 2. The identified theories are linked to background on local governance in South Africa, and the section demonstrates how capacity building can be used as an effective tool for local governance. Recommendations and conclusions are documented in section 5 of the essay. This section includes closing remarks on the discussions made and a summary of suggested critical points for consideration by local governments on how to proceed further by using capacity building to strengthen governance at the local level.

**Keywords;** South Africa, Local Government, Governance, Service Delivery, Capacity Building

## 1. INTRODUCTION AND BACKGROUND

Local governance refers to the administration, decision-making, and management system of public affairs at the local level, including cities, towns, and municipalities. It involves coordinating various activities, services, and resources to address the needs and interests of the local population, such as provision of water for domestic, commercial or industrial areas; hospitals, clinics, ambulances, schools, libraries; provision of housing and transport facilities; construction and maintenance of drains, sewers, bridges, parking; cleansing and refuse removal disposal; prevention of air, land and water pollution; police services and street lighting (Miller, 2002; Murimoga & Musingafi, 2014).

Critical components of local governance include local authorities, decentralisation, community participation, service delivery, resource allocation, urban planning and development, policy innovation, and accountability and transparency. Local authorities are responsible for developing and implementing policies and regulations and promoting their communities' social, economic, environmental, and cultural well-being (Javier & Elazigue, 2011). Local governance often involves decentralising certain powers and responsibilities from national and provincial governments to local authorities to enable specific and responsive decision-making that considers the unique requirements of the local community (Miller, 2002).

Active participation by the public in decision-making processes relating to local governance is vital (Lee & Kim, 2014). Public participation can involve consultations, community forums and meetings to gather input from residents (Yang & Callahan, 2005). Local governance is responsible for service delivery by providing essential public services within the local area, such as education, healthcare, waste management, transportation, water supply, and sanitation (Haq, 2013; Haque, Hossain, & Haque, 2023). Local governments manage local resources, including finances, infrastructure, and human resources, to meet the community's needs and promote local development (Reddy, Nemec, & de Vries, 2015).

Local governance is vital in urban and regional planning, zoning regulations, land use policies, and infrastructure development to ensure orderly growth and sustainable development (Burby, Deyle, Godschalk, & Olshansky, 2000). Local governments are also responsible for developing innovative policies and initiatives to serve the community (Lowndes & Pratchett, 2012). Local governance ensures accountability and transparency in decision-making processes, resource utilisation, and service delivery to foster trust and maintain the public's confidence (Azfar, Kahkonen, Lanyi, Meagher, & Rutherford, 2018).

### 1.1. The structure of local government in South Africa

The Constitution of South Africa outlines the principles and structures of local government in the country. It emphasises the importance of local government in delivering services and fostering community participation in decision-making. The local government in South Africa comprises metropolitan, district and local municipalities, and the local government's election occurs once every five years. The elected council comprises members who approve policies and by-laws for their area. The council's function includes review and approval of the annual municipality budget, conception of development plans and provision of service delivery for those municipal areas (www.cogta.gov.za, 2022).

Service delivery, governance, financial management, infrastructure development and fighting corruption are essential focus areas for the local government in South Africa. These areas were chosen to expedite the strategy's implementation to provide better community service through responsive, accountable, effective and efficient local governance (www.gov.za, 2022).

## **1.2. The state of local governance in South Africa: challenges and opportunities**

### **1.2.1. Challenges in local government**

According to Mashamaite and Lethoko (2018), poverty, unemployment, lack of services, shortage of skills, lack of administrative capacity, inability to implement policies, and perishing local economies are some of the challenges facing local municipalities in South Africa. A third of South African municipalities' finances are inoperable (Brand, 2018). Factors that have led to this situation include a lack of financial and management skills, political interference and the failure to appoint individuals to crucial positions. Financial distress in municipalities has led to a backlog in providing housing, electricity, water and sanitation and other essential basic services (Mbanyele, 2021a).

The lack of top-performing leaders in municipalities leads to the inability to deliver essential services to communities. Factors which were found to lead to substandard performance by leaders in these positions include lack of support within the organisation, squabbling for authority, excessive regulation, political interference, bureaucracy, inadequate administration system, poor organisational culture, improper use of human resources, poor oversight, and working in silos (Masiya, Davids, & Mangai, 2021).

Corruption Watch (2021) reported that municipalities in South Africa have been adversely impacted by corruption over the last decade. This corruption has led to the failure of local governments to provide essential services to communities. The main drivers of corruption in the local government were abuse of power and resources and leaders looking after personal and private interests. Bribery, procurement and employment irregularities, misappropriation of funds, nepotism and disregard of policies were found to be the manifestation of corruption in local government. According to Mbanyele (2021b), corruption has also led to maladministration due to the absence of credible accountability structures.

Other factors that lead to delays and compromised service delivery include extended turnaround time and lengthy decision-making processes (Ndevu & Muller, 2018).

### **1.2.2. Opportunities in local government**

Many strides have been taken to ensure the provision of services to all communities since the dawn of democracy. Some milestones that can be celebrated and opportunities that can be explored have been reached. There has also been an increase in access to services such as water, sanitation, electricity, solid waste and roads to historically neglected communities based on racial lines, and local government played an essential role in delivering social welfare to these local communities.

A report by the Department of Planning, Monitoring and Evaluation (2015) has identified several opportunities for improvement in local development. These items are listed below:

1. The need to Improve Governance



2. Improving cooperative governance
3. Improving accountability and participatory governance
4. Increased and improved municipal management
5. Improved delivery of services

There is also an opportunity for provincial and national governments to assist municipalities. Assistance can be done through training, technical support and capacity-building workshops. Provincial and national governments can also monitor the service delivery and financial performance to eliminate misappropriation of funds and resources. Audits can be performed to identify the root cause of challenges experienced by local governments and make recommendations for corrective and preventative actions for challenges facing municipalities. The public must also hold government officials accountable (Brand, 2018).

According to Kesson (2022), the local government must consider the following areas to ensure success. Resolution of energy crisis through the energy transition, improving municipal infrastructure, this can include roads, drainage systems, etc., and commitment for greater permissions for broadband to enable access to opportunities through the digital medium; this can assist with local economies and reduce the unemployment rates, provision of infrastructure for water delivery through the elimination of bureaucracy and using efficient mechanisms and lastly, ensuring stimulation of economic activity, this will create opportunities of employment and generation of fiscal revenues (Kesson, 2022).

## **2. REVIEW OF LITERATURE**

Capacity building refers to developing an organisation's ability to deliver efficient services by enhancing the human capital through activities designed to improve or develop the employees' knowledge, skills and attitudes. This process can improve an organisation's capacity and reputation in communities (Merino & de los Ríos Carmenado, 2012). According to (Mufidah, Susanti, Yunus, & Iva, 2022), capacity building can also strengthen management and governance so that organisations achieve their targets (Mufidah et al., 2022). The capacity pyramid is a model by Potter and Brough (2004) that shows how capacity building can be approached by demonstrating the interdependency of levels of capacity building. The model is depicted in Figure 1 below.

The levels of capacity building are tools, skills, staff and infrastructure and structures, systems and roles. Tools require skills to be used effectively. Skills are obtained from staff and infrastructure. Appropriate staff and infrastructure enable the effective use of skills; structures, systems and defined roles are required for an organisation to accommodate appropriate staff and infrastructure. This infrastructure will enable effective use of staff and infrastructure.



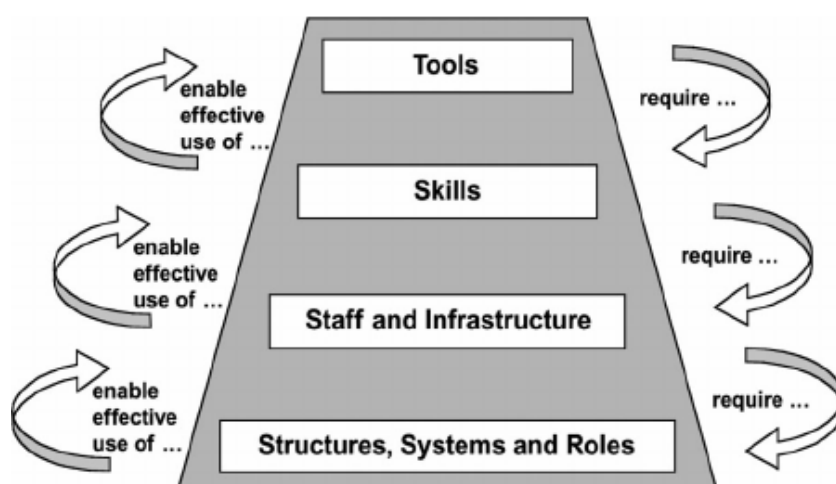


Figure 1: Capacity Pyramid (Potter & Brough, 2004).

According to Potter and Brough (2004), nine capacity-building components exist. Namely, performance capacity, personal capacity, workload capacity, supervisory capacity, facility capacity, support services capacity, systems capacity, structural capacity and role capacity. Kirchhoff (2006) further associated these components with the capacity levels in the capacity pyramid. The association is summarised in Table 1 below.

Table 1: Levels of capacity building and associated components (Kirchhoff, 2006).

Level of capacity building	Associated component(s)
Tools	Performance capacity
Skills	Personal capacity
Staff and infrastructure	Workload capacity Supervisory capacity Facility capacity Support services capacity
Structure, system and roles	Systems capacity Structural capacity Role capacity

Performance capacity refers to the resources a skilled individual requires to carry out their duties. These resources include equipment, instruments, etc. Personal capacity refers to the knowledge, skills and attitudes of individuals. It includes personal motivation, technical skills, interpersonal skills, etc. Workload capacity refers to the availability of skills in an organisation to handle the available workload. Supervisory capacity refers to systems and processes for reporting issues and monitoring compliance and performance. Facility capacity refers to the practicality of the workspace if it is safe and conducive to operating and delivering on the available workload. Support services capacity refers to the availability of external facilities and organisations that can support the operations when required. Systems capacity refers to how information flows within the organisation and documented processes to ensure that work is carried out effectively and efficiently. Structural capacity refers to the presence of committees and decision-making boards to ensure accountability and make decisions on disciplinary

matters. Lastly, role capacity defines individual and team responsibilities (Kirchhoff, 2006; Mufidah et al., 2022; Potter & Brough, 2004).

## 2.1. Strategies for capacity building

Strategies for capacity building include capacity assessment and capacity development. Capacity assessment assesses various capacity dimensions within organisations by structured and analytical processes. Capacity development is expanding the capabilities of individuals and teams to ensure efficient delivery of core functions, improved problem-solving skills, and achieving organisational objectives (Enemark & Williamson, 2004). The approach for capacity building will follow the adapted analytical framework in Table 2 below. Capacity assessment will also be assessed using the capacity pyramid model mentioned above.

Table 2: Analytical framework for capacity building (adapted from Enemark and Williamson (2004))

Level	Dimension of capacity assessment	Dimension of capacity development
Systems level	<ol style="list-style-type: none"> <li>1. Policy, Social and institutional dimension</li> <li>2. System dimension</li> <li>3. Legal and regulatory dimension</li> </ol>	<ol style="list-style-type: none"> <li>1. Policy issues</li> <li>2. Organisational administration vision</li> <li>3. Organisational administration system</li> <li>4. Organisational and legal principles</li> </ol>
Organisational level	<ol style="list-style-type: none"> <li>1. Organisational culture</li> <li>2. Managerial and resource issues</li> <li>3. Institutional issues and processes</li> </ol>	<ol style="list-style-type: none"> <li>1. Organisational infrastructure</li> </ol>
Individual level	<ol style="list-style-type: none"> <li>1. Professional competence</li> <li>2. Human resources needs</li> <li>3. Educational resources</li> </ol>	<ol style="list-style-type: none"> <li>1. Educational programs</li> <li>2. Training programs</li> <li>3. Education and research centre</li> </ol>

This model presents the three levels of capacity building, systems, organisational and individual, to demonstrate the capacity assessment and development dimensions for consideration. The system-level dimensions are concerned with processes that ensure an organisation is effective, efficient and sustainable. The organisational level dimensions are concerned with system management to ensure optimal output. The individual-level dimensions focus on developing staff skills to manage and operate the systems within the organisation. As such, capacity building can be directed at these levels (Enemark & Williamson, 2004).

### 2.1.1. Dimensions of capacity at the systems level

This level's capacity assessment and development considers factors such as policies, systems, legal and regulatory frameworks and socio-economic context. Review of policies, the

organisation's vision and administration and assessment of legal principles can be used as tools for capacity building at this level.

### **2.1.2. Dimensions of capacity at the organisational level**

At an organisational level, capacity assessment considers the Organisational culture, Managerial and resource issues and Institutional issues and processes. Capacity development at this level includes adjusting the existing institutional infrastructure, which can be done by clarifying roles and responsibilities and lines of reporting.

### **2.1.3. Dimensions of capacity at the individual level**

This level considers essential skills an individual requires to perform effectively and efficiently. Individual skills can be assessed by assessing professional and technical competencies, human resources, and educational gaps. Educational programs, training programs, the establishment of education, and research centres can be used as tools to build the capacity of individuals.

## **3. DISCUSSIONS**

It is essential to acknowledge that local government is necessary. It is an entity established to be led by community members to serve the communities they come from. That is important because only community members who live in these municipalities know the challenges, gaps, and opportunities they're facing. Provincial and National governments are not within reach of communities, tiny rural communities in remote areas. That is the essence of local government, a community-accessible decision-making part of government.

Therefore, when you have such a component of government, it must work very well. It must deliver on its mandate to serve communities. Proper service delivery, resource allocation, urban planning and development, policy innovation, and social, economic, and environmental sustainability require the appointment of local authorities who are skilled, qualified and experienced to champion these aspects of local governance. There are also other skills, such as accountability, responsibility, and integrity, which are personal attributes of ethical leaders, which are required to ensure individuals appointed to decision-making positions are well equipped to make the right decisions, to serve the community and not themselves.

Looking at South Africa now, there are different spectrum of local governments. Local governments such as The Cape Agulhas Local Municipality, the Bergvliet Local Municipality and Saldanha Bay Local Municipality are regarded as the top-performing municipalities in the country based on administration, planning and monitoring, and service delivery. Whereas in municipalities such as Msinga Local Municipality, Ingquza Hill Local Municipality and Tokologo Local Municipality, where there is poor planning, lack of essential services and mismanagement of resources has led to unemployment and higher poverty levels, these are regarded as poor-performing municipalities (Corruption Watch, 2022; [www.gga.org](http://www.gga.org), 2021).

In properly governed municipalities, things work. There is visible policing, roads are maintained, waste is collected, water is constantly running, there are employment opportunities, schools are correctly running, and hospitals are equipped to cater to the communities. The absence of these services in poorly run local governments leads to high levels of crime; because

of unemployment and lack of policing, there are often riots and protests, which are mainly for service delivery. This absence of services affects the operation of schools and businesses, often leading to the demolition of public and private infrastructure. Inflicting more damage to an already damaged community. It is, therefore, essential to reflect on the difference between top and poor-performing local governments.

In a democratic country like South Africa, political parties are elected during local elections every five years, and the party with the majority votes from the community comes into the municipality's governance. The elected council and its members become responsible for those municipalities' policies, budgets and developmental plans. Some mayors and councillors are at the forefront of the execution of plans and ensuring service delivery. Municipal and district managers are also significant critical players in the performance of local governments.

The structures are there. It is who is appointed and how they are appointed that is often the difference between good and bad governance in municipalities. This type of leadership is essential. However, governance is a political function, and the political party that governs by obtaining majority votes during elections is the kingmaker and decides who to appoint to leadership positions. There is a concept of cadre deployment: appointing party patriots to key leadership positions. There are many reasons for that; it could be to avoid sabotage if they employ an individual affiliated with another party or appoint someone who will push the party's political agenda in that position. Both reasons are good enough; the problem is when the agenda is to loot state funds, self-enrichment, or have a mascot serving the selfish interests of the people who appointed them.

Cadre deployment is also dangerous because there is no assessment of an individual's credentials. Appointments are not based on merit but rather on loyalty. The bottom line is that ethical and competent leadership is critical to govern municipalities properly. Since we cannot change how and whom political parties choose to appoint, I think that capacity building is a tool that can be used to ensure good governance despite the use of cadre deployment.

Capacity building can be used to develop the knowledge and skills of individuals appointed to key positions in local government. The council in local government can adopt the capacity pyramid model discussed in section 3 above to strengthen management and governance in municipalities. Firstly, elected parties need to reflect on their structures and systems to ensure that processes are documented, such as processes for budgets, appointments, measuring performance, etc. Committees must be established to ensure these processes are adhered to and take disciplinary actions against members who do not follow them.

The second step would be identifying areas requiring urgent attention in their municipalities. It could be eradicating crime, creating job opportunities or expediting the delivery of essential services. Prioritising these tasks can assist them in identifying how to allocate resources. Lastly, appointing leaders to drive the implementation of their strategy. At this point, the parties need to consider individuals' knowledge, skills, experience, and attitudes and ensure that sufficient resources are required for that individual to carry out their duties successfully.

To demonstrate a practical example of how good governance can be used for effective local governance using Porter's capacity pyramid model and the analytical framework for capacity building, I will look at Alfred Nzo district municipality as a case study. In this municipality,

approximately 47% of the people are unemployed, 16% have access to running household water, and there are several corruption and fraud cases, leading to a loss of hundreds of millions of state funds (Du Plessis, 2016; Dayimani, 2022; Onlinetenders.co.za, 2021).

The vision must be clear for the municipalities on a systems level: Where does the leadership endeavour to take the municipality? Their policies must be clear and guide how to achieve the vision, and the municipality's administration must comply with the policies to ensure the execution of the vision. Given the state of the Alfred Nzo district municipality, the vision of the local government could be to transform the municipality into a performing one. The critical policy issues would address are corruption, essential services and creating economic opportunities.

Once this has been outlined in the vision and policies, the organisation level is essential for ensuring implementation. There must be an assessment of institutional processes that may hinder job creation and delivery of essential services. The managerial resources must be assessed to determine if there are enough resources to support the implementation of the roles. Lastly, the organisational culture, if there is a culture of urgency, efficiency or complacency and address that. On an individual level, the people who are employed, what are their professional competencies? Educational and training programs can address any skills gaps. Accountants can do competency assessments to ensure no miscounting of state funds, etc.

Lastly, appointed individuals must have the right tools to conduct their jobs. Appropriate individuals with the right skills must be appointed, and there must be continuous training and competency assessments. The environment in which these individuals work must also enable them to work well. This can be achieved by addressing defined processes, support from managers and a collaborative organisational culture. The local government's policies must speak to the desired outcome the organisation seeks to obtain.

## **4. RECOMMENDATIONS AND CONCLUSIONS**

In essence, capacity building requires an organisation's holistic reflection and introspection to identify its shortcomings and develop strategies to improve and strengthen the resources, infrastructure and policies. This exercise will ensure effective and efficient output delivery. Capacity building can be exercised at all levels, from the men on the ground to the decision-makers at the top. It is also beyond the people but looks at the resources and infrastructure.

Due to the nature of leadership and its influence on the actions and behaviours of followers, it is crucial that leaders set a standard of proper conduct. Leadership in an organisation is vital because it can jeopardise the organisation's reputation and impact the efficiency and effectiveness of an organisation. Therefore, the capacity building of leaders in critical positions can lead to effective local governance by ensuring leaders have the appropriate tools, skills, infrastructure and systems to execute their tasks.

### **4.1. Recommendations to local government**

1. Political parties should implement a meritocracy policy when deploying individuals to key positions in local government. The candidate's capacity must be assessed to see if they have the right skills, qualifications and experience to do the job. Capacity development can be

used to support appointed individuals to ensure they address any skills shortcomings identified.

2. Local governments must also ensure that the infrastructure and resources provided to appointed leaders are sufficient. There is no use appointing technically gifted individuals who cannot do their tasks because of a lack of resources and infrastructure.
3. Lastly, policies must be clear, and they must be specific to the challenges that are facing the municipalities in which they govern.
4. Local government must invest in continuous training and competency assessments for employees to ensure everyone has the appropriate skills and abilities to perform their duties.

## 5. LIST OF REFERENCES

1. Azfar, O., Kahkonen, S., Lanyi, A., Meagher, P., & Rutherford, D. 2018. *Decentralisation, governance and public services: the impact of institutional arrangements in devolution and development* (pp. 45-88): Routledge.
2. Brand, D. 2018. Local government in South Africa is in crisis. how it can be fixed. Retrieved 26 Aug 2023 from <https://theconversation.com/local-government-in-south-africa-is-in-crisis-how-it-can-be-fixed-97331>
3. Burby, R. J., Deyle, R. E., Godschalk, D. R., & Olshansky, R. B. 2000. *Creating hazard resilient communities through land-use planning*. Natural hazards review, 1(2), 99-106.
4. Corruption Watch. 2021. South Africa needs clean hands today. Retrieved 26 Aug 2023 from [https://www.corruptionwatch.org.za/cw-report-reveals-that-most-local-government-corruption-occurs-in-municipal-managers-office/?gclid=Cj0KCQjwrfymBhCTARIsADXTabnbmOyPX3-LofV9uWoA6sm2xQRUDT\\_WGyVgMEN2ssMpHIS7xfNoXQgaAjbEALw\\_wcB](https://www.corruptionwatch.org.za/cw-report-reveals-that-most-local-government-corruption-occurs-in-municipal-managers-office/?gclid=Cj0KCQjwrfymBhCTARIsADXTabnbmOyPX3-LofV9uWoA6sm2xQRUDT_WGyVgMEN2ssMpHIS7xfNoXQgaAjbEALw_wcB)
5. Corruption Watch. 2022. 2021 governance performance index shows ongoing uphill climb for many municipalities. Retrieved 26 Aug 2023 from <https://www.corruptionwatch.org.za/2021-governance-performance-index-shows-ongoing-uphill-climb-for-many-municipalities/#:~:text=The%20Cape%20Agulhas%20Local%20Municipality,are%20in%20the%20Western%20Cape.>
6. Dayimani, M. 2022. Former Eastern Cape municipal officials in court for R38m tender fraud. Retrieved 26 Aug 2023 from <https://www.news24.com/news24/southafrica/news/former-eastern-cape-municipal-officials-in-court-for-r38m-tender-fraud-20220324>
7. Department of planning monitoring and evaluation. 2015. twenty year review: South Africa 1994 - 2014. Retrieved 26 Aug 2023 from <https://www.dpme.gov.za/>
8. Du Plessis, C. 2016. Where do South Africa's richest and poorest residents live? Retrieved 26 Aug 2023 from <https://www.news24.com/news24/the-richest-and-poorest-residents-in-the-country-20160607>
9. Enemark, S., & Williamson, I. 2004. *Capacity building in land administration—a conceptual approach*. Survey review, 37(294), 639-650.
10. Haq, K. A. 2013. *Water management in Dhaka. in water management in megacities* (pp. 107-127): Routledge.
11. Haque, N. M. Z., Hossain, I., & Haque, A. M. 2023. *Assessing the role of urban-local government in providing environmental services: a case study of Gazipur city corporation in Bangladesh*. South Asian journal of development research.
12. Javier, A. B., & Elazigue, D. B. 2011. Opportunities and challenges in tourism development roles of local government units in the Philippines. Paper presented at the 3rd annual conference of the academic network of development studies in Asia, Nagoya University, Japan.
13. Kesson, C. 2022. SONA: Five key areas of focus for local government. Retrieved 26 Aug 2023 from <https://www.pwc.co.za/en/blog/sona-five-key-areas-of-focus-for-local-government.html>
14. Kirchhoff, D. 2006. *Capacity building for EIA in Brazil: preliminary considerations and problems to be overcome*. Journal of environmental assessment policy and management, 8(01), 1-18.
15. Lee, J., & Kim, S. 2014. Active citizen e-participation in local governance: do individual social capital and e-participation management matter? Paper presented at the 2014 47th Hawaii international conference on system sciences.
16. Lowndes, V., & Pratchett, L. 2012. *Local governance under the coalition government: austerity, localism and the 'big society'*. Local government studies, 38(1), 21-40.



17. Mashamaite, K., & Lethoko, M. 2018. *Role of the South African local government in local economic development*. International journal of ebusiness and egovernment studies, 10(1), 114-128.
18. Masiya, T., Davids, Y. D., & Mangai, M. S. 2021. *Factors affecting the performance of South African municipal officials: stakeholders' perspectives*. Commonwealth journal of local governance(25), 97-115.
19. Mbanyele, S. 2021a. The state of local governance in South Africa. Retrieved 26 Aug 2023 from <https://gga.org/the-state-of-local-governance-in-south-africa/>
20. Mbanyele, S. 2021b. Why effective local government is important beyond 2021. Retrieved 26 Aug 2023 from <https://www.corruptionwatch.org.za/why-effective-local-government-is-important-beyond-2021/>
21. Merino, S. S., & De Los Rios Carmenado, I. 201). *Capacity building in development projects*. Procedia-social and behavioral sciences, 46, 960-967.
22. Miller, K. 2002. Advantages and disadvantages of local government decentralisation. Paper presented at the Caribbean conference on local government and decentralisation.
23. Mufidah, N., Susanti, G., Yunus, M., & Iva, M. I. N. 2022. *Systemic capacity building in Mattiro Deceng implementation unit of women's social service center*. Journal of positive school psychology, 6(10), 1512-1516.
24. Murimoga, R., & Musingafi, M. C. C. 2014. *Local governance and service delivery in Zimbabwean local authorities-the case of Harare and Masvingo urban municipalities*. International journal of public policy and administration research, 1(3), 94-107.
25. Ndevu, Z., & Muller, K. 2018. *A conceptual framework for improving service delivery at local government in South Africa*. African journal of public affairs, 10(4), 181-195.
26. Onlinetenders.co.za. 2021. Municipal officials caught in R300m tender corruption deal. Retrieved 26 Aug 2023 from <https://www.onlinetenders.co.za/news/municipal-officials-caught-in-r300m-tender-corruption-deal>
27. Potter, C., & Brough, R. 2004. *Systemic capacity building: a hierarchy of needs*. Health policy and planning, 19(5), 336-345.
28. Reddy, P., Nemec, J., & de Vries, M. S. 2015. *The state of local government*. Public policy and administration, 14(3), 160-176.
29. www.cogta.gov.za. 2022. Municipalities in South Africa. Retrieved 26 Aug 2023 from <https://www.cogta.gov.za/index.php/2022/08/01/municipalities-in-south-africa/>
30. www.gga.org. 2021. Governance performance index - South Africa 2021. Retrieved 26 Aug 2023 from [https://digitalmallblobstorage.blob.core.windows.net/wp-content/2021/10/Governance\\_Performance\\_Index\\_ZAR\\_2021.pdf](https://digitalmallblobstorage.blob.core.windows.net/wp-content/2021/10/Governance_Performance_Index_ZAR_2021.pdf)
31. www.gov.za. (2022). South Africa yearbook 2021/22.
32. Yang, K., & Callahan, K. 2005. *Assessing citizen involvement efforts by local governments*. Public performance & management review, 29(2), 191-216.





## Challenges of Service Delivery in South Africa

**RH Ramorulana**

ramorulanarh@tut.ac.za

**EI Edoun**

edounei@tut.ac.za

**Solly Pooe**

pooesp@tut.ac.za

Tshwane University of technology  
South Africa

### ABSTRACT

This discourse underscores the profound importance of addressing the challenges of service delivery in South Africa as a linchpin for good governance and the broader trajectory of development across Africa. It delves into strategies such as enhancing governance, increasing accountability, investing in capacity-building, utilizing technology and innovation, fostering citizen involvement, and establishing collaborations with foreign organizations and funders to overcome these obstacles. Recognizing the multifaceted nature of service delivery issues, it emphasizes the need for comprehensive approaches encompassing efficient governance, prudent resource management, citizen participation, and targeted interventions to ensure universal access to basic services. The critical role of effective service delivery is delineated through its contribution to foundational pillars of good governance. This includes building public trust, bolstering institutional credibility, and fostering transparent and accountable governance. Moreover, addressing service delivery challenges stands as a catalyst for inclusive growth, reducing inequality and promoting social justice, while concurrently supporting human capital development through improved education and healthcare services. This discourse underscores the potential positive outcomes, extending beyond national borders to inspire a united and thriving Africa, aligned with global Sustainable Development Goals. Ultimately, the importance of addressing South Africa's service delivery challenges resonates as a transformative force, shaping a future marked by equitable development and prosperity for all Africans.

**Keywords:** Service Delivery, Capacity Building, Development Goals, Equitable Development, Foreign Organisation.

## INTRODUCTION AND BACKGROUND

Ndevu and Muller (2017) States that South Africa's service delivery issues has a lot to do with broader discussions about good governance and development throughout Africa. Service delivery describes how governmental organisations give residents access to public services like infrastructure, healthcare, education, and water and sanitation. Enhancing people's quality of life, eliminating inequality, and promoting development all depend on effective service delivery. However, South Africa confronts severe difficulties in this area, just like many other African nations.

These problems are frequently caused by a number of things, such as insufficient funding, dishonesty, ineffective government operations, and historical injustices. When service delivery is subpar, it may cause social unrest, public discontent, and a decline in confidence in governmental institutions. Citizens expect their governments to deliver necessary services that satisfy their requirements effectively and fairly, which has a direct impact on good governance(Ile, 2010).This problem has implications outside of South Africa because service delivery problems are a problem in many African nations. Policymakers and leaders all over the continent can learn a lot about the difficulties of delivering successful public services by studying South Africa's experiences and attempts to overcome these issues.

In September 2021, when I last updated my knowledge, Africa's governance and development landscape was diversified and dynamic (Maphumulo & Bhengu, 2019). The 54 recognised nations that make up the continent of Africa exhibit notable differences in their political structures, economic standings, and social dynamics. Any overview must be understood in light of this diversity as a result. Here are some important things to think about (Chikulo, 2013):

### Governance:

**Political Diversity:** From democratic to authoritarian, a variety of political systems can be found in Africa. Many nations have advanced towards democratization by conducting frequent elections and encouraging political plurality, although some still have problems with election integrity and political liberties.

**Corruption:** A major issue on the continent is still corruption. The fight against corruption takes many different forms, and while some nations have made progress in bolstering anti-corruption measures, others are still having trouble with issues of accountability and transparency.

**Human Rights:** Freedom of expression, the press, and assembly are examples of human rights issues that are simultaneously making progress and raising concerns. While some nations have seen gains in these areas, others continue to struggle with problems connected to limitations on civil freedoms.

### Development:

**Economic Growth:** Over the past ten years, the economies of many African nations have grown favourably, driven by industries including mining, agriculture, and services. Resources-rich and resource-poor nations differ from one another, and economic expansion has not always resulted in equal development for all residents.

**Poverty and Inequality:** In many African nations, poverty and inequality still exist despite economic growth. Access to basic amenities, education, and healthcare is frequently difficult in rural areas and informally populated areas.

**Infrastructure Development:** Infrastructure development is a key focus for many African nations. Improvements in transportation, energy, and communication infrastructure are essential for economic development and regional integration. Education and Healthcare:

Although there has been progress in increasing access to healthcare and education, issues with service quality, accessibility, and fair distribution still exist.

It's vital to keep in mind that circumstances could have changed after my previous post and that things could have changed after September 2021. Africa's governance and development situation is complicated, with both excellent developments and enduring difficulties. I suggest consulting current sources and publications on particular nations and regions for the most up-to-date and comprehensive information (Koelble & LiPuma, 2010).

## PURPOSE AND OBJECTIVES OF THE PAPER.

The goal is to investigate the complex connections among African governance, service provision, and development. Intentions are to offer light on the difficulties and chances that African countries encounter in their pursuit of excellent public services, sound governance, and sustainable development. The article's goal is to look at how these aspects interact (Govender et al., 2018):

Objectives:

**Identify Challenges:** Consider the challenges to efficient service delivery, responsible government, and sustainable development in different African nations. This includes elements like political unrest, corruption, and a lack of funding.

**Analyse Impact:** Analyse the effects that poor service delivery and governance have on the outcomes of development, economic expansion, and the welfare of African communities.

**Discuss Strategies:** Give examples of potential ideas, policies, and tactics that African governments and stakeholders could use to improve governance, promote equitable and sustainable development, and improve service delivery.

Overall, the essay aims to advance knowledge of how governance and service provision interact to promote development in Africa. It also emphasises the significance of effective policies, collaboration, and accountability in achieving favourable results for the diverse populations of the continent (Aguilera et al., 2021).

## REVIEW OF LITERATURE:

### CHALLENGES OF SERVICE DELIVERY IN SOUTH AFRICA AND ITS KEY CHARACTERISTICS.

The and barriers that the government encounters when delivering necessary public services to its inhabitants effectively, fairly, and with a suitable level of quality are referred to as service delivery challenges in South Africa. These issues affect a number of industries, including those related to infrastructure, healthcare, water supply, and sanitation. Important traits of these difficulties include (Mutula & Mostert, 2010):

**Inadequate Resources:** Insufficient funding, limited human resources, and inadequate infrastructure can hinder the capacity of the government to provide all residents with high-quality services, particularly in marginalized or underserved areas.

**Historical Inequalities:** The legacy of apartheid has led to persistent disparities in access to services between different population groups and regions. Addressing historical inequalities remains a complex challenge.

**Corruption and Mismanagement:** Corruption can divert resources away from their intended purpose, leading to suboptimal service delivery. Mismanagement of funds, lack of accountability, and ineffective governance can exacerbate these issues.

**Bureaucratic Inefficiencies:** Cumbersome administrative processes, red tape, and lack of coordination among government departments can slow down service delivery and frustrate citizens.

**Geographical Challenges:** South Africa's vast and diverse geography poses challenges in delivering services to remote or rural areas, where infrastructure development and accessibility might be limited.

**Quality of Services:** Even when services are provided, their quality may not meet acceptable standards due to various issues, such as a resource shortage, poorly trained personnel, and insufficient maintenance.

**Public Participation and Accountability:** Ensuring that citizens have a say in the decision-making processes related to service delivery can enhance accountability and responsiveness. Challenges arise when there is limited public participation and transparency.

**Economic Challenges:** Several economic factors, including high rates of unemployment and poverty, can impact the government's ability to provide services. Limited tax revenues can constrain investment in critical sectors.

**Capacity Building:** Building and retaining a skilled workforce capable of delivering quality services is crucial. Challenges in training, recruitment, and retention can impede the ability of the government to offer services as demanded.

**Technology and Innovation:** Incorporating technology and innovative approaches can improve efficiency in service delivery. However, challenges related to digital infrastructure, connectivity, and digital literacy can hinder progress.

**Complex Interplay:** The challenges of service delivery are often intertwined with other issues, such as political dynamics, social factors, and economic realities. Addressing these challenges requires a comprehensive approach.

## **THE RELATIONSHIP BETWEEN CHALLENGES OF SERVICE DELIVERY IN SOUTH AFRICA, GOOD GOVERNANCE, AND DEVELOPMENT.**

**Challenges of service delivery in South Africa** and development outcomes.

In South Africa's service delivery have an impact on development results. Find relevant papers that dive deeper into the topic by searching for these themes in academic databases, research institutions, and government publications (Mutula & Mostert, 2010):

**Economic Growth and Poverty Reduction:** Research may look at the effects of service delivery issues on human capital growth, labour productivity, and overall economic growth, notably in the fields of education and healthcare. Find studies that explore the connection between better service delivery and lowering poverty.

**Corruption and Governance:** Studies may look into how problems with governance and corruption affect the efficiency of service delivery. These studies could go into how theft of finances and a lack of accountability affect the results of development.

**Community Participation and Empowerment:** The role of community empowerment and citizen engagement in enhancing service delivery may be the subject of some studies. These studies could investigate the benefits of involving local populations in decision-making procedures in order to produce more successful results.

**Infrastructure Development:** Look for studies that examine how challenges in infrastructure development affect service delivery and, consequently, development outcomes. This could involve analyzing the impact of inadequate water, sanitation, and transportation infrastructure.

**Health and Education:** Focus areas frequently include particular industries, such as healthcare and education. Research may look into the effects of difficulties in providing high-quality healthcare and educational services on public health, literacy rates, and the growth of human capital.

**Digital Innovation and Technology:** Look at research that examine how technology and digital innovation may be used to address issues with service delivery. These studies might go over how e-government projects have improved accessibility and effectiveness.

**Case Studies and Best Practices:** Some research might present case studies of specific interventions or policy measures that have successfully addressed challenges in service delivery. These studies could provide insights into effective strategies (Aguilera et al., 2021).

### **CHALLENGES OR BARRIERS TO IMPLEMENTING CHALLENGES OF SERVICE DELIVERY IN SOUTH AFRICA IN AFRICAN CONTEXTS.**

Due to a lot of difficulties and stumbling blocks, implementing successful service delivery in South Africa and other African contexts can be difficult. According to Keijser et al. (2021) among these difficulties are:

**Limited Resources:** South Africa is one of several African nations that frequently struggles with a lack of finance, staff, and infrastructure. It may be difficult to enhance and broaden service offering given this paucity.

**Corruption and Mismanagement:** Resources may be diverted from service delivery projects due to corruption. The effectiveness of development activities can be harmed by ineffective financial planning and a lack of accountability.

**Bureaucracy and Administrative Inefficiencies:** The delivery of services might be slowed down by lengthy, complicated bureaucratic procedures. Delays and dissatisfaction can be caused by bureaucracy and ineffective administrative procedures.

**Political Instability:** Initiatives for development and efforts to offer services consistently might be hampered by political instability and changes in leadership.

**Inequality and Social Divisions:** Distribution of services may be uneven as a result of socioeconomic position, ethnicity, and geographic disparities. Access to essential facilities may be restricted for marginalised populations.

**Lack of Infrastructure:** It can be difficult to properly supply important services when there is insufficient infrastructure, especially in rural and distant places.

**Lack of Capacity:** The implementation of efficient service delivery programmes might be hampered by a lack of experience and competent staff.

**Low Public Participation:** Services that are not in line with community needs and preferences may come from a lack of citizen involvement and participation in decision-making processes.

**Dependency on Donor Funding:** A lot of African nations rely on outside money for development initiatives. Dependence on donor financing may result in erratic funding and agendas that don't always coincide with national priorities.

**Cultural and Linguistic Diversity:** African communities' diverse cultural and linguistic heritage can make it difficult to customize services to different cultural contexts and have successful communication.

**Weak Governance and Institutional Capacity:** The implementation of efficient service delivery programmes might be hampered by weak governance structures and institutions. Public trust can be damaged by a lack of accountability and openness.

A thorough and context-specific approach is needed to deal with these problems. One or more such tactics include improving governance, raising accountability, making investments in capacity-building, leveraging technology and innovation, promoting citizen involvement, and forming partnerships with international organisations and donors. Understanding and overcoming these challenges might help African countries aim to construct effective service delivery and achieve sustainable development goals (Ababio, 2004).

## DISCUSSIONS

The challenges of service delivery in South Africa play a significant role in shaping the transparency, accountability, and rule of law in governance. These challenges create a complex environment that can either reinforce or undermine these principles. Here's an analysis of how challenges in service delivery impact transparency, accountability, and the rule of law (Crandall & Mutuku, 2011):

Transparency:

**Information Accessibility:** Service delivery challenges, such as inadequate data or poor communication, can hinder transparency. Citizens may be unable to access timely, reliable information regarding the condition of services and development projects.

**Monitoring and Reporting:** Overcoming service delivery challenges requires monitoring and reporting mechanisms. When these mechanisms are weak or absent, transparency suffers as the government's actions and progress are not adequately communicated to the public.

Accountability:

**Resource Allocation:** Challenges like limited resources can impact accountability. If resources are not allocated fairly and transparently, it can lead to accusations of favouritism or misallocation.

**Public Participation:** Involving citizens in decision-making related to service delivery fosters accountability. However, when citizens feel excluded from these processes, it can lead to a lack of accountability.

**Enforcement of Agreements:** Development projects related to service delivery often involve agreements between the government and contractors. Failure to enforce these agreements weakens the rule of law and erodes trust in contracts and legal obligations.

**Access to Justice:** Inadequate service delivery can deprive citizens of basic rights. If citizens cannot access essential services due to governance failures, it can lead to legal challenges and undermine the rule of law.

### Examples of Challenges of service delivery in South Africa practices in African countries and their impact on development.

How challenges of service delivery in South Africa might manifest in other African countries and their potential impact on development (Reddy, 2016):



Underinvestment in Other Sectors: High healthcare costs can divert resources away from other critical sectors like education, infrastructure, and social welfare programs. These hypothetical examples demonstrate how challenges in service delivery can significantly impact development outcomes in African countries. Addressing these challenges requires comprehensive strategies that involve improved governance, allocation of resources, capacity building, anti-corruption measures, and engagement with local communities to ensure that essential services reach all citizens and contribute to sustainable development.

**Challenges of service delivery in South Africa can contribute to mitigating corruption, promoting social justice, and reducing inequality.**

Addressing challenges of service delivery in South Africa can indeed contribute to mitigating corruption, promoting social justice, and reducing inequality. Here's how (Ababio, 2004):

Mitigating Corruption:

**Transparency and Accountability:** Addressing service delivery challenges requires transparent allocation and utilization of resources. When these processes are transparent, it becomes harder for corrupt practices to thrive.

Promoting Social Justice:

**Equitable Access:** Addressing service delivery challenges ensures that all citizens have equitable access to essential services, irrespective of their socioeconomic background.

**Redistribution of Resources:** By focusing on underserved areas and marginalized communities, service delivery efforts can contribute to redistributing resources and reducing disparities.

**Community Participation:** Involving communities in decision-making processes ensures that services are tailored to their needs, promoting a more just and inclusive society.

Reducing Inequality:

**Equal Opportunities:** Improved service delivery provides equal access to education, healthcare, and other vital services, leveling the playing field and reducing inequality.

**Empowerment:** Quality services empower individuals to lead healthier, more productive lives, which can break the cycle of poverty and reduce inequality.

**Economic Growth:** Addressing service delivery challenges can improve human capital, leading to a more skilled workforce, economic growth, and job creation.

In South Africa and beyond, tackling service delivery challenges requires a multi-pronged approach that includes strengthening governance, promoting accountability, allocating resources effectively, engaging communities, and leveraging technology. As these challenges are addressed, the resulting improvements in service delivery can have a ripple effect, positively impacting broader societal issues such as corruption, social justice, and inequality.

**Challenges of service delivery in South Africa and effective institutions in the context of Africa's development.**

The link between challenges of service delivery in South Africa and effective institutions in the context of Africa's development is crucial. Effective institutions play a pivotal role in addressing these challenges and fostering sustainable development. Here's how they are interconnected (Reddy, 2016):

**Institutional Capacity:** Effective institutions possess the capacity to plan, implement, and monitor service delivery initiatives. They have skilled personnel and the resources needed to address challenges and overcome obstacles. Weak institutions, on the other hand, struggle to allocate resources efficiently, resulting in subpar service delivery outcomes.

**Governance and Accountability:** Effective institutions are characterized by transparency, accountability, and responsiveness. They ensure that resources meant for service delivery are



used as intended, reducing the likelihood of corruption and mismanagement. Weak institutions often lack the mechanisms to hold public officials accountable for shortcomings in service delivery.

**Community Engagement:** Effective institutions engage with communities to identify their needs and preferences. This leads to more targeted service delivery efforts that address specific challenges faced by different populations.

### **Address of potential counterarguments or criticisms against the effectiveness of Challenges of service delivery in South Africa in driving good governance and development.**

There are counterarguments and criticisms that can be raised against the effectiveness of addressing challenges of service delivery in South Africa in driving good governance and development. Kalonda and Govender (2021) Some of these include:

**Short-Term vs. Long-Term Impact:** Critics might contend that while improving service delivery can have immediate positive effects, the impact on long-term development might be limited. They might argue that a more holistic approach, involving comprehensive governance reforms and structural changes, is needed for sustainable development.

**Dependence on External Factors:** Economic conditions, global trends, and external aid can significantly affect a country's development trajectory. Critics might argue that solely focusing on service delivery challenges might not shield a country from external shocks or create robust economic growth.

**Governance and Accountability:** Critics might question whether addressing service delivery challenges directly leads to improved governance and accountability. They might argue that without fundamental changes in governance structures and the rule of law, service delivery improvements might not be sustained.

**Adverse Effects on Entrepreneurship:** Critics might argue that overemphasis on public services could discourage entrepreneurship and private sector development. In some cases, a strong focus on state-provided services might stifle economic dynamism.

A balanced strategy that includes both short-term service delivery improvements and long-term structural changes is often essential for sustainable development (Nengwekhulu, 2009).

## **RECOMMENDATIONS AND CONCLUSIONS**

Promoting effective service delivery in African governments and institutions requires a multi-dimensional approach that addresses challenges and fosters sustainable improvements. Here are actionable recommendations (Mutula & Mostert, 2010):

**Enhance Citizen Engagement:** Involve communities in decision-making processes related to service delivery. Establish channels for citizens to provide feedback and report service deficiencies.

**Allocate Resources Efficiently:** Prioritize resource allocation based on the most pressing service delivery needs. Ensure equitable distribution of resources to bridge regional disparities.

**Empower Local Governments:** Devolve decision-making and resources to local governments for targeted service delivery efforts. Local governments are often better positioned to understand and address community-specific needs.

**Encourage Innovation and Best Practices:** Establish platforms for sharing successful service delivery models and best practices among African countries and learning more from each other's successes and challenges.

**Build Strong Partnerships:** Collaborate with international organizations, NGOs, and development partners to leverage resources and expertise. Work together to address systemic challenges and foster holistic development.

**Monitor and Evaluate Progress:** Regularly assess the impact of service delivery improvements on development outcomes. Adjust strategies based on evaluations to ensure continuous progress. Promoting effective service delivery requires a concerted effort from governments, institutions, civil society, and citizens. By implementing these recommendations, African countries can work towards overcoming challenges and realizing tangible improvements in service delivery, governance, and development.

- **Strategies for training and developing Challenges of service delivery in South Africa at various levels of governance.**

To increase the effectiveness and efficiency of public services, it is essential to train and develop people to address issues with service delivery in South Africa at various levels of government. These training and development techniques (Schneider et al., 2006):

Leadership Development:

Target: Senior government officials, heads of departments, and decision-makers.

Strategies: Provide leadership training focused on strategic planning, resource allocation, and policy implementation. Offer workshops on ethical leadership, transparency, and accountability. Promote a culture of innovation and adaptive leadership to address changing service delivery dynamics.

Strategies: Provide training on participatory approaches, community needs assessment, and feedback mechanisms. Empower local leaders to facilitate citizen engagement and hold discussions on service delivery priorities.

Strategies: Offer training on data collection methods, data management tools, and statistical analysis. Emphasize the importance of evidence-based decision-making in improving service delivery.

Technology and Innovation Training:

**Target:** Technological staff, IT professionals, and government officials.

Strategies: Provide training on digital tools, e-governance platforms, and technological solutions for service delivery. Foster a culture of innovation by offering workshops on identifying technology-driven solutions.

Use evaluation results to refine training content and delivery methods. Effective training and development programs should be tailored to the specific needs and challenges of South Africa's service delivery context. By equipping individuals with the necessary skills, knowledge, and ethical principles, governments can improve service delivery outcomes and contribute to overall development

- **Highlight the importance of collaboration between governments, civil society, and international organizations in fostering Challenges of service delivery in South Africa.**

Collaboration is essential among international organisations, governments, and civil society for fostering effective service delivery in South Africa. This collaboration brings together diverse

perspectives, resources, and expertise to address challenges and achieve meaningful improvements. Here's why it's important (Maphumulo & Bhengu, 2019):

**Resource Mobilization:** Governments may have limited resources to address all service delivery challenges. Collaborating with civil society and international organizations can bring additional funding and resources to support initiatives.

**Innovative Solutions:** Different stakeholders bring unique perspectives that can lead to innovative solutions. Civil society often has a finger on the pulse of community needs, while international organizations can offer global best practices.

**Community Engagement:** Civil society organizations have direct connections to local communities. Their involvement ensures that community perspectives are taken into account in service delivery initiatives.

**Scaling Impact:** International organizations often have the capacity to implement large-scale programs. By collaborating, governments can amplify the impact of their service delivery efforts.

**Data and Research:** International organizations often conduct research and collect data on various aspects of service delivery. Governments can benefit from this data to make informed decisions.

**Capacity Building:** International organizations often offer training and capacity-building programs. Collaborating with them can enhance the skills and knowledge of government officials and civil society members.

**Sustainability and Long-Term Impact:** Collaborative efforts are more likely to be sustained over time. The involvement of multiple stakeholders ensures that initiatives continue even with changes in government leadership.

**Global Networking:** Collaborating with international organizations allows governments and civil society to connect with a global network of stakeholders, fostering learning and sharing of experiences.

**Policy Alignment:** Collaboration helps align policies and initiatives with international standards and best practices, making service delivery more effective and impactful. In South Africa, where complex challenges often require multi-faceted solutions, collaboration becomes a powerful tool for driving positive change. By bringing together governments, civil society, and international organizations such as World Health Organization (WHO), which is responsible for global public health issues, coordinating responses to health emergencies, and setting health standards and guidelines, South Africa can create a more inclusive, responsive, and effective service delivery system that benefits all its citizens (Olu et al., 2019).

#### **Summary of the main findings of the discussions.**

The discussions have covered various aspects of challenges in service delivery in South Africa and their impact on governance and development in Africa. Here are the main findings by Masiya et al. (2019):

**Importance of Ethical Leadership:** Ethical leadership is crucial for fostering transparency, accountability, and the application of the rule of law in governance. South Africa has made efforts to promote ethical leadership to address service delivery challenges and promote development.

**Impact of Service Delivery Challenges:** Service delivery challenges in South Africa, such as inadequate infrastructure, corruption, and resource constraints, have significant consequences for development outcomes, including inequality, social injustice, and slowed economic growth.

**Collaboration for Effective Service Delivery:** Collaborative efforts involving governments, civil society, and international organizations are essential for fostering effective service delivery. They provide resources, expertise, and innovation that can lead to improved outcomes.

**Role of Effective Institutions:** Effective institutions are essential in resolving service delivery challenges. Strengthening governance, accountability, and capacity-building at various levels of governance is essential for sustainable improvements.

**Complexity of Development Dynamics:** Addressing service delivery challenges is a multi-dimensional endeavor. While improvements can lead to positive outcomes, deeper systemic issues like corruption and historical inequalities also need to be tackled for lasting development.

**Strategies for Improvement:** Strategies for promoting effective service delivery include leadership development, technical capacity building, community engagement, data analysis, and anti-corruption training. Collaboration, innovation, and a focus on sustainability are also essential.

Overall, the discussions emphasize that addressing challenges of service delivery in South Africa requires a comprehensive approach that involves multiple stakeholders, ethical leadership, effective institutions, and a commitment to transparency, accountability, and social justice. By working together, African countries can overcome these challenges and work towards a more equitable and prosperous future (Lince-Deroche et al., 2020).

- **Reiterate the significance of Challenges of service delivery in South Africa in achieving good governance and driving Africa's development.**

The significance of addressing challenges of service delivery in South Africa goes beyond its borders, influencing not only good governance within the nation but also playing a critical role in driving development across the African continent. These challenges are pivotal for several reasons (Chikulo, 2013):

**Foundation of Good Governance:** Effective service delivery is at the core of good governance. When governments can provide essential services efficiently and transparently, it builds public trust, fosters accountability, and strengthens the rule of law.

**Development Catalyst:** Quality services in areas like education, healthcare, infrastructure, and social welfare are fundamental to human development. Addressing challenges ensures that citizens have the necessary foundation to contribute to economic growth and societal progress.

**Inclusive Development:** By improving service delivery, governments can ensure that development benefits all segments of society, reducing inequality and promoting social justice. This inclusivity is vital for stable and sustainable growth.

**Human Capital Development:** Addressing service delivery challenges enhances human capital by improving access to education and healthcare. A skilled and healthy workforce is essential for innovation, economic productivity, and global competitiveness.

**Attracting Investment:** A well-functioning service delivery system creates an environment conducive to foreign and domestic investment. Investors are more likely to engage in countries where essential services are available and reliable.

**Regional Influence:** As a significant economy on the continent, South Africa's success in addressing service delivery challenges can serve as a positive example for other African nations, inspiring them to take similar measures.

**Resilience to Global Challenges:** A robust service delivery system makes a country more resilient to global challenges, such as health pandemics or economic crises, as it ensures that citizens have access to necessary resources.

**Sustainable Development Goals (SDGs):** Addressing service delivery challenges is directly linked to achieving the SDGs, which are a global blueprint for eradicating poverty, improving well-being, and ensuring a sustainable planet.

Challenges of service delivery in South Africa have a far-reaching impact beyond the national level. By effectively addressing these challenges, South Africa can set an example for other African countries and contribute to the continent's overall development journey. The pursuit of good governance through improved service delivery is a key driver of Africa's socio-economic advancement and its rightful place on the global stage (Ngcamu, 2019).

## CONCLUSION

Prioritizing the challenges of service delivery in South Africa holds the promise of ushering in a new era of positive outcomes for the entire African region. As South Africa takes proactive measures to address these challenges, a ripple effect can be anticipated, leading to a multitude of significant benefits states Ngcamu (2019):

**Enhanced Regional Development:** South Africa's commitment to effective service delivery can serve as a beacon of inspiration for neighbouring countries. The sharing of best practices and successful strategies can foster a collective movement towards improved governance and development.

**Inclusive Growth:** Prioritizing service delivery ensures that the benefits of development reach every corner of society. By leaving no one behind, South Africa can set an example for the region and contribute to a more equitable and inclusive growth trajectory.

**Strengthened Regional Cooperation:** As South Africa tackles service delivery challenges, it can foster collaboration among African nations. Joint initiatives to address common issues can lead to stronger regional partnerships and solidarity.

**Economic Empowerment:** Improved service delivery creates an environment conducive to economic growth. By providing the necessary infrastructure and human capital, South Africa can attract investments that drive economic empowerment on a regional scale.

**Resilience to Challenges:** A focus on service delivery equips countries with the tools to navigate global challenges such as health crises, environmental changes, and economic fluctuations. Preparedness at the national level can contribute to regional stability.

**Policy Innovation:** As South Africa devises innovative solutions to overcome service delivery challenges, neighbouring nations can adopt and adapt these strategies to fit their contexts. This cross-pollination of ideas can lead to policy innovation on a broader scale.

**Strengthened Governance:** Prioritizing service delivery necessitates improved governance practices. As governments become more transparent, accountable, and responsive, the entire region benefits from strengthened institutions.

**Social Cohesion:** Adequate service delivery promotes social cohesion by addressing inequalities and providing citizens with a shared sense of well-being. This social harmony can contribute to regional stability and progress.

**Global Influence:** South Africa's success in tackling service delivery challenges can elevate its influence on the global stage. A country that thrives internally serves as a testament to the potential of the entire region.

## REFERENCES

Ababio, E. P. (2004). Enhancing community participation in developmental local government for improved service delivery. *Journal of Public Administration*, 39(2), 272-289.



- Aguilera, R. V., Aragón-Correa, J. A., Marano, V., & Tashman, P. A. (2021). The corporate governance of environmental sustainability: A review and proposal for more integrated research. *Journal of Management*, 47(6), 1468-1497.
- Chikulo, B. C. (2013). Developmental local governance and service delivery in South Africa: Progress, achievements and challenges. *Journal of Social Development in Africa*, 28(1), 35.
- Crandall, A., & Mutuku, L. (2011). M-governance: Exploratory survey on Kenyan service delivery and government interaction. Proceedings of the IST-Africa 2012 Conference Proceedings. IST-Africa, Tanzania.
- Govender, S., Gerwel Proches, C. N., & Kader, A. (2018). Examining leadership as a strategy to enhance health care service delivery in regional hospitals in South Africa. *Journal of multidisciplinary healthcare*, 157-166.
- Ile, I. U. (2010). Strengthening intergovernmental relations for improved service delivery in South Africa: Issues for consideration. *Journal of US-China Public Administration*, 7(1), 51-57.
- Kalonda, J., & Govender, K. (2021). Factors affecting municipal service delivery: A case study of Katima Mulilo Town Council, Namibia. *African Journal of Public Affairs*, 12(2), 1-26.
- Keijser, C., Belderbos, R., & Goedhuys, M. (2021). Governance and learning in global, regional, and local value chains: The IT enabled services industry in South Africa. *World Development*, 141, 105398.
- Koelble, T. A., & LiPuma, E. (2010). Institutional obstacles to service delivery in South Africa. *Social Dynamics*, 36(3), 565-589.
- Lince-Deroche, N., Hendrickson, C., Moolla, A., Kgowedi, S., & Mulongo, M. (2020). Provider perspectives on contraceptive service delivery: findings from a qualitative study in Johannesburg, South Africa. *BMC health services research*, 20, 1-10.
- Madzivhandila, T., & Asha, A. (2012). Integrated development planning process and service delivery challenges for South Africa's local municipalities. *Journal of Public Administration*, 47(si-1), 369-378.
- Maphumulo, W. T., & Bhengu, B. R. (2019). Challenges of quality improvement in the healthcare of South Africa post-apartheid: A critical review. *Curationis*, 42(1), 1-9.
- Masiya, T., Mazenda, A., & Davids, Y. D. (2019). Effective Public Participation in Municipal Service Delivery. *Administratio publica*, 27(3), 27-47.
- Mutula, S. M., & Mostert, J. (2010). Challenges and opportunities of e-government in South Africa. *The electronic library*, 28(1), 38-53.
- Ndevu, Z., & Muller, K. (2017). A conceptual framework for improving service delivery at local government in South Africa. *African Journal of Public Affairs*, 9(7), 13-24.
- Nengwekhulu, R. (2009). Public service delivery challenges facing the South African public service. *Journal of Public Administration*, 44(2), 341-363.
- Ngcamu, B. S. (2019). Exploring service delivery protests in post-apartheid South African municipalities: A literature review. *The Journal for Transdisciplinary Research in Southern Africa*, 15(1), 9.
- Olu, O., Drameh-Avognon, P., Asamoah-Odei, E., Kasolo, F., Valdez, T., Kabaniha, G., Karamagi, H., Good, S., O'Malley, H., & Yoti, Z. (2019). Community participation and private sector engagement are fundamental to achieving universal health coverage and health security in Africa: reflections from the second Africa health forum. BMC proceedings,
- Reddy, P. S. (2016). The politics of service delivery in South Africa: The local government sphere in context. *TD: The Journal for Transdisciplinary Research in Southern Africa*, 12(1), 1-8.
- Schneider, H., Blaauw, D., Gilson, L., Chabikuli, N., & Goudge, J. (2006). Health systems and access to antiretroviral drugs for HIV in Southern Africa: service delivery and human resources challenges. *Reproductive health matters*, 14(27), 12-23.



## Citizenship, Participation and Politics in Late Modern Times

**Assoc. Prof. Dr. Rukiye SAYGILI**

Selcuk University

rsaygili@selcuk.edu.tr

Orcid: 0000-0003-4204-7037

**Prof. Dr. Hülya EŞKİ UĞUZ**

Selcuk University

hulyaeski@selcuk.edu.tr

Orcid: 0000-0003-1583-0501

### ABSTRACT

Today, social relations are organised in communication and media networks and are gradually replacing traditional personal relationships. In this context, society is being divided into those who design and participate in networks and those who are excluded from them, thus the traditional socio-economic forms of social divisions are being replaced by new social and economic differentiation. On the other hand, there is a political localisation and transformation of the sovereignty of nation states, which are losing their traditional meaning in the global context. Networks are breaking down boundaries between groups, enabling us to interact with a wider variety of people and sectors, making it easier to switch between projects and goals more quickly than we are used to, and gradually flattening hierarchies. The distance from decision to action is shortening, and people are creating communities with themselves at the centre, rather than fitting into a pre-existing community - the neighbourhood, the sports club, the religious community, the workplace. This narrative of society, in which individuals create new connections in the form of networks, distances us from the traditional narrative of society characterised by the predominance of primary relations embodied in families and communities and embodied in the idea of unity. Primary relations are replaced by secondary relations in early modernity and by tertiary relations embodied in self-centred networks in late modernity. In sum, the sociological understanding of our late modern era underlines a cultural perspective, focusing on changing patterns of sociality, the mental and discursive space where the individual and society meet and relate to each other. Individualism and reflexive processes of identification are central aspects of the contemporary socio-technological dialectic and are most commonly addressed through the concept of networks, forming the metaphor that defines patterns of interaction and sociality in digitised cultures. The network structure enables a reflexive logic of connecting the self to different collectives. In the digital late modern age, where technology, society and the individual dialectically construct each other and the nature of relations changes, this change brings about a new form of politics. This article is about this new form of politics that emerged in late modern times and aims to reveal how the practices of citizenship and participation have changed in this political narrative.

**Keywords:** Late modern network-society, Citizenship, Participation, Politics.



## **1. Introduction**

Late modern times began with a debate about the prevailing model of rationality in science, politics, and economics since the beginning of modernity. This debate is based on the argument that "this kind of rationality", although efficient for a long time, has failed to resolve the increasing complexity. Based on this argument, the new way of thinking of late modern times frames subjectivity in technological terms with a new narrative of subjectivity and recognises the essentially informational nature of human identity. This narrative of subjectivity and the claim that more flexible models should replace the rationality of modernity, which has been declared inadequate in understanding and explaining today's reality, forces us to think about a new reality. Shaped by the need for a closer examination of contexts, beliefs and their different manifestations in the digital network society of late modern times, where organisation is largely explained through interconnected games, systems or networks, this study is an attempt to rethink concepts such as politics, citizenship and participation in contemporary societies.

## **2. Late Modern Times: The Rise of the Digital Network Society and the New Rationality of Politics**

The concept of community is widely used in the social sciences to refer to a group of individuals who share common experiences, beliefs, or interests and have a sense of belonging to a particular group. Community can be defined in various ways, but one of the broadest definitions is a group of people who share common activities, interests, symbols, or a sense of belonging. However, at the core of this definition lies the idea that members of a community share a common space or live in the same geographical area, and that their sense of belonging is tied to this physical location. Therefore, it can be said that a community represents a group of individuals who are connected to one another by a common physical space and a shared sense of identity. The traditional narrative of community, which was also followed in early modern times and which considered "community" and "physical space" together, seems to have been replaced by the concept of network society, which forces us to rethink the connection between space and time. In contrast to traditional and early modern narratives of community, the network society does not view community as being tied to a physical location. Instead, the network society defines community in terms of the "space of flows" rather than the traditional "space of places," which relates to physical space. The space of flows refers to the ability to create synchronicity without contiguity through technological and organizational means. This is achieved through wireless connections and portable devices, which allow for continuous spaces of presence not only in physical buildings, but also in both public and private spaces, both indoors and outdoors. Therefore, the new spatial structure associated with information technology is not spaceless, but rather it is composed of networks that connect different spaces together through streams of information and communication (Jørgensen, 2006: 13).

The network metaphor is often linked to the need for a 'new way of thinking', 'new perspective', or 'new worldview'. This metaphor originates from cybernetics, which seeks to establish a universal theory of organization by examining 'communication and control in animal and machine'. Cybernetics established a new epistemology that formed the basis for current network technologies. Cybernetics changed the way we think about the world, moving from a

focus on describing what exists to a focus on how things work. Instead of asking 'what is this thing?', cybernetics asks 'what does this thing do?'. The rise of cybernetics marked a departure from the dominant schools of thought that defined the early modern era as a period of being, rather than doing. During this time, it was commonly believed that machines and humans existed in fundamentally different ontological spheres, and that humans held a dominant position due to their ability to reason instrumentally and morally. However, cybernetics challenges this notion by viewing machines, cells, and animals as similar in terms of their operational processes (August, 2022a: 323, 324). Cybernetics aims to de-center the human subject by rejecting the strict dichotomy between humans and machines. To avoid reductionist models, cybernetics rejects the essentialist distinctions between humans and machines. This reflects an epistemological critique of modern societies that takes aim at reductionist models of scientific thinking, particularly evident in Newtonian mechanics and ontological reasoning. Modern thought simplifies the vast range of possibilities by isolating variables and constructing linear causalities, defining essentialist distinctions between subjects and objects, or life and machines (August, 2022b: 275).

The complexity of late modern times cannot be explained by the outdated/inadequate approaches of mechanistic ontologies that simplify and ignore these complexities. What is needed is a network metaphor that allows to define one concept in reference to another, to redefine reality without reference to an ontological paradigm. The network metaphor highlights the interdependence of all elements in the network, both through existing connections and potential connections that may arise. This emphasises the importance of the many connections within the network. As a result, cybernetics has been able to challenge existing frameworks and introduce a new conceptual vocabulary, which encompasses not only networks, systems, diagrams, and electrical circuits, but also information, communication, and code, as well as machines, games, and strategies. This expanded conceptual framework has provided a more comprehensive understanding of the highly complex and interconnected systems of the digital age (August, 2022a: 323, 324).

The cybernetic vision of regulation is significantly shaped by its metaphors, which emphasise the connectivity and interdependence of elements within a system. Cybernetics critiques traditional models of regulation, such as linear causality or hierarchical power structures, in favour of a more networked and self-organising approach. In this view, regulation occurs through a cyclical process of self-organisation, with the elements of a system dynamically relating to one another. This process is characterised by communication, interdependence, and a lack of central control. System elements are not autonomous but interconnected players in a larger network of networks, responding to environmental changes by reorganising their connections to find creative solutions. The cybernetic vision thus rejects the older models that are criticised for their under-complex description of reality, favouring a more diverse and flexible approach to systems thinking. Overall, cybernetics constructs an epistemology that challenges humanistic or mechanistic approaches to reality and their associated political and philosophical ideas, such as the sovereign state and the sovereign subject (August, 2022a: 324, 325).

### **3. New Rationality of Politics in the Digital Network Society**

The cybernetic imagination has transformed our understanding of the world as complex and interconnected networks, subjectivity as communicative and interconnected, and governance as decentralised, self-regulating, and flexible. While sociology, media studies, and communication studies have responded more quickly to these changes, political science and political theory are beginning to catch up. With the continued shaping of contemporary reality by digitalisation, network society, and network individualism, political theorists are recognizing the need for new theoretical assumptions and explanatory approaches. There is a growing recognition that we need to reformulate our understanding of the relationship between technical infrastructures and political action in late modern times. The network structure of late modern society is inspiring reflections on the possibilities and forms of action of democratic institutions, just as globalisation has led to a shift in thinking about demos and national borders in democracy theory (Berg, Staemmler and Thiel, 2022: 254). In late modern societies characterised by the use of digital technology, where networking appears to be the new form of congregation, many old hopes for political emancipation are revived. Numerous innovations in social communication, the shift from one-to-many to many-to-many communication, and unhindered access to information lower participation thresholds and facilitate access to the public sphere (Schulz, 2022: 268).

Unlimited information space and its various forms of exchange can expand the possibilities for individual and public political action by individuals and social groups, enhancing both individual and social freedoms. New media technologies have transformed audiences from passive consumers to active producers and participants. This has empowered individuals to move beyond mere recipients of political decisions and become more versatile and engaged members of their political communities. In particular, digital tools have given rise to new forms of civic activism and direct democracy, with protests increasingly organised and mobilised through social networks. As a result, many mass protests now find a new space to voice their demands and seek change. Social networks are not only spaces for interpersonal connections, but also for political expression, debate, propaganda, mobilisation, activism, and influencing dramatic political events worldwide. It is worth noting that numerous civic initiatives, whether at a national or international level, originate from cyberspace (Maldini, 2016: 105, 106; Schwarz and Shani, 2016: 386).

However, different thinkers have also argued that the movement towards a social structure based on networks in general and information/communication technologies in particular in late modern times has distanced individuals from collective endeavours and a vibrant agora, and that society has become increasingly sceptical and distrustful as a result of declining political participation. The justification for these dystopian explanations lies in the state of parliamentary politics in the West. Voter turnout is low and membership of political parties is declining. Furthermore, there is a decreasing faith in politicians, a decline in political party membership, and an increasing tendency towards civic apathy and distrust. All of these factors contribute to a crisis of legitimacy for parliamentary politics and its representatives. Some argue that there is a decline in participation in official politics, collective identities, and

community sensibilities. This process is referred to as the 'great retreat' by Carl Boggs. (Svensson, 2011a: 43). Despite the decline in parliamentary participation, it is important to note that there are other spheres of politics that offer new spaces for citizenship practices beyond representative democracy.

The decline of representative democracy can be traced back to the era of modernisation and industrialisation. However, in digital late modernity, the emergence of new forms of socialisation and the increasing emphasis on identity processes have accelerated this decline. Today, individuals are more interested in expressing their identities and negotiating their sense of self through new and innovative forms of political participation that go beyond traditional party membership and voting. This reflects the late modern era's preoccupation with identity negotiation and preservation, and has led to renewed debate around the effectiveness and legitimacy of representative democracy in meeting the needs and desires of citizens (Svensson, 2011a: 45). These new forms of expression and ways of participation seem to be largely in line with two characteristic features of late modernity, namely the "disintegration of unifying cultural frameworks" and "individualisation". The dissolution of cultural frameworks that once unified society has contributed to the fragmentation and pluralisation of contemporary societies along lines of ethnicity, media consumption, cultural pursuits, lifestyles, interests, and tastes. This has also resulted in a growing sense of individualisation, with individuals feeling less connected to their communities and more autonomous in their decision-making. As a consequence of these cultural shifts, there is a growing disinterest in political participation within parliamentary institutions and a general withdrawal from representative democracy. This phenomenon must be understood within the broader context of these cultural changes (Svensson, 2011b: 278).

In contrast to those who have a negative view of individualism in modern society, Beck (1995, 1998) offers a more optimistic explanation of political participation using the concept of "sub-politics". According to Beck, the trend towards individualization and the breakdown of unified cultural frameworks does not necessarily lead to a decline in political participation or citizenship. Instead, the power to shape society is shifting away from traditional parliamentary democratic channels and towards civil society (sub-politics). Additionally, digital technology has changed the way people engage in politics. Activities such as signing petitions and protesting now take place online. The move towards 'lifestyle politics' indicates a shift in attitudes rather than a complete departure from traditional political institutions. Instead of disengaging from political participation, individuals are now engaging in political activities that align with their personal values and self-realization projects. Finding forms of political participation within traditional representative democratic institutions is becoming increasingly difficult as individuals prioritize their personal identity formation over collective ideals. Traditional political parties no longer align with the mindset of individuals who are accustomed to engaging in an active electoral relationship. Political participation has shifted towards issue networks that emphasise open membership and direct forms of action. This new political narrative is exemplified by movements such as the environmental movement, in which

individuals engage with the formal political system on a single-issue basis and seek to create change without a specific agenda (Calenda and Meijer, 2011: 661).

Similarly, the new model of politics sees young people abandoning political parties and instead engaging with single-issue movements and networks rather than participating in formal political debates. This shift indicates that young individuals are indeed interested in politics, but their approach differs from previous generations. In fact, Norris (2002) describes this phenomenon as a 'phoenix rising from the ashes', alluding to the notion that breaking away from traditional and conventional forms of participation gives rise to innovative, non-traditional, and 'new' models of engagement. Accordingly, young people cannot become members of political parties, but they actively participate in civil society groups; they do not participate in general elections, but they do not refrain from expressing their views on certain issues. In summary, political participation in the network society has shifted from stable, formal political movements (known as secondary structures) to dynamic connections with issue networks (known as tertiary structures). The internet often plays a crucial role in these new forms of political participation, particularly for young people, as it enables the spread of political networks. Political communication patterns are shifting away from traditional formal structures, with the internet playing a significant role (Calenda and Meijer, 2011: 665).

Alongside the change in the meaning and practice of political participation in digital late modernity, the practices of citizenship are also changing. While citizenship is often discussed as a practice of community membership, it is now recognised that the political community need not take the form of a nation state. In this context, as discussed above, it is argued that the concept of "community" should be conceptualised not only in terms of territoriality, but also in terms of interest. In digital late modernity, defining community based on shared interests, lifestyles, and cultural tastes is more relevant than defining it by geographical boundaries. Therefore, community now refers to a group of people who construct a shared meaning, and the relationship to community is not necessarily fixed. Communities in contemporary late modern societies are random and permeable formations, rather than predetermined. When 'meaning-making' is considered the defining characteristic of community, the concept of citizenship becomes applicable in digital, networked, and late modern societies characterized by reflexivity, networks, physical and communication mobility, and access (Svensson, 2011a: 46). Moreover, the concept of "citizenship" itself is not a static concept, but is changing, reshaping and expanding into new topics and fields. As social conditions change, aspects of citizenship also change. Technology, society, and citizenship develop in a dialectical relationship. The citizen is both a subject and an agent of social and technological practices, constituting themselves within these spheres. In modern societies, which are marked by digitalisation, pluralisation, and individualisation, the idea of 'citizenship' is also shaped by the mutual co-construction of users and technology (Svensson, 2011b: 279, 280).

If we think about the concept of citizen as well as the practice of citizenship, we see that in digital late modern societies these practices are also shaped by shared meanings. Citizenship is an activity that involves members of political communities acting on shared meanings and addressing issues related to the structure of society and the fair division of common goods. It is



more accurate to view citizenship as an action rather than a fixed status, such as 'membership', that only qualifies certain individuals as citizens or non-citizens. The definition of citizenship as the sum of an individual's meaning-making practices as a member of a community can lead to the conflation of political participation with citizenship. However, according to civic republicans, participation does not have to be purposeful. In late modernity, political activity can occur outside of parliament and across the entire socio-cultural structure in extra-parliamentary, sub-political, activist, or life-political modes. Citizenship practices do not necessarily originate from a self-proclaimed political community, but they must be related to an authority (Svensson, 2011a: 46, 47).

However, in the age of the Internet and networked individualism, individuals have the ability to navigate between multiple communities of their choosing. As a result, kinship and neighbourhood connections are no longer a necessity but rather a choice. This may lead to a fragmentation of citizenship, as people operate within specialised communities rather than a unified neighbourhood. Virtual communities can reduce informal social control. Individuals have the option to leave oppressive communities and join more accepting ones (Welmann et al., 2003).

The shift towards a networked society presents intriguing possibilities for governments, which are more accustomed to dealing with hierarchies of local solidarity. Communities are no longer local, all-encompassing, and stable structures. Instead, people have multiple, changing glocalised ties. The local has become merely a 'special interest'. To cope with and serve such a networked society, new fluid forms of government and democracy are required. To date, these needs have seldom been met, either online or offline. Therefore, states must become networked organisations to deal with a society of ambiguously computerised social networks (Welmann et al., 2003).

#### **4. Conclusion**

The argument that social complexity undermines traditional concepts of social and political realities requires a rethinking of politics through the lens of the post-modern network society. This perspective is based on the network paradigm and uses metaphorical concepts such as networks, systems, connectivity, and complexity to enhance our social and political understanding. This new concept allows for a logical connection between the self and various collectives. In the digital post-modern era, where technology, society, and the individual mutually shape each other and the nature of relationships evolves, this change will also bring about a new type of politics linked to the growth of individualism and self-awareness.

#### **References**

- August, Vincent (2022a). Political ideas of the network society: why digitalization research needs critical conceptual analysis. *Z Politikwiss*, 32: 313–335.
- August, Vincent (2022b). Network concepts in social theory: Foucault and cybernetics, *European Journal of Social Theory* 2022. Vol. 25 (2): 271–291.
- Berg, Sebastian, Daniel Staemmler, Thorsten Thiel (2022), Political Theory of the Digital Constellation, *Z Politikwiss*, 32: 251–265



## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

- Calenda, Davide and Albert Meijer (2011). Political Individualization: New Media As An Escape From Family Control Over Political Behavior. *Information, Communication & Society* Volume 14, Issue 5: 660-683.
- Jørgensen, Martin Bak (2006), Networked individualism: The community paradigm change. C C G - 7 Project Christian Villum.
- Maldini, P. (2016). Network society and democracy: How ICT mediated communication and virtual socialization affects political participation. *Communication Management Review*, (1): 104-121.
- Peracković, Kresimir and Hrvoje Petrinjak (2021). Virtual Sociability-Between Virtual Communities And Networked Individualism, *Disputatio Philosophica*. Vol 23, No. 1: 43–63.
- Schulz, Daniel (2022). Technokratie und Freiheit: Zur Ideengeschichte der digitalen Steuerungsutopie”, *Z Politikwiss* 32: 267–291
- Schwarza, O., G. Shanib (2016). Culture in mediated interaction: Political defriending on Facebook and the limits of networked individualism. *American Journal of Cultural Sociology*, 4(3): 385–421.
- Svensson, J. (2011a). The Expressive Turn of Citizenship in Digital Late Modernity. *JeDEM*, 3(1): 42-56.
- Svensson, J. (2011b). Theorizing Citizenship in Late Modern ICT Societies. *TripleC*, 9(2): 277-288.
- Wellman, B. et al. (2003). The Social Affordances of the Internet for Networked Individualism. *Journal of Computer-Mediated Communication*, 8(3), JCMC834, <https://doi.org/10.1111/j.1083-6101.2003.tb00216.x>





## **Measuring Financial Flexibility and Asset Efficiency of Telecommunication Industry in Indonesia Before and Post the Pandemic Covid-19 of the Years 2018-2022**

**Stepanus ARDHANOVA**

Sekolah Tinggi Manajemen IPMI, Indonesia

stepanus.ardhanova@ipmi.ac.id

Orcid: 0009-0009-0399-1384

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

Telecommunications companies have kept societies and economies going during the pandemic, yet it has not translated to strong returns for their shareholders. It faced severe challenges in responding to the post-pandemic crisis while simultaneously trying to stay ahead of a rapid industry transformation that began even before the pandemic. This capital-intensive industry was already debt-massive before the pandemic and had to take on more debt due to the pandemic. Both Financial Flexibility, that reflects the ability to access and to restructure its financing at a low cost, and Asset Efficiency, that reflects the strategy to use its resources efficiently become key determinants to stand out from the crowd. The study uses financial report from 3 significant telco players listed in Indonesia Stock Exchange which are PT Telekomunikasi Indonesia, Tbk. (TLKM), PT Indosat, Tbk. (ISAT) and PT Excelcomindo Pratama, Tbk. (EXCL) during 2018-2022. It uses Net Debt-to-EBITDA ratio and Capital Expenditures-to-Revenue ratio for financial flexibility's telco specific measures and Return on Assets ratio and Total Assets Turnover ratio for asset efficiency measures. The results will be validated by benchmarking to the weighted average industry norm to obtain detailed analysis of each company's financial health over others. The analysis will contribute to financial management policy guidance in the telecommunications industry amidst severe changes ahead.

**Keywords:** Covid-19 Pandemic; Telecommunication; Financial Flexibility; Asset Efficiency; Financial Health; Ratio Analysis

## INTRODUCTION

People are becoming more reliant on technology in digital age. Mobile technology has emerged as a primary engine of economic growth, stimulating enormous private-sector spending in both R&D and infrastructure. By providing digital communications, the industry facilitates improved productivity, stimulates innovation in other sectors, and transforms the way people work, learn, and play. For that reason, mobile telecommunication industry has created a meaningful contribution to the economy through tax, employment creation, and investment value. In Indonesia, the information and communications sector are likely to continue its rapid growth and development as the country becomes more digitalized and contribute about Gross Domestic Product (Statista Research, 2022). Whereas Research of Indonesian Internet Service Providers Association (APJII) revealed that the internet penetration in Indonesia in 2023 reached 78.19% and will continue to grow in the upcoming year. This shows that the internet has become an increasingly important part of most Indonesians' daily life.

Despite its importance to the economy, telecommunication industry is facing substantial challenge. Digitization has reformatted the telecommunication industry, The development of social media and e-commerce activity forced the industry to change its focus from merely communication tools to digitization drivers that urge providers to modernize their operations, replace legacy systems, and deliver next generation services. Telecom companies now compete not only with their peers but also with digital transformation that increasingly trigger tough times as digitization reshapes the industry landscape.

Telecommunications companies have kept societies going during the pandemic, yet it has not translated to strong returns for their shareholders. It faced severe challenges in responding to the post pandemic crisis while simultaneously trying to stay ahead of a rapid industry transformation that began even before the pandemic. This capital-intensive industry was already debt-massive before the pandemic and had to take on more debt due to the pandemic. Both Financial Flexibility, that reflects the ability to access and to restructure its financing at a low cost and Asset Efficiency, that reflects the strategy to use its resources efficiently become key determinants to stand out of the crowd.

### 1. Global Telecommunication Industry Phenomena

Recollected our timeline, The COVID-19 pandemic can be described as a “Global Reset” in the timeline of human history. It is a turning point moment that has divided time into a “pre-COVID” era (before pandemic) and a “post-COVID” era (post pandemic).

Before pandemic, Stone (2015) discovered that because of fierce rivalry, shrinking profit margins, and a saturated voice and messaging services market, intense pricing competition has erupted among data service providers to capture market share in line with the launch of more lucrative new data service innovations.

This industry has previously suffered significant evolution. At that time, as the market structure shifting, telecom companies were under intensifying pressure to start making strategic choices about how they could best compete. Digitization, Industry 4.0, 4G and 5G rollout, were the

strategic theme appeared right before pandemic, while intense price competition was occurred in their business dynamics.

During the pandemic, the situation has accelerated digital transformation, disrupted traditional business models, and brought about significant societal changes that continue to influence our future. Communication networks have allowed many employees to work from home. Healthcare and retail services have increasingly shifted online. In short, this industry has helped governments fight the spread of the virus and facilitated societies and economies going.

Post pandemic, the telecommunication industry is compelled to perform strategic moves to adapt and transform their businesses. Various challenges and opportunities are right before their eyes. The advanced connectivity era that are marked by rollout of 5G networks are exploring ways to monetize. The growing demand for edge computing is driving telecom companies to develop and deploy edge solutions whereas advanced technology such as Artificial Intelligence (AI) and the Internet of Things (IoT) are playing increasingly significant roles.

Global Consulting Firms, Bain & Co. (2021) and McKinsey & Co., stated in their research that paradoxically, despite their crucial societal role before, during and post pandemic, telecom companies have not contributed strong returns to the shareholders. They created less value and even had the lowest total shareholder return (TSR), which evaluates the overall return a shareholder obtains from share price fluctuations and dividends over a certain time.

The telecom sector is undeniably an expensive business. It is capital-intensive and requires constant innovation to stay competitive. Depending on the sector a company operates in, there can be high overhead expenses, putting a squeeze on profit margins (McKinsey & Co., 2023). Despite telecom companies massive investments in infrastructure and services, their core business has become gradually generic, and growth has slowed. Even with its contribution to the society for data and connectivity, the financial rewards appear to accrue to other sectors that are benefited from this industry and also to downstream level such as handsets, applications, building infrastructure, streaming or other digital services (Bain & Company, 2021).

On top of the abovementioned, one thing for sure is that despite their crucial role in this new era, many telecom companies have struggled financially. They were already debt-ridden and had to take on a lot of debt more due to the pandemic. They will need to find ways to create more value for shareholders in the post-pandemic era. Moreover, accelerated digitisation as the consequence of the pandemic has caused them to have more control on costs and be more responsive to customers' requirements amidst the uncertain environment setting.

Therefore, in this study, we focus on the research of Financial Flexibility and Asset Efficiency of the telecommunication industry. This financial terms become very important for the industry. Despite of its significance in the digital era that makes it as a “sexy” industry, it should confront complex financial issue that requires careful planning and strategic decision-making. Financial flexibility refers to the ability of a company to adapt to changes in its business environment by modifying its financial policies and strategies. It involves managing resources and capital structure in a way that allows the company to respond to unexpected needs or opportunities. In

the context of this industry, financial flexibility can be particularly important due to the capital-intensive nature and the rapid pace of technological change.

Effective management of debt can provide a company with the financial flexibility it needs to invest in new technologies or infrastructure. On the other hand, investment in new technologies can help telecom companies to improve their operational efficiency and reduce costs that need to be funded by raising debt. Hence, debt management and financial flexibility is two strategic issues that complement each other and should be in a balance.

The second term is Asset Efficiency, that is particularly important due to the capital-intensive nature of the industry. Telecommunication companies often have significant investments in physical assets such as network infrastructure and equipment. The asset should be utilized efficiently to generate optimum revenue. Thus, the insights on how well the assets are being used to generate revenue is important to grow sustainably.

### **1.1. Telecommunication Industry in Indonesia**

The context of the study is telecommunication industry in Indonesia. The Indonesian telecom market is highly fragmented in nature. The major players are PT Telekomunikasi Indonesia, Tbk. (Telkom; Stock code: TLKM), PT Indosat, Tbk. (Indosat, Stock code: ISAT), PT Excelkomindo Pratama, Tbk. (XL; Stock code: EXCL) and PT Smartfren, Tbk (Stockcode: FREN). Indonesia's telecom market is characterised by intense competition and a concentrated landscape, with those top three players commanding nearly 95% of the total industry revenue in 2022. For that reason, we use three significant telco players in Indonesia listed in Indonesia Stock Exchange which are Telkom, Indosat and XL.

Indonesia telecommunication industry is one of Asia's fastest-growing industries, with market size is expected to grow from USD 13.52 billion in 2023 to USD 14.22 billion by 2028, at a CAGR of 1.01% during the forecast period (2023-2028). This is the biggest telecom market in the world with rising average revenue per users with GDP contribution of IDR 812.81 trillion (Statista Research, 2022). In term of the internet penetration, Indonesia has reached 78.19% of total population and steadily to increase (APJII, 2023). The nation's telecommunications network has also been expanding quickly with the rollout of 5G networks.

As the post pandemic effect, accelerated digitization, growing demand for edge computing amid of fierce rivalry and intense price competition, strategic alliance and corporate restructuring have dominated the strategic theme of the industry. Several corporate actions emerged in 2022 such as the merger of Indosat and Hutchison 3 Indonesia to Indosat Ooredoo Hutchison and become Indonesia's second-largest telecoms operators; followed by the acquisition of Asia Link and First Media by XL to strengthens strategic entry into the untapped fixed broadband market and Telkom Smart teamed up with Tuya Smart to introduce its IoT services.

Brief overview of Telkom, Indosat and XL, obtained from their official website, is as follows:

#### **PT Telekomunikasi Indonesia**

PT Telekomunikasi Indonesia (Telkom) is Indonesia's largest telecommunication and network provider. The company has a dominating market share of 50% in terms of mobile phone

subscribers in Indonesia. Telkom's strategic framework includes the development of three digital business domains: digital connectivity, digital platforms, and digital services.

Telkom had 156.8 million cellular subscribers of which 9.2 million is IndiHome (fixed broadband) subscribers. The company provides various services related to digital payment solutions, big data & smart platforms, digital advertising, music, gaming, and e-commerce.

As of end of 2022, the total revenue was about IDR 147.31 trillion. The highest contribution of Telkom and its subsidiaries revenue was still from the Mobile segment of 61.5%; the second highest contribution was from Consumer segment of 15.4%, followed by the Enterprise segment of 13.0%, and Wholesale segment of 9.9%.

### **PT Indosat Ooredoo Hutchison (IOH)**

PT Indosat Tbk, now known as PT Indosat Ooredoo Hutchison (IOH), was established in 1967 as the first foreign investment company in Indonesia that provides international telecommunication services using an international satellite. The company mainly provides GSM services that include pre-paid or post-paid phone plans, e-finance services, home fiber network, cloud services, satellite leasing service, and IT services from its subsidiaries.

On January 4, 2022, PT Indosat Tbk and PT Hutchison 3 Indonesia merged to form PT Indosat Ooredoo Hutchison. The merger created Indonesia's second-largest mobile telecoms company. The new company aims to realize significant operational synergies that will deliver cost efficiencies and facilitate deeper innovation and network enhancements, including the rollout of 5G in Indonesia. In financial year 2022, the total number of subscribers of Indosat amounted to around 102 million. As of end of 2022, the total revenue was US\$2.4 billion with EBITDA of US\$1.1 billion and Net profit reached US\$179.5 million.

### **PT XL Axiata Tbk**

XL Axiata was established in 1989, provides various services including GSM services, e-finance services, home fiber network, cloud services, satellite leasing service, and IT services. XL Axiata has also created a network between data centers and industrial locations, which is still tied to infrastructure that is multipath and ring. In addition, XL Axiata is also partnering with Google and Facebook in the intercontinental Sea Cable Communication System (SKKL) development project. XL Axiata had about 57.5 million subscribers of which 55.9 million is the prepaid service subscribers.

As of end 2022, the revenue was IDR. 29.2 trillion that was supported by sustainable product supply and qualified network quality. Total data and digital service revenues reached IDR 26.6 trillion, or 91% of the company's total revenue.

## **1.2. Research Focus and Objectives**

The objective of this study is to examine both financial flexibility and assets efficiency in Indonesia's telecommunication industry that is represented by three significant telecom companies which are Telkom, Indosat and XL. Despite Indonesia's magnificent telecom market

with series of development and dynamics in the industry, this industry has impacted with the phenomenon and therefore the study is aimed at observing and measuring the following:

1. The Financial Flexibility of Telkom, Indosat and XL of the year 2018-2022 based on Net Debt to EBITDA ratio.
2. The Assets Efficiency of Telkom, Indosat and XL of the year 2018-2022 based on Capital Expenditures to Revenue ratio.

The result of the financial ratios will be validated by benchmarking to the weighted average industry norm to obtain detailed analysis of financial health of each company. The analysis is divided into pre-pandemic and post-pandemic era, with pandemic cut-off in 2020. The intention is to observe on how pre-pandemic and post-pandemic industry phenomenon effects on financial flexibility and assets efficiency in Indonesian telecommunication industry.

This study will contribute to developing financial health measurement policy for telecommunication industry that is aimed at nationwide connectivity amidst rapid industry transformation.

## **2. LITERATURE REVIEW**

### **2.1 Financial Flexibility**

The theory of Modigliani and Miller (1958) on optimal capital structure stated that to maintain debt capacity, a company should maintain flexibility to meet its future capital needs. Companies use less debt capital than expected considering the income tax shield, because they assume that conserving debt can provide flexibility in responding future capital needs. This represents the company's ability to meet its financing needs to access external funds on competitive rate as well as to restructure its capital structure (Gamba and Triantis, 2008).

Companies with financial flexibility have better access to financial markets to raise funds to deal with unpredicted financial situations and investment opportunities (De Angelo and De Angelo, 2007). These companies are constantly seeking to increase their liquidity to take advantage of investment opportunities.

In the current capital structure literature, cash holdings, internal funds, and free leverage capacity are used as indicators of financial flexibility (Arslan et.al, 2014; Ma & Jin, 2016). Leverage provides greater access to cash, and the importance of access to liquidity for financial flexibility is based on Keynes' liquidity preference theory (1973) and Baumol (1952) as important theoretical frameworks in finance.

Furthermore, Companies should choose funding sources based on balancing cost and benefit, according to the trade-off theory of capital structure. More specifically, the theory posits that firms choose the degree of debt by balancing the tax benefits of debt with the increased risk of probable bankruptcy (Kraus and Litzenberger, 1973). Similarly, pecking order theory (Myers and Majluf, 1984) of capital structure implies that firms should chose internal sources (retained earnings) first, followed by borrowed funds and stock issuance as a last option.

According to Arslan et al. (2014), financial flexibility is a proxy for company leverage and cash holdings. Enterprises with strong cash holdings and low leverage are more flexible because they



can raise external financing more easily. Firms with significant leverage and a poor cash position, on the other hand, are less flexible. In line with this approach, Ma & Jin (2016) measured financial flexibility by considering enterprises' liquidity, leverage, and internal funds.

### **2.1.1. Corporate Debt As Leverage Determinant**

Corporate debt is determinant of leverage in financial analysis. Leverage is the extent to which a company uses borrowed money (debt) to finance its operations. A debt, which is usually a liability, is classified as interest bearing if it requires payment of an interest. According to Kerrigan (2014), one of the ways a business finances its investment operations is through debt, with the other being through equity. According to Saad et al. (2015), if debt financing is well-structured to create returns greater than its cost, it can boost the owners' return on investment.

According to O'Brien and David (2010), using debt comes with both benefits and drawbacks. Debt also has significant negatives, such as the expenses of bankruptcy and potential agency conflicts, notably between those who lend debt to a firm and the business owners. Regardless of its flaws, debt has been identified as the primary form of funding for ongoing enterprises (Baltaci & Ayaydin, 2014).

According to Saad et al. (2015), debt is expected to generate a return greater than its cost, hence improving owners' ROI. The real book values of the debt as well as the actual interest payments made may be used to calculate the level of interest-bearing debt. Thus, while debt can amplify returns, it can also magnify losses if returns turn out to be negative.

Many organizations use debt to procure goods and services that they cannot manage to pay for with cash. Corporate have access to debt kinds that individuals do not, such as commercial paper and bonds. Bonds, which often have a predetermined interest rate, or coupon, can be purchased by institutions and individual investing groups. Commercial paper is a type of short-term loan having a payback duration of less than or equal to 270 days.

Regardless the type of debt being applied, the rule is that the more debt a company has, the higher its leverage. Companies need to manage their leverage carefully to balance the potential benefits and risks. If, for one reason or another, sales drop, and a company is no longer as profitable as it once was, then it may not be able to repay its loans

### **2.1.2. EBITDA as Cash Holding Determinant**

EBITDA, or earnings before interest, taxes, depreciation, and amortization, is an alternate measure of profitability to net income. EBITDA is calculated by adding interest, tax, depreciation, and amortization expenses to net income. By including depreciation and amortization as well as taxes and debt payment costs, EBITDA attempts to represent the cash profit generated by the company's operations. (Karen Berman and Joe Knight, 2009)

EBITDA was first proposed by John Malone, CEO of Telecommunications Incorporated. He argued that taxes vary based on changes in regional and legal factors. Therefore, it is not a factor that companies can control. Interest is a means of corporate financing and has nothing to do with a company's profitability or management ability. Depreciation and amortization are part of sunk costs (Thorndike, 2012)



While EBITDA is portrayed as a profit figure, some practitioners contend that its usage implies that capital is free and easily renewable (Buffet 2002). Other experts have called EBITDA as a cash flow indicator into doubt (Sherman and Young 2016).

Moody's Global Credit Research (2000) stated in its report that EBITDA is still valid and relevant, yet any company that intend to use it, should put it in the right perspective. It is best assessed by breaking down its components into EBIT, Depreciation, and Amortization. The greater the percentage of EBIT in EBITDA, the stronger the underlying cash flow. Moreover, EBITDA is a better measurement for companies whose assets have longer lives – it is not a good tool for companies whose assets have shorter lives.

EBITDA is a measure that provides for a quick and convenient means to assess a firm's ability to pay back interest and debts, or a measure that reflects the “cash generating ability” of a firm. Some financial analysis textbooks qualify debt-to-EBITDA as a solvency ratio arguing that it captures the ability to fulfil future debt obligations. (Jan Bouwens, et.al., 2018).

In conclusion, despite the criticisms, EBITDA remains a valuable number for evaluating a company's earnings. It provides for a generalizable (one-size fits all) accounting number that summarizes (1) the firm's profitability, (2) cash flow, and (3) credit quality - ability to service debt. However, it is important to consider its limitations and the context in which it is used to get a comprehensive understanding of a company's financial health.

## **2.2. Effective Capital Expenditure and Financial Flexibility**

The theory of corporate finance has traditionally maintained that corporate managers are confronted with two major policy decisions: investment decisions and financing decisions (McConnell and Muscarella, 1985). Furthermore, firms will do their best efforts to win competition and to obtain good financial performance by owning, controlling, and utilizing important strategic assets, both tangible assets and intangible assets (Untara, 2014). Best decision on acquisition and asset use is directed to gain benefit or incoming cash flow across more than one operating/accounting period that in turn to be the best they can compete (Rosandy and Mita, 2018). On those perspectives, capital expenditure has a positive and significant effect on financial performance (Wachanga, 2014).

Richardson (2006) decomposed total investments into the sum of capital expenditure, acquisitions and the expenses for research and development. The total amount of investment can be divided into three categories: maintenance investments, investment expenditures into efficient projects and abnormal investments. A company's growth potential, financial leverage, cash flow, age, company size, stock returns, sector specificity and investments from the previous period are the main determinants of its optimal investments.

Marchica and Mura (2010) provide evidence that a conservative policy of low leverage helps companies to maintain their financial flexibility, which in turn allows firms to exhibit enhanced levels for their investment abilities. Flexibility gives the corporate managers the opportunity to anticipate certain growth possibilities in the future and increase the level of their capital expenditure. Thus, financially flexible companies can spend more on their investment

expenditure and conduct more effective investment policies by reducing the level of over-and underinvestment. Financial flexibility helps companies to make effective Capital Expenditure, which in turn can lead to improved operational performance and business growth.

### **2.3. Asset Efficiency**

Assets are the key factor in the financial health of a business. Their composition and efficiency of use directly influence the end result of the enterprise's economic activity. Effective asset management can improve financial sustainability and increase the competitiveness of an enterprise. (Tetyana Kovalchuk and Andriy Verhun, 2019)

Resource-Based Theory considers the firm as a collection of resources and capabilities in managing the resources owned by the firm. The firm's ability to manage resources well can create competitive advantages so that it can create value for the firm. Sales are the spearhead of a firm. Proper sales forecasts are needed, so the firm can prepare everything needed for the production process. By using the ratio of sales growth, firms can find out the sales trend for their products from year to year. Brigham and Houston (2016) state that sales must be able to cover costs so that it will increase profits. Hence, the firm can determine the steps to be taken to anticipate the possibility of rising or falling sales in the coming years.

Therefore, in order to ensure financial sustainability and competitive advantage in the long run, it is necessary to address the challenge of continuous improvement in asset management. Financial analysis is an important tool for substantiating and controlling asset use decisions.

As the turnover and return on assets depend to a large extent on the particularities of the industry and the conditions of business, the means of financial analysis must be tailored to specific situations. Therefore, the issues of improving the methods of financial analysis that would consider the peculiarities of the activity of the enterprise are urgent.

To carry out operational activities and to deal with competition, firms need investment or capital expenditure in the form of tangible assets. Investment is expected to provide the profit that it can be measured as return on assets. If the return on firm assets goes up, it can be concluded that the firm is successful in investing capital. However, if the opposite occurs where the return on assets falls, it can be concluded that the firm failed in investing capital.

### **2.4. Financial Ratio Analysis**

The study aims to measure and analyse both Financial Flexibility, that reflects the ability to access and to restructure its financing at a low cost and Asset Efficiency, that reflects the strategy to use its resources. Financial flexibility is determined by Net Debt-to-EBITDA ratio and Capital Expenditures-to-Revenue ratio that measure the ability to securely pay off its debt and at the same time to comfortably support its capital expenditures requirement. Whereas Asset Efficiency is determined by Return on Assets ratio and Total Assets Turnover ratio that measure the ability to effectively employ its resources.

#### **2.4.1. Net Debt to EBITDA Ratio**

Net Debt/EBITDA ratio is one of financial indicator covenants that relate mainly to the level of companies' indebtedness and their ability to timely service their debt (Szczepankowski and

Sierpińska-Sawicz 2019). The net debt-to-EBITDA is a measurement of leverage, calculated as a company's interest-bearing liabilities minus cash or cash equivalents, divided by its EBITDA. The net debt-to-EBITDA ratio is a debt ratio that shows how many years it would take for a company to pay back its debt if net debt and EBITDA are held constant. However, if a company has more cash than debt, the ratio can be negative. Net debt subtracts cash and cash equivalents while standard debt to EBITDA does not (KPMG, 2022)

The values in this ratio are included in loan and bond agreements in the form of so-called covenants. Broadly speaking, covenants can be divided into financial and non-financial (Descriptive). Achleitner et.al (2012) distinguished two groups of financial covenants: Maintenance Covenants and Incurrence Covenants. the former group is one that should be used all the time, regardless of the actions undertaken by companies. the second does prohibits specific actions from being carried out if these were to lead to exceeding the indicated threshold indicator values (e.g. debt issuance is possible unless, because of the similarity, the debt service indicator falls below the required level (Brycz et al. 2015).

Corporate Finance Institute official website described that the net debt-to-EBITDA ratio is popular with analysts because it considers a company's ability to decrease its debt. This ratio should be compared with that of a benchmark or the industry average to determine the creditworthiness of a company. More than earnings, analysts want to gauge the amount of cash available for debt repayment. In this way, net income minus capital expenditures, plus depreciation and amortization may be the better measure of cash available for debt repayment.

#### **2.4.2. Capital Expenditures -to-Revenue**

Capex to revenue ratio is a financial metric that compares a company's capital expenditures (capex) to its revenue, indicating the percentage of a company's revenue that is invested back into the business for long-term operational growth.

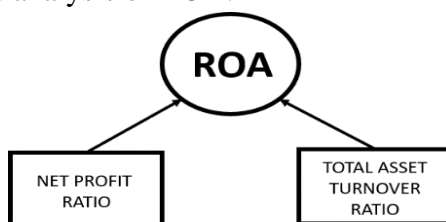
If the ratio is low, it typically suggests a lack of investment and may serve as an indication for a business to invest more into property, technology, equipment, and other assets that can help the business grow. Inversely, a high capex to revenue ratio could indicate that a company is investing a large proportion of its revenue back into the business, an indication that operations are not being run efficiently and companies have to streamline their investment process or evaluate the effectiveness of their capital expenditures. (inspiredeconomist.com, 2023)

The Capex to Revenue ratio is not a one-size-fits-all metric and it largely depends on the nature of the industry. For automobile manufacturing requires large scale factories and expensive machinery, leading to high capital expenditure, consequently, a high capex to revenue ratio.

#### **2.4.3. Return on Assets**

Return on Assets Ratio (ROA) is a useful measure for measuring total profitability and operational efficiency of a business. It demonstrates how profitability and operational activity Return on asset (ROA) informs your company's ability to generate profits while utilizing its assets (Lourembam, 2023). Because the quantity of money invested in assets fluctuates, certain industries have higher ROA than others. Businesses that manufacture items usually invest much in infrastructure and equipment.

The company's operational efficiency is affected by the use of resources, which is seen in the net profit margin. Success and failure are not necessarily tied to high and low-profit margins. A business may have low margins yet still be successful if it is creating a high return on its investments and assets. The two factors used to calculate a company's total operational efficiency are combined. Asset turnover calculates how well an organization utilizes its assets, while net profit margin evaluates how profitable the company's sales are. The following figure indicates the basic integrated analysis of ROA.



### 3. RESEARCH

### METHODOLOGY

#### 3.1. Variables and Measurements

We use three significant telco players in Indonesia listed in Indonesia Stock Exchange which are Telkom, Indosat and XL, to represent total industry. As Telkom, Indosat and XL are publicly listed companies in Indonesia Stock Exchange, the study uses secondary data from each company's annual Financial Reports that are publicly released.

The emphasis period of the study is 2018-2022 to provide a cut-off point of before and post the pandemic Covid-19 era. The years 2018-2019 will be referred to as "pre-pandemic," while the years 2020-2022 will be referred to as "post-pandemic".

Financial Ratio Analysis (FRA) is our selected method to measure financial flexibility and asset efficiency. FRA can be used to measure the strengths and weaknesses of a company. (Hempel & Simonsonku.,git1998). Despite its risk of manipulation and requires a review, financial reports are the only detailed information about a company's overall activities (Sinkey, 2002).

Beside FRA, we also conduct comparison by horizontal analysis not only for the specific ratio but also for each component and the drivers of which the ratios are derived. This will disclose the readers which components that drive the change over a specified period. We also conduct comparison by vertical analysis to show component proportion in relation to others in the same year and the proportion change accross the year. This will disclose the reader about pareto analysis of what component drive the most in cause and effect relationship.

The discussion and analysis are divided into pre-pandemic and post-pandemic era, with pandemic cut-off in 2020. The intention is to observe on how pre-pandemic and post-pandemic industry phenomenon effects on financial flexibility and assets efficiency in Indonesian telecommunication industry, represented by top three players.

We then calculate the Financial Flexibility and Asset Efficiency of Telkom, Indosat and XL of the year 2018-2022. A total of 4 ratios are used in this study as a representation to our measurement of Financial Flexibility and Assets Efficiency. The details are as follows:

	Ratio	Formula	Description
Financial Flexibility	Net Debt to EBITDA	(Interest Bearing Debt – Cash) / EBITDA	<b>Interest Bearing Debt:</b> total interest-bearing borrowings (including lease liabilities) <b>EBITDA:</b> based on the trailing twelve (12) months financial results
	CapEx Ratio	Capital Expenditure / Total Revenue	Capital Expenditure: Capitalized Capex from Cash Flow from Investing Revenue: Total Revenues
Asset Efficiency	Return on Assets	Net Profit / Average Total Assets	Net Profit: Net Profit After Tax Total Assets: Average n and n-1
	Total Assets Turnover	Total Revenue / Average Total Assets	Revenue: Total Revenues Total Assets: Average n and n-1

The result of the financial ratios will be validated by using methodology of Comparative Analysis and Benchmarking Analysis. In comparative Analysis, we analyze results of each company compared to others over period of time. We use indexed criteria of performance drivers of ratio results that each company will be compared over others to result the highest weighted score. While in benchmarking analysis, we will use industry Norm that is obtained from Financial Covenants of Telkom, Indosat and XL, stated in Interest Bearing Debt Facilities Agreements and other Industry Norm that is obtained from specific occurred and reported in the research report. We use industry norm that is valid after pandemic since the norm can change during pandemic

### 3.2. Horizontal and Vertical Financial Analysis

Below is the results of each company's financial horizontal and vertical analysis as our baseline

#### 3.2.1. Telkom Horizontal and Vertical Analysis



in IDR Billion	2018	2019	2020	2021	2022	Proportion					Change				Growth	
						%	%	%	%	%	2019	2020	2021	2022	Average	CAGR
Revenues	130.784	135.567	136.462	143.210	147.306	100%	100%	100%	100%	100%	4%	1%	5%	3%	3%	2%
Expenses*	93.009	93.913	93.274	99.303	101.569	71%	69%	68%	69%	69%	1%	-1%	6%	2%	2%	2%
EBIT	37.775	41.654	43.188	43.907	45.737	29%	31%	32%	31%	31%	10%	4%	2%	4%	5%	4%
Add: Depreciation & Amortisation	21.406	23.178	28.892	31.816	33.255	16%	17%	21%	22%	23%	8%	25%	10%	5%	12%	9%
EBITDA	59.181	64.832	72.080	75.723	78.992	45%	48%	53%	53%	54%	10%	11%	5%	4%	8%	6%
Total comprehensive profit	31.921	25.400	25.986	35.928	29.447	24%	19%	19%	25%	20%	-20%	2%	38%	-18%	1%	-2%

\*Without taking into account other expenses

**Before the pandemic (2018-2019):** The company's consolidated revenue grew positively by 3.66% from IDR 130.784 trillion in 2018 to IDR 135.567 trillion in 2019.

**During the pandemic (2020):** Despite the industrial conditions being battered by the COVID-19 pandemic, Telkom managed to record a consolidated revenue of IDR 136.46 trillion, growing positively by 0.7% compared to 2019. The company's EBITDA and net income recorded double-digit growth of 11.2% and 11.5% year-on-year respectively.



**After the pandemic (2021-2022):** In 2021, the company's revenue increased to IDR 143.210 trillion<sup>2</sup>. In 2022, the revenue further increased to IDR 147.306 trillion, growing by 2.86%.

In general, Telkom's revenues has increased with the average growth rate at 3% with 2% CAGR as well as of its expenses with the same growth rate, proportionally. The 5 years EBITDA margin is ranging from 45% to 54%. The turning point is in 2020, where is exactly in line with our pandemic period cut-off. From top line straight to the bottom line grew at lower rate, except for EBITDA. On average, depreciations account for 20% of total revenue, almost half of the EBITDA margin. Average Net profit margin is maintained at 21% with negative CAGR. Telkom has maintained better profitability among others before, during and after pandemic.

### 3.2.2. Indosat Horizontal and Vertical Analysis



JOOREDDO HUTCHISON

						Proportion					Change					
						Proportion					Change				Growth	
in IDR Billion	2018	2019	2020	2021	2022	%	%	%	%	%	2019	2020	2021	2022	Average	CAGR
Revenues	23.140	26.118	27.926	31.388	46.752	100%	100%	100%	100%	100%	13%	7%	12%	49%	20%	15%
Expenses*	24.888	25.831	26.504	27.707	40.987	108%	99%	95%	88%	88%	4%	3%	5%	48%	15%	10%
EBIT	-1.749	286	1.422	3.682	5.766	-8%	1%	5%	12%	12%	-116%	397%	159%	57%	124%	-227%
Add: Depreciation & Amortisation	8.249	9.570	10.011	10.204	13.703	36%	37%	36%	33%	29%	16%	5%	2%	34%	14%	11%
EBITDA	6.500	9.856	11.433	13.886	19.469	28%	38%	41%	44%	42%	52%	16%	21%	40%	32%	25%
Total comprehensive profit	- 1.861	1.609	- 772	6.925	5.372	-8%	6%	-3%	22%	11%	-186%	-148%	-997%	-22%	-339%	-224%

\*Without taking into account other expenses

**Before the pandemic (2018-2019):** The company's total revenue was increasing as part of its three-year turnaround strategy since 2019.

**During the pandemic (2020-2021):** Despite the challenges of the COVID-19 pandemic, Indosat Ooredoo recorded strong performance in 2021, with the company's total revenue increasing 12.4 percent year-on-year (yoy) to Rp 31.38 trillion. Cellular revenue jumped 10 percent yoy to Rp 25.39 trillion. The company's customer base expanded by 4.4 percent yoy to 62.9 million subscribers in 2021.

**After the pandemic (2021-2022):** Indosat generated US\$ 46.7 billion in total revenue, marking an 49 percent yoy increase. Cellular revenue increased by 8.4 percent, multimedia, data communication and internet (MIDI) revenue grew by 15.7 percent, and fixed telecommunication services showed 25.9 percent YoY growth.

In general, Indosat's revenues has increased with the average growth rate at 20% with 15% CAGR as well as of its expenses. The 5 years EBITDA margin is ranging from 28% to 42% or 39% on average. Similar with Telkom, the turning point is in 2020, where is exactly in line with our pandemic period cut-off. On average, depreciations account for 34% of total revenue, while its average EBITDA margin is 39%. Average Net profit margin is not in favor as it is maintained at loss with negative average of 340% and negative 224% of CAGR. Indosat cannot maintain its profitability consistently at mid to bottom line, while its topline is maintained better.



### 3.2.3. XL Horizontal and Vertical Analysis



in IDR Billion	2018	2019	2020	2021	2022	Proportion					Change				Growth	
						%	%	%	%	%	2019	2020	2021	2022	Average	CAGR
Revenues	23.001	25.150	26.018	26.766	29.172	100%	100%	100%	100%	100%	9%	3%	3%	9%	6%	5%
Expenses*	26.048	22.547	25.391	23.435	25.507	113%	90%	98%	88%	87%	-13%	13%	-8%	9%	0%	0%
EBIT	-3.047	2.603	627	3.331	3.665	-13%	10%	2%	12%	13%	-185%	-76%	431%	10%	45%	-204%
Add: Depreciation & Amortisation	11.621	7.363	12.433	9.956	10.570	51%	29%	48%	37%	36%	-37%	69%	-20%	6%	5%	-2%
EBITDA	8.574	9.966	13.060	13.287	14.235	37%	40%	50%	50%	49%	16%	31%	2%	7%	14%	11%
Total comprehensive profit	3.280	726	345	1.304	1.172	14%	3%	1%	5%	4%	-78%	-52%	278%	-10%	34%	-19%

\*Without taking into account other expenses

**Before the pandemic (2018-2019):** The company's total revenue was increased at 9% growth rate before pandemic, with negative EBIT and low EBITDA.

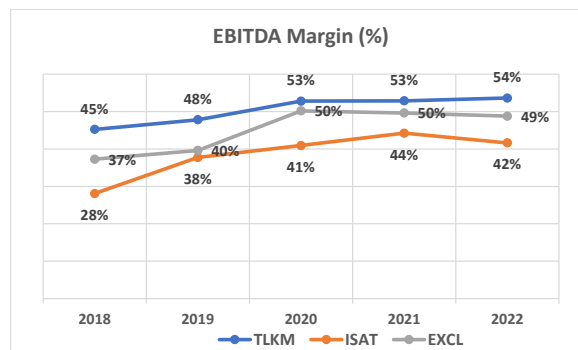
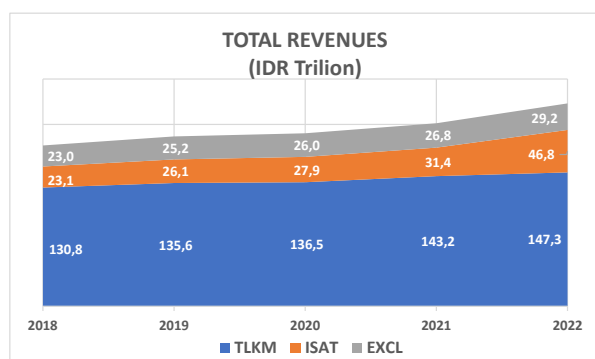
**During the pandemic (2020-2021):** Despite the challenges of the COVID-19 pandemic, XL Axiata's total revenue increased with lower pace at 3% YoY to IDR 26.018 trillion. Of which, data service revenue increased by 10% YoY. Interestingly although grew slower, the EBITDA margin hiked almost double.

**After the pandemic (2021-2022):** As of 2022, XL Axiata's revenues grew as before at 9% year on year to IDR23.88 trillion, with data and digital services revenue accounting for around 91% of total revenue with EBITDA margin of 49%

In general, XL's revenues has increased with the average growth rate at 6% with 5% CAGR as well as of its expenses. The 5 years EBITDA margin is ranging from 37% to 50% or 45% on average. The same as Telkom and Indosat, the turning point is in 2020, where is exactly in line with our pandemic period cut-off, when all growth was slowing down. On average, depreciations account for 40% of total revenue, while its average EBITDA margin is 45%. The bottom line has bumpy trend, yet it can be maintained at 34% average growth rate, thanks to 2021 sharp increase in bottom line while the CAGR is negative 19% due to growth volatility.

Above are Telkom, Indosat and XL Revenue and EBITDA Margin in comparison, before, during and after the pandemic from 2018-2022 as analyzed and concluded earlier.

### 3.3. Performance Driver Scoring



In order to complement the financial statement analysis, we put indexed criteria to measure the relative performance of one company over others of the three company being observed.. The performance driver we choose are as follow:

1. Revenue market shares of the last period of observation, which is 2022

2. Revenue trend, average growth of 2018-2022
3. Ebitda margin average growth of 2018-2022
4. Net profit margin, average growth of 2018-2022

The results are as follows:

COMPARATIVE PROFILE	TELKOM	INDOSAT	XL AXIATA
MARKET SHARE	66%	21%	13%
REVENUE TREND (AVERAGE GROWTH)	3%	20%	6%
EBITDA MARGIN (AVERAGE)	50%	39%	45%
NET PROFIT MARGIN (AVERAGE)	21%	6%	5%

WEIGHTED SCORE				
	WEIGHT	TELKOM	INDOSAT	XL AXIATA
MARKET SHARE	25,0%	16,5%	5,2%	3,3%
REVENUE TREND (AVERAGE GROWTH)	25,0%	2,6%	17,2%	5,2%
EBITDA MARGIN (AVERAGE)	25,0%	9,4%	7,2%	8,4%
NET PROFIT MARGIN (AVERAGE)	25,0%	16,4%	4,4%	4,2%
	100,0%	44,9%	34,0%	21,1%

Based on the weighted score calculation you've provided, it appears that Telkom has the highest overall score at 44.9%, followed by Indosat at 34.0%, and XL Axiata at 21.1%. This score is calculated based on the weights assigned to each of the four factors: Market Share, Revenue Trend (Average Growth), EBITDA Margin (Average), and Net Profit Margin (Average). Below is the interpretation for each company:

- Telkom: With the highest score of 44.9%, Telkom appears to be leading in terms of market share and net profit margin. While its revenue growth is relatively low compared to Indosat.
- Indosat: Despite having the lowest market share among the three, Indosat has the highest revenue growth, which contributes to its overall score of 34.0%.
- XL Axiata: XL Axiata has the lowest score of 21.1%, indicating that it trails behind Telkom and Indosat in the considered factors.

### 3.4. Financial Flexibility Ratio Comparison Analysis

Below is the results of ratio comparison of Net Debt to Ebitda and Capex to Revenues.

	2018	2019	2020	2021	2022
<b>NET DEBT TO EBITDA (X)</b>					
Telkom	0,5	0,5	0,6	0,4	0,4
Indosat	3,7	2,5	2,3	2,2	2,4
XL	2,6	2,5	2,3	2,5	2,7
	2018	2019	2020	2021	2022
<b>CAPEX TO REVENUES (%)</b>					
Telkom	26%	27%	22%	21%	23%
Indosat	40%	53%	31%	22%	26%
XL	30%	32%	24%	37%	31%

Those two financial flexibility ratios provide insights into the companies' financial health and investment strategies. The Net Debt to EBITDA ratio is a measure of a company's financial leverage and shows how many years it would take for a company to pay back its debt if net debt and EBITDA are held constant. The CAPEX to Revenues ratio indicates how much of a company's revenues are being reinvested back into the company for capital expenditures.

#### Net Debt to EBITDA (X):

- **Telkom:** The ratio is fairly stable, fluctuating between 0.4 and 0.6 from 2018 to 2022.
- **Indosat:** The decreasing ratio (2018: 3.7; 2022: 2.4) marked a reduction in ISAT leverage.
- **XL Axiata:** The ratio has slightly increased from 2.6 in 2018 to 2.7 in 2022.

#### CAPEX to Revenues (%):

- **Telkom:** The ratio has slightly decreased from 26% in 2018 to 23% in 2022, indicating a reduction in capital expenditure relative to revenues.
- **Indosat:** The ratio has significantly decreased from 40% in 2018 to 26% in 2022, indicating a reduction in capital expenditure relative to revenues.
- **XL Axiata:** The ratio has slightly increased from 30% in 2018 to 31% in 2022, indicating an increase in capital expenditure relative to revenues.

If we split up the ratio into pandemic cut-off to arrive at Before, During and Post Pandemic results, the results are as follows:

	2018-2019	2020-2021	2022
<b>Net Debt to EBITDA (X):</b>			
TELKOM (Average)	0,5	0,5	0,4
INDOSAT (Average)	3,1	2,3	2,4
XL (Average)	2,6	2,4	2,7
<b>CAPEX to Revenues (%):</b>			
TELKOM (Average)	26,5%	21,5%	23%
INDOSAT (Average)	46,5%	26,5%	26%
XL (Average)	31,0%	30,5%	31%

Financial flexibility can be assessed by looking at a company's ability to take on necessary debt and its capacity to invest in growth opportunities. The Net Debt to EBITDA ratio and the CAPEX to Revenues ratio are useful indicators of this.

- **Telkom:** With a consistently low Net Debt to EBITDA ratio (0.4-0.6), Telkom demonstrates strong financial stability and low leverage, suggesting good financial flexibility. The CAPEX to Revenues ratio decreased slightly during the pandemic, indicating a potential reduction in investment activities, but it remains at a healthy level (21-23%).
- **Indosat:** Indosat's Net Debt to EBITDA ratio decreased from 3.7 in 2018 to 2.4 in 2022, indicating an improvement in financial flexibility over time. The CAPEX to Revenues ratio also decreased significantly from 40% in 2018 to 26% in 2022, suggesting a shift in investment strategy or a focus on operational efficiency.

- **XL Axiata:** XL Axiata's Net Debt to EBITDA ratio increased slightly from 2.6 in 2018 to 2.7 in 2022, indicating a slight decrease in financial flexibility. The CAPEX to Revenues ratio also increased slightly from 30% in 2018 to 31% in 2022, suggesting a consistent investment strategy.

In conclusion, all three companies demonstrate a degree of financial flexibility, with Telkom showing the strongest position due to its low leverage and consistent investment activity. Indosat has shown significant improvement over time, while XL Axiata has maintained a relatively stable position. Please be noted that our conclusion is more on those ratio data and we should also consider additional financial and strategic factors.

### 3.5. Assets Efficiency Ratios Comparison Analysis

Assets Efficiency ratios provide insights into the companies' profitability, efficiency, and return on investment. The Net Profit Margin measures how much net profit is generated as a percentage of revenue. The Total Assets Turnover measures how efficiently a company uses its assets to generate sales. The Return on Assets measures how effectively a company can convert the money used to purchase assets into net income or profits.

Furthermore, the Return on Assets (ROA) is a product of the Net Profit Margin and Total Asset Turnover. This relationship is known as the DuPont analysis, which breaks down ROA into two components to provide a detailed understanding of a company's financial performance.

	2018	2019	2020	2021	2022
<b>NET PROFIT MARGIN (%)</b>					
Telkom	24%	19%	19%	25%	20%
Indosat	-8%	6%	-3%	22%	11%
XL	14%	3%	1%	5%	4%
	2018	2019	2020	2021	2022
<b>TOTAL ASSETS TURNOVER (X)</b>					
Telkom	0,6	0,6	0,6	0,5	0,5
Indosat	0,4	0,5	0,4	0,5	0,5
XL	0,4	0,4	0,4	0,4	0,4
	2018	2019	2020	2021	2022
<b>RETURN ON ASSETS (%)*</b>					
Telkom	15%	12%	11%	14%	11%
Indosat	-4%	3%	-1%	11%	6%
XL	6%	1%	1%	2%	1%

\*Net Profit Margin x Total Asset Turnover

The summary of those financial ratios for Telkom, Indosat, and XL Axiata are as follows:

#### Net Profit Margin (%):

- Telkom: The net profit margin has fluctuated between 19% and 25% from 2018 to 2022.
- Indosat: The net profit margin has shown significant improvement, moving from -8% in 2018 to 11% in 2022.
- XL Axiata: The net profit margin has decreased from 14% in 2018 to 4% in 2022.

#### Total Assets Turnover (X):

- Telkom: The total assets turnover has slightly decreased from 0.6 in 2018 to 0.5 in 2022.
- Indosat: The total assets turnover has remained fairly stable at 0.5 from 2019 to 2022.

- XL Axiata: The total assets turnover has remained stable at 0.4 from 2018 to 2022.

#### Return on Assets (%):

- Telkom: The return on assets fluctuate between 11% and 15% from 2018 to 2022.
- Indosat: The return on assets show improvement, moving from -4% in 2018 to 6% in 2022.
- XL Axiata: The return on assets has decreased from 6% in 2018 to 1% in 2022.

If we split up the ratio into pandemic cut-off to arrive at Before, During and Post Pandemic results, the results are as follows:

	2018-2019	2020-2021	2022
<b>NET PROFIT MARGIN (%)</b>			
TELKOM (Average)	22%	22%	20%
INDOSAT (Average)	-1%	10%	11%
XL (Average)	9%	3%	4%
<b>TOTAL ASSETS TURNOVER (X)</b>			
TELKOM (Average)	0,6	0,6	0,5
INDOSAT (Average)	0,5	0,5	0,5
XL (Average)	0,4	0,4	0,4
<b>RETURN ON ASSETS (%)*</b>			
TELKOM (Average)	13,5%	12,5%	11%
INDOSAT (Average)	-0,5%	5,0%	6%
XL (Average)	3,5%	1,5%	1%

We then can analyze the results based on the split up pandemic cut-off to arrive at Before, During and Post Pandemic results as follows:

#### Before Pandemic (2018-2019)

- **Telkom:** With a stable Net Profit Margin (21.5%) and Total Asset Turnover (0.6), Telkom had a consistent ROA of 13.5%, indicating efficient use of assets and consistent profitability.
- **Indosat:** Despite a negative Net Profit Margin (-1%), Indosat managed to maintain a stable Total Asset Turnover (0.45), resulting in a slightly negative ROA (-0.5%), indicating challenges in profitability.
- **XL Axiata:** With a relatively high Net Profit Margin (8.5%) and a stable Total Asset Turnover (0.4), XL Axiata had a moderate ROA of 3.5%, indicating efficient use of assets and consistent profitability.

#### During the pandemic (2020-2021):

- **Telkom:** Despite a slight decrease in Total Asset Turnover (0.55), Telkom maintained a stable Net Profit Margin (22%), resulting in a slightly decreased ROA of 12.5%.
- **Indosat:** Indosat showed significant improvement with an increased Net Profit Margin (9.5%) and a stable Total Asset Turnover (0.45), resulting in an improved ROA of 5%.
- **XL Axiata:** Despite a decrease in Net Profit Margin (3%), XL Axiata maintained a stable Total Asset Turnover (0.4), resulting in a decreased ROA of 1.5%.

**After the pandemic (2022):**

- **Telkom:** With a slightly decreased Net Profit Margin (20%) and Total Asset Turnover (0.5), Telkom had a decreased ROA of 11%.
- **Indosat:** Despite a slight decrease in Net Profit Margin (11%), Indosat maintained a stable Total Asset Turnover (0.5), resulting in a slightly increased ROA of 6%.
- **XL Axiata:** Despite a slight increase in Net Profit Margin (4%), XL Axiata maintained a stable Total Asset Turnover (0.4), resulting in a stable ROA of 1%.

Furthermore, we can also analyze based on Du Pont Ratio Tree, specifically for Return on Assets derivation. The DuPont analysis provides a more nuanced view of a company's financial performance by breaking down ROA into two components. It shows how profitability (Net Profit Margin) and efficiency (Total Asset Turnover) together determine the return a company generates from its assets (ROA).

- **Telkom:** The company has maintained a stable Total Asset Turnover ratio, indicating consistent efficiency in using its assets to generate revenue. Its Net Profit Margin has also been relatively stable, reflecting consistent profitability. The product of these two factors results in a fairly stable ROA, indicating that Telkom has consistently generated returns from its assets.
- **Indosat:** The company has seen significant improvement in its Net Profit Margin, moving from negative to positive, which indicates improving profitability. Its Total Asset Turnover has remained fairly stable, indicating consistent efficiency in using its assets to generate revenue. The product of these two factors results in an improving ROA, indicating that Indosat's return from its assets has improved over time.
- **XL Axiata:** The company's Net Profit Margin has decreased, indicating decreasing profitability. Its Total Asset Turnover has remained stable, indicating consistent efficiency in using its assets to generate revenue. The product of these two factors results in a decreasing ROA, indicating that XL Axiata's return from its assets has decreased over time.

In conclusion, the pandemic has had varying impacts on these companies. Telkom has shown resilience with a slight decrease in ROA, while Indosat has shown significant improvement. XL Axiata, on the other hand, has seen a decrease in its ROA during the pandemic, followed by stability post-pandemic. These trends highlight the importance of both profitability (Net Profit Margin) and efficiency (Total Asset Turnover) in determining a company's ROA.

### **3.6. Benchmark Ratio Analysis**

Beside ratio comparison, we also put the results in the industry norm. Although there is no exact standards as different industry can have different ratio norm, we try to put in the telecommunication perspective and search for appropriate benchmark from literature review.

The benchmark source are looked up from official online research report, occurred after pandemic to maintain its relevance. The research are as follows:

**Net Debt to EBITDA ratio:** This financial metric measures a company's leverage and its ability to meet its debt. The report of Corporate Finance Insititute stated that a Net Debt to EBITDA ratio of less than 3 is considered acceptable. However, this can vary significantly



across different industries due to differences in capital intensity and cash flow characteristics. For example, industries that require high levels of capital expenditures, such as the telecommunications industry, may have higher Net Debt to EBITDA ratios. We found in our secondary data analysis from financial statement of Telkom, Indosat and XL, their creditors' facility agreements require 4 times Net Debt to EBITDA as their financial covenant.

**Capex to Revenue ratio:** The standard or norm for the Capex to Revenue ratio in the telecommunications industry can vary. However, according to a report from ResearchAndMarkets.com, the ratio of capex to revenues reached 17.2% in 2021, which was the highest level since 2015.

**Net Profit Margin:** The standard or norm for the Net Profit Margin ratio in the telecommunications industry can vary. However, according to a benchmarking analysis for U.S. listed companies in the communications industry, the average Net Profit Margin was approximately 12.5% in 2022 (J.B. Maverick, 2022).

**Total Asset Turnover:** The standard or norm for the Total Asset Turnover ratio in the telecommunications industry can vary. However, according to a benchmarking analysis for U.S. listed companies in the communications industry, the average Total Asset Turnover was 0.33 in Q3 2023. (csimarket, 2023)

**Return on Assets:** The standard or norm for the Return on Assets (ROA) ratio in the telecommunications industry can vary. However, according to a benchmarking analysis for U.S. listed companies in the communications industry, the average ROA was around 3% in 2022 (readyratio research, 2022)

	Average 2018-2022			
	BENCHMARK	TELKOM	INDOSAT	XL AXIATA
NET DEBT TO EBITDA (X)	4	0,5	2,6	2,5
CAPEX TO REVENUES (%)	17,2%	23,7%	34,3%	30,6%
NET PROFIT MARGIN (%)	12,5%	21,5%	5,8%	5,5%
TOTAL ASSETS TURNOVER (X)	0,3	0,6	0,5	0,4
RETURN ON ASSETS (%)*	3,0%	12,6%	12,6%	2,1%

\*Net Profit Margin x Total Asset Turnover

#### TELKOM:

- Net Debt to EBITDA: 0,5, which is a way lower than the industry average, indicating a low level of debt compared to its earnings and give better margin of safety.
- Capex to Revenues: 23.7%, which is higher than the industry average of 17.2%, suggesting significant investment in capital expenditures. This is in line with data transformation business that is pursued by Telkom in 2023.
- Net Profit Margin: 21.5%, significantly higher than the industry average, indicating efficient operations and profitability.
- Total Assets Turnover: 0.6, indicating efficient use of assets to generate revenue.
- Return on Assets: 12.6%, significantly higher than the industry average, indicating efficient use of assets to generate profits.

**INDOSAT:**

- Net Debt to EBITDA: 2.6, which is lower than Telkom's, indicating a lower level of debt compared to its earnings.
- Capex to Revenues: 34.3%, significantly higher than the industry average, suggesting aggressive investment in capital expenditures. This is due to 5G rollout and business transformation during merger with Hutchison.
- Net Profit Margin: 5.8%, lower than the industry average, indicating less profitability.
- Total Assets Turnover: 0.5, slightly lower than Telkom's, indicating less efficient use of assets to generate revenue.
- Return on Assets: 12.6%, significantly higher than the industry average, indicating efficient use of assets to generate profits.

**XL Axiata:**

- Net Debt to EBITDA: 2.5, similar to Indosat's, indicating a moderate level of debt compared to its earnings.
- Capex to Revenues: 30.6%, higher than the industry average, suggesting significant investment in capital expenditures.
- Net Profit Margin: 5.5%, slightly lower than the industry average, indicating less profitability.
- Total Assets Turnover: 0.4, lower than both Telkom's and Indosat's, indicating less efficient use of assets to generate revenue.
- Return on Assets: 2.1%, significantly lower than the industry average, indicating less efficient use of assets to generate profits.

**CONCLUSION AND RECOMMENDATION**

The telecommunications industry in Indonesia is among the fastest developing in Asia. However, it faces several challenges and opportunities, particularly in terms of financial flexibility. The Indonesian cellular phone market is facing sharp competition with diminishing profit margins. This could impact the financial flexibility of companies in the industry as they may need to invest more to stay competitive, potentially straining their financial resources.

With the advent of new technologies like 5G and IoT, telecommunications companies are required to make significant capital investments. This could impact their financial flexibility, particularly if the returns on these investments are not realized quickly.

To meet the challenge, financial flexibility should maintain in the level below industry average. Higher Net Debt to EBITDA can indicate a higher level of debt relative to its earnings. This could limit financial flexibility and make it more difficult to adapt to changes in the post-pandemic environment. We found that the top three players is still below the industry norm and therefore have the ample to grow with financial flexibility to expand the network with the lowest optimum cost of capital.

The top three telco players in Indonesia have a Capex to Revenues ratio higher than the industry average, suggesting significant investment in capital expenditures. While necessary for growth

and adaptation, this could injure resources and limit financial flexibility. Despite the challenges, the country's telecommunications industry retains lucrative prospects for growth in data and value-added services. This could provide an opportunity for companies to diversify their revenue streams and improve their financial flexibility.

This digital transformation brings opportunities for companies to innovate and create new products and services, potentially leading to increased revenues and improved financial flexibility. To navigate these challenges and opportunities, telecommunications companies in Indonesia need to focus on improving operational efficiency, investing in new technologies, and developing strategies to diversify their revenue streams and reduce their financial risk.

The pandemic has accelerated the digital transformation, leading to increased demand for broadband and digital services. This could present opportunities for companies to innovate and create new products and services, potentially leading to increased revenues and improved financial flexibility. As the big 3 player have good Net Profit Margin and Return on Assets compared to the industry average, indicating efficient operations and profitability. This could provide them with greater financial flexibility in the post-pandemic environment.

## REFERENCES

- Afriyeni, E. (2008). Penilaian Kinerja Keuangan dengan menggunakan Analisis Rasio. *Jurnal Ekonomi dan Bisnis*, 109-118.
- Achleitner, A.K., Braun, R., & Puche, B. (2012). Value Creation Drivers in Private Equity Buyouts: Empirical Evidence from Europe. *Journal of Applied Corporate Finance*
- Anna, W. M. (2019). Technological competitiveness of the EU member states in the era of the fourth industrial revolution. *Economic and Business Review*, 50-71.
- Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2011). *Accounting Text and Cases 13th Edition*. New York: McGraw-Hill Education.
- Arslan, Ö., Florackis, C., & Ozkan, A. (2014). Financial flexibility, corporate investment and performance: evidence from financial crises. *Review of Quantitative Finance and Accounting*, 42(2), 211-250
- Bain & Company. (2021). *Telcos in 2021: Challenges Are Back with a Vengeance*. Bain & Company.
- Baltacı, N., & Ayaydin, H. (2014). Firm, Country and Macroeconomic Determinants of Capital Structure: Evidence from Turkish Banking Sector. *EMAJ: Emerging Markets Journal*, 3, 47-58.
- Bloomenthal, A. (2020, March 18). Financial Ratios: Ratio Analysis. From Investopedia: <https://www.investopedia.com/terms/r/ratioanalysis.asp>
- CSIMarket. (2023). Total Asset Turnover Ratio. CSIMarket
- Corporate Finance Institute. (Year). Net Debt to EBITDA Ratio. Corporate Finance Institute. URL
- Deha, D. (2019). *Insight: Indonesia's Telco Industry Needs Consolidation By Daniel Deha*. The insider Stories. Frost & Sullivan. (2018, May 25).
- DeAngelo, H., & DeAngelo, L. (2007). Capital Structure, Payout Policy, and Financial Flexibility. Working Paper From [https://ww3.frost.com/files/3115/2878/4354/Digital\\_Market\\_Overview\\_FCO\\_Indonesia\\_25May18.pdf](https://ww3.frost.com/files/3115/2878/4354/Digital_Market_Overview_FCO_Indonesia_25May18.pdf)
- Gamba, A., & Triantis, A. (2008). The value of financial flexibility. *The Journal of Finance*, 63(5), 2263-2296.
- Inspired Economist. (2023, October 16). Capex to Revenue Ratio: Understanding its Impact on Business Growth and Profitability. Inspired Economist
- Maverick, J.B. (2022). What is Net Profit Margin? Formula for Calculation and Examples. Investopedia
- Kraus, A., & Litzenberger, R. H. (1973). A State-Preference Model of Optimal Financial Leverage. *The Journal of Finance*, 28(4), 911-922
- Kovalchuk, T., & Verhun, A. (2019). Improvement Of The Method Of Analysis Of Asset Management Efficiency. *Baltic Journal of Economic Studies*, 5(5).
- Marchica, M.T., & Mura, R. (2010). Financial Flexibility, Investment Ability, and Firm Value: Evidence from Firms with Spare Debt Capacity. *Financial Management*, 39(4), 1339-1368.
- McConnell, J.J., & Muscarella, C.J. (1985). Corporate Capital Expenditure Decisions and the Market Value of the Firm. *Journal of Financial Economics*, 14(3), 399-422.



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- Moneva, J. M., & Ortas, E. (2010). Corporate environmental and financial performance: a multivariate approach. *Industrial Management & Data Systems*, 193-210.
- Muller, J. (2019, February 22). Internet usage in Indonesia - Statistics & Facts. From Statista: <https://www.statista.com/topics/2431/internet-usage-in-indonesia/>
- Myers, S. C., & Majluf, N. S. (1984). Corporate financing and investment decisions when firms have information that investors do not have. *Journal of Financial Economics*, 13(2), 187-221
- Moody's Global Credit Research. (2005). Moody's Approach to Global Standard Adjustments in the Analysis of Financial Statements for Non-Financial Corporations. Moody's Corporation.
- ResearchAndMarkets.com. (2021). Global Corporate Capex Survey 2021 - Surge Investing. ResearchAndMarkets.com
- Rosandy, N. N., & Mita, A. F. (2018). The Effect of Capital Expenditure and Market Share on Profits per Region in an Indonesian Mobile Telecommunications Company. *Advances in Economics, Business and Management Research*, 47, 146-150.
- Richardson, S. (2006). Over-Investment of Free Cash Flow. *Review of Accounting Studies*, 11, 159-189.
- Saad, N. M., et al. (2015). Effects of Equity and Debt Financing on SME Performance in Malaysia. Universiti Utara Malaysia
- Sherman, D. H., & Young, D. S. (2016). Finance & Accounting: Where Financial Reporting Still Falls Short. *Harvard Business Review*
- Sipahelut, R. C., Murni, S., & Rate, P. V. (2017). Analisis Kinerja Keuangan Perusahaan (Studi Kasus Pada Perusahaan Sub Sektor Otomotif dan Komponen Yang Terdaftar Di BEI Periode 2014-2016). *Jurnal Emba*.
- Stones Merlin. (2015). The evolution of the telecommunications industry — What can we learn from it? © 2015 MACMILLAN PUBLISHERS LTD. 1746-0166 VOL. *Journal of Direct, Data and Digital Marketing Practice*, 157-165.
- Van der Schaar Investments B.V. (2015, April 20). Business Columns: Telecommunications in Indonesia: Telkom, Indosat & XL Axiata. From Indonesia Investment: <https://www.indonesia-investments.com/business/businesscolumns/telecommunications-in-indonesia-telkom-indosat-xl-axiata/item5480>

## **Türk Aile Yapısı ve Kültürüne Uygunluk Bakımından Bir İçerik Analizi: Güzel Günler Dizisi Örneği**

**Asst.Prof.Dr. Mevlüde Canan CAN**

Recep Tayyip Erdoğan University

mevlude.can@erdogan.edu.tr

Orcid: 0000-0002-0342-2714

### **ÖZET**

Günümüzde kitle iletişim araçlarının aile ve okuldan sonra toplumun; kültürel özelliklerini, geleneklerini ve yaşam tarzını nesilden nesile aktarma özelliğinin giderek arttığı görülmektedir. Bunda kitle iletişim araçlarının gelişen teknolojinin sağladığı cep telefonu ve internet gibi imkanlar ile ulaşılabilirliklerinin kolaylaşıp yaygın hale gelmesinin önemli katkısı vardır. Söz konusu kitle iletişim araçları arasında görsel- işitsel özellikleri ile televizyon; insanların daha fazla dikkatini çekmekte ve daha fazla etkilemektedir.

Televizyonlarda özellikle hane halkının en fazla zaman geçirdiği 20.00- 23.00 saatleri arasındaki “prime time” kuşağında ağırlıklı olarak dizi filmler yayınlanmaktadır. Dizi filmler işledikleri gerçek ve gerçek dışı konular ve bunları işleyiş şekilleri ile, yarattıkları karakterler ile izleyenlerin düşünce ve davranışlarının değişmesinde, yeniden biçimlenmesinde etkili olmaktadır. Bu bağlamda bu çalışmanın amacı Türk aile yapısı ve kültürüne uygunluk açısından bir Türk televizyon dizisi olan “Güzel Günler”in içerik analizinin yapılmasıdır. Analiz sonucunda söz konusu dizinin geleneksel Türk Aile yapısı ve kültürünü yansıtan, destekleyen ve yeni nesillere aktarılması açısından yararlı unsurlar içerdiği kanısına ulaşılmıştır.

**Anahtar Kelimeler:** Televizyon, Diziler, Aile yapısı

## **A Content Analysis in Terms of Suitability For Turkish Family Structure And Culture: An Example Of Series Named Güzel Günler**

### **ABSTRACT**

Today, it is seen that mass media, after the family and school, are increasingly transferring the cultural characteristics, traditions, and lifestyle of the society from generation to generation. This is due to the ease and widespread accessibility of mass media with the opportunities provided by developing technology such as cell phones and the internet. Among these mass media, television, with its audio-visual features, attracts more attention and influences people more.

On television, especially in the "prime time" between 20.00 and 23.00 hours, when households spend the most time, soap operas are predominantly broadcast. Soap operas are effective in changing and reshaping the thoughts and behaviors of the audience with the real and unrealistic subjects they cover, the way they handle them, and the characters they create. In this context, the aim of this study is to conduct a content analysis of a Turkish television series "Güzel Günler" in terms of its suitability for Turkish family structure and culture. As a result of the analysis, it has been concluded that the series in question contains useful elements in terms of reflecting and supporting the traditional Turkish family structure and culture and transferring it to new generations.

**Keywords:** Television, Serials, Family structure

## GİRİŞ

Türk Televizyonlarında; 90'lı yıllarda Türk dizilerinin geleneksel aile yapısını ve yaşam tarzını yansıtan, toplumun kültürel değerlerini işleyen en güzel örneklerin yer aldığı mahalle yaşantılarını konu alan diziler yayınlanmıştır. Samimiyeti, dostluğu, komşuluğu, dayanışmayı, neşeyi ve sevgiyi işleyen konuları, yarattıkları karakterlerde sade ama güçlü oyunculuk sergileyen oyuncular ile bunlardan Perihan Abla, Bizimkiler, Mahallenin Muhtarları, Ekmek Teknesi ve İkinci Bahar gibi diziler unutulmayanlar arasındadır. Ancak zaman içinde televizyonların; özellikle kadın ve çocuklara yönelik şiddet, istismar, evlilik dışı birliktelikler, argo ifadeler, entrika gibi geleneksel Türk aile yapısına ve ahlaki değerlerine ters düşen içerikleri konu alan dizilere yöneldiği görülmektedir. Televizyon kanallarının reyting uğruna kültürel ve ahlaki değerleri, geleneksel aile yapısını göz ardı eden hatta ters yüz eden dizi yapımlarına imza atmalarının en büyük sebebi özellikle özel televizyonların can suyu olan reklâm gelirlerinin dizi reytinglerinin yüksek olmasına bağlı olmasından ileri geldiği söylenebilir.

Televizyon ile aile arasındaki ilişkiyi bir toplumsallaşma kurum ilişkisi olarak ele alan Kültürel Göstergeler Yaklaşımında televizyon, bir aile aracı olduğu ve hikâyelerini de ailelerin oluşturduğu ifade edilmektedir. Bu ailelerin ya gerçek ya da televizyonun yarattığı sanal dünyada farklı mesleklerdeki kişilerden oluşan geniş aileler olduğu ve bunların gerçek aile bireylerinin karakterlerini üstlendikleri vurgulanmaktadır. Yine bu kurama göre kitle iletişim araçlarından özellikle televizyon yaygın görüş haline getirdiği düşünceleri, mesajları insanların paylaşmasını sağlayan araçlardır. Kuramın sahibi Gerbner'a göre izleyicilerin demografik özellikleri farklı olsa da televizyon ortak bir görüşü oluşturmada önemli bir rol üstlenmektedir. Bu bağlamda televizyon kültürel anlamda en önemli pekiştirme potasıdır. (Gerbner G. , 1986, s. 31)

Televizyon aynı zamanda sunduğu kurgusal dünyanın etkisi ile insanların düşüncelerini, duygularını ve davranışlarını değiştirirken, izleyici üzerinde adeta bir sihir etkisi yaratmaktadır. İnsanlar bu sanal dünyayı gerçekmiş gibi algılamakta, orada gördükleri hemen her şeyi içselleştirmektedir. Nitekim Türk televizyon dizisi “Kurtlar Vadisi'nin” baş kahramanının dizede ölmesinin ardından Şanlı Urfa'da bir seyirci yerel gazeteye tam sayfa başsağlığı ilanı vermek gibi gerçek dünyada inanılmaz davranışlar sergileyebilmektedir.

Hatta dizilerde mahrem kalması gereken şeylerin ulu orta söylendiği, sergilendiği, sözlü ya da fiziksel şiddetin, entrikanın, gerçek dışı ve abartılı olayların sıklıkla kurgulandığı sanal dünyayı izledikçe insanlar gerçek dünyada bu tür şeylerin olmasını da normalmiş gibi algılayarak etkilenmekte ve sonuçta düşüncesi, davranışı bu yönde evrilmektedir. Nitekim dizilerdeki oyuncuların giysileri, takıları kısa sürede moda haline dönüşürken, dizilerdeki söylemler de dile düşmektedir. Bunlara örnek olarak 2011-2014 yılları arasında yayınlanan “Muhteşem Yüzyıl” dizisindeki kadın oyuncunun kullandığı saç tokalarının “Hürrem Sultan” tokaları adıyla piyasada büyük ilgi görmesini, 1998 yılında yayınlanan “Ruhsar” dizisinde oyuncuların Mazhar karakterinin arkadaşı Müfit'e “kanka” diye hitap etmesiyle bu kelimenin dillere düşmesini 7'den 70'e hemen herkesin birbirine bu şekilde seslenmesini, 2019- 2022 yılları arasında yayınlanan “Çocuklar Duymasın” dizisinde ilk kez kavram olarak kullanılan “feminist” kelimesinin yine dile düşmesini ve gençlerin okullarda birbirlerine şakalaşırken bu kelimeyi kullanmalarını verebiliriz. Yine akşam televizyonda izlediği dizilerde yer alan karakterlerin hem giyim kuşam hem de davranışlarından etkilenecek onları taklit



eden; Kurtlar Vadisi'nden takım elbiseli, paltolu “Mamati’ler- Polat’lar”, Çukur dizisinden uzun ceketli “Yamaç’lar, Kuzey Güney dizisindeki Kıvanç Tatlıtuğ’un oynadığı Kuzey Tekinoğlu karakteri gibi telefon tutan, giyinen, saçını kestiren her yaştan ve her kesimden insanla gerçek hayatta her yerde rastlaşmak artık olağan hale gelmiş durumdadır.

Erkenci Kuş,Çilek Kokusu, Kiralık Aşk gibi dizilerdeki baş karakterlerin giydiği dar mini elbiseler, postal botlar gerçek yaşamda da ofislerde çalışan genç hanımların da en çok tercih ettikleri giysiler arasında bulunduğunu; Med Cezir dizisindeki Serenay Sarıkaya’nın hayat verdiği Miray Beylice karakterinin giydiği iç çamaşırı görünümündeki şort ve sütyen üstüne tül gibi ince gömlekler, elbiselerin bugün bile moda olduğunu söylemek mümkündür. Hatta yine bu bağlamda “Spider Man” adlı çizgi dizi filminden etkilenen ve kendisini dizi karakteri zannedip 5. Kattaki evinin penceresinden atlayan beş buçuk yaşındaki Berzan Korkmaz da örnek olarak verilebilir. 7 Haziran 2023’te yaşanan bu olayda küçük çocuk burnu bile kanamadan kurtulurken, geçmişte yine bu çizgi dizi filminden etkilenip kendini boşluğa bırakan bir başka çocuk ise Berzan kadar şanslı olmayıp, olaydan ağır zarar görmüştü. Bu ve benzer bir çok olay, televizyon dizilerinin insanların hem düşünceleri, hem de davranışları üzerinde olumlu ya da olumsuz yönde güçlü etkilerini yansıtmakla birlikte, aynı zamanda televizyonun sahip olduğu hem göze hem de kulağa hitap etme özelliğinin yanı sıra geniş kitlelere aynı anda ulaşabilmesinin ve ulaştığı kitleleri kolayca etkileyerek yön verebilmesi bakımından da ne kadar güçlü olduğunu gösteren örneklerdir. Ayrıca televizyonun bu özelliklerinin yanı sıra insanların televizyon başında oldukça uzun süreler geçirdiği de göz ardı edilmemelidir.

Nitekim Televizyon İzleme Araştırmaları Anonim Şirketinin (TİAK) 2022 araştırmasına göre Türkiye’de televizyon izlenmesine ilişkin bilgileri içeren ilgi çekici sonuçlar da bu görüşü doğrular niteliktedir. “Kişi başı ortalama günlük tv izleme süreleri 3 saat 49 dakika iken, hanede ortalama tv izleme süresi ise 6 saat 33 dakikadır. 2022 ana program kategorisinde %26,1 ile diziler en fazla izlenmektedir. İnsanların en fazla televizyon başında geçirdiği zaman diliminin ise 21.00-24.00 saat aralığı olduğu % 28,4 ile tespit edilmiştir.” ((Televizyon izlenme araştırmaları anonim şirketi (TİAK), 2023)Bu zaman aralığının haber kanalları haricindeki televizyonların ağırlıklı olarak dizi filmleri yayınladığı ve ailenin tamamının yada çoğunluğunun ekran karşısında bulunduğu saatler olduğu görülmektedir. Üstelik izlenen diziler yeni bölüm yayınlanıncaya kadar hem sosyal medyada hem de insanların güncel hayatlarında en çok konuşulan konular arasında yer alması bakımından da dikkat çekicidir. Bütün bunlar ışığında yine televizyon dizilerinin toplumu etkisi altına alarak, yönlendirdiğini, değiştirdiğini söylemek yanlış olmayacaktır.

O halde televizyonlarda yayınlanan dizi filmlerin gerek seçilen konular ve gerekse bu konuların işlenişi, yaratılan karakterler gibi pek çok bakımdan dikkatlice hazırlanması gereği açıktır. Nitekim bu çalışmada sevgiyi, fedakârlığı, güçlü aile yapısını işleyen, izleyenlerine televizyonlarda uzun zamandır ihmal edilen geleneksel Türk Aile yapısını, yaşamını anımsatırken, Van İli alt kültürünü de tanıtan konusu ile “ Güzel Günler” dizisi ele alınarak içerik analizi yapılmıştır. Bu bağlamda dizinin içerik analizi yapılırken dikkate alınan geleneksel Türk aile yapısına ve kültürel değerleri öncelikle ele alınacaktır.

## 1. Türk Aile Yapısının ve Kültürel Değerlerinin Televizyondaki Yansımaları

Aile, toplumların gelişiminin ve değişiminin başladığı ve aynı zamanda kişinin sosyalleşmesinde de başlangıç noktası olma gibi çok önemli işlevleri yerine getiren bir kurumdur. Aileyi; insanların çocukluklarından itibaren gözünü ilk açtığı, dünyayı, hayatı, toplumu tanıyıp, yorumlamayı öğrendiği, kişiliğini, düşünce ve davranışlarını şekillendiren ilk eğitim kurumu olarak ta tanımlamak mümkündür. Deniz ise aileyi “Milletleri, toplumları oluşturan yapının ilk tuğlası, ailedir. Aile; anne, baba ve çocuklardan oluşan en küçük örgütlenme” şeklinde tanımlamaktadır. (Deniz M. , 2019)

Gelişmeye açık, sağlıklı, huzurlu ve mutlu bir toplum ancak sağlam temelleri olan kültüre, değerlerine sahip çıkan ve koruyan ailelerle mümkün olabilir. Ancak her toplum kendine has özellikleri olan farklı aile yapılarından oluşur. Bu bağlamda geleneksel Türk aile yapısında anne-baba ve çocukların yanı sıra nine-dede ya da hala-teyze ya da dayı-amca hatta kuzenlerin dahi yer bulduğu geniş bir aile tarzı olduğu görülmektedir. Her ne kadar sosyolojik ve ekonomik bazı etkenler bu geleneksel yapıyı günümüzde anne -baba ve çocuklardan oluşan çekirdek aile yapısına çoğunlukla dönüştürmüş olsa da, Türk aile yapısında akraba bağları halen güçlüdür. Yine toplu halde eğlenmek, hafta sonları ya da bayramlar gibi özel günlerde bir araya gelmek, ailece iftar yemekleri düzenlemek gibi geleneksel değerler Türk aile yapısının kendisine özgü dokusunu oluşturan önemli özelliklerdir. Geleneksel bağlamda Türk aile yapısında gençlerin büyüklere saygılı davranarak, onların yanında erkek-kadın arkadaşlıkları gibi özel konulardan konuşmamaya dikkat ettiklerini, büyüklerin ise gençlere ve çocuklara sevgi ve ilgiyle yaklaştıkları, geleneklerin sürmesi için genç nesillere özenle örnek olmaya çalıştıkları görülmektedir.

İnsanlar bireyi oldukları toplumların kültüründen etkilenirler. Taylor kültürü “ toplumun üyesi olarak, insanın öğrendiği, edindiği bilgi, sanat, gelenek-görenek ve benzeri yetenek, beceri ve alışkanlıkları içine alan karmaşık bir bütündür” şeklinde tanımlamıştır (Güvenç, 1996). Nitekim kültür için bir başka tanım 1982 yılında UNESCO’nun düzenlediği Dünya Kültür Politikaları Konferansı Sonuç Bildirgesi’nde “en geniş anlamıyla kültür, bir toplumu ya da toplumsal bir grubu tanımlayan belirgin maddi, manevi, zihinsel ve duygusal özelliklerin bileşiminden oluşan bir bütün ve sadece bilim ve edebiyatı değil, aynı zamanda yaşam biçimlerini, insanın temel haklarını, değer yargılarını, geleneklerini ve inançlarını da kapsayan bir olgu” şeklinde görmek mümkündür. (UNESCO, 1982)

Gerçekten de insanlar doğdukları andan itibaren yaşadıkları toplumun kültürü ve değerleri ile harmanlanmış bir şekilde yaşamlarını sürdürür. Ekonomik, sosyolojik gelişmeler zamanla toplumların dolayısı ile insanların kültüründe de değişikliklere yol açmaktadır. Artan kentleşme ile birlikte yoğun iş yaşantısının insanın zamanın çoğunu aldığı günümüzde toplumun dolayısı ile aile yapısının da bazı değişimler yaşaması kaçınılmazdır. Bu değişimleri insanlara toplumun geneline ulaştıran hatta bulaştıran en önemli araç ise kitle iletişim araçlarından başkası değildir. Bu araçlar arasında hem göze hem de kulaklara aynı anda hitap etme ve geniş kitlelere ulaşabilme özellikleri ile televizyon ön plana çıkmaktadır.

Televizyon her türlü düşüncenin, duygunun, davranışın, rengin yer aldığı gerçek ya da sanal bir dünyayı kişisel veya aile bireyleri ile birlikte izleyen geniş kitlelere sunan önemli bir kitle iletişim aracıdır. Televizyon bunu yaparken izleyenleri bazen bilgilendirirken, bazen de eğlendirmektedir. Televizyonun geniş kitlelere ulaşan bir kitle iletişim aracı olarak aynı

zamanda kültürel unsurları nesilden nesile aktarma özelliğine sahiptir. Televizyon bu özelliği ile sadece bir toplumun kültürel özelliklerini yine o topluma aktarma aracı olarak değil hatta başka ülke kültürlerinin de taşınmasına da aracılık yapmaktadır. Nitekim batı kültürlerinde hakim olan Noel, 14 Şubat Sevgililer Günü gibi kültürel unsurların, ritüellerin televizyon sayesinde Türk kültürü içerisinde de artık yer bulması televizyon yayınları ve dizileri sayesinde.

Geçer 2015'te yaptığı “Türk Dizileri Üzerine Kültürel ve İdeolojik Bir Değerlendirme: Made In Turkey”adlı çalışmasında televizyon dizilerinin sayıca fazla olması ve izlenme oranlarının yüksek olması nedeniyle televizyonun kültürel dönüşüm ve yozlaşmada etkili olduğunu belirtmektedir. (Geçer, 2015) Keza Geçer, televizyon programları ve dizilerince aktarılan kültürün mevcut geçerli kültürün üzerinde etkisinin önemli boyutlarda olduğunu ifade etmektedir. O halde yapılan yayınlar ile geniş kitlelere hitap eden, onları etkileyerek yönlendiren televizyonun kültürel unsurları nesilden nesile aktarma gibi önemli pek çok sorumluluğu olmasından hareketle televizyon yöneticileri, yapımcı ve yetkilileri bu sorumluluğa uygun bir yayıncılık anlayışı ile hareket etmeye özen göstermelidirler.

## **2.Araştırmanın Amacı**

Günümüz televizyon dizi içeriklerinde popüler kültürün değerlerinin ve kentsel ya da yaygın ifade ile modern aile yaşantılarının daha fazla ele alındığı görülmektedir. Söz konusu diziler ağırlıklı olarak senaryolarında tüketimi, bencilliği, çıkarıcılığı, şiddet ve acımasızlığı, sevgisizliği ve yüzeyselleymiş samimiyetsiz ilişki ve değerler gibi geleneksel aile yapısını bozacak unsurları işleyerek toplumu olumsuz yönde etkilemektedir. Bu çalışma geleneksel Türk aile yapısına ve kültürüne özgü özellikleri adeta nakış nakış işleyen ve son yıllarda televizyonlarda hemen hiç rastlanmayan bu özellikleri ile ön plana çıkan “Güzel Günler” dizisinin içerik analizini yaparak bu tür dizilerin Türk aile yapısına ve kültürüne uygunluğunu ortaya çıkarmak ve bundan sonra yapılacak diziler için de örnek olduğuna dikkat çekmektir.

## **3.Araştırmanın Yöntemi**

Araştırmanın örneklemini için Show Tv ekranlarında Pazar günleri prime- time kuşakta 20.00-00.15 saatleri arasında yayınlanan “Güzel Günler” adlı dizi seçilmiş, içerik çözümlemesi ve kesit alma yöntemleri kullanılarak incelenmiştir. İncelenmek üzere seçilen dizinin tamamı daha önce televizyonda izlenmiş, daha sonra basit rastlantısal örnekleme yöntemiyle belirlenen iki bölüm internet ortamında seyredilerek içerik analizinin ilk aşaması olan veri toplama işlemi yapılmıştır. Araştırmanın amacına uygun olarak belirlenen ve dizide ön plana çıkan temaları içeren ileti sayıları ve gösterilme süreleri seyredilen bölümlerde tespit edilmiştir. Ardından izlenen diziden kodlanarak elde edilen verilerin tanımlanmasına ve yorumlanmasına geçilmiştir.

Tablo 1 . Dizinin Oyuncu Kadrosu Ve Dizide Oynadıkları Karakterler

<b>Oyuncu</b>	<b>Karakter</b>	<b>Oyuncu</b>	<b>Karakter</b>	<b>Oyuncu</b>	<b>Karakter</b>
Binnur Kaya	Kıymet	Burak Dakak	Mihran	Seray Gözler	Saliha

Ecem Erkek	Fusun	Zeynep Tamla	Altan	Dora Dalgıç	Ayşim
Leyla Tanlar	Selma	Yıldırım Şahinler	Hakim	Doğan Can Sarıkaya	Derin
Olgun Toker	Atakan	Orkuncan İzan	Feyyaz	Duygu Köse	Leylim

#### **4.Güzel Günler Dizisinin Konusu**

Güzel Günler, TMC Film tarafından çekilen, Show TV’de ilk bölümü 6 Kasım 2022 tarihinde yayımlanan, künyesinde yönetmenliğini Osman Taşçı üstlendiği senaryosunu Selin Tunç’un yazdığı bir komedi ve aile dizisi olduğu bilgisi yer alan bir Türk televizyon dizisidir.

Dizinin ilk bölümü 6 Kasım 2022’de izleyici ile buluşurken, aynı zamanda final bölümü olan 26. bölümü ise 18 Haziran 2023 tarihinde yayımlanmıştır. Dizinin konusu ise; Van’da aynı gün doğan Selma ve Mihran’ın birbirlerini büyük bir aşkla sevecekleri kehanet edilir. Mihran bir gün Selma’nın suçlusu kabul edildiği yangının ardından ailesi ile birlikte İstanbul’a taşınır. Selma, Settak Usta’nın miras bıraktığı evden kendi payına düşen hakkı almak için mirasın diğer ortağı olan Mihran’ı bulmak üzere babasından kalma hurda arabası ve yanında tüm varlığı olan kardeşi Leylim’le Van’dan uzun bir yolculuktan sonra İstanbul’a gelir. Selma, İstanbul’da Mihran’ı bulur ama aynı zamanda Mihran’ın büyük ve neşeli ailesi ile de tekrar karşılaşır.

#### **5.Bulgular Ve Tartışma**

##### **Dizinin 19. Bölümünün İçerik Analizi**

Dizinin 19.bölümünde hemen her sahnede ailenin ortak paylaştığı duygu ve düşüncelerini birbirine aktardığı yaşam alanları yansıtılmaktadır. Evin iki kızının abla kardeş paylaştığı yatak odalarında birbirlerine herkesten sakladıkları samimi duygularını aktardıkları sahneler geleneksel Türk aile kültürünün güçlü kardeş ilişkilerini yansıtmaktadır.

Fusun’un bulduğu sahte evlilik sözleşmesini ailenin diğer fertlerinden üzülmelerini diye gizleme çabalarını gösteren sahneler aile kavramını oluşturan manevi unsurlardan dayanışmaya ilişkin güzel bir örnektir.

Altan’ın evlilik konusunda kuzeni Mihran ile dertleşmesi akrabalık ilişkilerinin ne kadar değerli olduğunu gösteren bir sahnedir.

Kız kardeşi Leylim’e annelik yapan ablasının küçük kızı gördüğü kabus konusunda şefkatle yatıştırma sahnesi abla- kardeş ilişkisinin içtenliğini yansıtmaktadır.

Atakan’ı halı saha maçında futbolu hiç bilmediği halde yalnız bırakmayan ablası Fusun’un halı sahadaki çabaları aile bireyleri arasındaki dayanışmayı, fedakarlığı yansıtan sahnelerdir. Mihran’ın teyzesinin yardımına her zamanki gibi işini bırakıp koşması halasının sevgi ve

minnet dolu konuşmasına ait sahnenin samimiyeti, duygusu izleyenlere geçecek kadar etkili bir sahnedir.

Kıymet Hanım'ın komşuları Hakim Bey'i dargın olduğu kızıyla buluşturmak için düzenlediği iftar ile ilgili ablası Saliha Hanım ve yeğeni Mihran ile planlarını içeren konuşmanın yer aldığı sahne geleneksel Türk kültüründeki mahallede bir sorun olduğunda komşuların birleşerek o sorunu çözmeye çalışan özveri, dayanışmasını anımsatmaktadır.

Hakim Bey'in iftar sofrasında kendisini görünce kalkıp giden yıllardır babasına dargın olan kızına sokakta bir baba olarak çocuklarına ne kadar düşkün olduğunu, onların peşinden bir şehirden bir şehre nasıl sürüklendiğini ifade ettiği baba -kız-evlat ilişkilerindeki o manevi bağı anlatması sade ama bir o kadar etkileyici, duygu dolu sahnelerdir.

Binnur Kaya'nın hayat verdiği Kıymet Hanım'ın Hakim Bey'in öğretmen kızının sınıfında yer alan ve diğer öğrenci velilerinin sınıfı istemediği disleksi hastası olan sorunlu öğrenci Hasret için velileri çağırdığı sahnelerde söyledikleri izleyenler için ders niteliğinde ifadeler içermektedir. “Çocukların farklı olabileceği, istiridyenin içinde sakladığı inci gibi her çocuğun birer değer olduğunu ve onlara fırsat verilmesi gerektiği, disleksi vbz. gibi hastalığı olanlara psikolojik destek verilmesi halinde bu çocukların da ileride topluma yararlı bireyler olabileceklerini” anlatması ekran başında diziyi izleyenleri de bu konuda bilgilendiren ifadelerdir.

Kıymet Hanım ailenin bir bireyi gibi gördüğü komşusu Hakim Bey'in öğretmen kızının okulda yaşadığı sıkıntılı durumunu çözmek için işini gücünü bırakıp sınıftaki öğrenci velileriyle bir araya gelmesine ilişkin sahneler anne olmanın en güzel davranışlarından olan dayanışma ve fedakarlığını göstermesi açısından da aynı zamanda dikkat çekicidir.

Mihran'ın annesi ile her sabah işe gitmeden yaptığı konuşma ebeveyn-çocuk ilişkilerinin hangi yaşta olursa olsun çok değerli olduğunu vurgulanmaktadır. Van'da sahurda genelde tatlı yiyecekler tüketildiğinden dizide aile fertlerinin birlikte yaptıkları sahurda bir tatlı tüketerek günün değerlendirmesini yaptıkları görülüyor. Bu sahne Türk kültüründe yer alan ailenin hep birlikte sahur yaptığını da anımsatırken Türk kültürü içerisinde yer alan bir alt kültür olan Van kültürünün de özelliklerini yansıtmaktadır. Yine Mihran'ın Van kültürüne özgü “Yusufçuk” böceğini işlediği mücevheri gösterdiği sahnede ve bütün ailenin bulunduğu iftar yemeği menüsünün Van geleneksel yemeklerinden oluştuğunu gösteren sahneler de Van alt kültürünü tanıtan unsurlar olarak dizide yer almaktadır.

Tablo 2.19. Bölümdeki Sahnelerde Temalara Göre Kullanılan İleti Sayıları Ve Gösterim Süreleri

Ebeveyn-Çocuk İlişkileri			Kardeşlik İlişkileri			Akrabalık İlişkileri		
Sahne	İleti Sayısı	Gösteri süresi	Sahne	İleti Sayısı	Gösteri süresi	Sahne	İleti Sayısı	Gösteri süresi
Kıymet kızı ile Atakan'ın evliliği üzerine konuşuyor	56	1.44sn.	Leyla'nın kızkardeşi leyrim ile gördüğü kabus	35	1.06sn	Teyze yeğenine ilgisi için teşekkür ediyor	23	54sn.

			üzerine konuşuyor					
Mihran ile annesi sabah görüşüyor	12	30sn.	Fusun ile Ayşin konuşuyor	35	1.12sn	Kıymet ablası ve yeğeni ile planları hakkında konuşuyor	24	43sn.
Hakim Bey kendisine dargın olan kızı Eylül ile konuşuyor	29	3dk.	Kıymet ile ablası Hakim Bey ile ilgili konuşuyor	22	50sn.	Atakan ile Mihran evlilik konusunda dertleşiyor	63	2.27sn.
<b>Dayanışma- Fedakarlık- Kanaatkârlık (Manevi Değerler )</b>			<b>Aile Kültürü Unsurları</b>			<b>Alt Kültür Unsurları</b>		
Fusun bulduğu evlilik sözleşmesi için Feyyaz ile konuşuyor	26	1.24sn	Gelin Altan'a peşinden gitmesi gerektiği söylenir	15	20 sn.	Mihran'ın annesine yaptığı Van'a özgü Yusufçuk mücevheri gösteriyor	38	1.45sn.
Problemlili çocuk için velilerle Kıymet'in konuşması	32	2.17sn	Bütün aile iftar sofrasında bir araya gelmesi	83	4.20sn.	İftarda Van'ın yöresel mutfağından örnekler sunuluyor.	21	34sn.
Atakan'ın oyuncu görüşmesi	126	4dk.	Hakim bey Feyyaz görüşmesi	13	28sn.	Ailece sahur yapılması	30	1.20sn.

Atakan'ın uyumaya gitmesi üzerine eşi Altan'a da peşinden gitmesinin ailenin büyükleri tarafından hatırlatıldığı sahne geleneksel Türk aile kültüründe evlilik kurumunun mahremiyeti içinde eşlerin birbirine olan saygısına, değerine dikkat çekmektedir.

## Dizinin 26. Bölümünün İçerik Analizi

Tablo 3. 26.Bölümdeki Sahnelerde Temalara Göre Kullanılan İleti Sayıları Ve Gösterim Süreleri

<b>Ebeveyn-Çocuk İlişkileri</b>			<b>Kardeş İlişkileri</b>			<b>Akrabalık İlişkileri</b>		
Sahne	İleti Sayısı	Gösteri süresi	Sahne	İleti Sayısı	Gösteri süresi	Sahne	İleti sayısı	Gösteri süresi
Hakim Bey kızlarıyla ilgili Feyyaz ile konuşuyor	32	1.20sn.	Atakan ile Feyyaz Fusun ile ilgili konuşuyor.	30	1.35sn.	Mihran kuzeni Ayşin'in Amerika'da okul kazanması ile ilgili Selma ile dertleşiyor.	38	1.49.sn
Kızı Kıymet ile konuşuyor	15	29sn.	Atakan Ayşin'e Amerika	40	2.23sn	Hakim Beyin amca oğlu kızlarına evini açıyor	26	1.24sn.



			için karşı çıkıyor.					
Kıymet hanım Füsün'a dükkanın tapusunu veriyor	10	57.sn.	Füsün Ayşin ile Amerika için konuşuyor	34	1.51sn.			
<b>Dayanışma- Fedakarlık- Kanaatkârlık ( Manevi Değerler )</b>			<b>Aile Kültürü Unsurları</b>			<b>Alt Kültür Unsurları</b>		
Mihran ve Selma konağı satmaya karar veriyor.	47	2.57sn.	Altan'ın hamile olması ihtimali konu oluyor	178	4.57sn.	Aile sofrasında sohbet esnasında Van mutfağından yemekler yeniyor.	20	1.14sn.
Füsün ailesi için yaptığı fedakarlıklar ile ilgili Ayşin'le konuşuyor.	16	58sn.	Ayşin Amerika için razı oluyor, Mihran ile Selma'nın düğün tarihi belli oluyor	57	4.36sn.	Hakim Bey kızları ile birlikte Van yemekleri yiyerek sohbet ediyor.	20	1dk.
			Kıymet Hanım kızları ile Selma'nın çeyizini hazırlıyor	68	2.37sn.	Mihran & Selma'nın düğün yemeğinde Van yemekleri yeniyor	<b>70</b>	1.48sn.
			Selma'ya gelinlik alınıyor	36	1.10sn.	Van'a gitmeden önce Van geleneksel kahvaltısı yapılıyor	119	7.02.
			Mihran & Selma'nın nikâhı yapılıyor	106	4.30sn.			
			Altan'ın hamile olduğu öğreniliyor	150	4.22sn			

Füsün ile Kıymet Hanım'ın oğlu Atakan'ın evliliği konusunda endişelerini dile getirdiği konuşmada evlilik ile ilgili geleneklere vurgu yapılmaktadır. Yine bu bağlamda bir başka sahnede ise Hakim Bey'in Feyyaz' ı nişanlısını üzmemesi gerektiği konusunda uyardığı görülmektedir.

Dizinin final bölümünde evden kaçan Feyyaz ve Füsün'u otogardan alıp eve dönmeye razı eden aile bireyleri anne Kıymet Hanım'ın Van'ın yöresel yemekleri ile donattığı masada Füsün ve kardeşlerinin Van yöresine ait ünlü bir türkü olan “Çimende sürü kazlar” neşeyle söyledikleri sahne hem hep birlikte yenilen geleneksel aile yemeklerini, hem de insanların mutlu olduklarında kendi yerel müzikleriyle eğlendiklerini gösteren sahnelerdir. Atakan kız kardeşi Füsün'u seven Feyyaz'ı kardeşini üzmemesi için uyardığı sahneler aile hayatında

kardeşlik ilişkilerinin ne kadar değerli olduğuna vurgu yapan sahnelerdir. Hakim Bey memur olan kızlarının tayinleri nereye çıkarsa bir baba olarak peşlerinden gitmektedir. Nitekim şimdi de kızlarının tayinleri çıkmıştır ve babalarına durumu bildiren telefon görüşmesine şahit olan Feyyaz ile Hakim Bey'in bu konuda dertleştiği sahneler anne-babaların çocuklarına kaç yaşında olursa olsun sahip çıkıp koruma güdüsüyle hareket ettikleri Türk aile yapısının geleneklerini yansıtmaktadır. Geleneksel Türk aile yapısında ilk bebek, ilk torun çok büyük bir sevinçle beklenir ve karşılanır. Dizide bu konunun işlendiği sahnelerde gelin Altan'ın hamile olma ihtimali bile bütün aileyi sevince boğuyor.

Ayşin annesi hiçbir şey söylemediği halde Kıymet Hanım'ın üzüntülü olduğunu anlıyor ve ona nesi olduğunu soruyor ve annesine sarılıyor. Bu sahne anne-kız ilişkilerinin aile kültüründeki sağlam bağlarını gösteren duygusal sahneler olarak öne çıkmaktadır. Ayşin'in Amerika'da bir üniversiteyi kazanması kuzeni Mihran'ı sevindirir de kuzenin uzaklara gitmesi Mihran'ı düşündürüyor, üstelik okul masraflarını nasıl karşılayabilecekleri konusunda endişelerini Selma ile paylaştıkları sahneler kuzeninin bir sıkıntısının kendi sıkıntısı gibi kabul etmesi akrabalık bağlarını vurgulaması açısından anlamlı sahnelerdir. Selma ile Mihran'ın kendilerine otursunlar diye miras bırakılan tarihi konağı kuzenleri Ayşin ve kız kardeşi Leylim okusun diye için satmaya karar vermeleri Türk kültüründe yer alan akrabalık bağlarının ne kadar güçlü olduğunu gösterirken aynı zamanda insanların aileleri için fedakarlık yapmalarını, dayanışma gösterdiklerini içeren sahnelerdir. Atakan'ın kız kardeşi Ayşin'inin Amerika'ya gideceğini öğrendiğinde verdiği tepki kardeşlerin birbirlerine ne kadar düşkün olduklarına dair güzel ifadeler içermektedir. Füsün abisinin Ayşin'in uzak olduğu için Amerika'ya gitmesini istememesine karşın kız kardeşine moral ve destek veren konuşmasını içeren sahne kardeşliğin ne kadar değerli olduğunu yansıtmaktadır. Füsün kız kardeşine ailesi için ne kadar fedakarlık yaptığını, hayatını onlar için ertelediğini anlatarak Ayşin'in Amerika'ya gitme fırsatını kaçırmaması gerektiğini, onu desteklediğini söylediği sahneler hem duygulu, hem de hüznü sahneler olarak dikkat çekmektedir. Hakim Bey kızlarını davet ettiği akşam yemeğinde Kıymet Hanım'ın yaptığı Van yöresel yemeklerini onlara sunduğu sahnelerde dizi boyunca işlenen Van alt kültürünün bu sahne ile pekiştirildiği görülüyor.

Ayşin abisinin onu Amerika'ya göndermek istememesi üzerine, Amerika'ya gitmekten vazgeçmişken Füsün onunla konuşup razı ediyor ve aile sofrasında bu kararlarını açıkladıklarında abi de razı oluyor bu sırada Mihran ile Selma'nın ertesi gün evleneceklerini Atakan ağzından kaçırıldığı sahnelerde aile bu iki güzel haber üzerine masa etrafında memleketleri Van'a ait "çimende yeşil kazlar" türküsü ile halay çekiyorlar. Bu sahneler ailenin birlikte sevinip üzüldüğünü gösteren, ailenin ne kadar güçlü bir bağla birbirlerine bağlı olduğunu yansıtan sahnelerdir. Geleneksel Türk Kültüründe evliliğin önemli bir yeri bulunmaktadır. Her evlenen geline çeyizi hazırlanır. Nitekim dizide de bu kültürel özellikler Kıymet hanım tarafından Selma için kızları ile birlikte yerine getirildi. Mihran'ın isteği ile Altan Selma'ya bir gelinlik alır böylece her genç kızın evlenirken gelinlik giyme isteği ve geleneği de bu sahnelerde yerini alır. Kıymet hanım büyük kızı Füsün'a menemen dükkanının tabusun verdiği sahne anne - kız ilişkilerinin samimiyetini, duygusallığını yansıtmaktadır. Mihran ile Selma'nın nikâhında bütün aile bir araya gelir, geleneksel nikâh ritüelleri(gelinin damadın ayağına basması gibi) bir kez daha bu sahne ile ekranlarda yansıtılmış oldu. Nikâhın ardından bütün aile bir kutlama yemeğinde bir araya geldiği sofrada Van'ın yöresel yemekleri yenilirken, Atakan'ın telefonuna gelen ve bütün aileyi sevince boğan Altan'ın hamile olduğu

haberinin yer aldığı sahne ailelerin sevinçte ve kederde aynı duyguları paylaştığını ve aileye katılacak ilk bebeğin herkes için farklı anlamlar taşıdığı göstermesi açısından çok özel sahnelerdir. Ailenin bütün fertleri Mihran ile Selma'nın düğününü yapmak üzere Van'a gitmek için hareket etmeden önce evlerinin çatısında kahvaltıda bir araya gelip, geleneksel Van kahvaltısı yaparken Kıymet hanım ve Hakim Bey'in evlilik kararlarını açıklaması ile ailenin şaşkınlık ve sevinçle birbirlerine sarıldığı sahneler dizinin mutlu son ile biten final bölümünün de son sahneleri olarak izleyenlerin hafızalarındaki yerini alıyor.

## 6.SONUÇ VE ÖNERİLER

Güzel Günler Dizisinde gerek çözümlenen ve gerekse diğer bölümlerinin her sahnesinde geleneksel aile değerlerinin ve kültürel unsurların adeta motif gibi işlenerek yansıtıldığı bir dizi olarak Türk televizyon tarihinde anımsanacak özel bir dizidir. Dizinin hemen her bölümünde yer alan ailedeki farklı karakterlerin ortak değer ve kültürel unsurlar doğrultusunda orta yolu bulup uzlaşabildikleri, sorunları sevgi ve saygıyla ve konuşarak tatlıya bağladıkları ve her şeyin üstesinden birlik ve beraberlik içerisinde geldikleri sahneler hakimdir. Kardeşliğe, dostluğa, arkadaşlığa dizinin her sahnesinde geniş yer verilmiştir. Geleneksel değerlerin egemen olduğu dizide, merhamet, sevgi, vicdan, dayanışma, fedakârlık, yardımlaşma kavramlarının ön plana çıkarıldığı ve insanların “biz” duygusuyla geniş bir aile olarak hareket ettiği görülmektedir. Dizideki ailenin bireyleri hem birbirlerini hem de arkadaşlarını mutsuz yapmaktan özenle kaçınarak bencillikten uzak, empatik davranışlar sergileyerek günümüzde artık toplum genelinde adeta unutulmuş önemsenmeyen ancak aslında Türk kültüründe yer alan özellikleri izleyenlere hatırlatmışlardır. Yine Türk kültüründe aile bireylerinin genelde kanaatkâr yapıdaki kişilikleri dizinin her bölümünde farklı sahnelerle işlendiği görülmektedir. Dizinin çözümlenen bölümlerinde dini bakımdan özel bir değeri ve anlamı olan iftar ve sahur sofralarının yanı sıra Türk kültüründe evlilik gibi özel günlerin kutlandığı bütün aile bireyleri ve dostları buluşturan geleneksel kalabalık sofraların yer aldığı sahneler izleyenleri bir kez daha bu ritüelleri anımsatmıştır.

Bir babanın yıllar önce ayrılmak zorunda kaldığı kızlarının il il peşinden gitmesi onları uzaktan ta olsa korumaya ve sevmeye çalışmasının işlendiği bölümler seyircilere ebeveyn olmanın sorumluluklarını, fedakârlıklarını hatırlatan duygusal sahnelerdir. Ailede kardeşlerin birbirlerini destekleyerek, birbirlerinin eksikliklerini, hatalarını kapatmaya çalışmaları, aralarındaki güçlü kardeşlik bağlarını işleyen sahneler izleyenlere kendi “kardeşlik” düşünce ve davranışlarını gözden geçirmelerine neden olacak güçlü mesajlar içermektedir.

Dizide ayrıca Türk Kültürünün alt kültürel zenginliklerinin en güzel örneklerinden olan Van iline ait özelliklere yer verilen sahnelerle ilin kültürünün tanıtımı da yapılmıştır. Böylece televizyonun bilgilendirme, eğitme, kültürel geliştirme işlevleri de dizide yerine getirilmiştir.

Güzel Günler'in çözümlemesi esnasında YouTube kanalındaki her bölümünün altında yer alan seyircilerin; dizinin Türk Televizyonlarında geçmiş yıllarda yayınlanan İkinci bahar, Süper Baba, Mahallenin Muhtarları, Ekmek Teknesi gibi geleneksel değerleri yansıtan ve bütün aile bireyleriyle rahatça izlenebilecek diziler gibi olduğunu belirten övgüler bıraktıkları tespit edilmiştir. Seyircilerin ifadelerinden anlaşıldığı üzere sadece 26 bölüm yayınlanabilen

dizinin Türk aile yapısını, kültürünü, değerlerini yansıtan sahneleri ile izleyenleri olumlu etkileyerek ve televizyon tarihinde unutulmazlar arasında yerini aldığı söylenebilir.

İzleyicilerin hayatına dokunan, düşüncelerini, davranışlarını etkileyerek değiştiren televizyon dizilerin sunduğu sanal dünyanın kuşkusuz insanların kültürel değerleri üzerinde de etkili olduğu bir gerçektir. Nitekim günümüzde dizi sahnelerinde kahvaltı sofralarındaki salamlı zengin yiyeceklerle dolu tabakların yanında portakal suyu bardaklarının ince belli çay bardaklarının yanında geleneksel kahvaltılarda yer bulduğu, iftar sofralarında geleneksel içecekler olan şerbet ya da ayran yerine gazlı içeceklerin vazgeçilmez olması, sade sofr düzenlerinin terk edilip şık masaların, çatal bıçak -tabak takımlarıyla donatılması gibi pek çok kültürel değişiklikten söz edilebilir. Türk kültürü içerisinde önemli bir yer tutan bayram gibi özel günlerde aile bireylerinin bir araya gelmesi, büyüklerin ziyaret edilmesi, aile bireylerini, dostları buluşturan iftar sofraları, bayram yemekleri gibi gelenekler, ritüel ve alışkanlıklar eskiye göre toplum tarafından daha az önemli hale gelmiş ve daha az uygulanılır olmuştur.

Günümüz televizyon yayıncılığında reyting uğruna her türlü entrika ve şiddetin en abartılı örnekleriyle dolu, neredeyse her karesinde silahın, kavganın ve kanın bulunduğu sahneleri olan çok sayıda diziyeye yer verilmektedir. Bu dizilerle yakaladıkları yüksek reytingler sayesinde büyük gelirler elde eden televizyon kanalları dizilerde yarattıkları bu abartılı, sanal dünya ile ne yazık ki toplumun kendine has özelliklerini, kültürünü değersizleştirmekte, izleyenlerin değerleri ve kültürü üzerinde olumsuz değişikliklere yol açmaktadır. Zira gerçek yaşamlarındaki pek çok sorundan bunalan ve kısa bir süre dahi olsa bunlardan uzaklaşmak isteyen izleyiciler dizilerde kendilerine sunulan sanal dünyadan ve karakterlerden etkilenmekte ve onları sanki normal ve gerçekmiş gibi kabul etmekte ve adeta onlarla özdeşleşmekte ve onlar gibi olmak için değişmektedir. Bu gerçeklerden hareketle televizyon kanalları sahipleri ve yöneticilerinin, yapımcılarının izleyicilerine sunacakları bu sanal dünyayı toplumun değerlerine, geleneklerine ve kültürüne uygun halde kurgulaması sorumlulukları bulunmaktadır ve bunun gereğini yapmalıdırlar. Nitekim bu bağlamda eğer bir örnek lazım ise içerik analizine konu olan “ Güzel Günler” dizisinden son yıllarda beyazcamda Türk kültürünü ve aile değerlerini yansıtan çok iyi bir örnek olarak yararlanabilirler.

## Kaynaklar

- Deniz, M. (2019). Aile Hukuku. Ankara: T.C. Aile, Çalışma Ve Sosyal Hizmetler Bakanlığı.
- Geçer, E. (2015). Türk Dizileri Üzerine Kültürel ve ideolojik Bir değerlendirme:Made In Turkey. Aksaray Üniversitesi İslami İlimler Fakülte Dergisi, Cilt, 2 sayı, s.13-23.
- Gerbner, G. (1986). Living With Television:TheDynamics of theCultivation Process,. Hillsdale: NJ:Lawrence Erlbaum Associates.
- Güvenç, B. (1996). İnsan ve Kültür. İstanbul: Remzi Yayınları.
- Televizyon İzlenme Araştırmaları Anonim Şirketi (TİAK). (2023, 03 03). TİAK Televizyon İzleyici Ölçümü / 2022 İzleme Davranışları. TİAK Web Sitesi: <https://tiak.com.tr/duyurular/tiak-televizyon-izleyici-olcumu-2022-izleme-davranislari&no=1> adresinden alındı
- UNESCO. (1982). <https://www.unesco.org.tr/Pages/552/211> adresinden alındı



## Value Creation through Dynamic Capability Approach for Competitive Advantage and Firm Performance

**Prof. Dr. Cemal Zehir**

Yıldız Technical University, Turkey

cemalzehir@gmail.com

Orcid: 0000-0003-2584-4480

**Res.Asst. Merve Vural Allaham**

Istanbul Gelişim University, Turkey

mvural@gelisim.edu.tr

Orcid: 0000-0002-3735-3008

### ABSTRACT

This study makes a significant contribution to the literature by extending the limited research on dynamic capability and value creation, incorporating dimensions of competitive advantage and firm performance. In this context, the study aims to provide a more in-depth examination of the role of dynamic capability in the value creation process, specifically focusing on its effects on competitive advantage and firm performance, as well as understanding the mediating role of value creation. By addressing the dimensions of sensing, seizing, and transforming dynamic capabilities, the study concentrates on measuring their influence on functional, experiential, symbolic, and cost value types within the value creation process. The research, conducted with 361 samples, employed quantitative data analysis and structural equation modeling through the Smart PLS software to test the research model. The findings indicate a positive impact of dynamic capability on the value creation process. Furthermore, it is concluded that the company's use of dynamic capabilities to create value for customers plays a mediating role in the relationship between competitive advantage and firm performance. These results underscore the critical role of dynamic capability in shaping sustainable competitive advantage and performance for businesses.

**Keywords:** Dynamic capability, value creation, competitive advantage, firm performance, structural equation modeling.

## 1. Introduction

The resource-based view has been criticized for its static nature and overlooking market dynamism (Wang and Ahmed, 2007). Teece et al., (1997) responded by introducing dynamic capabilities, emphasizing the continual adjustment, reconfiguration, and renewal of resources in response to environmental changes. Dynamic capabilities, explored by Ambrosini et al. (2009), Helfat et al. (2009), Katkalo et al. (2010), and Teece (2007), are central to research, focusing on their definition, precursors, processes, and impacts. Variability capabilities enable firms to discover opportunities, facilitated by digital technologies for new business models and enhanced customer experiences (Zaki, 2019). Recognizing the need for transformation, companies aim to create a value chain, ensure efficiency, generate value for performance and profitability, and develop innovative business models (Orji, 2019). Competitive pressures have intensified, prompting increased customer demand for superior value (Sánchez et al., 2009). Recognizing the need to explore new avenues for creating, gaining, and sustaining a competitive advantage, firms reconfigure organizational capabilities, with dynamic capabilities playing a crucial role (Woodruff, 1997). The capability approach, as noted by Teece (2019), acknowledges that firms have capability gaps requiring filling for establishing long-term competitive advantages. Investments in future capabilities enable firms to acquire dynamic capabilities (Zollo and Winter, 2002; Zahra and George, 2002; Teece et al., 1997), influencing the firm's resource base and impacting competitive advantage and performance outcomes (Drnevich and Kriauciunas, 2011). The dynamic capability perspective recognizes that these capabilities exist at a higher hierarchical level than ordinary capabilities (Michaelis et al., 2020). Firms leveraging specific capabilities actively seek new opportunities, allowing them to spend fewer resources or generate more output than competitors (Jacobides et al., 2012). These capabilities are designed to be compatible with the environment and market, ensuring effectiveness (Drnevich and Kriauciunas, 2011). Dynamic capabilities play a pivotal role in achieving competitive advantage (Ambrosini and Bowman, 2009; Helfat et al., 2009; Teece, 2007). Strategic management emphasizes creating and maintaining a competitive advantage (Rumelt et al., 1991). The ability to swiftly implement changes becomes crucial for firms (Michaelis et al., 2020). Previous research highlights that sustaining a competitive advantage relies on effectively leveraging dynamic capabilities, considered a form of resource capability (Teece, 2019).

This study investigates the interaction of dynamic capabilities in businesses, their role in the value creation process, impact on competitive advantage and firm performance, and the potential mediating effects of value creation. In the evolving business landscape, understanding how firms use dynamic capabilities to adapt and integrate them into value creation processes is crucial. The study aims to provide a fresh perspective on how value creation processes mediate relationships between dynamic capabilities, competitive advantage, and firm performance. Six hypotheses have been formulated to test these relationships, offering insights for managers and researchers on effective strategies for competitive advantage. Utilizing a sample of 361 individuals in Istanbul, Turkey, the study employs structural equation modeling through Smart PLS for testing. Results introduce a dynamic capability-based value creation framework, defining dynamic capabilities as the means for organizations to develop, update, and sustain various resources, leading to sustainable competitive advantage and enhanced firm performance. The structured study contributes to the literature with concise analyses, theoretical frameworks, and practical recommendations for future research contributions.



## **2.Literature review**

### **2.1.Dynamic capabilities**

Dynamic capabilities, defined as the agility gained by integrating, reconfiguring, acquiring, and divesting resources to adapt to market changes (Eisenhardt and Martin, 2000), offer a strategic framework for addressing limitations in the resource-based approach (Helfat and Winter, 2011). Rooted in Schumpeter's theory of creative destruction, dynamic capabilities empower businesses to identify and seize emerging opportunities while adapting to evolving market conditions (Teece, 2007). Dynamic capabilities, integral to strategic change, encompass three key activities: identifying opportunities and threats, seizing them through business model design and strategic investments, and transforming existing business models and strategies (Helfat and Raubitschek, 2018; Teece, 2007). Teece (2012) categorizes dynamic capabilities into three groups: (1) sensing—recognizing, interpreting, and evaluating opportunities or threats; (2) seizing—deploying resources to address opportunities or respond to threats; and (3) transforming—continually realigning and restructuring resources and organizational structures as market conditions evolve. This proactive approach, adapting to evolving circumstances, is a key determinant of sustained success (Weaven et al., 2021).

### **2.2.Value Creation**

Value creation in marketing is the essence of customer interactions, defined by the balance between "given up" (costs or sacrifices) and "gained" (benefits) from the customer's perspective (Zeithaml, 1988). In the strategy and marketing literature, the value of a product is determined by customer perceptions, either in terms of willingness to pay or perceived benefits (Anderson et al., 2006). In dynamic markets, sustaining competitiveness requires continuous value creation for customers (Grandhi et al., 2021), emphasizing the significance of digital technology, especially customer analytics (Davenport et al., 2020; Rahman et al., 2020). Customer analytics establishes a foundation for analytic-driven, customer-focused value creation. The concept of value creation is widely debated, with traditional models emphasizing economic gain and stakeholder theory advocating collaborative, multi-faceted value creation (Freeman, 2023). In the resource-based view, value is narrowly defined for competitive advantage (Barney, 1991), while a broader perspective considers individual viewpoints linked to fulfilling human needs, especially ecological and social outcomes (Freudenreich et al., 2020).

## **3. Design of Hypothesis**

### **3.1. The Relationship between Dynamic Capabilities and Value Creation**

In the competitive business landscape, organizations adapt to external shifts and refresh resources through dynamic capabilities (Kozlenkova et al., 2014). Dynamic capabilities, as responsive mechanisms, transform the fusion of knowledge and skills, reshaping resources and generating new value (Erevelles et al., 2016). Dynamic capability plays a crucial role in digital transformation journeys, especially in technology-intensive sectors (Matarazzo et al., 2021). Cutting-edge technologies like big data and AI optimize operations, streamline processes, and redefine value creation strategies (Cenamor et al., 2019). Digital technologies enhance customer communication, deepen understanding of needs, and reshape value propositions (Li et al., 2018). Big data profoundly influences the marketing mix, impacting product innovation, pricing, shipping, and advertising (Erevelles et al., 2016). Integration capability involves internal and external coordination, merging market information, and converting resources into innovative outcomes (Vu, 2020). Adaptation capability enables rapid adjustment to a changing environment, contributing to value creation and market survival (Dixon et al., 2014). Dynamic

capabilities autonomously guide customer interactions aligned with market demands (Schriber and Löwstedt, 2020). Value creation involves promptly addressing customer demands, seizing opportunities, and deriving value through continuous transformation (Vu, 2020). Utilizing dynamic capabilities in response to such transformations underscores their substantial and positive impact as precursors to value creation. Given these explanations and assumptions regarding the relationship between dynamic capabilities and value creation, the first hypothesis of the research is articulated as follows:

H1: The firm's dynamic capability has a significant effect on value creation.

### **3.2. The Relationship Between Value Creation and Competitive Advantage**

A company achieves a competitive advantage by outperforming competitors in delivering greater value to customers through strategies such as product quality, customer service, convenience, or competitive pricing. Porter (1991) emphasizes the significance of a company's chosen paths and methodologies in shaping competitive advantage, including effective operations management, strategic planning, and the creation of "cost advantage," "product advantage," and "service advantage". These advantages, leading to benefits like cost, product, and service advantages, are crucial in the face of intensified global competition (Mahdi et al., 2019). Value creation, achieved through distinctive products or services, exceptional customer experiences, or enhanced social and environmental benefits, establishes a robust brand image and a challenging-to-replicate competitive advantage (Hossain et al., 2021). By consistently providing more value than competitors, a company can attract a larger customer base, increase market share, and achieve sustained growth in revenue and profitability. Additionally, creating continuous value fosters stronger customer loyalty, reducing the likelihood of customers switching to competitors. In view of these explanations and assumptions, the second hypothesis of the research is formulated as follows:

H2: The firm's value creation has a significant effect on competitive advantage.

### **3.3. The Relationship Between Value Creation and Firm Performance**

There's a dearth of empirical evidence on how firm performance is influenced by value creation and customer value (Hagiu, 2020; Varadarajan, 2020). Customer engagement and loyalty are posited to play a vital role in contributing to firm performance by facilitating value creation (Pansari and Kumar, 2017). Customer satisfaction leads to increased loyalty, contributing to improved firm performance (Saeidi et al., 2015). Researches explore the relationship between IT, data analytics, and value creation's impact on firm performance (Perdana et al., 2022; Vitari and Raguseo, 2020). Future research on tools like artificial intelligence, chatbots, smart assistants, and digital smart agents contributing to value creation and their impact on performance is imperative (Hossain et al., 2021). In consideration of these explanations and assumptions, the third hypothesis of the research is formulated as follows:

H3: The firm's value creation has a significant effect on firm performance.

### **3.4. The Relationship between Competitive Advantage and Firm Performance**

Rose et al. (2010) identify cost, product, and service dimensions of competitive advantage, highlighting their correlation with performance. Yunus and Sijabat (2021) propose a theoretical framework involving blue ocean strategies, competitive advantage, and firm performance. Sustainable competitive advantage, as noted by Ismail et al. (2010), leads to optimal and greater performance, emphasizing the importance of developing strategies for successful firm performance (Chikán et al., 2022). Amoako-Gyampah and Acquah (2008) examine

competitive and production strategy relationships, while Das and Canel (2022) propose a decision-making model for selecting production strategies that lead to competitive advantage and superior firm performance. Differentiated and cost-based strategies contribute positively to firm performance (Saeidi et al., 2015). In light of these explanations and assumptions, the fourth hypothesis of the research is formulated as follows:

H4: The firm's competitive advantage has a significant effect on firm performance.

### **3.5. Mediating Effect of Value Creation in the Relationship Between Dynamic Capability and Competitive Advantage**

In the dynamic business landscape, companies must adapt their core capabilities to meet evolving sustainability needs (Yousaf, 2021). This adaptability not only enables firms to achieve sustainable customer value but also gain a competitive advantage (Kawai et al., 2018). Strong dynamic capabilities empower companies to respond to market changes by innovating, enhancing offerings, or entering untapped markets (Rashidirad et al., 2017). Dynamic capabilities enable firms to respond to market changes through innovation, enhancing offerings, and exploring new markets. The value creation process involves internal enhancements like R&D and external strategies such as mergers, acquisitions, joint ventures, and open innovation practices (Ferraris et al., 2017; Battisti et al., 2020; Grant, 2021). The literature extensively examines the link between the innovation process's significance for companies' competitiveness and the competitive advantage derived from innovation (Chatzoglou and Chatzoudes, 2017; Marsh and Stock, 2003). Innovation, defined as the development of wealth-generating new products, processes, and changes (Olavarrieta and Villena, 2014), is viewed by Nobre et al. (2011) as the primary source of benefits to customers and added value. Innovative companies, as suggested by established theoretical studies (Miles and Snow, 1978), are more flexible and better equipped to adapt to changes, offering protection during periods of instability. Hinterhuber and Liozu (2014) define innovation as a source of competitive advantage in product pricing, emphasizing the adoption of an appropriate pricing model. While many researchers examine the relationship between capabilities and performance, there's limited exploration of the connection between a firm's core competencies and its competitive advantage (Wu et al., 2023). In the evolving market landscape, marketers sustain competitiveness by continually creating value for customers (Grandhi et al., 2020; Benoit et al., 2020). In consideration of these explanations and assumptions, the fifth hypothesis of the research is formulated as follows:

H5: The firm's value creation has a mediating effect on the relationship between dynamic capability and competitive advantage.

### **3.6. Mediating Effect of Value Creation in the Relationship Between Dynamic Capability and Firm Performance**

Firm strategy involves decisions for competitive advantage, while firm performance, reflecting success, encompasses aspects like goal attainment, financial structure, and efficiency (Porter, 1991; Şenol and Karaca, 2017). Foundational determinants are rooted in resources and capabilities (Barney, 1991; Grant, 2021; Battisti et al., 2020). Recent criteria include new product development, pioneering introductions, reduced complaints, increased satisfaction, and enhanced quality (Bulut et al., 2013). Recent meta-analysis shows dynamic capabilities contribute to higher performance, aligning with the external environment, survival, adaptability, flexibility, and innovation (Schilke et al., 2018). Enhancing operational performance through dynamic capabilities enables effective customer understanding and strategic product development. Studies emphasize the correlation between dynamic capabilities

and performance (Karna et al., 2016), especially during crises (Dyduch et al., 2021). A company's ability to deliver value is a crucial driver of overall performance, with value creation linked to innovation capacity (Dyduch et al., 2021). Research shows innovation capability's direct impact on performance (Rizan et al., 2019). This dynamic attribute influences firm performance by shaping value creation processes. Understanding customer needs drives innovation, with customer-focused companies fortifying long-term performance. In light of these insights and assumptions, the sixth hypothesis of the research is formulated as follows:

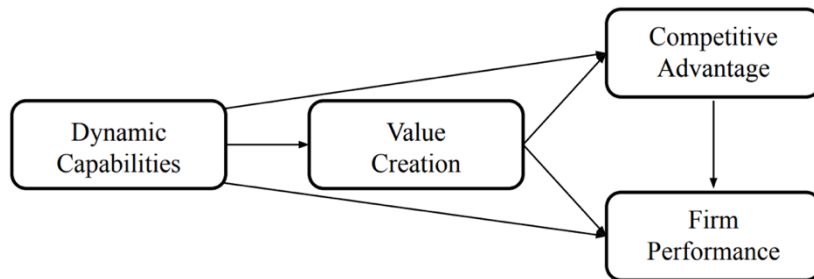
H6: The firm's value creation has a mediating effect on the relationship between dynamic capability and firm performance.

#### 4. Research design

##### 4.1. Measurement

The research model illustrated in Figure 1. While dynamic capability is treated as an independent variable in the model, value creation, competitive advantage, and firm performance serve as dependent variables. Furthermore, the value creation dimension plays a distinct mediating role in the relationship between dynamic capability and the variables of competitive advantage and firm performance. The measurement encompasses 49 items, and this study utilizes a 5-point Likert scale, ranging from "strongly disagree" to "strongly agree," for the designed measurements.

Figure 1. Proposed model



**4.1.1. Dynamic capabilities:** To assess dynamic capabilities, a scale study encompassing sensing (5), seizing (4), and transforming (5) sub-dimensions, as proposed by Kump et al. (2019), was employed. Kump et al. (2019) advocated the necessity for a standardized scale study to measure dynamic capabilities and devised a 14-item scale rooted in Teece's (2007) structured dynamic ability framework, aiming to evaluate sensing, seizing, and transforming capacities.

**4.1.2. Value creation:** Smith and Colgate's (2007) framework for customer value creation strategy serves as a valuable instrument in recognizing and illustrating strategies for value creation. The value creation framework categorizes the types of value firms can generate into four: functional/instrumental value (5), experiential/hedonic value (5), symbolic/expressive value (6), and cost/sacrifice value (7). The scale is comprised of 21 elements.

**4.1.3. Competitive advantage:** This study employs questions based on seven financial and non-financial factors. The factors include higher profitable growth rate, increased sales revenue, reduced costs, enhanced product and service quality, growing market share, more profitable relationships with existing customers, and increased profitability from new customers (Chang, 2011; Day & Wensley, 1988; Li & Zhou, 2010; Newbert, 2008).

**4.1.4. Firm performance:** The assessment of firm performance in this study encompasses both innovation performance and overall firm performance. The firm performance items have been adapted from various sources: 1–2 items from Kaynak (2003), 3–5 items from Fuentes et al. (2004), the 4th item from Sadıkoğlu and Zehir (2010), and the 6th and 7th item from Prajogo and Sohal (2004) studies. This scale encompasses measures of operating performance, quality performance, customer satisfaction, and innovation performance (Sadıkoğlu & Zehir, 2010).

#### 4.2. Sample and Data Collection

The study's sample comprises businesses active in the North Marmara region of Istanbul, Turkey. A total of 361 responses were collected through an online survey, reflecting the study's efforts to encompass a diverse range of industries and the prevalence of active firms in the region. These companies operate in various sectors, including banking, insurance, media, communication, telecommunications, e-commerce, software, information technologies, energy, health, chemistry, pharmaceuticals, tourism, wholesale, and retail.

#### 4.3. Data Analysis

To evaluate the model, Structural Equation Modeling (SEM) with the Partial Least Squares (PLS) method was employed, utilizing the SmartPLS program. The reliability and validity of collected data were ensured through Confirmatory Factor Analysis, factor loadings, and tests for convergent validity (Average Variance Extracted). Model fit analysis assessed the measurement model's fit, and a bootstrapping test measured variable effects. Given the second-order variables in the research model, a common method linked these variables and loaded latent variable values onto first-order variables.

### 5. Results

The information in Table 1 presents the reliability and correlation values of the variables. A measurement is considered reliable when its alpha reliability level exceeds .70, as suggested by Cronbach (1951), Fornell and Larcker (1981), and Nunnally and Bernstein (1994). In terms of discriminant validity, evidence is established when the correlation between variables is below .80, following the criteria outlined by Kline (2015). The outcomes of the Discriminant Validity analysis are explained in Table 2.

**Table 1. Reliability and correlations of measurements**

	Cronbach's Alpha	Mean	Standard Deviation	Correlation			
				1	2	3	4
1- Dynamic Capability	.908	4.1150	.72139	1			
2- Value Creation	.893	4.0101	.65451	.798**	1		
3- Competitive Advantage	.860	4.1361	.71171	.756**	.740**	1	
4- Firm Performance	.860	4.0527	.73854	.675**	.642**	.661**	1

The construct validity of the measurement tool employed in this study, which assesses whether it effectively measures the intended construct, was evaluated through the discriminant validity technique. Discriminant validity verifies that variables are distinct from each other and do not measure precisely the same concept, while convergent validity indicates that variables are adequately related. Both of these validity assessments provide evidence that the measured structure aligns with its intended purpose and objectivity. Table 2 displays the variable values from top to bottom, and a column-wise comparison reveals that variables differ from each other, as the first value in each column is higher than the others. This supports discriminant validity, with values for competitive advantage (.770), dynamic capability (.919), firm performance



(.767), and value creation (.869). Convergent validity is further supported by the fact that the Average Variance Extracted (AVE) values for all scales exceed .50, as recommended by Hair et al. (2021). The Standardized Root Mean Square (SRMR), an absolute measure of fitness criterion, evaluates the mean magnitude of differences between observed and expected correlations. With a value of .06 for our measurement model, which is below the threshold of .08 (Hu and Bentler, 1999), it indicates a good fit. The Normed Fit Index (NFI), specifically the Bentler-Bonett Norm Fit Index, assesses the difference between the chi-square value of the tested model and that of a single-factor model. Although the NFI value of .869 falls slightly below the threshold for good fit (above .90), it remains very close to the acceptable fit value.

**Table 2. Discriminant Validity, AVE and Model Fit**

	Competitive Advantage	Dynamic Capability	Firm Performance	Value Creation	AVE	Model Fit	
Competitive Advantage	<b>0.770</b>				0.593	<b>SRMR</b>	0.064
Dynamic Capability	0.767	<b>0.919</b>			0.844	<b>Chi-Square</b>	662.621
Firm Performance	0.683	0.688	<b>0.767</b>		0.589	<b>NFI</b>	0.869
Value Creation	0.757	0.812	0.674	<b>0.869</b>	0.756		

Hypotheses were subjected to testing through bootstrapping analysis, a non-parametric procedure used to assess the significance of estimated path coefficients (Efron and Tibshirani, 1986; Davison and Hinkley, 1997). Bootstrapping involves generating subsamples by randomly selecting instances from the original dataset on each iteration. These subsamples are then employed to estimate the path coefficients of the model, with the process being iterated up to 5,000 times to generate a substantial number of random subsamples. Before conducting the bootstrapping analysis for the 2nd order variables, the joint method was employed. This involved extracting latent variable values from the items belonging to the 2nd order variable and loading them into the 1st order variable. Subsequently, measurement was performed by interrelating these dimensions and loading the latent variable values into the 1st order variable. For the bootstrapping analysis, the relationships of the variables with the items were formatively altered. The results of the analysis are presented in Table 3. The path coefficient indicates the assumed causal relationships. The path coefficient, represented by standardized regression coefficients or Beta ( $\beta$ ), illustrates the direct impact of an independent variable on a dependent variable. In Table 3, the column labeled as Original Sample (O) displays the Beta coefficient, indicating the direct effect of the independent variable on the dependent variable. For instance, a one-unit change in the Dynamic Capability independent variable results in a .849 change and increase in the Value Creation dependent variable, and this causality is statistically significant ( $\beta = .849$ ,  $\rho = .000$ ). Similarly, a one-unit change in the Value Creation variable leads to a .422 change in the Competitive Advantage dependent variable ( $\beta = .422$ ,  $\rho = .000$ ). Furthermore, a one-unit change in the Value Creation variable corresponds to a .227 change in the Firm Performance variable ( $\beta = .227$ ,  $\rho = .003$ ). Lastly, a one-unit change in the Competitive Advantage variable brings about a .306 change in the Firm Performance dependent variable ( $\beta = .306$ ,  $\rho = .000$ ). When a mediating variable is present between the dependent and independent variable, the total indirect effect pertains to the impact arising from the mediation relationship. The Specific Indirect Effect column delineates the manner in which this mediation effect unfolds. For instance, while the effect of the Dynamic Capability independent variable on the Competitive Advantage dependent variable was .418, this effect decreased to .358 with the Value Creation mediation effect. Regarding the effects on competitive advantage, the impact



of dynamic capability (.418) appears to be nearly equal to the effect of value creation (.422). In contrast, among the effects on the performance variable, the influence of dynamic ability (.261) surpasses the effect of value creation (.227). Additionally, the impact of competitive advantage (.306) exceeds the effect of both variables. The bootstrapping analysis confirmed strong positive support for all hypotheses.

**Table 3. The Bootstrapping Analysis Result**

	Original Sample (O)	Sample Mean (M)	Std. Dev.	T Statistics	$\rho$ Values	Total Indirect Effect	Specific Indirect Effect	Total Effect
DC --> VC	<b>0.849</b>	0.849	0.022	38.703	0.000	...	...	<b>0.849</b>
DC --> CA	<b>0.418</b>	0.415	0.076	5.514	0.000	<b>0.358</b>	DC --> VC --> CA	<b>0.358</b>
DC --> P	<b>0.261</b>	0.261	0.075	3.482	0.001	<b>0.430</b>	DC --> VC --> P	<b>0.192</b>
							DC --> CA --> P	<b>0.128</b>
							DC --> VC --> CA --> P	<b>0.109</b>
VC --> CA	<b>0.422</b>	0.424	0.077	5.465	0.000	...	...	<b>0.422</b>
VC --> P	<b>0.227</b>	0.227	0.077	2.944	0.003	<b>0.129</b>	VC--> CA --> P	<b>0.129</b>
CA --> P	<b>0.306</b>	0.304	0.070	4.384	0.000	...	...	<b>0.306</b>

\*DC: Dynamic capability, VC: Value creation, CA: Competitive advantage, P: Firm performance

## 6. Conclusion

This study underscores that dynamic capabilities serve as precursors to the formulation of organizational strategy, wherein managers dynamically alter, integrate, and consolidate their resource bases to devise innovative value creation strategies. The distinctive contribution of this research lies in the development of a dynamic capability-based value creation framework, facilitating the conceptualization and exploration of value creation from a dynamic perspective. Dynamic capabilities, encompassing the ongoing development, updating, and maintenance of various organizational resources ranging from tangible and intangible assets to human resources are instrumental in generating customer value. The driving forces behind the formation, evolution, and recombination of these resources into novel sources of competitive advantage are recognized as dynamic capabilities. Leveraging this driving force ensures the sustained enhancement of firm performance. Managers are advised not to underestimate the pivotal role of formulating an appropriate competitive strategy that transforms dynamic capabilities into resources fostering opportunities and aids in restructuring resources to create value. If a competitive strategy fails to harness a firm's dynamic capabilities for value creation, managerial reconsideration of the adopted strategy becomes imperative. Creating customer value is a multifaceted process involving a combination of external and internal resources. Elevating this process necessitates high-quality human resources and technology. Particular attention should be directed towards how knowledge and competence are acquired within an organization and the mechanisms employed for their management. An awareness of possessed and lacking capabilities is crucial. Instead of solely examining business systems or knowledge management models, understanding the organizational culture is paramount for deciphering daily routines. While dynamic capabilities are generally attributed to the organization, the capabilities of individual actors within the organization appear closely linked to this concept, considering its dynamic nature in daily routines. Future research endeavors may explore the intersection of the dynamic capability concept with Human Resource Management (HRM), shedding light on the interaction between HRM and how an organization develops, manages, and sustains its capabilities.

## References

- Ambrosini, V., Bowman, C., & Collier, N. (2009). Dynamic capabilities: An exploration of how firms renew their resource base. *British Journal of Management*, 20, S9-S24.
- Amoako-Gyampah, K., & Acquah, M. (2008). Manufacturing strategy, competitive strategy and firm performance: An empirical study in a developing economy environment. *International journal of production economics*, 111(2), 575-592.
- Anderson, J. C., Narus, J. A., & Van Rossum, W. (2006). Customer value propositions in business markets. *Harvard business review*, 84(3), 90.
- Barney, J. (1991). Firm resources and sustained competitive advantage. *Journal of management*, 17(1), 99-120.
- Battisti, E., Miglietta, N., Nirino, N., & Villasalero Diaz, M. (2020). Value creation, innovation practice, and competitive advantage: Evidence from the FTSE MIB index. *European Journal of Innovation Management*, 23(2), 273-290.
- Benoit, D. F., Lessmann, S., & Verbeke, W. (2020). On realising the utopian potential of big data analytics for maximising return on marketing investments. *Journal of Marketing Management*, 36(3-4), 233-247.
- Bulut, Ç., Pınar, İ., Halaç, S. D., & Öztürk, A. D. (2013). Girişimsel pazarlamanın firma performansına etkisi. *Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 15(2), 209-232.
- Cao, B., Yan, Y., Wang, Y., Liu, X., Lin, J. C. W., Sangaiah, A. K., & Lv, Z. (2022). A multiobjective intelligent decision-making method for multistage placement of PMU in power grid enterprises. *IEEE Transactions on Industrial Informatics*.
- Cenamor, J., Parida, V., & Wincent, J. (2019). How entrepreneurial SMEs compete through digital platforms: The roles of digital platform capability, network capability and ambidexterity. *Journal of Business Research*, 100, 196-206.
- Chang, C. H. (2011). The influence of corporate environmental ethics on competitive advantage: The mediation role of green innovation. *Journal of Business Ethics*, 104(3), 361-370.
- Chatzoglou, P., & Chatzoudes, D. (2017). The role of innovation in building competitive advantages: an empirical investigation. *European Journal of Innovation Management*, 21(1), 44-69.
- Chikán, A., Czakó, E., Kiss-Dobronyi, B., & Losonci, D. (2022). Firm competitiveness: A general model and a manufacturing application. *International Journal of Production Economics*, 243, 108316.
- Cronbach, L. J. (1951). Coefficient alpha and the internal structure of tests. *psychometrika*, 16(3), 297-334.
- Das, S., & Canel, C. (2022). Linking manufacturing and competitive strategies for successful firm performance: a review and reconceptualization. *Journal of Strategy and Management*, 16(1), 148-172.
- Davenport, T., Guha, A., Grewal, D., & Breussgott, T. (2020). How artificial intelligence will change the future of marketing. *Journal of the Academy of Marketing Science*, 48, 24-42.
- Davison, A. C., & Hinkley, D. V. (1997). *Bootstrap methods and their application* (No. 1). Cambridge university press.
- Day, G. S., & Wensley, R. (1988). Assessing advantage: a framework for diagnosing competitive superiority. *Journal of marketing*, 52(2), 1-20.
- Dixon, S., Meyer, K., & Day, M. (2014). Building dynamic capabilities of adaptation and innovation: A study of micro-foundations in a transition economy. *Long Range Planning*, 47(4), 186-205.
- Drnevich, P. L., & Kriauciunas, A. P. (2011). Clarifying the conditions and limits of the contributions of ordinary and dynamic capabilities to relative firm performance. *Strategic management journal*, 32(3), 254-279.
- Dyduch, W., Chudziński, P., Cyfert, S., & Zastempowski, M. (2021). Dynamic capabilities, value creation and value capture: Evidence from SMEs under Covid-19 lockdown in Poland. *Plos one*, 16(6), e0252423.
- Efron, B., & Tibshirani, R. J. (1994). *An introduction to the bootstrap*. CRC press.
- Eisenhardt, K. M., & Martin, J. A. (2000). Dynamic capabilities: What are they? *Strategic management journal*, 21(10/11), 1105-1121.
- Erevelles, S., Fukawa, N., & Swayne, L. (2016). Big Data consumer analytics and the transformation of marketing. *Journal of business research*, 69(2), 897-904.
- Ferraris, A., Santoro, G., & Bresciani, S. (2017). Open innovation in multinational companies' subsidiaries: the role of internal and external knowledge. *European Journal of International Management*, 11(4), 452-468.
- Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation models with unobservable variables and measurement error. *Journal of marketing research*, 18(1), 39-50.
- Freeman, R. E. (2023). Managing for stakeholders: Trade-offs or value creation. In *R. Edward Freeman's Selected Works on Stakeholder Theory and Business Ethics* (pp. 295-299). Cham: Springer International Publishing.
- Freudenreich, B., Lüdeke-Freund, F., & Schaltegger, S. (2020). A stakeholder theory perspective on business models: Value creation for sustainability. *Journal of Business Ethics*, 166, 3-18.

- Fuentes, M.M.F., Saez, A.C.A., Montes, F.J.L., (2004). The impact of environmental characteristics on TQM principles and organizational performance. *Omega* 32(6), 425–442.
- Grandhi, B., Patwa, N., & Saleem, K. (2021). Data-driven marketing for growth and profitability. *EuroMed Journal of Business*, 16(4), 381-398.
- Grant, R. M. (2021). *Contemporary strategy analysis*. John Wiley & Sons.
- Hagiu, A. (2020). When data creates competitive advantage. *Harvard business review*, 98 (1), 94-101.
- Hair Jr, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2021). *A primer on partial least squares structural equation modeling (PLS-SEM)*. Sage publications.
- Helfat, C. E., & Raubitschek, R. S. (2018). Dynamic and integrative capabilities for profiting from innovation in digital platform-based ecosystems. *Research Policy*, 47(8), 1391–1399.
- Helfat, C. E., & Winter, S. G. (2011). Untangling dynamic and operational capabilities: Strategy for the (N) ever-changing world. *Strategic management journal*, 32(11), 1243-1250.
- Helfat, C. E., Finkelstein, S., Mitchell, W., Peteraf, M., Singh, H., Teece, D., & Winter, S. G. (2009). *Dynamic capabilities: Understanding strategic change in organizations*. John Wiley & Sons.
- Hinterhuber, A., & Liozu, S. M. (2014). Is innovation in pricing your next source of competitive advantage?. *Business horizons*, 57(3), 413-423.
- Hossain, M. A., Akter, S., & Yanamandram, V. (2021). Why doesn't our value creation payoff: Unpacking customer analytics-driven value creation capability to sustain competitive advantage. *Journal of Business Research*, 131, 287-296.
- Hu, L. T., & Bentler, P. M. (1999). Cutoff criteria for fit indexes in covariance structure analysis: Conventional criteria versus new alternatives. *Structural equation modeling: a multidisciplinary journal*, 6(1), 1-55.
- Ismail, A. I., Rose, R. C., Abdullah, H., & Uli, J. (2010). The relationship between organisational competitive advantage and performance moderated by the age and size of firms. *Asian Academy of Management Journal*, 15(2), 157-173.
- Jacobides, M. G., Winter, S. G., & Kassberger, S. M. (2012). The dynamics of wealth, profit, and sustainable advantage. *Strategic Management Journal*, 33(12), 1384-1410.
- Karna, A., Richter, A., & Riesenkampff, E. (2016). Revisiting the role of the environment in the capabilities–financial performance relationship: A meta-analysis. *Strategic Management Journal*, 37(6), 1154-1173.
- Katkalo, V. S., Pitelis, C. N., & Teece, D. J. (2010). Introduction: On the nature and scope of dynamic capabilities. *Industrial and Corporate Change*, 19(4), 1175–1186.
- Kawai, N., Strange, R., & Zucchella, A. (2018). Stakeholder pressures, EMS implementation, and green innovation in MNC overseas subsidiaries. *International Business Review*, 27(5), 933-946.
- Kaynak, H., (2003). The relationship between total quality management practices and their effects on firm performance. *Journal of Operational Management* 21,405–435.
- Kline, R. B. (2015). *Principles and practice of structural equation modeling*. Guilford publications.
- Kozlenkova, I. V., Samaha, S. A., & Palmatier, R. W. (2014). Resource-based theory in marketing. *Journal of the Academy of Marketing Science*, 42(1), 1–21.
- Kump, B., Engelmann, A., Kessler, A., & Schweiger, C. (2019). Toward a dynamic capabilities scale: measuring organizational sensing, seizing, and transforming capacities. *Industrial and Corporate Change*, 28(5), 1149-1172.
- Li, J. J., & Zhou, K. Z. (2010). How foreign firms achieve competitive advantage in the Chinese emerging economy: Managerial ties and market orientation. *Journal of Business research*, 63(8), 856-862.
- Li, L., Su, F., Zhang, W., & Mao, J. Y. (2018). Digital transformation by SME entrepreneurs: A capability perspective. *Information Systems Journal*, 28(6), 1129-1157.
- Mahdi, O. R., Nassar, I. A., & Almsafir, M. K. (2019). Knowledge management processes and sustainable competitive advantage: An empirical examination in private universities. *Journal of business research*, 94, 320-334.
- Marsh, S. J., & Stock, G. N. (2003). Building dynamic capabilities in new product development through intertemporal integration. *Journal of product innovation management*, 20(2), 136-148.
- Matarazzo, M., Penco, L., Profumo, G., & Quaglia, R. (2021). Digital transformation and customer value creation in Made in Italy SMEs: A dynamic capabilities perspective. *Journal of Business Research*, 123, 642-656.
- Michaelis, B., Rogbeer, S., Schweizer, L., & Özleblebici, Z. (2020). Clarifying the boundary conditions of value creation within dynamic capabilities framework: a grafting approach. *Review of Managerial Science*, 1-24.
- Miles, R. E., Snow, C. C., Meyer, A. D., & Coleman Jr, H. J. (1978). Organizational strategy, structure, and process. *Academy of management review*, 3(3), 546-562.
- Newbert, S. L. (2008). Value, rareness, competitive advantage, and performance: a conceptual-level empirical investigation of the resource-based view of the firm. *Strategic management journal*, 29(7), 745-768.

- Nobre, F. S. (Ed.). (2011). *Technological, Managerial and Organizational Core Competencies: Dynamic Innovation and Sustainable Development: Dynamic Innovation and Sustainable Development*. IGI global.
- Nunnally, J. C., & Bernstein, I. H. (1994). *Psychometric Theory* New York. NY: McGraw-Hill.
- Olavarrieta, S., & Villena, M. G. (2014). Innovation and business research in Latin America: An overview. *Journal of Business Research*, 67(4), 489-497.
- Orji, C. I. (2019). Digital business transformation: towards an integrated capability framework for digitization and business value generation. *Journal of Global Business and Technology*, 15(1), 47-57.
- Pansari, A., & Kumar, V. (2017). Customer engagement: the construct, antecedents, and consequences. *Journal of the Academy of Marketing Science*, 45, 294-311.
- Perdana, A., Lee, H. H., Koh, S., & Arisandi, D. (2022). Data analytics in small and mid-size enterprises: Enablers and inhibitors for business value and firm performance. *International Journal of Accounting Information Systems*, 44, 100547.
- Prajogo, D.I., Sohal, A.S., (2004). The multidimensionality of TQM practices indetermining quality and innovation performance—an empirical examination. *Technovation* 24, 443–453.
- Rahman, M. S., Hossain, M. A., Abdel Fattah, F. A. M., & Akter, S. (2020). Optimizing competitive performance of service firms in data-rich environment. *Journal of Service Theory and Practice*, 30(6), 681-706.
- Rashidirad, M., Salimian, H., Soltani, E., & Fazeli, Z. (2017). Competitive strategy, dynamic capability, and value creation: Some empirical evidence from UK telecommunications firms. *Strategic Change*, 26(4), 333-342.
- Rizan, M., Balfas, F., & Purwohedi, U. (2019). The influence of strategic orientation, organizational innovation capabilities and strategic planning on the performance of technology-based firms. *Academy of Strategic Management Journal*, 18(3), 1-11.
- Rose, R. C., Abdullah, H., & Ismad, A. I. (2010). A Review on the Relationship between Organizational Resources, Competitive Advantage and Performance. *Journal of International Social Research*, 3(11).
- Rumelt, R. P., Schendel, D., & Teece, D. J. (1991). Strategic management and economics. *Strategic management journal*, 12(S2), 5-29.
- Sadıkoglu, E., & Zehir, C. (2010). Investigating the effects of innovation and employee performance on the relationship between total quality management practices and firm performance: An empirical study of Turkish firms. *International journal of production economics*, 127(1), 13-26.
- Saeidi, S. P., Sofian, S., Saeidi, P., Saeidi, S. P., & Saeidi, S. A. (2015). How does corporate social responsibility contribute to firm financial performance? The mediating role of competitive advantage, reputation, and customer satisfaction. *Journal of business research*, 68(2), 341-350.
- Schilke, O., Hu, S., & Helfat, C. E. (2018). Quo vadis, dynamic capabilities? A content-analytic review of the current state of knowledge and recommendations for future research. *Academy of Management Annals*, 12(1), 390–439.
- Schriber, S., & Löwstedt, J. (2020). Reconsidering ordinary and dynamic capabilities in strategic change. *European Management Journal*, 38(3), 377-387.
- Smith, J. B., & Colgate, M. (2007). Customer value creation: a practical framework. *Journal of marketing Theory and Practice*, 15(1), 7-23.
- Şenol, Z., & Karaca, S. S. (2017). Finansal risklerin firma değeri üzerine etkisi: BİST örneği. *Gazi İktisat ve İşletme Dergisi*, 3(1), 1-18.
- Teece, D. J. (2012). Dynamic capabilities: Routines versus entrepreneurial action. *Journal of Management Studies*, 49(8), 1395–1401.
- Teece, D. J. (2019). A capability theory of the firm: an economics and (strategic) management perspective. *New Zealand Economic Papers*, 53(1), 1-43.
- Teece, D. J. (2007). Explicating dynamic capabilities: The nature and micro foundations of (sustainable) enterprise performance. *Strategic Management Journal*, 28(13), 1319–1350.
- Varadarajan, R. (2020). Customer information resources advantage, marketing strategy and business performance: A market resources based view. *Industrial Marketing Management*, 89, 89-97.
- Vitari, C., & Raguseo, E. (2020). Big data analytics business value and firm performance: linking with environmental context. *International Journal of Production Research*, 58(18), 5456-5476.
- Vu, H. M. (2020). A review of dynamic capabilities, innovation capabilities, entrepreneurial capabilities and their consequences. *The Journal of Asian Finance, Economics, and Business*, 7(8), 485-494.
- Wang, C. L., & Ahmed, P. K. (2007). Dynamic capabilities: A review and research agenda. *International journal of management reviews*, 9(1), 31-51.
- Weaven, S., Quach, S., Thaichon, P., Frazer, L., Billot, K., & Grace, D. (2021). Surviving an economic downturn: Dynamic capabilities of SMEs. *Journal of Business Research*, 128, 109-123.



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- Woodruff, R. B. (1997). Customer value: the next source for competitive advantage. *Journal of the academy of marketing science*, 25(2), 139-153.
- Wu, Q., Yan, D., & Umair, M. (2023). Assessing the role of competitive intelligence and practices of dynamic capabilities in business accommodation of SMEs. *Economic Analysis and Policy*, 77, 1103-1114.
- Yousaf, Z. (2021). Go for green: green innovation through green dynamic capabilities: accessing the mediating role of green practices and green value co-creation. *Environmental science and pollution research*, 28(39), 54863-54875.
- Yunus, M., & Sijabat, F. N. (2021). A review on Blue Ocean Strategy effect on competitive advantage and firm performance. *Academy of Strategic Management Journal*, 20(1), 1-10.
- Zahra, S. A., & George, G. (2002). The net-enabled business innovation cycle and the evolution of dynamic capabilities. *Information systems research*, 13(2), 147-150.
- Zaki, M. (2019). Digital transformation: harnessing digital technologies for the next generation of services. *Journal of Services Marketing*.
- Zeithaml, Valarie (1988), "Consumer Perceptions of Price, Quality, and Value: A Means–End Model and Synthesis of Evidence," *Journal of Marketing*, 52 (July), 2–22.
- Zollo, M., & Winter, S. G. (2002). Deliberate learning and the evolution of dynamic capabilities. *Organization Science*, 13(3), 339–358.





8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Financial Performance Measurement and Analysis of PT United Tractors, Indonesia for the Year 2018-2022**

**Christine Ariani Kosnandar**

Sekolah Tinggi Manajemen IPMI

besttine11@gmail.com

Orcid: 0009-0004-4533-4837

**Prof.Dr. Wiwiek Mardawiyah Daryanto**

Sekolah Tinggi Manajemen IPMI

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

PT United Tractors (UT) is a key player in various sectors and industries in Indonesia through its five business pillars, namely Construction Machinery, Mining Contracting, Mining, Construction Industry, and Energy. In 2020, the coronavirus pandemic struck Indonesia which affected almost all industrial sectors with financial distress, including UT. However, in 2022 the surge in commodity prices in the global market which far exceeded expectations has driven significant growth in all the UT's commodity-based business lines. Hence, the company managed to close 2022 with excellent performance. The company's financial performance results have decreased during the pandemic in 2020, but increased in 2021 and achieved excellent performance in 2022. The research objective is to measure and analyze the financial performance of the company using financial ratios of the company in 2018 – 2022, before, during, and after the pandemic. The data was retrieved from public financial reports. This study is expected to add knowledge to financial literature and give insight to managers in the construction machinery and mining industry.

**Keywords:** Financial Performance, Financial Ratios, Construction Machinery, Mining.



## 1. INTRODUCTION

Global phenomena have recently arisen and influenced financial performance in almost all companies and sectors. The economic landscape has seen significant changes as a result of these worldwide events and occurrences, resulting in variations in financial markets, investment strategies, and general business operations. Due to the interdependence of the world economy, any major occurrence, whether pandemics, natural disasters, or geopolitical conflicts, can have a big and lasting impact on financial performance.

Almost all companies were affected by this phenomenon, and it also affected their financial performance, including PT. United Tractors (UT) and similar industries (Kobexindo). Under its five business pillars—Construction Machinery, Mining Contracting, Mining, Construction Industry, and Energy—UT is a significant player in several Indonesian sectors and industries. One of the models to analyze financial performance is by using DuPont Analysis. DuPont's study reveals the reasons behind changes in the number, by deriving ROE (Return on Equity formula) into a more complex equation. ROE is a robust indicator of how successfully management of a business generates value for its owners. The DuPont analysis looks at three main components of the ROE ratio: Profit Margin, Asset Turnover, and Equity Multiplier.

## 2. LITERATURE REVIEW

To assist creditors and investors in making wise credit and investment decisions, financial ratios can be used to compare the risks and yield rates of different companies. (Wijaya, 2015).

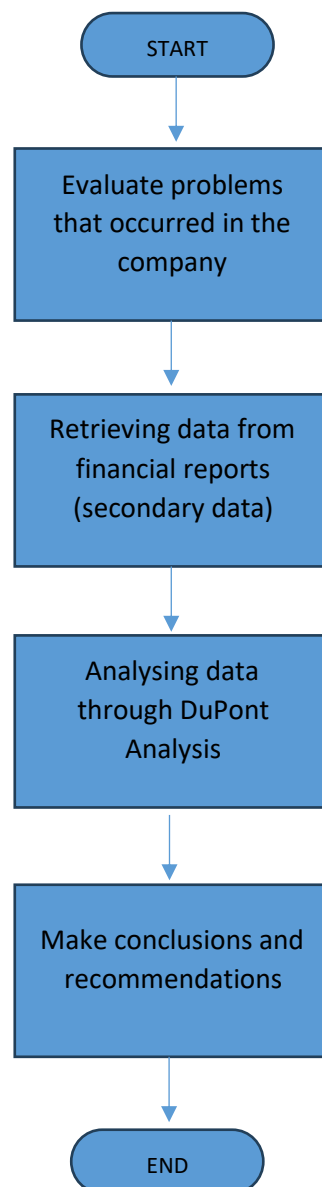
According to Harahap (2018), The Du Pont system offers details on a number of variables that may lead to fluctuations in a business's financial performance. The process is nearly identical to that of analyzing regular financial statements, but it takes a more integrative approach and considers the financial statements' content as a component of the analysis. The Du Pont system assesses a company's efficacy by employing a specific kind of ratio analysis. (Liesz & Maranville, 2008).

Based on S.A. Ross, R. Westerfield, B.D. Jordan (2018), The DuPont identity tells us that ROE is affected by three things:

1. Operating efficiency (measured by profit margin).
2. Usage of asset efficiency (measured by total asset turnover).
3. Financial leverage (measured by the equity multiplier)

## 3. RESEARCH METHODOLOGY

This study uses quantitative descriptive analytical techniques combined with the collection of secondary data. To process data, the descriptive analysis technique describes the facts that are gathered without making broad inferences or generalizations. While drawing conclusions that apply to the population from which the sample is drawn, descriptive research can be utilized to characterize the sample data.



**Figure-1:** Research Flow Framework

### DuPont Analysis

$$\text{ROE} = \frac{\text{Net Income}}{\text{Equity}}$$

$$\text{ROE} = \frac{\text{Net Income}}{\text{Revenue}} \times \frac{\text{Revenue}}{\text{Assets}} \times \frac{\text{Assets}}{\text{Equity}}$$

$$\text{ROE} = \text{Net Profit Margin} \times \text{Asset Turnover} \times \text{Equity Multiplier}$$

**Figure-2:** ROE Formula

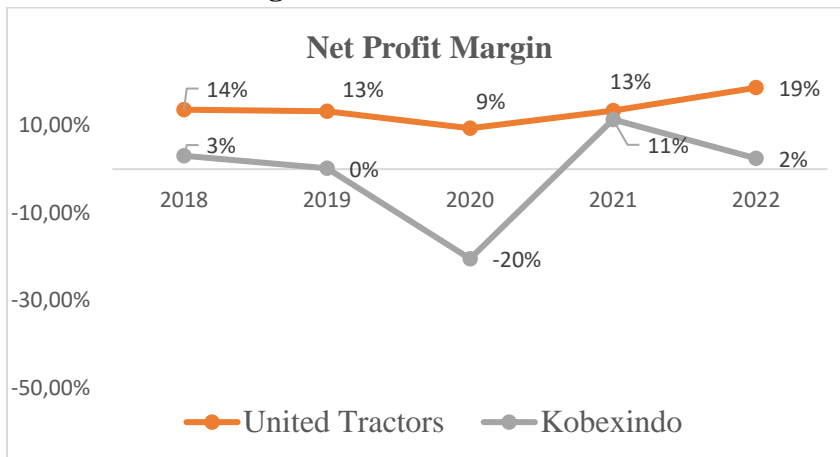
## 4. RESULT AND ANALYSIS

United Tractors	2018	2019	2020	2021	2022
Net Profit Margin	14%	13%	9%	13%	19%
Asset Turnover	73%	76%	60%	71%	88%
Equity Multiplier	2.04	1.83	1.58	1.57	1.57
ROE	20%	18%	9%	15%	26%

Kobexindo	2018	2019	2020	2021	2022
Net Profit Margin	3%	0%	-20%	11%	2%
Asset Turnover	91%	58%	45%	102%	91%
Equity Multiplier	3.49	3.85	5.19	3.29	5.00
ROE	10%	0%	-48%	38%	11%

Source: Analysis Financial Ratio

### 4.1 Net Profit Margin

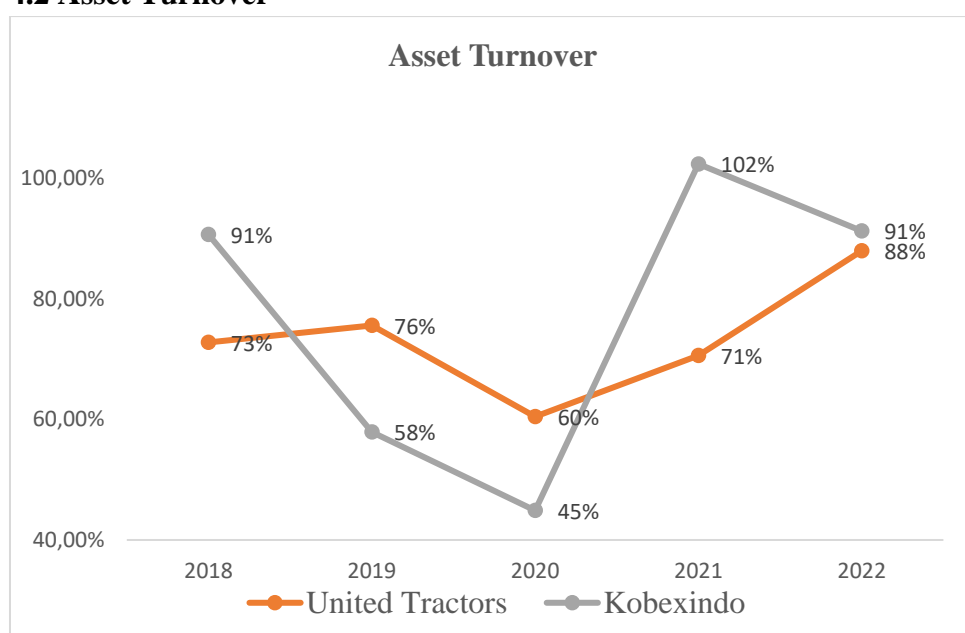


Source: Analysis Financial Ratio

United Tractors' Net Profit Margin year to year is higher compared with other companies in similar industries (Kobexindo), with similar trends in which the 2019 & 2020 Net Profit Margin tended to decrease due to the pandemic situation, and in 2021 both Net Profit Margin increased since the global commodity demand & price started to increase in the 2nd half year.

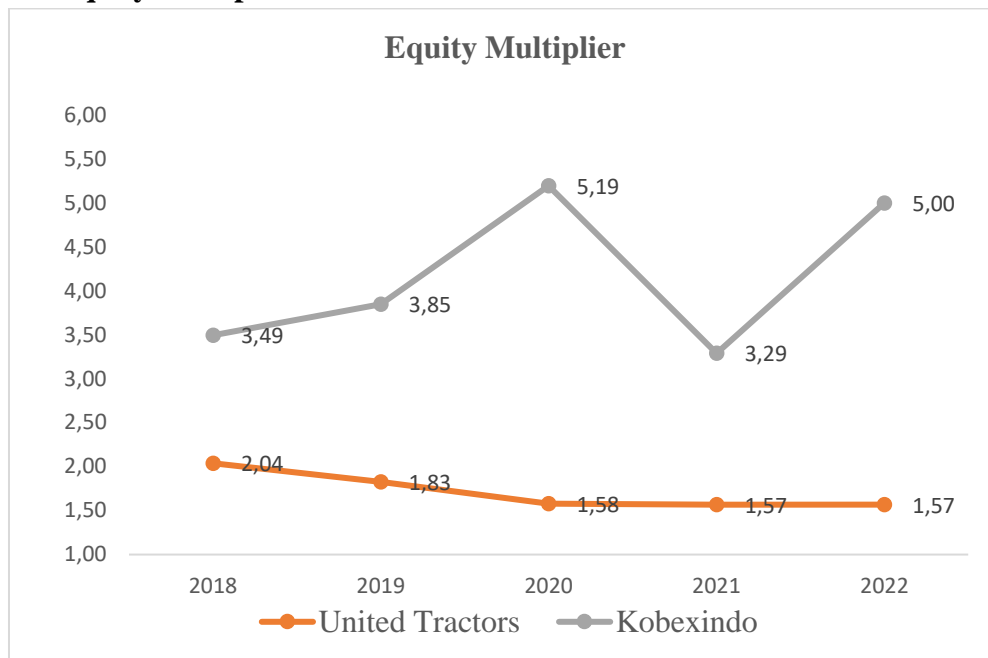
2022 Net Profit Margin's United Tractors has increased significantly driven by the global market rise in commodity prices in the global market (which was also impacted by the war that led to commodity scarcity). However, the 2022 Net Profit Margin's Kobexindo is much decreased driven by a foreign exchange loss and a change in the accounting method for recording the investment property based on the market value in 2021.

#### 4.2 Asset Turnover



United Tractor's Asset Turnover on average is lower compared with other companies in similar industries (Kobexindo). United Tractor's Asset Turnover in 2019 slightly increased vs 2018, and decreased in 2020 by 16% due to the pandemic situation, but increased by 11% in 2021 and increased by 17% in 2022. Kobexindo's Asset Turnover decreased by 33% in 2019 vs 2018 and decreased by 13% in 2020 vs 2019 due to the pandemic situation. It shows recovery in 2021 by increasing 57% and decreased in 2022 by 11%.

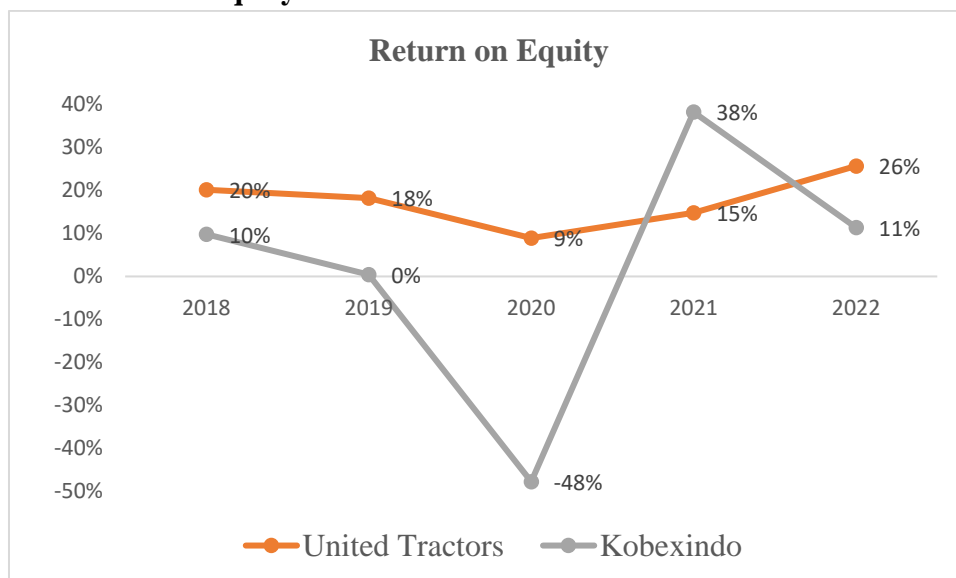
### 4.3 Equity Multiplier



United Tractor's Equity Multiplier is lower compared with other companies in similar industries (Kobexindo), which is a good sign as lower Financial Leverage (Equity Multiplier) means lower risk (lower liabilities).

United Tractor's Equity Multiplier tended to decrease from 2018 until 2021 driven by lower liabilities and stabilize in 2022. Kobexindo's Equity Multiplier tended to decrease from 2018 until 2020, decrease in 2021, and increase again in 2022 driven by higher liability.

### 4.4 Return on Equity



United Tractor's Return on Equity average is higher by 16% than other companies in similar industries (Kobexindo), which is driven by a higher Net Profit Margin. United Tractor's Return on Equity decreased in 2020 due to the pandemic situation. It increased in 2021 and significantly increased in 2022 for United Tractors, driven by the global market rise in

commodity prices and demand on the international market (which was also impacted by the war that led to commodity scarcity). Besides of that, United Tractor had excellent performance in 2022 because it can maintain the optimal equity multiplier (considerate in the liabilities portion). Kobexindo's Return on Equity is decreased in 2019 and 2020 due to the pandemic situation and increased in 2021 since the global commodity demand and price started to increase in the 2nd half year, but decreased in 2022 driven by a foreign exchange loss and a change in the accounting method for recording the investment property based on the market value in 2021, besides that the equity multiplier of Kobexindo also in high side due to high liabilities.

## **5. CONCLUSION / RECOMMENDATION**

### **5.1 CONCLUSION**

This study revealed that the financial performance of United Tractors and its industry (Kobexindo) is affected by the global phenomenon that happened. The financial performance analysis in this study used DuPont analysis. In DuPont analysis, ROE (Return on Equity) decomposed into parts of Net Profit Margin, Total Asset Turnover, and Equity Multiplier.

When the pandemic happened in 2020, the Net Profit Margin and Return on Equity decreased compared with the previous period. It started to increase in 2021 and significantly increased in 2022 for United Tractors, driven by the global market rise in commodity prices and demand in the global market (which was also impacted by the war that led to commodity scarcity). Besides of that, United Tractor had excellent performance in 2022 because it can maintain the optimal equity multiplier (considerate in the liabilities portion). However, the firm's financial performance is also affected by the company's internal policy and internal condition; in this study, the change in accounting method and foreign exchange loss affected the Net Profit Margin and Return of Equity of Kobexindo, the equity multiplier of Kobexindo also in the high side due to high liabilities in foreign currency, which contributed to the low Net Profit Margin and low ROE.

### **5.2 RECOMMENDATION**

Recommendations that can be given to United Tractors & similar industries (Kobexindo) is to have several business scenarios considering PEST analysis ( Political, Economic, Social, Technological ) in which UT & similar industries can make mitigation how to adjust when there is change demand, prices, exchange rate, and other things due to uncertain short-term outlook. It's also recommended that UT & similar industries (Kobexindo) analyze the financial leverage ratio and liquidity ratio to maintain an optimal balance of current assets, current liabilities, as well as equity, It is also important to consider the effect of foreign currency liabilities which can also affected the forex loss/revenue then affected the Net Profit Margin and Return on Equity.

## **6. LIMITATION**

This study only focuses on the financial results of United Tractors and Kobexindo limited to the period of 2018 – 2022 with secondary data from annual reports.



## REFERENCES

- Aprilia, O. and Daryanto, W. (2021). “Analysis Financial Performance of PT. Astra International Tbk before and after Economy Crisis in 2020”, **International Journal of Business, Economics, and Law**, Vol. 24, Issue 2 (April).
- Harahap, I. M. (2018). “Impact of Bank Performance on Profitability”, **Scholars Journal of Economics, Business and Management**, 5(8), 727-733.
- Kobexindo Annual Report (2018-2022), retrieved from <https://kobexindo.com/investor-relations/annual-report/>
- Liesz, J.T., and Maranville, J.S. (2008). Ratio analysis featuring the DuPont method: an overlooked topic in the finance module of small business management and entrepreneurship courses, **Small Business Institute Journal**, 1, 17-34.
- Ross, S.A., Westerfield, R., and Jordan, B.D. (2019). **Fundamentals of Corporate Finance**, McGraw-Hill Education, 2 Penn Plaza, New York, 69-70, ISBN 978-1-259-91895-7.
- Sari, B. and Daryanto, W. (2021). “Profitability Ratio Analysis As Measurement Tool Of Financial Performance Study Case of PT Pertamina (Persero)”, **International Journal of Business, Economics, and Law**, Vol. 24, Issue 2 (April).
- Subramanyam. (2014). **Financial Statement Analysis**, McGraw-Hill Education, 2 Penn Plaza, New York, 3-4, ISBN 978-0-07-811096-2.
- United Tractors Annual Report (2018-2022), retrieved from <https://www.unitedtractors.com/en/annual-report/>
- Wijaya, J. A. (2015). “The effect of financial ratios toward stock returns among Indonesian manufacturing companies”, **International Business and Management**, 3(2), 261-271.



## **Financial Performance Analysis of Mayapada Hospital Indonesia (PT. SejahteraRaya AnugrahJaya Tbk) Using Financial Ratios**

**Soffin ARFIAN**

Sekolah Tinggi Manajemen IPMI, Indonesia  
soffin.arfian@ipmi.ac.id  
Orcid : 0009-0003-6928-0565

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia  
wiwiek.daryanto@ipmi.ac.id  
Orcid: 0000-0003-3582-5857

### **ABSTRACT**

Health services in Indonesia are an important factor in supporting government programs to achieve health for the people. Hospital is the core component that functions to support it. Mayapada Hospital (MH) conducted its first Initial Public Offering (IPO) on April 11, 2011. MH was listed on the stock exchange under the name of PT Sejahtera Raya Anugrah Jaya, Tbk (SRAJ) as an issuer in the health subsector. The initial selling price of SRAJ shares at the IPO was IDR 120 per share, and Mayapada became one of the expanding and growing hospitals. This study aims to evaluate the financial performance of MH, a private hospital in Indonesia, using the financial ratio method. The financial ratios used in this research are profitability ratios, activity ratios, liquidity ratios, and solvency ratios. This research uses secondary data from the financial reports of MH for 2018-2022 periods and analyzes it using Microsoft Office Excel, and the results will be validated based on the Decree of the Minister of State-Owned Enterprises Number: KEP-100/MBU/2002.

**Keywords:** Financial Ratio, Mayapada Hospital, PT. SRAJ, Profitability Ratios

## I. INTRODUCTION

### *Hospital Industry in Indonesia*

The hospital industry in Indonesia is one sector that has an important role in providing health services to the community. The hospital industry in Indonesia consists of various types, such as government hospitals, private hospitals, non-profit private hospitals, and special hospitals. Central Bureau of Statistics ( BPS ) noted that there will be 3,072 hospitals in Indonesia in 2022. This number has increased by 0.99% compared to the previous year which was 3,042 units<sup>1</sup>.

The hospital industry in Indonesia has experienced quite rapid development in recent years, especially since the implementation of the National Health Insurance (JKN) program in 2014. JKN is a government program that aims to provide health protection for the entire population of Indonesia through a health insurance scheme managed by Health Social Security Administering Agency (BPJS). The positive impacts of the JKN program on the hospital industry in Indonesia include increasing public access to health services, increasing hospital income and occupancy, as well as increasing hospital quality and accreditation<sup>2</sup>.

To face these challenges, the hospital industry in Indonesia needs to implement various strategies, such as diversifying services and markets, increasing operational efficiency and productivity, developing cooperation and strategic alliances with other parties, and following technological developments and innovations in the health sector. The number of hospitals shows growth as the years increase. Based on type, 2,561 units are general hospitals (RSU). The remaining 511 units are special hospitals. This shows that there is a big opportunity for the health industry, especially hospitals in Indonesia<sup>3</sup>.



Fig – 1 : Development of Hospital in Indonesia 2012 – 2022

### *About Mayapada Hospital ( PT SRAJ Tbk )*

Mayapada Hospital ( MH ) is one of the subsidiaries of the Mayapada Group which operates in the fields of finance/banking, health, mining, media, specialty retail, hotels and real estate, and insurance.

MH is one of the best private hospitals founded by Mayapada Healthcare Group on June 1 2008, after taking over ownership of Honoris Hospital which is located in the exclusive Modern Land Tangerang residential area.

As a form of commitment to providing international standard health services, MH collaborates with the National Healthcare Group (NHG) Singapore. Experts in the field of hospital management, NHG Group is responsible for the management of top-ranked hospitals such as the National University Hospital (NUH), Tan Tock Seng Hospital, and also John Hopkins Singapore.

This collaboration allows MH to implement international standard health administration and training to improve health services and its entire structure.

With the best doctors and health professionals who are competent in their respective fields, MH has a good name and reputation and is trusted to provide high quality health services.

MH aims to provide international quality health services for every Indonesian and expatriate without having to travel abroad <sup>4</sup>.

PT Sejahteraraya Anugrahjaya Tbk ( PT. SRAJ ) doing business under the name Mayapada Hospital is a health service company headquartered in Tangerang. Until the end of 2022, this company operates six hospitals located in South Jakarta, Tangerang, Kuningan, Bogor, Surabaya and finally in Bandung.

This company began its history in 1991 with the name "PT Sejahteraraya Anugrah", and a year later, the company changed its name to what it is now. In 1995, this company began operating Honoris Hospital in Modernland Tangerang with 100 beds. In 2008, Mayapada Group took over this company, and in 2009, this company changed the name of Honoris Hospital to Mayapada Hospital Tangerang. Also in 2009, this company inaugurated a new five-story building, the Tahir Neuroscience Center, and the Gastro Intestinal & Liver Center at MH Tangerang. In 2010, this company inaugurated the Cardiovascular Center, Aesthetic Wellness & Orthopedic Center, and Oncology Center at MH Tangerang. This company also started building MH, South Jakarta in Lebak Bulus. In 2011, this company was officially listed on the Indonesian Stock Exchange.

On October 24 2013, this company began operating MH, South Jakarta. In 2017, this company acquired 1.6 hectares of land on Jl. Buah Batu Canal, Bandung as a prospective location for MH Bandung and renting the Gracia Tower in Kuningan, South Jakarta to be used as the location for MH Kuningan. In 2018, Bogor Medical Center was officially merged into this company and its name was changed to MH Bogor BMC. This company also started building MH Kuningan, MH Surabaya, and MH Bandung. In 2019, this company inaugurated the second tower of MH South Jakarta, and in 2020, this company began operating MH Kuningan. On November 22 2021, this company began operating MH Surabaya which is located on Jl. Mayjen Sungkono, Surabaya, and in December 2021, this company also inaugurated the third tower of MH Tangerang. This showing that PT SRAJ really pays attention to the development of the MH<sup>5,6</sup>

## **II. RESEARCH METHODOLOGY**

This research methodology uses a quantitative approach with a descriptive type of research. The data used is secondary data in the form of financial statements of Maya Hospital in 2018 - 2022 obtained from official sources<sup>7</sup>. The data is then processed and analyzed using financial ratios that include profitability, liquidity, activity, and solvency. This financial ratio is based on the Decree of the Minister of SOEs No: KEP-100 / MBU / 2002 concerning the Assessment of the Health Level of State-Owned Enterprises<sup>8</sup>.

Financial ratio analysis (FRA) is a tool commonly used to analyze a company's financial performance and assess the company's health rate by measuring the profitability ratio, liquidity ratio, activity ratio, and solvency ratio. Financial ratio analysis (FRA) is a good evaluation method to measure company performance. It is a specialty in accounting that is aimed at formulating a diagnosis and a prognosis relative to the situation and the financial performance of a company or an organization<sup>9</sup>. Financial ratios could be used in many industries, proved by previous research in several industries such as oil and gas, pharmaceutical, consumer goods, and transportation<sup>10</sup>. Nevertheless, only a few studies of financial performance analyze the private hospital in Indonesia<sup>11</sup>.

1. **Profitability ratio** is a ratio that measures a company's ability to generate profits from its revenue, assets, and equity. This ratio shows how effectively the company manages costs and utilizes its resources. The profitability ratios used in this study are:

$$\text{Return on Equity (ROE)} = \frac{\text{Net Profit}}{\text{Equity turnover}} \times 100\%$$

$$\text{Return on Investment (ROI)} = \frac{\text{EBITDA}}{\text{Capital Employed}} \times 100\%$$

Calculation results then will be measured using this assessment in Tables 1 and 2.

Table – 1. Assesment Score of ROE

Return on Equity (%)	Score
15 < ROE	20
13 < ROE ≤ 15	18
11 < ROE ≤ 13	16
9 < ROE ≤ 11	14
7,9 < ROE ≤ 9	12
6,6 < ROE ≤ 7,9	10
5,3 < ROE ≤ 6,6	8,5
4 < ROE ≤ 5,3	7
2,5 < ROE ≤ 4	5,5
1 < ROE ≤ 2,5	4
0 < ROE ≤ 1	2
ROE < 0	0

Table – 2. Assesment Score of ROI

Return on Investment (%)	Score
18 < ROI	15
15 < ROI ≤ 18	13,5
13 < ROI ≤ 15	12
12 < ROI ≤ 13	10,5
10,5 < ROI ≤ 12	9
9 < ROI ≤ 10,5	7,5
7 < ROI ≤ 9	6
5 < ROI ≤ 7	5
3 < ROI ≤ 5	4
1 < ROI ≤ 3	3
0 < ROI ≤ 1	2
ROI < 0	1

Source: The Ministry of SOEs Decree No. KEP-100/MBU/2002

2. **Liquidity ratio** is a ratio that measures a company's ability to pay its short-term liabilities with its current assets. This ratio shows how liquid the company is and how easily the company can convert its assets into cash. The liquidity ratio used in this study are :

$$\text{Cash Ratio} = \frac{\text{Cash} + \text{Cash Equivalent}}{\text{Current Liability}} \times 100\%$$

$$\text{Current Ratio} = \frac{\text{Current Asset}}{\text{Current Liability}} \times 100\%$$

Calculation results then will be measured using this assessment in Tables 3 and 4.

Table-3 : Assesment Score Cash Ratio

Table-4 : Assesment Score Current

Ratio

Cash Ratio (%)	Score
Cash Ratio $\geq 35$	5
$25 \leq \text{Cash Ratio} < 35$	4
$15 \leq \text{Cash Ratio} < 25$	3
$10 \leq \text{Cash Ratio} < 15$	2
$5 \leq \text{Cash Ratio} < 10$	1
$0 \leq \text{Cash Ratio} < 5$	0

Current Ratio (%)	Score
$125 \leq \text{Current Ratio}$	5
$110 \leq \text{Current Ratio} < 125$	4
$100 \leq \text{Current Ratio} < 110$	3
$95 \leq \text{Current Ratio} < 100$	2
$90 \leq \text{Current Ratio} < 95$	1
Current Ratio $< 90$	0

Source: The Ministry of SOEs Decree No. KEP-100/MBU/2002

3. **Activity ratio** is a ratio that measures how efficiently a company uses its assets to generate revenue and cash. This ratio shows how quickly the company can sell its inventory, collect its receivables, and repay its debts. The activity ratios used in this study are:

$$\text{CollectionPeriod}(CP) = \frac{\text{Trade Receivable}}{\text{Revenue}} \times 365$$

$$\text{Inventory Turnover (ITO)} = \frac{\text{Inventory}}{\text{Revenue}} \times 365$$

$$\text{Total Asset Turnover (TATO)} = \frac{\text{Revenue}}{\text{Capital Employed}} \times 100\%$$

Calculation results then will be measured using this assessment in Tables 5, 6 and 7.

Table-5 : Assesment Score of CP

Collection Period (days)	Adjustment (days)	Score
$CP \leq 60$	$CP > 35$	5
$60 < CP \leq 90$	$30 < CP \leq 35$	4,5
$90 < CP \leq 120$	$25 < CP \leq 30$	4
$120 < CP \leq 150$	$20 < CP \leq 25$	3,5
$150 < CP \leq 180$	$15 < CP \leq 20$	3
$180 < CP \leq 210$	$10 < CP \leq 15$	2,4
$210 < CP \leq 240$	$6 < CP \leq 10$	1,8
$240 < CP \leq 270$	$3 < CP \leq 6$	1,2
$270 < CP \leq 300$	$1 < CP \leq 3$	0,6
$300 < CP$	$0 < CP \leq 1$	0

Table- 6 : Assesment Score of ITO

Inventory Turnover (days)	Adjustment (days)	Score
$ITO \leq 60$	$35 < ITO$	5
$60 < ITO \leq 90$	$30 < ITO \leq 35$	4,5
$90 < ITO \leq 120$	$25 < ITO \leq 30$	4
$120 < ITO \leq 150$	$20 < ITO \leq 25$	3,5
$150 < ITO \leq 180$	$15 < ITO \leq 20$	3
$180 < ITO \leq 210$	$10 < ITO \leq 15$	2,4
$210 < ITO \leq 240$	$6 < ITO \leq 10$	1,8
$240 < ITO \leq 270$	$3 < ITO \leq 6$	1,2
$270 < ITO \leq 300$	$1 < ITO \leq 3$	0,6
$300 < ITO$	$0 < ITO \leq 1$	0

Table-7 : Assesment Score of TATO



Total Asset Turnover (days)	Adjustment (days)	Score
TATO > 120	TATO > 20	5
105 < TATO ≤ 120	15 < TATO ≤ 20	4,5
90 < TATO ≤ 105	10 < TATO ≤ 15	4
75 < TATO ≤ 90	5 < TATO ≤ 10	3,5
60 < TATO ≤ 75	0 < TATO ≤ 5	3
40 < TATO ≤ 60	TATO ≤ 0	2,5
20 < TATO ≤ 40	TATO < 0	2
TATO ≤ 20	TATO < 0	1,5

Source: The Ministry of SOEs Decree No. KEP-100/MBU/2002

4. **The solvency ratio** is a ratio that measures a company's ability to pay its long-term liabilities with its total assets. The Solvency ratios used in this study is :

$$\text{EquitytoAssetRatio(ETA)} = \frac{\text{Total Equity}}{\text{Total Asset}} \times 100\%$$

Calculation results then will be measured using this assessment in Table 8.

Table-8: Assesment Score of ETA

Equity to Asset (%)	Score
ETA < 0	0
0 ≤ ETA < 10	4
10 ≤ ETA < 20	6
20 ≤ ETA < 30	7,25
30 ≤ ETA < 40	10
40 ≤ ETA < 50	9
50 ≤ ETA < 60	8,5
60 ≤ ETA < 70	8
70 ≤ ETA < 80	7,5
80 ≤ ETA < 90	7
90 ≤ ETA < 100	6,5

From all the indicators, the score will be calculated into weight score by dividing the score and total weight times 100 and the weight will be accumulated to determine the three categories of the company's financial health: Healthy, Less Healthy, and Unhealthy.

Table-9 : Total Weight Score

Classification	Indicator	Weight (Non Infrastructure)
Profitability	Return on Equity	20
	Return on Investment	15
Liquidity	Cash Ratio	5
	Current Ratio	5
Activity	Collection Period	5
	Inventory Turnover	5
	Total Asset Turnover	5
Solvency	Total Equity to Asset Ratio	10
Total Weight		70

Table-10:Health Indicator

Company Health Indicator		
Category	Rating	Score
Healthy	AAA	TS > 95
Healthy	AA	80 < TS ≤ 95
Healthy	A	65 < TS ≤ 80
Less Healthy	BBB	50 < TS ≤ 65
Less Healthy	BB	40 < TS ≤ 50
Less Healthy	B	30 < TS ≤ 40
Unhealthy	CCC	20 < TS ≤ 30
Unhealthy	CC	10 < TS ≤ 20
Unhealthy	C	TS ≤ 10

Source: The Ministry of SOEs Decree No. KEP-100/MBU/2002

### III. RESULT AND DISCUSSION

#### Result

This research sample was taken from secondary data from the financial statements of MH (PT SRAJ) for 2018 - 2022 from the website of Mayapada Hospital and the Indonesia Stock Exchange. The consolidated financial statements are as follows :

Table – 11 : Consolidated Financial Statement Year 2018 – 2022

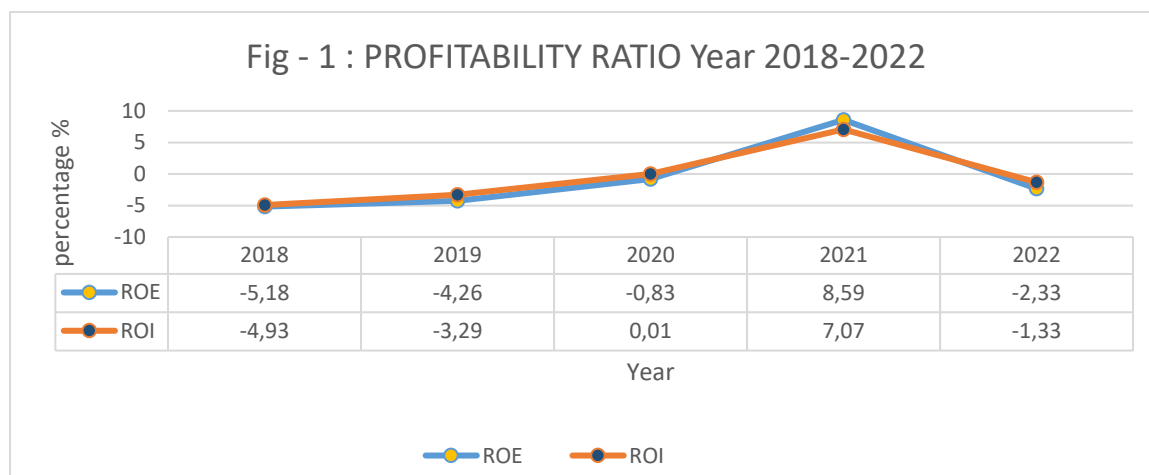
Expressed in Million Rupiah, unless otherwise stated	2018	2019	2020	2021	2022	% Of The Previous Year
REVENUE	806.031	1.002.003	1.283.799	1.924.453	1.934.164	0,5%
GROSS PROFIT	187.343	280.286	419.100	705.033	557.054	-20,99%
PROFIT (LOSS) BEFORE INCOME TAX	-96.978	-66.323	191	156.419	-42.087	-126,91%
PROFIT ( LOSS ) FOR THE YEAR	-95.600	-75.774	-14.498.	165.604	-44.187	-126,68%
TOTAL COMPREHENSIVE INCOME ( LOSS ) FOR THE YEAR	-99.172	-66.095	-9.501	172.666	-32.264	-118,69%
EARNING ( LOSS ) PER SHARE	-7,95	-6,31	-1,20	13,77	-3,69	-126,81%
TOTAL ASSETS	2.738.883	3.109.581	4.346.329	4.871.807	5.749.599	18,02%
TOTAL CURRENT LIABILITIES	772.702	1.098.847	1.740.988	2.659.181	2.602.765	-2,12%

TOTAL LIABILITIES	896.163	1.332.956	2.591.593	2.944.404	3.854.461	30,91%
TOTAL EQUITY	1.842.720	1.776.625	1.754.736	1.927.403	1.895.138	-1,67%
RATIO OF PROFIT TO TOTAL ASSETS	-3,49%	-2,43%	-0,33%	3,3%	-0,76%	
RATIO OF PROFIT TO TOTAL EQUITY	-5,19	-4,26%	-0,86%	8,59%	-2,33%	
RATIO OF PROFIT TO REVENUE	-11,86%	-7,56%	-1,1%	8,6%	-2,28%	
RATIO OF LIABILITY TO EQUITY	48,63%	75,02%	147,69%	152,76%	203,38%	
RATIO OF LIABILITY TO ASSETS	32,72%	42,86%	59,62%	60,43%	67,03%	

MH in 4 years seems to have experienced losses, but in the 2021 financial statement data has posted an incredible profit of 1.042% compared to the previous year.

Further analysis with The Ministry of SOEs Decree No. KEP-100/MBU/2002 is explained as follows.

### ***Profitability Ratio***



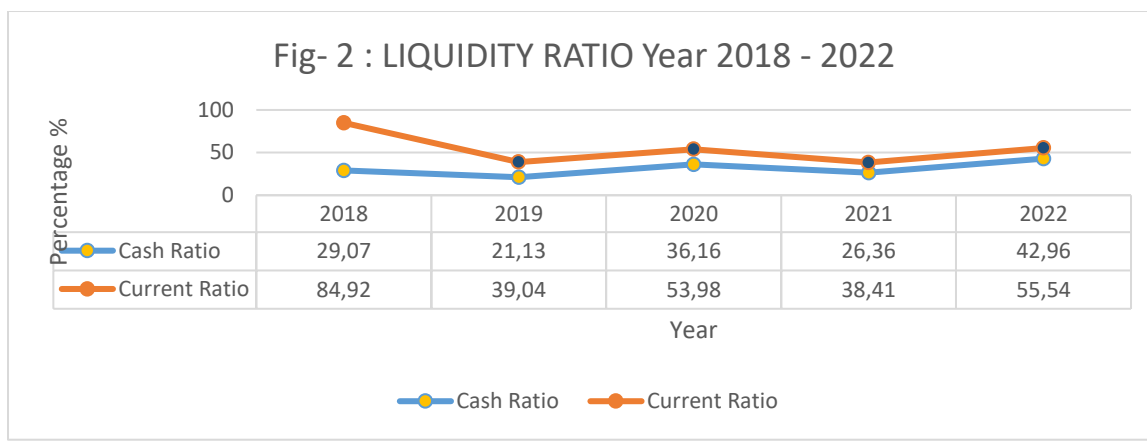
Source : Author Analysis 2023

Return on Equity (ROE) is a ratio that measures the rate of return a company earns from the capital provided by shareholders. Based on the data, the company's ROE fluctuated during the 2018-2022 period. The company's ROE was negative in 2018, 2019, 2020, and 2022, meaning the company suffered losses or was unable to generate profits from the capital invested by shareholders. The company's ROE was positive only in 2021 with ROE 8,59%, which shows that the company managed to make a profit in the year 2021.

Return on Investment (ROI) is a ratio that measures the efficiency or profitability of an investment. Based on the data, the company's ROI fluctuated during the 2019-2022 period. The company's ROI was negative in 2018, 2019, 2020, and 2022, which means the company is

inefficient in using its capital to generate operating profits. The company's ROI was positive only in 2021 with ROI 7,07%, which shows that the company managed to increase its operating profit in the year 2021.

### Liquidity Ratio

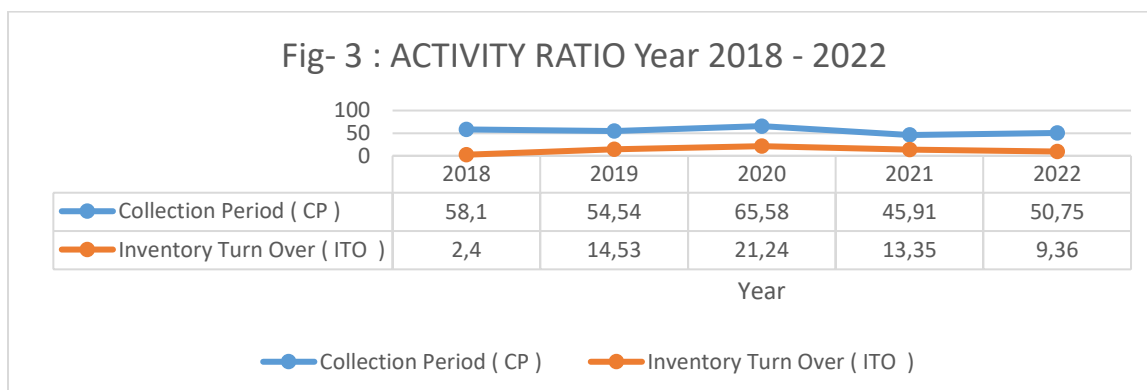


Source : Author Analysis 2023

The cash ratio is a liquidity ratio that measures a company's ability to pay off its current liabilities with its cash and cash equivalents. Based on the data provided, the cash ratio of the company has fluctuated over the years. The highest cash ratio was in 2020, when it reached 36.16%. The lowest cash ratio was in 2019, when it was 21.13%. The cash ratio of the company decreased in 2019 compared to 2018 and increased from 2019 to 2020, but then decreased again from 2020 to 2021. The cash ratio of the company increased again from 2021 to 2022, reaching 42.96%. The cash ratio is positive for all five years, which indicates that the company has enough cash and cash equivalents to cover its current liabilities.

The current ratio is a liquidity ratio that measures a company's ability to pay its short-term obligations or those due within one year. Based on the data provided, the current ratio of the company has fluctuated over the years. The highest current ratio was in 2018, when it reached 84.92% and then fluctuated on the next years, and finally Increased in 2022 that reached 55.54%. The lowest current ratio was in 2019, when it was 39.04%. The current ratio of the company increased from 2019 to 2020, but then decreased from 2020 to 2021. The current ratio of the company increased again from 2021 to 2022, reaching 55.54%.

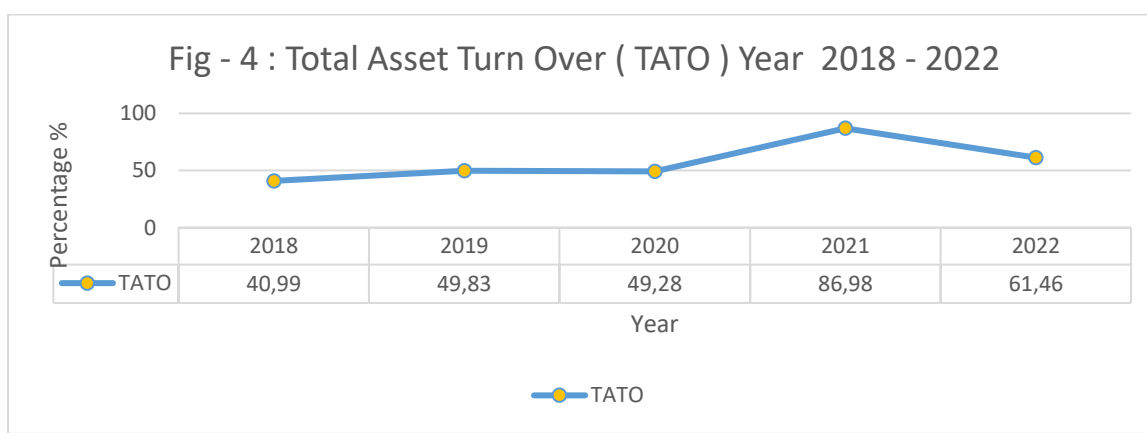
### Activity Ratio



Source : Author Analysis 2023

The average collection period varies from year to year. Average collection period is the average number of days it takes a company to collect its receivables from customers. The lower the average collection period, the faster the company can convert receivables into cash. The higher the average collection period, the longer the company has to wait to receive payments from customers. The result was decreased from 58 days in 2018 to 54 days in 2019 then increased to 65 days in 2020 and fluctuated again but finally increased to 50 days in 2022. But within 5 years compared to 2018, there was a decrease in 2022 from 58 days to 50 days.

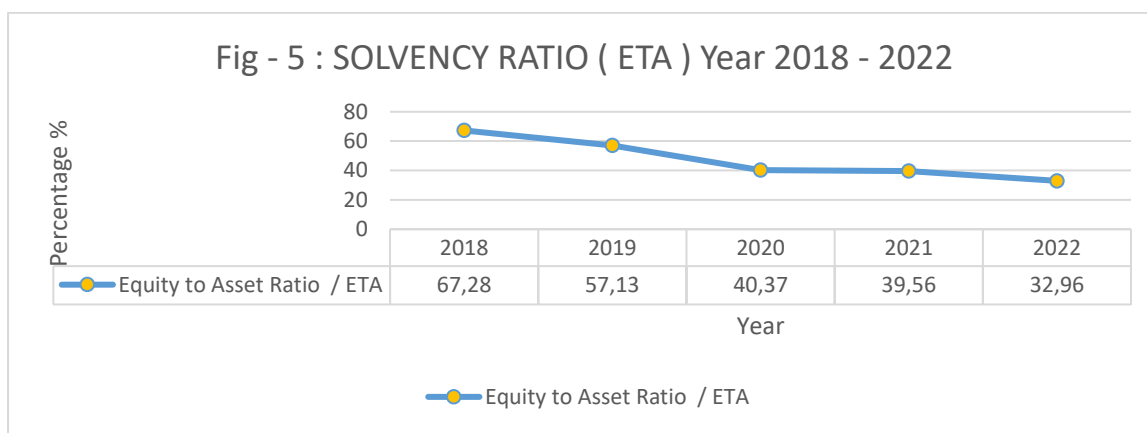
Inventory turnover ratio is an efficiency ratio that measures how often a company sells and replenishes its inventory over a given period. In the result of ITO there was an increased from 2 days in 2018 to 14 days in 2019, but then decreased again to 9 days in 2022, and that was slightly better.



Source : Author Analysis 2023

Total asset turnover is an efficiency ratio that measures how effectively a company uses its assets to generate revenue. From the table above, we can see that total asset turnover varies from year to year. The highest total asset turnover occurred in 2021 at 86.98%, which shows that the company is able to generate revenue almost as large as the assets used.

### Solvency



Source : Author Analysis 2023

Solvency ratio is a financial ratio that measures a company's ability to meet its long-term obligations, especially debt and interest payable. Equity to asset ratio shows how much influence shareholders have on company assets. From the table above, we can see that the equity to asset ratio decreased from 2018 to 2022. This shows that companies are increasingly using debt to finance their assets and are increasingly at risk to their solvency. A company may have difficulty paying its debts if its revenue decreases or interest increases.

### Validation Testing

Table-12 Illustrated the validation test result MH 2019-2022 based on the Ministry of SOEs Decree No. KEP-100/MBU/2002.

Table – 12. Validation Test Result Mayapada Hospital 2019 - 2022

Validity Testing		2018		2019		2020		2021		2022	
		Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score
Profitability Ratio	ROE	-5,18	0	-4,26	0	-0,83	0	8,59	12	-2,33	0
	ROI	-4,93	1	-3,29	1	0,01	2	7,07	6	-1,33	1
Liquidity	Cash Ratio	29,07	4	21,13	3	36,16	5	26,36	4	42,96	5
	Current Ratio	84,92	1	39,04	0	53,98	0	38,41	0	55,54	0
Activity	Collection Period	58,1	5	54,54	5	65,58	5	45,91	5	50,75	5
	ITO	13,37	5	14,53	5	21,24	5	13,35	5	9,36	5
	TATO	40,99	2,5	48,83	2,5	49,28	2,5	86,98	3,5	61,46	3
Solvency	ETA	67,28	8	57,13	8,5	40,37	9	39,56	10	32,96	10
Total Score			26,5		25		28,5		45,5		29
Total Weight			37,86		35,7		40,7		65		41,4
Health Level			B		B		BB		BBB		BB
Status			Less Healthy		Less Healthy		Less Healthy		Less Healthy		Less Healthy

Source : Author Analysis 2023

### Discussion

The profitability ratio is negative for four out of five years, which indicates that the company is losing money and destroying shareholder value. The reason could be that the company has a high debt-to-equity ratio, which means that it has borrowed a lot of money to finance its operations and could be that the investment has a high risk. The liquidity ratio shows that the company has positive liquidity ratios for all five years, which indicates that the company has enough liquid assets to cover its current liabilities. However, the liquidity ratios vary from year to year, which indicates that the company's liquidity position has changed over time, and this is due to its operating, investing, or financing activities. MH in that year always developed hospitals and built new hospitals so that currently there are a total of 6 hospitals, even in 2023 they will build another new hospital at IKN ( the new capital city ) with an investment plan of 500 billion<sup>12,13</sup>. The company's activity ratio has also varied over the years and indicates that the company's credit policy and collection efficiency, also company's inventory management and sales performance have changed over time. The reason is that the company has faced different market conditions and customer demand in different years such as before and after COVID 19 Period, which affected its sales volume and pricing<sup>9</sup>. On the other hand, SRAJ also recorded an increase in general and administrative expenses, even higher than revenue growth<sup>14</sup>. The total asset turnover has increased from 2018 to 2021, reaching a peak of 86.98% in 2021. This means that the company was able to generate more sales per dollar of assets in 2021 than in any other year.



However, the total asset turnover has decreased in 2022 to 61.46%, which means that the company's sales efficiency has declined in 2022. This is because they built a new hospital in Surabaya and last in Bandung<sup>15</sup>. The solvency ratio has decreased from 2018 to 2022. This means that the MH has increased its debt and reduced its equity over the years, which increased its risk of insolvency. The company may have used debt to finance its assets, but it has not generated enough income to cover its interest and principal payments. The company may face difficulties in meeting its long-term debt obligations and may need to restructure its debt or raise more equity.

Why is MH experienced losses in years but still being able to survive, and even build, develop new hospitals and even build new hospitals in IKN in 2023 ?<sup>13,15,16</sup>. MH is one of the businesses of the Mayapada Group conglomerate. Mayapada Group has expanded its business lines in a number of other industries and consists of Financial Services, Insurance, Health, Hotel & Real Estate, Specialty Retail, Media, Mining & Energy<sup>6</sup>. They have finance and insurance companies that can backup their businesses including MHs. MH has a target to expand its business by build new hospitals. So far, the MH network is still recording losses. The loss was caused by the company spending large funds to expand or establish hospitals in a number of cities that causes the company's burden to be quite large. On average, a new hospital can record a profit within three to four years after having a sufficient number of networks, also needs time to be known<sup>15</sup>. In 2021, MH posted a considerable profit, this is due to an increase in the number of Covid-19 patients served<sup>17,18</sup>.

### **Limitation**

This research is currently conducted when MH is developing its business where it is still investing on construction of new hospitals. Further research analysis can be done by extending the time to the next 4-5 years.

## **IV. CONCLUSION AND RECOMMENDATION**

### **Conclusion**

This study is to analyze the financial performance of Mayapada hospital using FRA and validated based on the Decree of the Minister of SOE: KEP-100 / MBU / 2002. In the scoring assessment during the 2018 – 2022 period, the status was less healthy, although there was an increase in revenue in 2021 due to the large number of Covid-19 patients served.

Although the status is less healthy, but MH continues to expand and build new hospitals, even now building new hospitals in IKN (The New National Capital City). This is because it is a target achievement in MH's business as part of the Mayapada conglomerate group.

### **Recommendation**

MH needs to work on their financial health level to improve their health level. The company needs to have better management in restructuring its assets to generate more profit. Although MH is one of the businesses in the Mayapada's conglomerate group, they need to improve services to generate profits.

## V. REFERENCES

1. DataIndonesia.id, April,11,2023, Sadya.S, Ada 3.072 Rumah Sakit di Indonesia pada 2022, November, 9 ,2023, <https://dataindonesia.id/kesehatan/detail/ada-3072-rumah-sakit-di-indonesia-pada-2022>
2. Indonesia.go.id, May,22,2021, Potensi Besar Industri Kesehatan Dalam Negeri, November, 9 ,2023, <https://www.indonesia.go.id/kategori/editorial/2811/potensi-besar-industri-kesehatan-dalam-negeri>
3. Daryanto.C and Daryanto, WM, Financial Performance Analysis and Evaluation of Pharmaceutical Companies in Indonesia, *International Journal of Innovation, Creativity and Change*, Volume 6, Issue 3, 2019, [https://www.ijicc.net/images/Vol6Iss3/6314\\_Daryanto\\_2019\\_TD\\_R1.pdf](https://www.ijicc.net/images/Vol6Iss3/6314_Daryanto_2019_TD_R1.pdf)
4. Mayapada Hospital, © 2015-2023, About Mayapada Hospital, November, 11,2023, <https://mayapadahospital.id/about>
5. Wikipedia, February, 27, 2023, Mayapada Hospital, November, 9 ,2023, [https://id.wikipedia.org/wiki/Mayapada\\_Hospital#:~:text=PT%20Sejahteraraya%20Anugrahjaya%20Tbk%20\(berbisnis,Tangerang%2C%20Bogor%2C%20dan%20Surabaya](https://id.wikipedia.org/wiki/Mayapada_Hospital#:~:text=PT%20Sejahteraraya%20Anugrahjaya%20Tbk%20(berbisnis,Tangerang%2C%20Bogor%2C%20dan%20Surabaya)
6. Mayapada Group, © 2019, Tentang Kami Mayapada Grup, November, 9 , 2023, <https://mayapadagroup.com/id/tentang-kami/>
7. Mayapada Hospital, © 2015-2023, Laporan Tahunan Berkelanjutan Mayapada Hospital, November, 9, 2023, <https://mayapadahospital.com/about/investor-relation/list/1>
8. Keputusan Menteri BUMN No : KEP-100/MBU/2002, Tentang Penilaian Tingkat Kesehatan Badan Usaha Milik Negara, <https://jdih.bumn.go.id/storage/peraturan/KEP-100-MBU-2002.pdf>
9. Lesmana, Nico and Daryanto, Wiwiek Mardawiyah, Financial performance Analysis of healthcare companies before and after the implementation of BPJS Kesehatan during the period of 2011-2016, *International Journal of Business, Economics and Law*, Vol. 20, Issue 1 (Dec), <https://repository.ipmi.ac.id/931/>
10. Daryanto, Wiwiek M, Dewanti, RW, Farras, R, Financial ratio analysis of PT Unilever Indonesia Tbk to measure financial performance, *international Journal of Business, Economics and Law*, 15(1), 1-12, <https://ijbel.com/wp-content/uploads/2020/11/IJBEL23-232.pdf>
11. Kurniasih DR and Daryanto, WM, Measuring financial ratio analysis on PT. Siloam International Hospitals Tbk, Indonesia for Future business consideration, *6<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress*, 16-18 June, 2023.
12. Inilah.com, Market, Purwantono, I, September, 26, 2023, Punya 6 Rumah Sakit, Mayapada Optimis Raup Pendapatan Rp2,4 Triliun, November, 9, 2023, <https://www.inilah.com/punya-6-rumah-sakit-mayapada-optimis-raup-pendapatan-rp24-triliun>
13. IDN Times Kaltim, October, 4, 2023, Mayapada Bangun RS di IKN dengan Investasi Rp500 Miliar, November, 9, 2023, <https://kaltim.idntimes.com/business/economy/ervan-masbanjar-1/mayapada-bangun-rs-di-ikn-dengan-investasi-rp500-miliar>
14. Bisnis.com, Arief,T, August,26,2018, Beban meningkat,pengelola RS Mayapada tekor 54 Miliar, November,9,2023, <https://market.bisnis.com/read/20201128/192/1323729/beban-meningkat-pengelola-rs-mayapada-sraj-tekor-rp54-miliar>
15. Bisnis.com, arief, T, August, 26,2018, Mayapada Hospital targetkan cetak laba dalam 4 tahun, November, 9, 2023, <https://market.bisnis.com/read/20180826/192/831705/mayapada-hospitals-sraj-targetkan-cetak-laba-dalam-4-tahun>
16. Wartaekonomi.co.id, June, 9, 2021, Omzet pengelola Mayapada Hospital meningkat namun saying rugi tak bisa ditolak, November, 9, 2023, <https://wartaekonomi.co.id/read345024/omzet-pengelola-mayapada-hospital-melonjak-namun-sayang-rugi-tak-bisa-ditolak>
17. Bisnis.com, Azka, RM, August,31, 2021, Cetak Kinerja cemerlang RS Mayapada kejar pendapatan 2 Trilyun, November, 9,2023 <https://market.bisnis.com/read/20210831/192/1436038/cetak-kinerja-cemerlang-rs-mayapada-sraj-kejar-pendapatan-rp2-triliun>
18. Bisnis.com, Azka, RM, July, 14, 2021, Kuartal 1/2021, RS Mayapada berbalik laba dan pendapatan meroket, November, 9, 2023, <https://market.bisnis.com/read/20210714/192/1417550/kuartal-i2021-rs-grup-mayapada-sraj-berbalik-laba-dan-pendapatan-meroket>

## Mikro Finansin Kırsal Kalkınma Çerçevesinde Enerji Yoksulluğuyla Mücadeleye ve Yeşil Dönüşüme Etkisi

**Res. Asst. Dr. Gülsüm AKARSU**

Ondokuz Mayıs Üniversitesi

gulsum.akarsu@omu.edu.tr

Orcid No: 0000-0002-4877-1969

### ÖZET

Enerji, ekonomide birçok faaliyetin gerçekleşmesi için hane halkı ve firmalar için vazgeçilmez bir girdidir. Enerji tüketiminin büyük oranda fosil yakıtlara dayalı olması, fosil yakıtla dayalı enerji kaynaklarının kullanımı sonucu ortaya çıkan çevresel tahribatlar ve en önemlisi iklim değişikliği sonucunda ülkeler ekonomilerini düşük karbonlu ekonomilere dönüştürmek için çeşitli adımlar atmaktadır. Bunların başında yenilenebilir enerji tüketimini artırmak ve enerji verimliliği uygulamalarını yaygınlaştırmak ile ilgili politikalar bulunmaktadır. Yeşil dönüşüm olarak tanımlayabileceğimiz bu yapısal dönüşümün sağlanması için ise güçlü bir finansmana ihtiyaç duyulmaktadır. Dünyada formel finansal araçlara erişimi olmayan çok sayıda insan bulunmakta olup, kırsalda yaşayan insanlar bu kesimin bir kısmını oluşturmaktadır. Mikro finans gibi inovatif yaklaşımlarla bu insanların finansmana erişimi, teknik destek, piyasalara erişim ve değer zincirlerinin gelişimi sağlanarak hem kırsaldaki yaşam standartları artırılabilir, yoksullukla ve daha spesifik olarak ise enerji yoksulluğuyla mücadele edilebilir ve yenilenebilir enerji tüketimi artırılabilir, hem de tarım sektörü güçlendirilerek, ülkenin gıda güvenliğinin yanı sıra ülke ekonomisine yeşil dönüşüm açısından da katkı sağlanabilir. Ayrıca, sosyal ve finansal kapsayıcılıkla birlikte ülkede kapsayıcı yeşil büyüme yolunda mikro finansla gelişme kaydedilebilir. Bu açıdan çalışmanın amacı, kırsal kalkınma bağlamında yeşil dönüşüm ve enerji yoksulluğuyla mücadele için mikro finansın önemini ortaya koymaktır. Çalışmada literatür araştırmasına ve çeşitli kurumlardan elde edilen verilere göre analiz gerçekleştirilmiştir. Literatürde çeşitli çalışmalar incelendiğinde mikro finansın etkisine dair çok farklı sonuçlara ulaşıldığı görülmektedir. Yeni kuruluşları ve prensipleri de dikkate alan yenilikçi mikro finansman araçlarıyla kırsal kalkınma bağlamında yeşil dönüşümün ve enerji yoksulluğuyla mücadelenin desteklenebileceği düşünülmekte, bu açıdan devlet desteğinin önemine dikkat çekilmektedir. Ayrıca finansal ve kredi okuryazarlığının geliştirilmesi önem arz etmektedir.

**Anahtar Kelimeler:** Mikro Finans, Yeşil Dönüşüm, Enerji Yoksulluğu, Kırsal Kalkınma

## The Effect of Microfinance on Green Transition and Alleviation of Energy Poverty in The Context of Rural Development

### ABSTRACT

Energy is an indispensable input to perform many activities for households and firms. Because of high level of fossil fuel-based energy consumption and environmental depletion and climate change resulted from the heavy use of fossil fuels, countries implement many policies for transitioning to low-carbon economies. Main policies include increasing renewable energy consumption and spreading energy efficiency applications. Countries need various funding sources to realize this structural transformation which can be defined as green transition. In the World, many people lack access to formal financial tools and some of them are living in rural areas. By providing financial access, technical support, access to markets, and improvements in value chain creation, innovative approaches like microfinance can increase living standards in rural areas, fight against poverty and more specifically against energy poverty, increase the renewable energy consumption, and strengthen agriculture sector, thus, can contribute to economies in the context of food security and green transition. Moreover, micro finance can enhance social and financial inclusion and lead to inclusive green growth of a country. This study aims to discuss the importance of microfinance to cope with poverty and to realize green transition in the context of rural development. The analysis was performed based on literature review and data obtained from various institutions. The literature review shows that the studies in the literature reach to the different conclusions regarding the effect of microfinance. As a conclusion, in the context of rural development, microfinance tools considering new institutions and principles can support green transition and fight against energy poverty, therefore, government support and improvement in financial literacy are very important.

**Keywords:** Microfinance, Green Transition, Energy Poverty, Rural Development

## 1. GİRİŞ

2010 yılında Toronto’da toplanan G-20 ülkeleri finansal kapsayıcılık için küresel işbirliğinin önemine vurgu yapmış olup, Dünya Bankası (WB), Birleşmiş Milletler (UN), Uluslararası Para Fonu (IMF), Uluslararası Çalışma Örgütü (ILO) ve Avrupa Yatırım Bankasıyla koordineli olarak Avrupa Komisyonu gibi çeşitli uluslararası kuruluşlar tarafından da yeni iş kollarının, gelirin ve kazancın oluşumunda, istihdamın artırılmasında ve sosyal kapsayıcılığın geliştirmesinde finansal kapsayıcılığın önemi nedeniyle çeşitli programlar yürütülmektedir (Manta, 2016: 231). Dünya Bankası, 2014 Küresel Finansal Gelişmişlik Raporunda, yetişkinlerin sadece %50’sinin formel finansal hizmetlere erişim sağlayabildiği ve bunun nedenlerinin, maliyet, uzaklık, ve hesap açımı için gereklilikleri karşılayamama olduğunu belirtmişlerdir (Mazumder, 2015: 397). Dünyada formel finansal araçlara erişimi olmayan çok sayıda insan bulunmakta olup, kırsalda yaşayan insanlar bu kesimin bir kısmını oluşturmaktadır. Mikro finans gibi inovatif yaklaşımlarla bu insanların finansmana erişimi, teknik destek, piyasalara erişim ve değer zincirlerinin gelişimi sağlanarak hem kırsaldaki yaşam standartları artırılabilir ve yoksullukla mücadele edilebilir hem de tarım sektörü güçlendirilerek, ülkenin gıda güvenliğinin yanı sıra ülke ekonomisine katkı sağlanabileceği düşünülmektedir. Ayrıca, sosyal ve finansal kapsayıcılıkla birlikte ülkede kapsayıcı büyüme yolunda mikro finansla gelişme kaydedileceği de söylenebilir.

Diğer taraftan, çevresel sorunlar ve özellikle iklim değişikliği ile mücadele için ülkeler, düşük karbon ve yeşil ekonomilere geçişte enerji verimliliği uygulamalarının yaygınlaştırılmasını ve yenilenebilir enerji tüketiminin artırılmasını hedeflemektedir. 1997 yılında imzalanan ve 2005 yılında yürürlüğe giren Kyoto protokolünden 2015’te imzalanan ve 2016 yılında yürürlüğe giren Paris anlaşmasına kadar geçen süre zarfında sera gazı emisyonları istenilen seviyelere gelememiştir ve bu açıdan toplumun her kesiminin yeşil dönüşüme katkısı son derece önemlidir. Aşağıdan yukarı yaklaşım çerçevesinde kırsal bölgelerin de etkisinin önemli olabileceği düşünülerek, kırsal kalkınmayı ve enerji yoksulluğunun azaltılmasını amaçlayarak bu bölgelere sağlanan destekle katılımcı bir yeşil dönüşüm gerçekleştirilebilir. Bu açıdan çalışmanın amacı, kırsal kalkınma bağlamında yeşil dönüşüm ve enerji yoksulluğuyla mücadele için mikro finansın önemini ortaya koyup, Dünya ve Türkiye uygulamalarından bahsetmektir. 1970’lere kadar uygulanan devlet müdahaleli kırsal finans sisteminin 1945’ten itibaren başarılı sonuçlarının bulunmasına rağmen, İkinci Dünya Savaşı sonrası, Amerika’nın Almanya için önerdiği fakat uygulamaya konulmayan Morgenthau planının mikro kredi programlarının ilklerinden biri olduğu düşünülmekte olup, 1970’lerde Bangladeş’te Muhammad Yunus tarafından Grameen bank kurularak mikro kredi uygulamasıyla birlikte ortaya çıkan ve neoliberal politikalarla uyumu dikkat çeken, mikro sigorta, mikro leasing, mikro tasarruflar gibi mikro finansman araçları, bireysel girişimciliğe ve kendi kendine yetme mekanizmalarına dayanarak yoksullukla mücadeleyi amaçlamaktadır (Bateman, 2012: 587, 590-591). Başlangıçta, sivil toplum kuruluşu öncülüğünde ve küçük ölçekte bir oluşuma sahip olan mikro finans kuruluşları, 1990’larda merkezileşerek ve yayılarak devlet öncülüğünde ve Dünya Bankası fonlamasıyla bir dönüşüm geçirmişlerdir (Taylor, 2011: 484). Mikro finans küresel yoksullukla mücadelede en esnek ve etkin bir strateji olarak görülmektedir (Kotir & Obeng-

Odoom, 2009: 85). Mikro finans kurumları çok hızlı bir şekilde yayılmaktadır. Afrika, Latin Amerika ve Asya'daki gelişmekte ülkelerdeki örneklerinin yanı sıra Japonya ve İskandinav ülkeleri gibi gelişmiş ülke örnekleri de bulunmaktadır (Akıncı, Akıncı, & Şahin, 2017). Başlangıçta ticari bankalara erişimi olmayanlara hizmet sunan mikro finans kuruluşları, aynı şekilde amaçları farklılaşmadan hizmet sunmaya devam etmektedir (Manta, 2016: 234). Mikro finansman yoluyla formel finansal hizmetlere erişim sonucu başlatılan mikro girişimcilikle birlikte yoksulluk tuzağından çıkılması temel hedeftir (Taylor, 2011: 485). Fakat temel amacına ilaveten küçük ve orta ölçekli firmaların desteklenmesi ve sosyal bütünleşme sağlanarak bölgelerde yaşanan nüfus kaybının azalması amacıyla da mikro finansman araçlarına başvurulmuştur (Akıncı vd., 2017).

Literatürde, mikro finansın gelişiminin ve yapısının teorik olarak geleneksel (klasik) teori, sinyal teorisi, hiyerarşik mikro finans teorisi, sermaye yapısı üzerine modern teori, uzlaşma teorisi ve aracılık teorisi gibi çeşitli yaklaşımlarla açıklanmaktadır (Manta, 2016: 231). 1970'lerde neoliberal politikalara geçişin sonucu olarak USAID kırsal finasta da bütün devlet müdahalelerin kaldırılması amacıyla birçoğunun Ohio Devlet Üniversitesi'ndeki tarım ekonomistlerinden oluşan ve USAID'nin ideolojik hedefleriyle uyumlu görüşlere sahip bir takım oluşturmuş ve Ohio Okulunun doğmasını sağlamıştır (Bateman, 2012: 587, 590-591). Bateman (2012), Ohio Okulunun 1990'lardan itibaren bütün savlarının çürümesine ve uygulanan ülkelerde bu modelin olumlu sonuçlanmamasına rağmen, reform edilmiş mikro finans sektörünün Vietnam'a bu okula bağlı ekonomistler tarafından önerildiğini ifade etmektedir.

Bangladeş'te Grameen bankası çatısı altında sübvansede edilmiş kırsal mikro finans modeli, Dünya Bankasına ve USAID'e göre tamamen ticarileştirilerek, serbest piyasa ve kâr amacı prensiplerine uygun hale getirilmelidir, bunun doğrultusunda USAID ve Dünya Bankası Yapısal Uyum Programları oluşturarak ve Fakirlere Destek Amaçlı Danışmanlık Grubu kurarak çeşitli desteklerde bulunmuş olup, ilk örneğinin Harvard Uluslararası Kalkınma Enstitüsü'nün öncülük ettiği Bank Rakyat Indonesia (BRI), sonrasında ise, Bolivya'daki USAID finansmanlı BancoSol olduğu ifade edilmektedir (Bateman, 2012: 592). Malezya'da 1987'den itibaren başlayan mikro finans hizmetleri, yoksulluğu azaltmada kullanılan stratejilerden bir tanesi olup, devlet tarafından sübvansede edilen, devlet regülasyonuna tabi olan, Bank Negara Malezya'nın kontrolü altında olan ve tarafından sağlanan platformda işlem yapan mikro finans kuruluşlarından en öne çıkanları Amanah Ikhtiar Malezya (AIM) ve Ulusal Girişimciler Grubu için İktisadi Fonu'dur (Jalil, 2021: 3). Mikro finansın bölgesel olarak gelişimine bakıldığında, doğuş yeri olan Hindistan'da yoksulların %75'ine erişilmiş olduğu, Asya'nın en fazla borçlanma aldığı, Doğu Asya ve Pasifik bölgelerinde gönüllü tasarrufların mobilize edildiği ifade edilirken, Afrika'nın kredinin ve mevduatın boyutu bakımında Asya ve diğer bölgeleri geride bıraktığı belirtilmektedir (Kotir & Obeng-Odoom, 2009: 88).

Türkiye'de Dışişleri Bakanlığı bünyesinde yer alan Avrupa Birliği Başkanlığı tarafından 2014-2020 döneminde uygulanan İstihdam ve Sosyal Yenilik Programı kapsamında 920 milyon avro bütçenin %21'i mikro finansmana mikro girişimcilerin ve dezavantajlı grupların erişimini kolaylaştırmak ve sosyal girişimcilerin finansmana erişimini sağlamak amacıyla kullanılması planlanmıştır. Daha çok yoksul kadınların ekonomik güçlendirilmesi amacıyla Kadın Emeğini



Değerlendirme Vakfı'nın kurduğu Maya Mikro Ekonomik Destek İşletmesi ve Türkiye İsrافی Önleme Vakfı tarafından kurulan Grameen Trust'in işbirliği ile faaliyetlerine devam eden Türkiye Grameen Mikrofinans Programı Türkiye'nin ilk mikro finans kuruluşlarından (Akıncı vd., 2017).<sup>†</sup> Çalışmanın geri kalan kısımlarında, kavramlardan bahsettikten sonra, yazın taraması kısmında geçmiş çalışmaların bulgularına değinilecektir. Çalışmada kullanılan metot dördüncü bölümde anlatılacak ve beşinci bölümde analiz sonuçları tartışılacaktır. Son kısım ise, çalışmanın sonuçlarına ve önerilerine ayrılmıştır.

## **2. KAVRAMLAR**

### **2.1. Mikro Finansman**

Mikro finansman, düşük gelir seviyeli kişilere sağlanan finansal hizmetlerin sağlanması olup, kredileri, tasarrufları, sigortayı, transfer harcamalarını ve mikro emeklilik gibi çeşitli hizmetleri kapsamaktadır (Akıncı vd., 2017: 25). Mikro finans kuruluşları, sivil toplum kuruluşları, ticari bankalar, kredi birlikleri, kooperatifler ve finans şirketlerinin bünyesinde, 50 yıla yakın süredir faaliyet göstermektedirler.

### **2.2. Yeşil Dönüşüm**

Yeşil dönüşüm, ekonomilerin düşük karbonlu ve çevresel sürdürülebilir ekonomilere dönüştürülmesini kapsamaktadır. Bu çerçevede, fosil yakıt kullanımının ve doğal kaynakların aşırı tüketiminin terkedilmesine, döngüsel ekonomiye ve biyoçeşitliliğin korunmasına dayanan düşük karbonlu faaliyetleri içeren sürdürülebilir ekonomiye geçişi amaçlamaktadır.

### **2.3. Enerji Yoksulluğu**

Enerji yoksulluğu, elektriğe erişimden yoksunluğu ve hane halkı enerji gereksinimlerinin etkin olmayan ve kirlletici katı biyokütleyle dayalı olarak karşılanmasını ifade etmekte olup, kırsal ve ücra bölgelerde görülmektedir ve yoksullukla birebir ilişkilidir (Akbari, Vahidinasab, Arasteh, & Kazemi-Robati, 2022). Enerji yoksulluğuna dair literatürde bir çok çalışma (Abbas, Li, Xu, Baz, & Rakhmetova, 2020; Gafa & Egbendewe, 2021; Lozano, Lozano, Lozano-García, & Flores-Tlacuahuac, 2023) mevcut olup, enerji yoksulluğunun ölçümüne, belirleyicilerine ve azaltımına ilişkin analizler yapılmıştır.

### **2.4. Kırsal Kalkınma**

Daha çok izole edilmiş, nüfus yoğunluğunun düşük seviyede olduğu ve az nüfuslu bölgelerde yaşayan insanların yaşam kalitesini ve refahını geliştirmeyi ifade eden kırsal kalkınma, Birleşmiş Milletlerin 2030 Sürdürülebilir Kalkınma Hedeflerinde de yer alan bir amaçtır.

## **3. YAZIN TARAMASI**

Literatürde çeşitli çalışmalar incelendiğinde, Mazumder (2015), Oya (2012) ve Kotir ve Obeng-Odoom (2009) tarafından da belirtildiği gibi mikro finansın kırsal kalkınma üzerindeki etkisine dair çok farklı sonuçlara ulaşıldığı görülmektedir. Örneğin, Avrupa için Manta (2016) net bir sonuca ulaşamadığını ifade etmektedir. Romanya için ise, kırsal ekonominin son 50 yıl içinde

<sup>†</sup> [www.tgmp.net](http://www.tgmp.net) [Erişim Tarihi: 26.11.2023].



4 kat artmasına rağmen bu bölgelerde yaşayanların sosyal açıdan durumlarının aynı şekilde gelişmediği sonucuna ulaşmıştır. Manta (2016) ayrıca, mikro kredinin Avrupa Komisyonu tarafından 25000 Avro'yu geçmeyen teminatsız girişimcilik ve mikro finansmanını kapsadığını belirtmekte olup, finansmandan mikro kredi sağlayıcılarının da desteklendiğini ve ekonomik ve sosyal etkilerinin bulunduğunu vurgulamıştır. 300 mikro finans katılımcısıyla yapılan yarı yapılandırılmış görüşmenin istatistiki ve ekonometrik analizi sonucunda, kırsal Bangladeş için Mazumder (2015), finansal kuruluşların kırsal, fakir ve okuma-yazma bilmeyenleri finans sağlama konusunda tercih ettikleri, mikro finansın etkilerinin zamana bağlı değiştiği, ve yıllık hane halkı geliri, haftalık tasarruflar, geri ödeme davranışı, ve çiftlik büyüklüğünün finansmanı alanın mikro finans programına etkin katılımını belirleyen faktörler olduğu sonucuna ulaşmıştır.

Bangladeş için yapılan mülakata ve odak grup tartışmalarına dayalı diğer bir çalışma (Ali, Hatta, Azman, & Islam, 2017) ise, yüksek faiz oranları, yetersiz borç miktarı, farklı mikro finans kuruluşlarından birden çok borçlanmanın yapılması, borçlanmanın verimsiz kullanımı, borçlanma sonrasında danışmanlık hizmetlerinin bulunmaması, borçlananların eğitim ve becerilerinin yetersizliği, yolsuzluk ve mikro finans kuruluşundaki çalışanların becerilerinin yetersizliği, haftalık geri ödeme planları, geri ödeme planlarında ortak grup yükümlülükleri, sağlık hizmetlerinin mikro finans kuruluşlarınca sağlanmaması ve finansman sağlanan yoksul kadınların ataerkil aile yapısı nedeniyle borçlanma sonucu oluşan fiziksel ve zihinsel rahatsızlıkları sebebiyle mikro finansın yoksullukla mücadelede etkin olmadığını ve mikro finans kuruluşlarının kar amaçlı olduğunu göstermişlerdir. Bateman (2012) de ölçek problemi ve ters seçim mekanizmasından dolayı Malavi, Hırvatistan ve Hindistan gibi ülkelerde mikro finansman aracının yoksullukla mücadeleyi beklenenin tersine olumsuz etkilediği, yoksulluğu derinleştirdiği, kırsal kalkınmaya olumlu katkısının bulunmadığı ve mikro kredi olanağının da kullanıldığı Milenyum Köyler projesinde istenilen sürdürülebilir kırsal ekonomi sonucuna ulaşamadığı yönünde görüş bildirmiştir. Ayrıca, kırsal kalkınma için mikro finansın, sadece küçük çiftlikler için finansman sağlanmasının etkin bir yol olmayacağı ve yoksulluk tuzağına neden olacağı görüşünü sunmuştur. Malavi örneği üzerinden Bateman (2012) mikro kredi paradoksuna değinerek, 2006 yılında devletin mikro kredi yerine sübvansiyonları kullanarak kırsal kalkınmayı sağladığını ifade etmiştir. Oya (2012) da benzer şekilde hegemonik kalkınma teorisine dayandığını ifade ettiği mikro kredilerin teoride her ne kadar tarımda mikro yatırımları desteklemekte en uygun ve ucuz çözüm olduğu iddia edilse de uygulamada bu şekilde olmadığını belirtmektedir. Bunun bir nedeni olarak, az gelişmiş ülkelerde tarımsal üretimin özellikle küçük ölçekli işletmelerde yüksek riske sahip olmasını göstermiştir. Neoliberal kalkınma söyleminde düşük gelirli kesimin yoksulluk tuzağından çıkmaları için formel finansal sisteme entegre edilmesi gereken girişimci özneler olarak temsiline yapıldığını düşünen Taylor (2011), 2010 yılında Hindistan'ın Andhra Pradesh eyaletinde ortaya çıkan mikro finans krizini incelemiş, mikro finansın tüketimi arttırdığı, sağlık harcamalarında ve borcun çevrilmesinde kullanıldığına dikkat çekerek, ticaret serbestleşmesinin, kuraklık döngülerinin, doğal kaynakların aşırı kullanımının, göç ve eşitsizlik kaynaklı kırsal sosyal ilişkilerin dönüşümünün etkilerinin dikkate alınması gerekliliğine odaklanmıştır. Sugie (2019), Bangladeş'te iyi sosyoekonomik ve erişim koşullarına sahip kırsal topluluklarda yüksek gelirli olanların bile tasarruf

programları ile mikro finans kuruluşlarına stratejik olarak katılabildiği, fakat daha kötü koşulların olduğu topluluklarda, en düşük gelire sahip olanların finansal olarak dışlandığını ve finansal erişimi olanların ise, ödenmesi gecikmiş borçları ve bazı mikro finans kuruluşların hizmetlerinin sona ermesi nedeniyle dışlandığını, bunun neticesinde düşük gelirlerinin marjinalleşmesine yol açan yapısal eşitsizliklerin dikkate alınması gerekliliğine dikkat çekmiştir. Iswanto ve Darmawan (2017) ise, Endonezya'nın Tandem Hilir II köyünde girişimciliğin ve iş planlamasının bulunmaması nedeniyle, mikro finansın daha büyük ortak üretken faaliyetleri desteklemekte, yatırımları ve tasarrufları artırmada, güçlü ve bağımsız mikro finansal kuruluşların gelişiminde ve yoksulluğu azaltmakta yeterli olmadığı sonucuna ulaşmışlardır. Sadece öngörülemeyen aciliyetlerde, mevsimsel belirsizlikten kaynaklanan kırılganlıklarda ve enflasyona karşı mikro finansın koruyucu bir rolü olduğunu ifade etmişlerdir. Shi (2011) de benzer şekilde İç Moğolistan'da mikro finans şirketlerinin sadece belli bir derecede finansal hizmetleri geliştirdiğini fakat finansal kapsayıcılık ile mikro finans kuruluşlarının finansal sürdürülebilir gelişimi arasındaki ikilemin çözüme ulaşmadığı sonucuna ulaşmıştır. Megicks, Mishra, ve Lean (2005), Hindistan için ekonomik ve sosyal hedefler konusunda mikro finans kuruluşlarının başarısının sadece belli bir seviyede olduğunu ve nedenini ise piyasa, hizmet inovasyonu ve müşteri memnuniyeti odaklı yaklaşım yerine çıktı amaçlı olmalarını göstermiştir. Abebe ve Kegne (2023), Etiyopya'nın Assosa kasabesindeki Assosa Woreda Mikro finans kuruluşunun 165 kadın müşterisine uyguladıkları anketten elde ettikleri verilere dayalı analizleri sonucunda, kadın girişimciliğinin ve geçim kaynaklarının geliştirilerek dezavantajlı ve fakir kadınların ekonomik güçlenmesinde mikro finans kuruluşunun finansal ve finansal olmayan hizmetlerinin belirgin bir etkisi olmadığını tespit etmişlerdir. Kotir ve Obeng-Odoom (2009), Gana'nın kırsaldaki 139 hane halkına yaptıkları anket verilerini değerlendirmeleri sonucunda mikro kredinin hane halkı üretkenliğine, hane halkı refahına, sosyal sermaye gelişimine ve kırsal kalkınmaya az miktarda katkısının olduğunu ve mikro kredinin büyük kesiminin hane halkının temel ihtiyaçlarına yönelik tüketimini finanse ettiği sonucuna ulaşmışlardır. Haiti'nin kırsal kesiminde mikro finansın mikro girişimcilik ve kurumsal start-up üzerine etkilerini araştırmak amacıyla Pisani (2015), Mayıs 2013-Haziran 2014 tarihleri arasında küçük kar amacı gütmeyen mikro finans kuruluşu olan HAPI-Kredi'nin çalışanlarıyla ve 30 müşterisiyle yaptığı geniş kapsamlı görüşmeler sonucunda, kuruluş aşamasındaki planlamanın, gelişmiş altyapının ve kaynakların eksikliği ve yolsuzluk nedeniyle, HAPI-Kredi'nin finansal olarak sürdürülebilirlik kazanamadığı ve büyük ölçüde bağlı olduğu HAPI sivil toplum kuruluşunun desteğiyle ayakta kalabildiği, personel değişiminin ve sermaye yetersizliğinin bu durumu kötüleştirdiği sonucuna ulaşılırken, girişimciliğin gelişimi için girişimcilik teknik bilgisinin nesiller boyunca aktarımının, mikro kredinin, iş eğitimi ve tecrübe paylaşımının önemine değinmiştir.

Diğer taraftan, 2010 yılında Birleşik Krallık'ın Uluslararası Kalkınma Departmanı tarafından hazırlanan sistematik taramasında, mikro finansın, yoksulluğu azaltmada etkin olduğu gösterilmiş fakat bu çalışma sadece kanıta dayalı olduğu için genel bir sonuç olarak görülmesinin hatalı olacağı Bateman (2012) tarafından belirtilmektedir. Jalil (2021) ise Malezya için 563 kırsal mikro işletme sahibi müteşebbis ile gerçekleştirdiği yapılandırılmış anket sonucu toplanan verilere dayalı olarak AMOS-21 kullanılarak yapılan analiz sonucunda

mikro finansın kırsal mikro girişimci gelişimini olumlu etkilediği ve dijital finansın bu olumlu etkiyi daha da kuvvetlendirdiği sonucuna ulaşmıştır. Düşük işlem maliyetleri nedeniyle mikro işletmelerin verimliliğini artırması nedeniyle mikro finans kuruluşlarının dijital finansı kullanmaları gerekliliğine değinmiştir. Bangladeş'teki kırsalda yaşayan kadınların güçlendirmesi amacıyla Bangladeş İslam Bankası Limited tarafından sağlanan mikro finansmanın amacına olumlu katkılarının bulunduğunu Islam (2021), bu finansmandan yararlanan 389 kadına yüz yüze uyguladığı ankete dayalı verilerinin analizine dayanarak göstermiştir. Ayrıca, ankete katılanların ailelerinin tarımdan perakende ticaretine doğru bir yapısal iş değişikliği yaşadığını ve mikro finansmanın hane halkı geliri, tüketimi, tasarrufu, yaşam standardı ve beşerî sermaye gelişimine pozitif katkıda bulunarak, ekonomik, sosyokültürel ve ailesel güçlendirmeyi sağladığı da tespit edilmiştir. En fazla yatırımı kırsalda tarım çekerken, ikinci olarak perakende işletmeler, en az yatırımı kırsal ulaşımı, biyogaz, güneş santrali, kırsal inşaat, tarımsal araçlar ve sulama gibi faaliyetleri içeren tarım dışı faaliyetlerin çektiğini sonuçları göstermiştir. İncelenen çalışmalar değerlendirildiğinde, birçok az gelişmiş ve gelişmekte olan ülkede mikro finansın kırsal kalkınma üzerinde etkisinin olmadığı ya da çok az olduğu, hatta bazı ülkelerde yoksulluğu daha da derinleştirdiği sonucuna ulaşılırken, daha çok gelişmiş ülkelerde ve gelir seviyesi yüksek kesim için mikro finansın olumlu etkilerinden bahsedilebilmektedir. Ayrıca, incelenen çalışmalarda enerji yoksulluğu ve yeşil dönüşüm bağlamında bir inceleme yapılmadığı tespit edilmiştir. Bu açıdan çalışma literatüre katkıda bulunmayı amaçlamaktadır.

#### 4. YÖNTEM VE VERİLER

Çalışmada literatür araştırmasına ve çeşitli kurumlardan elde edilen verilere göre analiz gerçekleştirilmiştir. Veriler grafik ve tablolar yardımıyla görselleştirilerek analiz edilmiştir. Mikro finansın etkilerinin analizi ile ilgili çeşitli yöntemler literatürde kullanılmıştır. Bunlar, Manta (2016) tarafından etki analizlerinin kolay bir süreç olmadığı vurgulanarak deneysel, yarı deneysel ve deneysel olmayan sayısal etki değerlendirme yöntemleri olmak üzere üç gruba ayrılmıştır. Ayrıca, yoksulluk ve kendi kendine sürdürebilirlik olmak üzere iki farklı yaklaşım çerçevesinde mikro finansın etkileri değerlendirilmekte olup, yoksulluk paradigması, yoksulların krediye erişimi açısından değerlendirilirken, kendi kendine sürdürebilirlik paradigması ise, ana akım ekonominin sınırlarının uzun dönemde genişletilme derecesi açısından incelemektedir (Kotir & Obeng-Odoom, 2009: 87). Bu çalışmada ise denklem (1) ve denklem (2)'deki sabit ve zaman etkilerini de içeren modeller kullanılarak, mikro finansın kırsal kalkınma çerçevesinde yeşil dönüşüme ve enerji yoksulluğuna etkileri incelenecektir.

$$kirelektrik_{it} = \alpha_{11i}D_{ai} + \alpha_{12t}D_{at} + \beta_{11}kbg syih_{it} + \beta_{12}yenilenebilir_{it} + \beta_{13}kirmikrofinans_{it} + \beta_{14}kırnüfusoranı_{it} + \varepsilon_{1it} \quad (1)$$

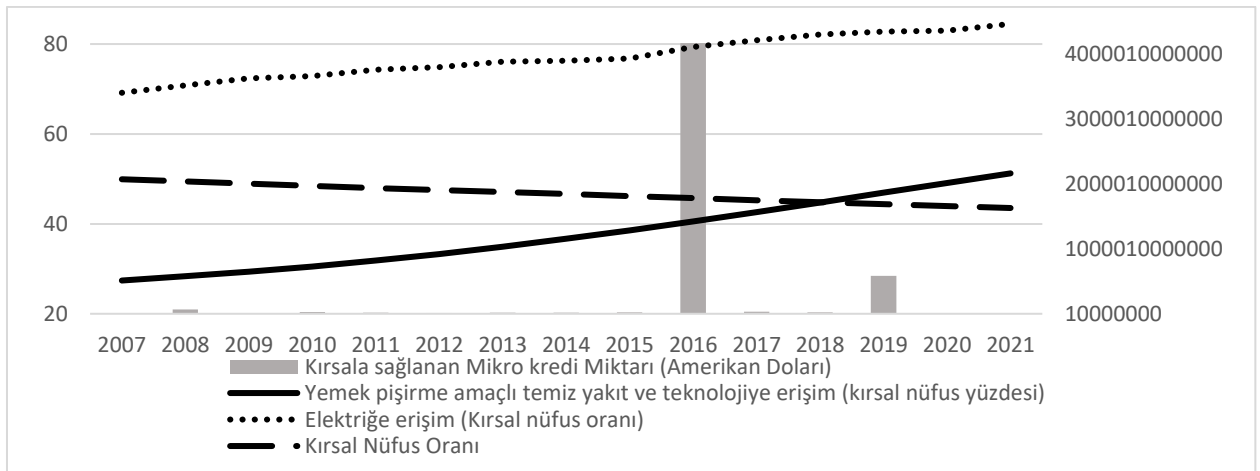
$$kırtemizyakıt_{it} = \alpha_{21i}D_{ai} + \alpha_{22t}D_{at} + \beta_{21}kbg syih_{it} + \beta_{22}yenilenebilir_{it} + \beta_{23}kirmikrofinans_{it} + \beta_{24}kırnüfusoranı_{it} + \varepsilon_{2it} \quad (2)$$

Burada, *kirelektrik* kırsalda elektriğe erişimi, *kbgsyih* kişi başına GSYİH'i, *yenilenebilir* yenilenebilir enerjinin toplam enerji tüketimi içindeki payını, *kırmikrofinans* kırsala sağlanan mikro finansman miktarının kırsal nüfusa oranını, *kırnüfusoranı* kırsal nüfus oranını ve *kırtemizyakıt* kırsalda yemek pişirme amaçlı temiz yakıt ve teknolojiye erişimi göstermektedir. Veriler, 2007-2019 yılları arasında 122 ülke için Dünya Bankası'nın veri tabanından elde edilmiştir. Bazı ülkeler ve yıllar için veriler bulunmadığından, dengesiz panel veriler kullanılarak, analiz gerçekleştirilmiştir. Denklemlerdeki *kırnüfusoranı* dışındaki diğer bütün değişkenlerin ilgili bağımlı değişken üzerinde pozitif yönde etkilerinin olması beklenmektedir. Panel veri teknikleri kullanılarak, değişkenlerin etkileri incelenecektir.

## 5. BULGULAR

Mikro finansın kırsal kalkınma çerçevesinde yeşil dönüşüme ve enerji yoksulluğuna etkisini değerlendirmek amacıyla, Şekil 1'de bulunan göstergeler değerlendirilmiştir. 2007-2021 dönemi boyunca kırsal nüfus oranında bir azalma görülürken, kırsaldaki nüfusun elektriğe ve yemek pişirme amaçlı temiz yakıt ve teknolojiye erişiminin arttığı söylenebilir. 2007 yılında 13,5 milyon Amerikan doları miktarında mikro kredi kırsal bölgelere sağlanmış olup, bu miktar yıllar boyunca artarak 2016 yılında 4 trilyon 170 milyar ABD doları ile zirve seviyeye ulaşmıştır. Alınan kredilerin gecikmeli katkıları da dikkate alınacak olursa, Şekil 1'e dayanarak mikro kredilerin enerji yoksulluğu ve yeşil dönüşüme olumlu katkılarının olabileceğini söylenebilir. Fakat, daha kesin bir sonuca ulaşabilmek için detaylı verilerin ve gelişmiş analiz tekniklerinin kullanılması önem taşımaktadır.

**Şekil-1: Dünya genelinde Kırsal Nüfus Oranı, Kırsalda Elektriğe ve Mutfakta temiz yakıt ve teknolojiye erişim, Kırsala sağlanan Mikro Finansman Göstergeleri**



**Kaynak:** Dünya Bankası verilerine dayalı olarak yazar tarafından oluşturulmuştur.

**Tablo-1: Panel Veri Analiz Sonuçları**

Değişkenler	<i>kırsalelektrik</i>	<i>kırsatemizyakit</i>
<i>kbgsyih</i>	-0.00032*** (-4.04)	0.000944*** (7.31)
<i>yenilenebilir</i>	-0.47506*** (-4.35)	-0.25133*** (-5.2)
<i>kırmikrofinans</i>	-0.01103*** (-5.82)	0.001046** (2.17)
<i>kırmikrofinans</i> $\times$ <i>kbgsyih</i>	1.06E-06*** (3.84)	
<i>kırnüfusoranı</i>	-0.08608 (-0.94)	-0.55376*** (-9.78)
<i>sabit</i>	83.83545*** (15.9)	69.32331*** (15.73)

t değerleri parantezlerde verilmiştir. t değerleri hesaplanırken, değişen varyans, ardışık bağımlılık ve yatay kesit bağımlılığını dikkate almak için Driscoll ve Kraay (1998) standart hataları kullanılmıştır. Yatay kesit sabit ve zaman etkilerinin katsayılarının tahmin sonuçları istenildiği takdirde sunulacaktır. \*, \*\*, \*\*\* sırasıyla %10, %5 ve %1 istatistiksel anlamlılık seviyelerini göstermektedir.

Tablo 1’de Model (1) ve Model (2)’nin panel veri teknikleri kullanılarak tahmin edilen sonuçları sunulmuştur. Tablo 1’deki sonuçlar incelendiğinde kırsala sağlanan mikro finansın kırsalda elektriğe erişim üzerindeki olumlu etkisinin ülkenin gelir seviyesi arttıkça oluşacağını ve yemek pişirme amaçlı temiz enerji ve teknolojilere erişimin ise mikro finansla birlikte arttığı sonucuna ulaşılmıştır. Ülkenin yenilenebilir enerji oranının artması her iki göstergiyi de negatif yönde etkilemesi ise, kırsalda yenilenebilir enerji ile elektriğin ve temiz teknolojilerin birbirlerinin ikamesi olabileceğini göstermekte olup, ülkelerin gelişmişlik düzeylerinin ise kırsalda elektriğe erişimi azaltıcı etkilerinin olduğu fakat temiz enerji ve teknolojiye erişimi arttırdığı bulgularına ulaşılmıştır. Ülkeler geliştikçe, kırsal nüfus oranı azalacağından, kırsalda elektrik erişiminin azalması şaşırtıcı bir sonuç olarak düşünülmeyebilir. Kırsal nüfus oranının artması ülkenin gelişmişliği ile ters yönde olabileceğinden dolayı, temiz enerji ve teknolojiye erişimi olumsuz etkilemesi de beklenen bir sonuçtur.

## 6. SONUÇLAR VE ÖNERİLER

Bu çalışmada kırsal kalkınma çerçevesinde mikro finansın kırsalda enerji yoksulluğuna ve yeşil dönüşümüne etkileri, literatürdeki çalışmaların sonuçlarına ve panel veriye dayalı ekonometrik modellere dayanarak analiz edilmiştir. Literatürdeki çalışmaların bulguları net bir sonuca ulaştırmamaktadır. 2007-2019 yılları arasında 122 ülkeye ait veriler kullanılarak gerçekleştirilen panel veri tekniklerine dayalı analiz sonuçları, mikro finansın enerji yoksulluğu göstergesi olarak alınan kırsalda elektriğe erişim üzerinde ülkelerin gelir seviyeleri arttıkça olumlu etkileri olduğunu gösterirken, yeşil dönüşüm göstergesi olan yemek pişirmede temiz enerjiye ve teknolojilere erişimi arttırdığına işaret etmektedir.

Yeni kuruluşları ve prensipleri de dikkate alan yenilikçi mikro finansman araçlarıyla kırsal kalkınma desteklenebileceği düşünülmekte, bu açıdan devlet desteğinin önemine dikkat

çekilmektedir. Ayrıca finansal ve kredi okuryazarlığının geliştirilmesi önem arz etmektedir. Kırsalda finansal hizmetleri sunanların ve mikro finansmana erişim sağlayanların finansal eğitimi için gerekli olan beşerî sermayenin sürekli geliştirilmesi hususu da Manta (2016) tarafından önerilmiştir. Bunun dışında, Mazumder (2015), finansör kuruluşların (Sivil Toplum Kuruluşları ve Kamu Kuruluşları), sadece üretim amaçlı sürdürülebilir kalkınma amacı odaklı finansman sağlaması, mikro finans yararlanıcısının yatırım kapasitesi, deneyimi, gelir güvencesinin bulunması ve programdan yararlanma süresi gibi bireysel özelliklerine göre önceliklendirilmesi ve düzenli geri ödeme için izleme faaliyetlerini gerçekleştirmesinin gerekliliğine değinmiştir. Ali vd. (2017), yoksullukla mücadele için, politik ve sosyal politika reformlarını, afet yönetimini, istihdam olanaklarını, sosyal güvenlik ağlarını, sağlık hizmetlerini, eğitim ve teknik beceri kazanımını ve gelişimini de içeren bütünleşmiş bir programın yanı sıra uygun konut sağlama, kadınların güçlendirilmesi ve sosyal adalet politikalarının önemini vurgulamıştır. Dijitalleşme de mikro finans için verimliliği artırma, bağlantı, ve hizmet kalitesi için önemli olduğundan, kamu yararını da dikkate alarak mikro finans kuruluşlarının da dijital finans hizmetlerinin entegrasyonu sağlamaları gerekmekte olup, ayrıca mikro finans kuruluşu hizmet değerlendirme sistemi, devletin gerekli yasal düzenlemeleri ve destekleriyle mikro işletmelerle mikro finans kuruluşları arasındaki işbirliğinin geliştirilmesi önem taşımaktadır (Jalil, 2021: 11). İslam (2021), İslami mikro finansının yaygınlaştırılmasını, borç verilen miktarın artırılmasını ve mikro finans kuruluşlarının pazarlama, iş geliştirme ve müşteri ilişkileri kapsamında müşterilerine çeşitli eğitimler vermesini önermiştir. Ayrıca, mikro finansın etkilerini değerlendirirken mikro finans yararlanıcılarının kültürel ve sosyoekonomik durumlarının da dikkate alınması, tasarruf sahiplerinden mikro finans kuruluşlarına ve mikro finansman kuruluşlarından borçlananlara kadar uzanan zincirin her aşamasında sorumlulukların öncelikli olmasına dikkat edilmesi, mikro kredi programlarının daha bütüncül bir yapıda oluşturularak yoksullukla mücadele için etkilerinin sürdürülebilirliği ve büyüklüğünün de göz önünde bulundurulması gerekliliği, Kotir ve Obeng-Odoom (2009) tarafından dikkat çekilmiştir. Akıncı vd. (2017) ise, yoksullukla mücadelede mikro finansman yönteminin yeterli olamayacağı, kalkınma eksenli dönüşüme, yoksul öncelikli büyümeye, gelir dağılımında eşitliğin sağlanmasına ve gelirin dikey aktarım mekanizmasının işlerlik kazandırılmasına ihtiyaç duyulduğunu belirtmiştir. Bunun dışında mikro finansman kuruluşlarının da bankalar gibi regülasyona tabii olmaları yaşanabilecek çeşitli krizleri önlemede etkili olabilecek bir çözüm olabileceği düşünülmektedir. Enerji yoksulluğuyla mücadele için ise, kırsalda yaşayanların sosyoekonomik durumlarının iyileştirilmesi, ekonomik enerjiye erişimin sağlanması ve yenilenebilir enerji teknolojileri büyük önem arz etmektedir (Abbas vd., 2020; Gafa & Egbendewe, 2021; Lozano vd., 2023).

## KAYNAKÇA

- Abbas, K., Li, S., Xu, D., Baz, K., & Rakhmetova, A. (2020). Do socioeconomic factors determine household multidimensional energy poverty? Empirical evidence from South Asia. *Energy Policy*, 146, 111754. doi:<https://doi.org/10.1016/j.enpol.2020.111754>
- Abebe, A., & Kegne, M. (2023). The role of microfinance institutions on women's entrepreneurship development. *Journal of Innovation and Entrepreneurship*, 12(1), 17. doi:10.1186/s13731-023-00285-0
- Akbari, A., Vahidinasab, V., Arasteh, H., & Kazemi-Robati, E. (2022). 7 - Rural and residential microgrids: concepts, status quo, model, and application. In S. Padmanaban, C. Sharmela, P. Sivaraman, & J. B. Holm-Nielsen (Eds.), *Residential Microgrids and Rural Electrifications* (pp. 131-161): Academic Press.



- Akinci, G. Y., Akinci, M., & Şahin, Ç. E. (2017). *Mikro Krediler Makro Etkiler Teori ve Uygulama*. Bursa: Dora.
- Ali, I., Hatta, Z. A., Azman, A., & Islam, S. (2017). Microfinance as a Development and Poverty Alleviation Tool in Rural Bangladesh: A Critical Assessment. *Asian Social Work and Policy Review*, 11(1), 4-15. doi:10.1111/aswp.12106
- Bateman, M. (2012). The Role of Microfinance in Contemporary Rural Development Finance Policy and Practice: Imposing Neoliberalism as Best Practice'. *Journal of Agrarian Change*, 12(4), 587-600. doi:10.1111/j.1471-0366.2012.00376.x
- Driscoll, J. C., & Kraay, A. C. (1998). Consistent Covariance Matrix Estimation with Spatially Dependent Panel Data. *The Review of Economics and Statistics*, 80(4), 549-560. Retrieved from <http://www.jstor.org/stable/2646837>
- Gafa, D. W., & Egbendewe, A. Y. G. (2021). Energy poverty in rural West Africa and its determinants: Evidence from Senegal and Togo. *Energy Policy*, 156, 112476. doi:<https://doi.org/10.1016/j.enpol.2021.112476>
- Islam, M. S. (2021). Role of Islamic microfinance in women's empowerment: evidence from Rural Development Scheme of Islami Bank Bangladesh Limited. *Isra International Journal of Islamic Finance*, 13(1), 26-45. doi:10.1108/Ijif-11-2019-0174
- Iswanto, & Darmawan, D. (2017). The Role of Microfinance in the Rural Development Process; Case Study of Tandem Hilir Ii Village, Hamparan Perak Sub District, District of Deli Serdang. *Proceedings of the International Conference on Public Policy, Social Computing and Development 2017 (Icoposdev 2017)*, 141, 86-91. Retrieved from <Go to ISI>://WOS:000428263900019
- Jalil, M. F. (2021). Microfinance towards micro-enterprises development in rural Malaysia through digital finance. *Discover Sustainability*, 2(1). doi:ARTN 55 10.1007/s43621-021-00066-3
- Kotir, J. H., & Obeng-Odoom, F. (2009). Microfinance and Rural Household Development A Ghanaian Perspective. *Journal of Developing Societies*, 25(1), 85-105. doi:10.1177/0169796x0902500104
- Lozano, F. J., Lozano, R., Lozano-García, D. F., & Flores-Tlacuahuac, A. (2023). Reducing energy poverty in small rural communities through in situ electricity generation. *Discover Sustainability*, 4(1), 13. doi:10.1007/s43621-023-00128-8
- Manta, O. (2016). The Role of Microfinance in Sustainable Rural Development. *Scientific Papers-Series Management Economic Engineering in Agriculture and Rural Development*, 16(2), 229-236. Retrieved from <Go to ISI>://WOS:000407958800030
- Mazumder, M. S. U. (2015). Role of Microfinance in Sustainable Development in Rural Bangladesh. *Sustainable Development*, 23(6), 396-413. doi:10.1002/sd.1599
- Megicks, P., Mishra, A., & Lean, J. (2005). Enhancing microfinance outreach through market-oriented new service development in Indian regional rural banks. *International Journal of Bank Marketing*, 23(1), 107-125. doi:10.1108/02652320510577393
- Oya, C. (2012). Introduction to a Symposium on Microfinance and Rural Development: Magic Bullet or Blank Bullet? *Journal of Agrarian Change*, 12(4), 552-554. doi:10.1111/j.1471-0366.2012.00372.x
- Pisani, M. J. (2015). Microfinance in Rural Haiti: A Case Study of Institutional Start-up & Microenterprise Development. *Latin Americanist*, 59(3), 15-43. doi:10.1111/tla.1247
- Shi, Y. J. (2011). Strategic Analysis on Sustainable Development of Microfinance Companies in Rural and Pastoral Areas of Inner Mongolia. *Proceedings of China-Canada Workshop on Financial Engineering and Enterprise Risk Management 2011*, 160-164. Retrieved from <Go to ISI>://WOS:000305690300036
- Sugie, A. (2019). Deconstructing Financial Inclusion and Exclusion in the Development Discourse: Case Studies of Microfinance Operations in Rural Bangladesh. *Rural Areas between Regional Needs and Global Challenges: Transformation in Rural Space*, 4, 97-119. doi:10.1007/978-3-030-04393-3\_6
- Taylor, M. (2011). 'Freedom from Poverty is Not for Free': Rural Development and the Microfinance Crisis in Andhra Pradesh, India. *Journal of Agrarian Change*, 11(4), 484-504. doi:10.1111/j.1471-0366.2011.00330.x

## Political Rationality of Global Migration Management

**Assoc. Prof. Dr. Rukiye SAYGILI**

Selcuk University  
rsaygili@selcuk.edu.tr  
Orcid: 0000-0003-4204-7037

**Prof. Dr. Hülya EŞKİ UĞUZ**

Selcuk University  
hulyaeski@selcuk.edu.tr  
Orcid: 0000-0003-1583-0501

### ABSTRACT

Although states have generally developed institutions of co-operation within the framework of the United Nations system on issues that transcend international borders, such as trade, finance, climate change and infectious diseases, the inclusion of migration on the global policy agenda is a relatively recent phenomenon. The refugee regime, based on the Geneva Convention and co-operation centred on the United Nations High Commissioner for Refugees, is an exception, but states have refused to discuss migration at the global level until recently. In the 1990s, following the end of the Cold War, as a response to fears about the asylum crisis and the permeability of Western European borders to migration flows from the East, "migration" began to be seen as a phenomenon that needed to be managed and it was thought that a global and holistic regime, rules and norms were needed to manage migration successfully. In this way, the emerging 'global governance' of international migration has evolved into a complex model of agencies and forums operating across national, regional and global levels, sometimes with overlapping objectives and demands, in order to transform migration into a more orderly, predictable and manageable process and to make it beneficial for all stakeholders involved. This model largely sees migration as "an integral feature of a rapidly globalising world" and frequently states that it should be accepted as a normal/natural phenomenon rather than an exceptional one. While the conceptualisation of migration as a permanent phenomenon suggests that we cannot control it, the recognition of the positive contributions of migrants also suggests that we should not control migration. In such a situation, it is both unrealistic and economically unsound for nation states to remain within the perspective that sees migration as an exceptional activity that threatens their borders and therefore can and should be regulated. This study is on global migration management, whose basic arguments on migration have been briefly mentioned above, and the study will focus on the power relations that make global migration management possible and that are advanced/transformed by global migration management, thus trying to reveal the political rationality of global migration.

**Keywords:** Global Migration, Migration Management, Supranational Organisations, Westphalian State System

## 1. Introduction

Migrations occur as a result of transformations in economic, political, and cultural institutions of social formations and their relationship systems. They are spatial displacement movements that bring about significant changes in these institutions. The phenomenon of migration has existed since the beginning of human history. Although the causes and consequences of migration vary over time, it remains a current issue and object of study. Migration was initially shaped by climatic conditions and nutritional opportunities. In the late 19th century, it became a topic of discussion in the context of the nation-state trio of 'state', 'society', and 'citizen', and by the 20th century, it had become a distinct public policy area. In the 21st century, migrations are often caused by the disintegration of failed states with weak institutions, war, terrorism, demographic imbalances, uncontrolled climate change, and environmental degradation. These factors can lead to catastrophic migrations. Migration is a complex phenomenon that involves demographic, economic, political, cultural, social, historical, and environmental factors. Today, it appears to be a common condition for all of humanity. Since the turn of the millennium, there has been a significant rise in the number of migrants and victims of human trafficking across various categories, such as voluntary/involuntary, domestic/international, authorized/unauthorized, and environmental. This phenomenon affects all continents, as they serve as receiving, emigrating, or transit areas, and often all three simultaneously. (Suárez-Orozco, 2019: 1, 2).

Migration is often viewed as an inseparable feature of the globalizing world. It is important to acknowledge its inevitability and accept it as a normal phenomenon rather than an exceptional one. However, it is crucial to avoid depoliticizing the issue by framing it solely as a technical problem that can be solved through management strategies. In his work titled *Immigrant Figure*, Thomas Nail argues that the dispossession, loss of social status, and being pushed out of history experienced by immigrants are political issues. According to Nail, immigrants are not just mobile individuals, but rather they are subjected to exportation, regional, political, legal, or economic factors. Immigrants often lose their status or are deprived of it permanently. To understand this form of violence, which is essential for the continuity of imperialism and the capitalist system, it is necessary to take the figure of the immigrant as the basis instead of citizenship. The author argues that political theory needs to be rethought to reveal the fact that the figure of the immigrant is the driving force in social history. A critical analysis explores how the technocratic and depoliticising nature of the global migration management discourse aims to shift the responsibility of population management, traditionally a national process, away from nation-states, towards serving global interests and goals. This is achieved through the creation of a general discourse on international migration. It is important to examine the implications of this approach. This study aims to reinterpret global migration management through the lens of political theory. It will focus on the power relations that enable and are transformed by global migration management, with the goal of revealing the political rationality behind it.

## 2. Global Migration Management and Political Rationality

Due to the globalization of migration, it is now considered a phenomenon that requires management at all levels, including supranational, international, national, and subnational. As a result, activities have emerged to support migration for a more regular, predictable, and

manageable period. This shift in rhetoric indicates a departure from the control that developed countries typically exert over immigration. Since the 1970s, immigration has been increasingly perceived as a problem, particularly in relation to free immigration, the use of performance measures, and various social issues. This perception was further reinforced by the end of the Cold War, which led to concerns about uncontrolled migration from the former Soviet Union, and by the fear of global terrorism following the events of September 11, 2001. Receiving states have implemented increasingly restrictive policies to limit and control migration (Kalm, 2010: 21-22). These security and control-oriented migration policies, largely state-centered, raise concerns for immigrants regarding their relationship with a crisis related not only to 'security' but also to 'sovereignty'. In modern nation-states based on the principle of national sovereignty, nation and citizenship are often equated. As a result, immigrants are viewed in terms of their impact on the relationship between 'people', 'sovereignty', and 'citizenship', and are sometimes seen as a threat to the collective existence. Immigrants may be perceived as strangers to the common values of society and the state that protect these values, as they may have a bond of loyalty to another state and feel more connected to another society. Immigrants are individuals who do not share a common and homogeneous cultural and social background with the regions of the nation-state in which they settle. They are not considered as part of the nation or its components and may not have the same rights. This sense of 'not belonging' can also disrupt the balance between 'people' and 'nation'. Immigrants who are ethnically different from the rest of the nation can be perceived as a threat to national unity due to their purchasing differences. However, they are also an integral part of the national solidarity and safety network. Therefore, it is important to consider the efficiency of the relations between the 'public' and the 'solidarity group'. Additionally, immigrants can fill positions that cannot be filled within the normative orders of nation states. Legal orders are universally tightly integrated with the sphere of sovereignty. However, the given law does not integrate the sovereignty of immigrants (Arslan, 2017; Schiller and Çağlar, 2011: 64). This recording and formation of what belongs to the nation being surrounded by 'foreigners' can cause reactive nationalism to spread globally. In some cases, temporary nationalist reflexes can become permanent and cultural (Aykutalp, 2017: 439). In 1989, there were only 15 border walls worldwide. However, due to the increase in states seeking to restrict border permeability, this number has risen to 77, including those currently under construction. The construction of these walls by nation states is an attempt to prevent migration and immigrants, which raises questions about the reality of globalization and a borderless world on a regional scale (Ünay, 2020).

National and regional migration policies often focus on the interests and objectives of nation-states, which can undermine the original concept of modern sovereignty by separating the connection between a person and their citizenship, as well as birth and nationality. In contrast, the emerging global policy discourse considers the needs and well-being of both sending and receiving regions. Assuming proper management, migration can benefit sending and receiving states as well as the migrants themselves. Effective global migration management seeks to achieve these positive effects through appropriate migration programmes, collaborative environments, and a balance of incentives and controls. The belief that migration policy can achieve these outcomes creates a 'technocratic link' in the discourse of migration management. This depoliticises migration by presenting it primarily as a technical issue that can be resolved through various management strategies (Kalm, 2010: 22). This narrative of migration

depoliticises policies by basing them on 'technical' assessments and decision-making processes, rather than political preferences. The 'triple win' objective acknowledges the existence of different interests, power asymmetries, and conflicts. This depoliticisation is also reflected in the administrative/technical language used by migration managers. They argue that some policies are effective while others are not, regardless of whether they are considered 'good' or 'best' practices. This approach excludes considerations of power, principle, interest, or conflict. The global discourse on migration management is technocratic and depoliticised, aiming to remove population management from the purview of nation-states, despite it being a historically national process. Producing a general discourse on international migration helps to prioritize the management of the world's population over national or regional interests. This passage discusses how social and political science can be used to exert power. It mentions several tactics, such as producing 'expert' knowledge to justify political decisions, establishing normative rules to regulate behaviour while giving people more freedom, balancing market dynamics with state intervention, better managing the population through research and analysis, shifting methods of control from national authorities to social 'law and order', and depoliticising decisions through victimisation, aid and humanitarian rhetoric. These tactics are often taken out of the hands of national governments (Geiger and Pécoud, 2010: 11, 17, 18).

Policy objectives and goals are being standardised globally, based on principles dictated by Western states and supported by international migration management organisations. This trend is reminiscent of the Washington Consensus, a set of economic prescriptions that have long influenced the interventions of the World Bank and the International Monetary Fund in underdeveloped countries (Geiger and Pécoud, 2010: 18). This recipe is based on the idea of a global arrangement that turns human flows into economic benefits for both sending and receiving countries and migrants. However, national governments, who still consider migration a very sensitive issue, often do not accept it. In this context, cities have attracted increasing attention from international organizations that are jointly seeking a way out of existing impasses, and locally connected places that are linked by human flows have become one of the key actors in global migration governance (Desille and Lacroix, 2018: 1). In other words, cities should not only be understood as arenas where migration takes place or localized niches within nationally fixed political-economic spaces. Cities should be considered as socio-spatial nodes that develop relationally within transnational power fields (Brenner, 2011: 36-37). In other words, to some extent, all cities have been restructured and scaled by processes that intertwine the global and the local; these are part of the same ongoing processes of restructuring and reimagining space. In this context, migrations are a tool for restructuring/scaling, and migrants are the most important actors within the daily life, economy, and politics of cities worldwide. They have multiple positions within urban life and are seen as scale creators who actively contribute to facilitating, legitimizing, and opposing neoliberal restructuring and its formation of local structures within global processes (Çağlar and Schiller, 2011: 2, 5; Schiller and Çağlar, 2011: 73).

As a result of these rescaling attempts, those who are displaced are excluded from politics and left in a politically ineffective, 'guilty', 'illegal', 'unsuitable for employment' or 'illegal worker' position. Meanwhile, the same migration regime guarantees the free movement of capital, elites, and bureaucrats. In other words, the borders that are open to those who cause migration are closed to immigrants. This migration regime, often protected by border walls,



fences, deportation centers, refugee camps, torture, and mistreatment, cannot promise anything other than violence on both sides of the border (Yamanyılmaz, 2022). On the other hand, global migration management transfers the responsibility of preventing migration to transit countries, which are often poor and dependent on external financing, through large amounts of funding, as part of its externalization policy. Providing technical support that includes sharing intelligence and creating joint initiatives for these countries, imposing sanctions on actors that facilitate refugee movements, implementing visa restrictions or informally slowing down/complicating visa processes, and most importantly, return agreements, turn these countries into buffer zones where migrants wait for an uncertain period of time for safe passage. Initially used as a deterrent to prevent irregular migration, supranational treaties have become a barrier against people in need of international protection. This has burdened third countries with the management of global migration, turning their relationship with the West into a transactional exchange. Furthermore, authoritarian governments have weaponised migration as a tool to target the soft underbelly of the West (Balta ve Sert, 2023).

### 3. Conclusion

Although population management has long been a national process, global migration management reveals a new political rationality in the management of the world's population, pointing to the inevitability of human mobility in the neoliberal and globalising era. Based on Filomeno (2017: 1, 2), we can express the two basic messages of the political rationality of global migration management as follows. First and foremost, mobility and displacement are the hallmarks of the contemporary era, they are inevitable and must be managed. Secondly, in order to ensure that they produce positive social and economic outcomes for individuals and societies, a rescaling should be undertaken and sub-national units should be accepted as the basic parameters of migration management. In this context, it is necessary for local governments to overcome the static, place-based understanding of population and planning that has long guided planning practice. This discourse on international migration is spreading around the world and is being implemented by actors of global migration management. This whole process serves no other purpose than to recreate inequalities and injustices by constructing a set of rules and imposing them on underdeveloped and deterritorialised countries.

### References

- Arslan, Mutlu (2017), “İçerdekiler ve Dışardakiler: Ulus Devlet Düzeninde Göçmenliğin Siyasal Statüsü”, [https://ayrintidergi.com.tr/icerdekiler-ve-disardakiler-ulus-devlet-duzeninde-gocmenligin-siyasal-statusu/#\\_ftn11](https://ayrintidergi.com.tr/icerdekiler-ve-disardakiler-ulus-devlet-duzeninde-gocmenligin-siyasal-statusu/#_ftn11)
- Aykutalp, Aykut (2017), Yurttaşlığın Değişen Yüzü: Ulus-Devletten Küreselleşmeye Yurttaşlığın Dönüşümü, Iğdır Üniversitesi Sosyal Bilimler Dergisi, Sayı/No. 13, Ekim, 2017, s. 420-443.
- Balta, Evren ve Deniz Sert (2023). Yeni Bir Göç Rejimine İhtiyaç Var, <https://yetkinreport.com/2023/08/18/yeni-bir-goc-rejimine-ihtiyaci-var/Int>
- Brenner, Neil (2011). “The Urban Question and the Scale Question: Some Conceptual Clarifications.” in Locating Migration Rescaling Cities and Migrants, edited by N. Glick Schiller and A. Çağlar. Ithaca: Cornell University Press. 23-41.
- Çağlar, Ayşe and (2011). “Introduction: Migrants and Cities”, in Locating Migration Rescaling Cities and Migrants, edited by N. Glick Schiller and A. Çağlar. Ithaca: Cornell University Press. 1-20.
- Desille, Amandine and Thomas Lacroix (2018). “Introduction, in International Migrations and Local Governance- A Global Perspective”, edited by Amandine Desille and Thomas Lacroix: PalgraveMacmillan, 1-13.
- Filomeno, Felipe Amin (2017). “Introduction: Local Governments and Immigration”, in Theories of Local Immigration Policy, edited by Felipe Amin Filomeno: PalgraveMacmillan, 1-18.



- Geiger, Martin and Antoine Pécoud (2010), “The Politics of International Migration Management”, *The Politics of International Migration Management*, (Ed.) Martin Geiger and Antoine Pécoud, PalgraveMacmillan, 1-20.
- Kalm, Sara (2010), “Liberalizing Movements? The Political Rationality of Global Migration Management”, *The Politics of International Migration Management*, (Ed.) Martin Geiger and Antoine Pécoud, PalgraveMacmillan, 21-44.
- Schiller, N. Glick and Ayşe Çağlar (2011). “Locality and Globality: Building a Comparative Analytical Framework in Migration and Urban Studies”. in *Locating Migration Rescaling Cities and Migrants*, edited by N. Glick Schiller and A. Çağlar. Ithaca: Cornell University Press. 60-82.
- Suárez-Orozco, Marcelo M (2019). “Introduction Catastrophic Migrations”, in *Humanitarianism and Mass Migration Confronting the World Crisis*, Edited by Marcelo M. Suárez-Orozco: University of California Press. 1-42.
- Ünay, Hakan (2020). “Sınırsız Dünya Sorgulanıyor: Küreselleşme, Göç ve Sınır Duvarları”, *Panorama*, Çevrimiçi Yayın, 26 Mayıs 2020, <https://www.uikpanorama.com/blog/2020/05/26/sinirsiz-dunya-sorgulaniyor-kuresellesme-goc-ve-sinir-duvarlari>
- Yamanyılmaz, Müge (2022). “Küresel Göç Rejimi ve Türkiye”, <https://blog.insanhaklariokulu.org/kuresel-goc-rejimi-ve-turkiye/>

## Turizm ve Ekolojik Ayak İzi: G-8 Ülkeleri İçin Panel Nedensellik Analizi

**Asst. Prof. Dr. Mahmut BALTACI**

Selçuk University

mbaltaci@selcuk.edu.tr

Orcid: 0000-0001-7509-3094

### ÖZET

Turizm faaliyetleri ekonomik kalkınma, sürdürülebilir kalkınma ve destinasyon tanıtımı açısından son derece önemlidir. Turizm ulusal, bölgesel ve yerel düzeyde ekonomik kalkınmayı teşvik eden çok boyutlu bir faaliyettir. Turizm ekonomik büyümeyi yönlendirerek çok çeşitli diğer faaliyetleri etkilemekte ve teşvik etmektedir. Aktif turizm faaliyetlerinin ekonomik, sosyal, çevresel, kültürel ve idari yönleri içeren sürdürülebilir kalkınma boyutları üzerinde olumlu etkisi vardır. Bu faaliyetler toplulukların genel refahına ve doğal kaynakların korunmasına katkıda bulunur. Turistik destinasyonlardaki etkinlik ve faaliyetler, bölgenin tanıtımında, geleneklerini, kültürlerini ve deneyimlerini sergilemede önemli bir rol oynamaktadır. Bu etkinlikler ziyaretçi çeker, ekonomik etki oluşturur ve bölgenin genel kalkınmasına katkıda bulunur. Turizm faaliyetleri önemli olduğu kadar çevresel bozulmalara da sebebiyet verebilmektedir. Turizm faaliyetlerinin biyolojik çeşitlilik kaybı, kirlilik etkileri (hava, su ve gürültü kirliliği gibi), atık artışı ve doğal kaynakların tükenmesi de dahil olmak üzere çevresel bozulma üzerinde doğrudan ve önemli bir etkisi vardır. İnsan faaliyetlerinin sürdürülebilirliğini değerlendirmek ve çevre üzerindeki etkilerini anlamak için ekolojik ayak izi aracını kullanılması gerekmektedir. Bu amaçla çalışmada çevresel bozulma göstergesi için ekolojik ayak izi ile turizm arasındaki nedensellik ilişkisinin tespit edilmesi amaçlanmıştır. G-8 ülkeleri içinde olan Almanya, Japonya, İngiltere, İtalya, Fransa, ABD, Kanada ve Rusya ülkelerine ilişkin 2004-2019 dönemine ait veriler kullanılmıştır. Çalışmanın temel bulguları söz konusu panel için Dumitrescu ve Hurlin'in (2012) nedensellik analizi ekolojik ayak izi ile turizm arasında çift yönlü nedensellik ilişkilerinin varlığına dair kanıtlar sunmaktadır.

**Anahtar Kelimeler:** Turizm, Çevre, Ekolojik Ayak İzi, Panel Nedensellik Analizi.

## Ecological Footprint and Tourism: Panel Causality Analysis for G-8 Countries

### ABSTRACT

Tourism activities are extremely important in terms of economic development, sustainable development and destination promotion. Tourism is a multidimensional activity that promotes economic development at national, regional and local levels. It influences and stimulates a wide range of other activities, driving economic growth. Active tourism activities have a positive impact on sustainable development dimensions including economic, social, environmental, cultural and administrative aspects. These activities contribute to the general well-being of communities and the conservation of natural resources. Events and activities in tourist destinations play an important role in promoting the region and showcasing its traditions, culture and experiences. These events attract visitors, create economic impact and contribute to the overall development of the region. While tourism activities are important, they can also cause environmental degradation. Tourism activities have a direct and significant impact on environmental degradation, including biodiversity loss, pollution impacts (such as air, water and noise pollution), increased waste and depletion of natural resources. It is necessary to use the ecological footprint tool to evaluate the sustainability of human activities and understand their impact on the environment. For this purpose, the study aimed to determine the causality relationship between ecological footprint and tourism as an indicator of environmental degradation. Data from the 2004-2019 period for the G-8 countries of Germany, Japan, England, Italy, France, USA, Canada and Russia were used. The main findings of the study provide evidence for the



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

existence of bidirectional causality relationships between the ecological footprint and tourism in Dumitrescu and Hurlin's (2012) causality analysis for the panel in question.

**Keywords:** Tourism, Environment, Ecological Footprint, Panel Causality Analysis

## 1.GİRİŞ

Ekolojik ayak izi, insan faaliyetlerinin doğal kaynaklar ve sürdürülebilir kalkınma kapasitesi üzerinde uyguladığı baskıların ölçülmesinde değerli bir gösterge olarak kabul edilmektedir (Yin vd., 2017). Turizm ile ekolojik ayak izi arasındaki ilişkiyi inceleyen çeşitli çalışmalar, karmaşık dinamiklere ve turizm büyümesinin ekolojik sürdürülebilirlik üzerindeki etkilerine ışık tutmaktadır. Yin vd. (2017), ekolojik ayak izini çevresel bir gösterge olarak ve turizmden elde edilen GSYİH'yi ekonomik gösterge olarak kullanarak çevresel Kuznets eğrisi hipotezini incelemiştir. Çalışma turizm, ekonomik büyüme ve çevresel etki arasındaki ilişkiyi anlamayı amaçlamıştır. Benzer şekilde Yin vd. (2017) turizm büyümesinin, geleneksel enerji tüketiminin ve gerçek gelirin ekolojik ayak izi bağlantısı üzerindeki rolünü araştırmış ve turist varışlarının ekolojik ayak izleri üzerindeki olumsuz etkisini vurgulamıştır.

Patterson vd. (2008), turizmin etkileri, ekolojik ayak izleri ve yerleşik ekolojik ayak izleri ile ilgili mevcut çalışmalara dayanarak turizm politikası için uyarlanabilir bir yönetim çerçevesi önermiş ve farklı bölgelerde turizmin ortaya çıkardığı spesifik ekolojik ayak izi sorunlarını ele almak için özel çevresel yönetim stratejilerine duyulan ihtiyacı vurgulamıştır. Anser vd. (2020), ülkeler genelinde ekolojik ayak izlerini sınırlandırmaya yönelik sürdürülebilir turizm politikalarının gerekliliğini vurgulayarak, turizmin çevresel etkilerini azaltmak için etkili politikaların uygulanmasının aciliyetine dikkat çekmiştir. Li vd. (2022), kırsal turizmin taşıma kapasitesini ekolojik ayak izi modeline dayalı olarak değerlendirmiş, kırsal turizmin ekolojik ayak izinin çevre üzerindeki etkisinin niceliksel bir analizini sunmuş, yerel turizm planlaması ve ekolojik çevre yönetimi için değerli bilgiler sunmuştur.

Wang vd. (2017), turizm sektöründe kapsamlı sürdürülebilirlik değerlendirmelerine duyulan ihtiyacı vurgulayarak, turizm sürdürülebilirliğini değerlendirmede bir araç olarak ekolojik ayak izi analizinin önemini vurgulamıştır. Wang vd. (2017) turizmin ekolojik ayak izini, turizm karbon ayak izini ve turizm su ayak izini kapsayan turizm ayak izi kavramını genişleterek turizmin çevresel etkisinin çok yönlü doğasını ortaya koymuştur. Ayrıca Gößling vd. (2002), turizm sektöründe kapsamlı sürdürülebilirlik değerlendirmelerine duyulan ihtiyacı vurgulayarak, turizmin sürdürülebilirliğini değerlendirmede bir araç olarak ekolojik ayak izi analizinin önemini vurgulamışlardır.

Özetle, bu çalışmalar toplu olarak turizmin ekolojik ayak izini anlamının ve ele almanın önemini vurgulamaktadır. Turizmin ekolojik ayak izini azaltmak için sürdürülebilir turizm politikalarına ve özel çevre yönetimi stratejilerine duyulan ihtiyacı vurgulayarak turizmin büyümesi, ekonomik faktörler ve çevresel sürdürülebilirlik arasındaki karmaşık ilişkiye dair değerli bilgiler sağlarlar.

Eski çalışmalar karbon emisyonu (CO<sub>2</sub>), sera gazları, doğal kaynakların aşırı tüketimi gibi birçok faktörün çevresel bozulmaya neden olduğunu göstermiştir (Han vd., 2022). Son zamanlarda çevresel bozulmanın bir faktörü olarak Wackernagel ve Rees (1998) tarafından ortaya atılan ekolojik ayak izi (EF) göstergesi çalışmalara konu olmaya başlamıştır. Ekolojik ayak izini ele alan çalışmalardan ar-ge harcamalarının önemi de dikkat çekmektedir. Cebeci Mazlum (2023) G-7 ülkeleri özelindeki çalışmasında ar-ge harcamalarında meydana gelen % 1'lik artışın ekolojik ayak izi üzerinde % 1.81 civarında azalışa neden olduğunu tespit etmiştir. Tüm bu açıklamalar ışığında turizm gelişimi açısından turist sayıları ve çevresel bozulma göstergesi olarak ekolojik ayak izi alan yazında ilgi görmeye başlamıştır. Çalışma G-8 ülkeleri özelinde ekolojik ayak izleri ile nedensellik ilişkilerinin tespit etmek amacıyla yapılmıştır. Son

yıllarda çevrenin korunmasının öneminden dolayı çalışmanın literatüre katkı sağlaması önem arz etmektedir.

## 2. YÖNTEM

Çalışmada ekolojik ayak izi ile turizm büyümesi arasındaki ilişki panel nedensellik analizi ile test edilmiştir. Bu analizde STATA ekonometri paket programı ile panel veri ekonometrisi yöntemi ile araştırma sonuçları yorumlanacaktır. Çalışmada G8 ülkelerinin (Tablo 2) 2004-2019 yılları arasındaki verileri kullanılmıştır. Çalışma kapsamında oluşturulan temel regresyon modeli ve modelde kullanılan değişkenlere ilişkin tablo aşağıda verilmiştir (Tablo 1).

$$\text{Model 1: } ECP_{it} = \alpha_0 + \alpha_1 \text{LnTS}_{it} + \mu_{it} \quad (1)$$

Modelde; “t” zamanı, “ECP” ekolojik ayak izini, “LnTS” turist sayısını ve “ $\mu_{it}$ ” hata terimini ifade etmektedir. Modelde ilgili değişkenlerin önünde yer alan “Ln” ifadesi o ilgili değişkenin doğal logaritmasının alınarak analize dahil edildiğini ifade etmektedir.

**Tablo 1.** Çalışma Kapsamında Kullanılan Değişkenlere Ait Bilgiler

Değişkenler	Kısaltmalar	Veri Kaynağı	Dönem
Ekolojik Ayak İzi	EF	Küresel Ayak İzi Ağı (Global Footprint Network)	2004-2019
Uluslararası Turist Sayısı	LnT	World Bank	

**Tablo 2.** Çalışmada Kullanılan Ülkeler (G-8)

Almanya	ABD
Japonya	Kanada
İngiltere	Rusya
İtalya	
Fransa	

## 3. BULGULAR

Seriler arasındaki yatay kesit bağımlılığının dikkate alınıp alınmaması elde edilecek sonuçları önemli ölçüde etkilemektedir. Panel veri analizlerinde öncelikle yatay kesit bağımlılığı testi ve homojenlik testi gerçekleştirilmektedir.

Yatay kesit bağımlılığının varlığı, panelin zaman boyutu yatay kesit boyutundan büyük olduğunda Breusch-Pagan (1980) Lagrange Multiplier (LM) testiyle; her ikisi de büyük olduğunda Pesaran (2004) Cross-Section Dependence (CD) testiyle araştırılabilir. Bu çalışmada 8 ülke (n=8) ve 16 yıl (t=16) olduğu için Breusch-Pagan (1980) LM testi yorumlanmıştır. Testin hipotezleri:  $H_0$ : Yatay kesit bağımlılığı yoktur.  $H_1$ : Yatay kesit bağımlılığı vardır. Test sonucunda elde edilecek olasılık değeri 0.05’ten küçük olduğunda  $H_0$  hipotezi %5 anlamlılık düzeyinde reddedilmekte ve paneli oluşturan birimler arasında yatay kesit bağımlılığının olduğuna karar verilmektedir (Tablo 3)

Yatay kesit bağımlılığı analizi sonuçlarına göre hangi birim kök testlerinin uygulanacağı belirlenmektedir.

**Tablo 3.** Yatay Kesit Bağımlılığı Testi Sonuçları (Panel Geneli)

Test	İstatistik	Olasılık
Breusch Pagan (1980) LM Testi	64.78	0.0001**
Pesaran, Ullah & Yamagata'nın (2008) NLM Testi	10.01	0.0000**
Pesaran (2004) CD Testi	4.237	0.0000**

\*\*\*\*, \*\*\* ve \*\* sırasıyla %10, %5 ve %1 düzeyinde anlamlılığı ifade etmektedir.

Tablo 4'teki gibi; Uluslararası Turist Sayısı (LnT) ve Ekolojik ayak izi (EA) değişkenlerine ait olasılık değerleri= 0.000<0.05'ten küçük olduğu için,  $H_0$  hipotezleri, güçlü biçimde reddedilmiş, serilerde yatay kesit bağımlılığının olduğuna karar verilmiştir.

**Tablo 4.** Yatay Kesit Bağımlılığı Testi Sonuçları (Her bir değişken için)

Değişkenler	Pesaran CD
LnT	0.000**
EA	0.000**

\*\*\*\*, \*\*\* ve \*\* sırasıyla %10, %5 ve %1 düzeyinde anlamlılığı ifade etmektedir.

Çalışmada hangi nedensellik analizinin kullanılması gerektiğini belirlemede önemli rol oynayan homojenlik testinin gerçekleştirilmesi gerekmektedir. Bu doğrultuda çalışma kapsamında homojenliğin test edilmesinde Pesaran ve Yamagata (2008) tarafından önerilen Delta testinden faydalanılmıştır. Sabit ve eğim parametrelerinin birimlere göre homojen veya heterojen olma durumu, kullanılacak eşbütünleşme testlerinin ve tahmin yöntemlerini belirlemede yardımcıdır. Swamy (1970) tarafından geliştirilen ve bu alanda ilk çalışmayı ifade eden  $\tilde{S}$  Testi daha sonra Pesaran ve Yamagata (2008) tarafından geliştirilerek Delta testi formuna kavuşmuştur. Literatürde yaygın olarak da kullanılan Delta ( $\Delta$ ) testlerinin daha iyi sonuçlar verdiği kabul edilir. Pesaran ve Yamagata'nın (2008) Delta testlerinde ileri sürülen hipotezler şu şekildedir:

$H_0: \beta_i = \beta$  Eğim katsayıları homojendir.  $H_1: \beta_i \neq \beta$  Eğim katsayıları homojen değildir. Test istatistiklerinin oluşturulmasında model önce panel en küçük kareler daha sonra ise sabit etkiler tahmincisi ile tahmin edilmektedir. Pesaran ve Yamagata (2008) tarafından farklı iki test istatistiği geliştirilmiştir. 1 numaralı eşitlikte gösterilen Delta ( $\tilde{\Delta}$ ) test istatistiği büyük örneklem için kullanılırken 2 numaralı eşitlikte gösterilen  $\tilde{\Delta}_{adj}$  test istatistiği küçük örneklem için kullanılmaktadır:

$$\tilde{\Delta} = \sqrt{N} \left( \frac{N^{-1} \tilde{S} - k}{\sqrt{2k}} \right) \quad (1)$$

$$\tilde{\Delta}_{adj} = \sqrt{N} \left( \frac{N^{-1} \tilde{S} - E(\tilde{z}_{it})}{\sqrt{var(\tilde{z}_{it})}} \right) \quad (2)$$



Delta testi sonuçlarına göre,  $0.000 < 0.05$ 'tir ve "eğim katsayıları homojendir" sıfır hipotezi reddedilmektedir. Elde edilen bu sonuçlarla, seriler için yatay kesit bağımlılığının olduğu ve katsayıların heterojen olduğu belirlenmiştir.

**Tablo 5.** Pesaran ve Yamagata (2008) Delta Homojenlik Testi Sonuçları

Değişkenler	Sabitli	Kritik Değerler	Olasılık Değerleri
Model	$\Delta$	8.852	0.000**
	$\Delta_{adj}$	9.820	0.000**

\*\*\*\*, \*\*\* ve \*\* sırasıyla %10, %5 ve %1 düzeyinde anlamlılığı ifade etmektedir.

Çalışma kapsamında nedensellik analizinin testi için yatay kesit bağımlılığı ve hetorejenliği dikkate alan Dumitrescu ve Hurlin (2012) Panel Nedensellik testinden yararlanılmıştır. Dumitrescu ve Hurlin (2012) Panel Nedensellik testinin üstün yanları; paneli oluşturan ülkeler arasındaki hem yatay kesit bağımlılığını hem de heterojenliği göz önünde bulundurabilmesi, zaman boyutu, yatay kesit boyutundan (N) büyük olduğunda da küçük olduğunda da kullanılabilmesi ve dengesiz panel veri setlerinde de etkin sonuçlar ortaya çıkarması gibi avantajlara sahiptir (Dumitrescu ve Hurlin, 2012).

**Tablo 6.** Dumitrescu ve Hurlin Panel Nedensellik Testi Sonuçları

Boş hipotez	W istatistiği	Z bar istatistiği	Olasılık
Turist Sayısı (LnT) Ekolojik Ayak İzinin (EA) Granger Nedeni Değildir.	8.8978	6.8102	0.0000**
Ekolojik Ayak İzi (EA) Turist Sayısının (LnT) Granger Nedeni Değildir.	9.9157	7.9855	0.0000**

\*\*\*\*, \*\*\* ve \*\* sırasıyla %10, %5 ve %1 düzeyinde anlamlılığı ifade etmektedir.

Ekolojik ayak izi ve turist sayısı arasındaki Dumitrescu ve Hurlin (2012) panel nedensellik test sonucuna göre ekolojik ayak izi ve turist sayısı arasında çift yönlü ilişki olduğu ve böylece ekolojik ayak izi turist sayısının ve turist sayısı ekolojik ayak izinin nedeni olduğu sonucuna ulaşılmaktadır. Diğer bir ifadeyle ekolojik ayak izi ile turist sayısı arasında çift yönlü nedensellik ilişkisinin var olduğu tespit edilmiştir. Dolayısıyla turizm büyümesinin çevre bozulmasına etki ettiğini söylemek mümkündür.

#### 4. SONUÇ

G8 ülkelerindeki turizmin ekolojik ayak izi, turizmin gelişimi, doğal kaynaklar, küreselleşme ve teknolojik yenilikler dahil olmak üzere çeşitli faktörlerden etkilenmektedir (Nathaniel ve Adedoyin, 2022; Guan vd., 2022). Turizmin ekolojik ayak izi üzerindeki etkisi ülkeler arasında farklılık göstermektedir. Örneğin Çin, İtalya, İspanya ve Birleşik Krallık'ta turizm gelirleri ekolojik ayak izini artırıcı etkiye sahipken, turizm gelişleri ekolojik ayak izini azaltıcı etkiye sahiptir (Nathaniel ve Adedoyin, 2022). Ek olarak, G8 ülkelerinin ekolojik ayak izi son yıllarda yükseliş eğilimi göstermektedir, ancak teknolojik yeniliklerin çevresel yükü azalttığı ve ekolojik ayak izlerinde azalmaya yol açtığı bulunmuştur (Guan vd., 2022). İyi yönetim, büyüyen turizm karşısında çevrenin korunması için de gereklidir (Jaz vd., 2023).

Genel olarak, G8 ülkelerinde turizmin ekolojik ayak izi birçok faktörden etkilenen karmaşık bir konudur ve daha iyi yönetim için etkili stratejiler geliştirmek üzere daha fazla araştırmaya ihtiyaç vardır (Roumiani vd., 2023). Ekolojik ayak izini azaltmaya yönelik doğa dostu enerji politikalarının ülke özelinde geliştirilmesi de gerekmektedir (Cebeci Mazlum, 2023: 185). Çalışmada G-8 ülkeleri içinde olan Almanya, Japonya, İngiltere, İtalya, Fransa, ABD, Kanada ve Rusya ülkelerine ilişkin 2004-2019 dönemine ait veriler kullanılarak Dumitrescu ve Hurlin'in (2012) nedensellik analizi ile sonuçlara ulaşılmaya çalışılmıştır. Çalışmanın temel bulguları ekolojik ayak izi ile turizm arasında çift yönlü nedensellik ilişkilerinin varlığına dair kanıtlar sunmaktadır. Çalışmanın güncel verilerle ekolojik ayak izi çerçevesinde turizmle ilişkisinin kurulması anlamında literatüre katkı sağlayacağı düşünülmektedir.

### **Yararlanılan Kaynaklar**

1. Anser, M., Yousaf, Z., Nassani, A., Abro, M., Zaman, K., & Kabbani, A. (2020). Evaluating ecological footprints through inbound tourism, population density, and global trade. *Polish Journal of Environmental Studies*, 30(1), 555-560. <https://doi.org/10.15244/pjoes/122445>
2. Cebeci Mazlum, E. (2023). Ar-Ge harcamalarının ekolojik ayak izine etkisi: G-7 ülkeleri örneği, *Sosyal Bilimlerde Seçme Konular-10* içinde. (Ed: H. Çiftçi ve K. Kaya). Ankara: İksad Yayınları, ss.169-187.
3. Dumitrescu, E. I., and Hurlin, C. (2012). Testing for Granger non-causality in heterogeneous panels. *Economic Modelling*, 29(4), 1450-1460.
4. Gößling, S., Hansson, C., Hörstmeier, O., & Saggel, S. (2002). Ecological footprint analysis as a tool to assess tourism sustainability. *Ecological Economics*, 43(2-3), 199-211. [https://doi.org/10.1016/s0921-8009\(02\)00211-2](https://doi.org/10.1016/s0921-8009(02)00211-2)
5. Guan, C., Rani, T., Yueqiang, Z., Ajaz, T., & Haseki, M. I. (2022). Impact of tourism industry, globalization, and technology innovation on ecological footprints in G-10 countries. *Economic research-Ekonomska istraživanja*, 35(1), 6688-6704.
6. Han, V., Polat G. & Coşkun S. (2022). Türkiye’de Turizm Gelişiminin Çevresel Bozulma Üzerine Etkisinin Değerlendirilmesi. *Fiscaoeconomia*, 6(2), 345-361. Doi: 10.25295/fsecon.1049390
7. Jaz, N. A. A., Habibullah, M. S., Ngah, W. A. S. W., & Kaliappan, S. R. (2023). Does Tourism Lead to Environmental Impact? Cross-National Static and Dynamic Evidence from the Ecological Footprint. *Institutions and Economies*, 115-141.
8. Li, L., Ye, X., & Wang, X. (2022). Evaluation of rural tourism carrying capacity based on ecological footprint model. *Wireless Communications and Mobile Computing*, 2022, 1-10. <https://doi.org/10.1155/2022/4796908>
9. Nathaniel, S. P., & Adedoyin, F. F. (2022). Tourism development, natural resource abundance, and environmental sustainability: Another look at the ten most visited destinations. *Journal of Public Affairs*, 22(3), e2553.
10. Patterson, T., Niccolucci, V., & Marchettini, N. (2008). Adaptive environmental management of tourism in the province of siena, italy using the ecological footprint. *Journal of Environmental Management*, 86(2), 407-418. <https://doi.org/10.1016/j.jenvman.2006.04.017>
11. Pesaran, M. H. (2004). General Diagnostic Tests for Cross Section Dependence in Panels. *Empirical Economics*, 1-38.
12. Pesaran, M. H. and Yamagata, T. (2008). Testing slope homogeneity in large panels. *Journal of Econometrics*, 142(1), 50-93.
13. Roumiani, A., Basir Arian, A., Mahmoodi, H., & Shayan, H. (2023). Estimation and prediction of ecological footprint using tourism development indices top tourist destination countries. *Sustainable Development*, 31(2), 1084-1100.



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

14. Swamy, P. A. (1970). Efficient inference in a random coefficient regression model. *Econometrica: Journal of the Econometric Society*, 311-323.
15. T. S. Breusch, A. R. Pagan, The Lagrange Multiplier Test and its Applications to Model Specification in Econometrics, *The Review of Economic Studies*, Volume 47, Issue 1, 1980, Pages 239–253, <https://doi.org/10.2307/2297111>
16. Wackernagel, M. and Rees, W. (1998). *Our Ecological Footprint: Reducing Human Impact On The Earth* (Vol. 9). New Society Publishers.
17. Wang, S., Yi-yuan, H., He, H., & Wang, G. (2017). Progress and prospects for tourism footprint research. *Sustainability*, 9(10), 1847. <https://doi.org/10.3390/su9101847>
18. Yin, Y., Han, X., & Wu, S. (2017). Spatial and temporal variations in the ecological footprints in northwest china from 2005 to 2014. *Sustainability*, 9(4), 597. <https://doi.org/10.3390/su9040597>

## **Pluralistic Approach to Financial Audit of Local Governments with Online Method in Türkiye: Cross Audit Systems**

**Assist.Prof.Dr. Ahmet FİDAN**

Ordu University

ahmet@ahmetfidan.com

Orcid: <https://orcid.org/0000-0002-7390-4831>

### **ABSTRACT**

For the population, most of which lives in urban areas, local governments and the supervision of these governments have become much more vital than before. To systematically address the phenomenon of Local Government, if we look at it with a deductive method, it will be seen that local governments are decentralized institutions in terms of location, under the subheading of administrative decentralization, under the main system of decentralization, in addition to central management, within the Turkish public administration system. The most classical of these is municipalities (consisting of municipalities at the Metropolitan, Whole City and Provincial-District level. Special Provincial Administrations, among other local government organizations, are institutions whose numbers are decreasing within the scope of the urbanization rate in Turkey and the world. Village local governments are local government organizations located only in non-metropolitan provinces. Although the neighborhood existing within the fields of the Metropolitan City is a local government unit, it remains outside the scope of our paper as it does not have a legal entity and therefore does not have an autonomous budget. In this case, by the term local government organizations, we mean Special Provincial Administrations, Metropolitan and Provincial District Municipalities, and Village Administrations in provinces other than metropolitan provinces, whose numbers are decreasing.

Since our study is original, instead of a literature review, the Municipal Revenues Law will be taken as the basis and the pluralistic and cross-audit system will be explained. Unfortunately, the online cross-audit system is not currently systematically implemented in public and private local government organizations. It is a method that can only find application basis when the systematic development in global-scale big data and the harmonization process of intranet systems with e-government applications becomes stronger. For cross-cutting and pluralistic use of the control algorithm in online methods, it will be necessary to create a separate algorithm basis for each control system. We will focus on this issue in our study.

**Keywords:** Local Management, Local audit, Online audit, pluralistic online Control (Denetim), Digital Audit, cross-check audit systems

## **Türkiye’de Yerel Yönetimlerin Çevrimiçi Yöntemle Akçal Denetiminde Çoğulcu Yaklaşım: Çapraz Denetim Sistemleri**

### **ÖZ**

Kahir ekseriyeti kentsel alanlarda yaşayan nüfus açısından yerel yönetimler ve bu yönetimlerin denetimi eskiye göre çok daha hayatiyet taşıyan bir durum haline gelmiştir. Yerel Yönetim olgusunu sistematik olarak ele almak için, tümünden gelim yöntemiyle bakılırsa, yerel yönetimlerin, Türk kamu yönetimi sistemi içinde, merkezden yönetimin yanında, yerinden yönetim ana çatısı altında, idari yerinden yönetim alt başlığında, yer yönünden yerinden yönetim kuruluşları olduğu görülecektir. Bunlardan en klasik olanı, belediyeler (Büyükşehir, Bütünşehir ve İl-İlçe düzeyindeki belediyelerden oluşmakta. Diğer yerel yönetim kuruluşlarından İl Özel İdareleri Türkiye’deki ve dünyadaki kentleşme hızı kapsamında gittikçe sayıları azalan kuruluşlardır. Köy Yerel yönetimleri ise, sadece ve sadece büyükşehir olmayan illerde bulunan yerel yönetim kuruluşlarıdır. Büyük Şehir sınırları içinde var olan mahalle bir yerel yönetim birimi olsa da, tüzel kişiliği olmadığından, dolayısıyla özerk bütçesi olmadığından bildirimizdeki kapsamımız dışında kalmaktadır. Şu durumda, yerel yönetim kuruluşları

tabiriyle, Sayıları azalmakta olan, İl Özel İdarelerini, Büyükşehir ve İl İlçe Belediyelerini ve Büyükşehir olan iller dışındaki illerde bulunan Köy Yönetimlerini kastetmekteyiz.

Çalışmamız, özgün nitelik taşıdığından dolayı, literatür incelemesi yerine temel olarak Belediye Gelirleri Kanunu alınıp, bunun üzerinden çoğulcu ve çapraz denetim sistemi açıklanacaktır. Çevrimiçi çapraz denetim sistemi ne yazık ki şu an sistematik şekilde kamuda ve kamu özelinde yerel yönetim kuruluşlarında uygulanmamaktadır. Ancak küresel ölçekli büyük verideki sistematik gelişme ve intranet sistemlerinin e-devlet uygulamalarıyla uyumlaşma süreci güçlendiğinde uygulama temeli bulabilecek bir yöntemdir. Denetim algoritmasının çevrimiçi yöntemlerde çapraz ve çoğulcu kullanımı için her bir denetim sistemin özel algoritma temelini oluşturmak gerekecektir. Çalışmamızda bu konu üzerinde durulacaktır.

**Keywords:** Yerel yönetimler, Yerel denetim, Çevrimiçi mali denetim, Çoğulcu çevrimiçi denetim, Dijital denetim, Çaprazlama denetim

## GİRİŞ:

Devletin en büyük tüzel kişilik olması, "devlet" sıfatını taşıyorsa da "hukukun üstünlüğü"nü esas alması önemlidir. Hukukun olmadığı bir devlette "denetim" kavramı da boşta veya fonksiyonsuz kalacaktır. Bu üzücü duruma karşın, çevrimiçi yöntemler, dijital teknoloji, devletin kendi kendini denetlemesine ve vatandaşların günışığında yönetimi çok belirgin hissetmesine neden olmaktadır. Bu bağlamda, başta hukuksal olmak üzere kendi kendini (hakkiyla) denetlemekten kaçınan devlet teknolojik gelişmeler karşısında denetlenmek zorunda kalmaktadır. Dahası uluslararası gelişmeler ve gelişmiş ülkelerin teknolojik standartlarına entegrasyon, koordinasyon ve akreditasyon kaygısıyla uymak zorunda kalan devlet bir nevi istemese de küresel denetim çarkının şirazesine girmektedir.

Yerel yönetimler, Türk kamu yönetimi sistemi içinde, merkezden yönetimin yanında, yerinden yönetim ana çatısı altında, idari yerinden yönetim alt başlığında, yer yönünden yerinden yönetim kuruluşlarıdır. Bunlardan en klasik olanı, belediyeler (Büyükşehir, Bütünşehir ve İl İlçe düzeyindeki belediyelerden oluşmakta. Diğer yerel yönetim kuruluşlarından İl Özel İdareleri Türkiye'deki ve dünyadaki kentleşme hızı kapsamında gittikçe sayıları azalan kuruluşlardır. Köy Yerel yönetimleri ise, sadece ve sadece büyükşehir olmayan illerde bulunan yerel yönetim kuruluşlarıdır. Büyük Şehir sınırları içinde var olan mahalle bir yerel yönetim birimi olsa da, tüzel kişiliği olmadığından, dolayısıyla özerk bütçesi olmadığından bildirimizdeki kapsamımız dışında kalmaktadır.

Şu durumda, yerel yönetim kuruluşları tabiriyle, Sayıları azalmakta olan, İl Özel İdarelerini, Büyükşehir ve İl İlçe Belediyelerini ve Büyükşehir olan iller dışındaki illerde bulunan Köy Yönetimlerini kast etmekteyiz.

Çalışmamızda, konusu gereği özgün nitelik taşımasından dolayı, literatür incelemesi yerine ağırlıklı olarak çoklu / çoğulcu ve çapraz denetim sistemleri üzerine yoğunlaşılacaktır. Çalışmamız kapsamında konu özgünlüğü açısından bir avantaj bulunsa da bir kamu kurumu olan yerel yönetimlerin çevrimiçi denetim sisteminin yeni yeni uygulama alanı bulmakta olması nedeniyle yer yer media haber içeriklerine yer verilecektir. Yerel yönetimlerin özel hukuk tüzel kişilerinde olduğu gibi, çevrimiçi veya çevrim dışı bir denetim program kullanmadıklarını, ancak bilinen klasik hesaplama yöntemleri kullandıkları bilinmektedir. Oysa ki özel sektör kuruluşları gerek kurul bazlı denetimleri gerekse çevrim dışı ve çevrimiçi intranet tabanlı uygulamalar hatırı sayılır oranda gelişmiş durumdadır. Bu bağlamda özellikle bankacılık sektörü başı çekmektedir.

İzmir, İstanbul gibi büyükşehirlerde alanda yapılan (çarşı-pazar alanları) denetimlerde zabıta hizmetleri karekod bazlı dijital denetim uygulamaları yapmaktadır.

### 1. Hipotezler

H1. Dijital / çevrimiçi teknolojiler ve deneim sistemleri yerel yönetimlerin etkin denetimi üzerinde olumlu etkilere sahiptir.

H2. Dijital / çevrimiçi teknolojiler ve denetim sistemleri, denetimin çaprazlama yürütülmesine olanak sağlar.

H3. Dijital / çevrimiçi teknolojiler çoğulcu denetimi destekler.



H4. Dijital / çevrimiçi teknolojiler denetim olgusu ve algısındaki dilemma üzerinde azaltan etkisi bırakır.

## 2. Veri Toplama Tekniği ve Analizi

Araştırmamızda kurumsal ziyaretler, yöneticilerle mülakatlar, idari personel üzerinde izlemeler, yerel yönetimlerin açık erişimli veritabanları, web sayfaları, ilgili kurumların sosyal medya hesapları, mevzuat araştırması ve literatür taramaları kullanılmış ve işlenmiştir.

## 3. Denetim Psikolojisi ve Denetim Dilemması:

Denetim konusunun hangi türde hangi zamanda hangi teknoloji ile yapılırsa yapılsın sevimsiz bir olgu olduğunu baştan belirtmemizde fayda bulunmaktadır. Zira, sosyal medyadaki denetime ilişkin akademik paylaşımlarımızda bile en az ilgi gören paylaşımlar olduğunu görmekteyiz. Bu nasıl açıklanabilir?

Bunun adına, literatürde ilk defa değineceğimiz “*denetim dilemması*” diyebiliriz. Literatürde ilk kez zikretsek te denetimin psikolojik ve sosyolojik algısı ve olgusu başlı başına bir dilemmadan ibaret. Çünkü insanlar genel anlamda denetim olsun istiyor ancak, yaşamak, konuşmak, duymak istemiyor. Ancak sadece istiyor. Kendi üzerinde gerçekleştirilmediği başkalarının başına geldiği sürece. Oysaki kalite anlayışı denetim ile mümkündür ve kalite, kendini denetleyecek mekanizmaları bile kendisi kurarak gelişmektedir. Kapı / Havalimanı vb. Girişlerde denetlenmekten rahatsız olan birey, bulunduğu yerde GÜVENLİK konusunda taviz verilmemesini istemektedir.

Denetim olgusu, kendi üzerinde hiç istenmeyen, hiç sempatik olmayan ancak aynı kişilerin çok çok gerekli gördüğü psikolojik algı bakımından ilginç ve paradoksal bir kavramdır.

## 4. Yerel Yönetimlerde Dijital / Online (Çevrimiçi) Denetim:

Yerel Yönetim Maliyesini, kamu maliyesi disiplini içinde, bir ülkede merkez ve yerel yönetimler arasında görev ve sorumlulukların paylaşımı, bu temelde kaynakların paylaşımı ve paylaşılan kaynakların yatay ve dikey adalet ilkeleri kapsamında kullanımını ele almaktayız.

Şu an sadece Türkiye’de değil bütün dünyada, büyüme, gelişmeye paralel olarak hizmetlerde yerelleşme eğilimleri büyük önem taşımakta, Türkiye de de 2005 yılından bu yana, sübsidiyarite ilkesi çerçevesinde demokratik gelişmeler kapsamında önemli bir yerelleşme eğilimi olmuştur. Her ne kadar, Türkiye’de 2017 yılında yaşanan 15 Temmuz Başarısız Darbe Kalkışması ardından yetkiler merkeze doğru yönelse de bu süreç geçici bir süreçtir ve çok kısa zaman dilimi içinde Türkiye’de yetkiler yeniden DESANTRALİZE olacaktır.

Yerelleşme kapsamında, yerel yönetimler de akçalı konularda merkezden aldıkları yetki göçerimlerini kendi alt birimlerinde de yapmak durumundadır. Aksi takdirde, yerel yönetimin ruhunda olan demokratiklik ve hizmette yerellik (sübsidiyarite-subsiarity) ilkesi gerçekleşmemiş olacaktır.

Yerel Yönetim kuruluşlarının mali yapıları, doğal olarak gelirler ve giderlerin yer aldığı bütçe kapsamında ele alınmakta ve bu da stratejik planlar kapsamında strateji geliştirme birimleri tarafından yerine getirilmektedir. Öte yandan Türkiye’de yerel yönetimlerin akçalı kaynakları ve yetkilerindeki gelişme, özellikle barış sürecinin sonuna kadar gelişmiş olsa da daha sonra özellikle doğu ve güneydoğu illerimizdeki yerel yönetimlerin siyasi yapılarındaki sorunsallar

nedeniyle daha fazla gelişimi mümkün olmamış tam tersine, özellikle 15 Temmuz süreci sonrası, yeniden merkezi yönetime doğru yetki ve imkan bakımından yerel yönetimler aleyhine bir ricat yaşanmıştır.

Yerel yönetimlerin sunduğu kamu hizmetlerinden akçal yerelleşmeyi şu alt başlıklarda ele alabiliriz:

Yerel yönetimlerin sunmakta olduğu kamu hizmetlerinden yararlananlara hizmet maliyetinin ödettirilmesi,

1. Kamu hizmeti sunumu esnasında katılımcıların hizmet sunumu veya alt yapıya nakit ve emek olarak katılımı,
2. Yerel gelirlerin yerel yönetimlere tahsis edilen gayrimenkul ve satış vergileri ile dolaylı vergilerle genişletilmesi,
3. Merkezi yönetimin topladığı vergi gelirlerinden yerel yönetimlere genel veya özel amaçlı transferlerde bulunması,
4. Yerel yönetimlere borçlanma yetkisi verilmesi veya ulusal veya yerel kaynakların borç garantisiyle harekete geçirilmesi.

Türkiye'deki yerel yönetim gelirlerine ilişkin eğilimler de, vergi hasılatının yerel yönetim kuruluşlarına bırakılması, vergi koyma yetkisinin yerel yönetim kuruluşlarına bırakılması, merkezi yönetim gelirlerinden pay verilmesi, merkezi yönetim yardımları, mülk ve teşebbüs gelirleri ve bağışlar.

**Yerel yönetimlerin en temel gelir kaynaklarından olan ilan ve reklam gelirlerinde birim m2 cinsinden görülen gelirler, dijital teknolojilerin gelişimiyle aynı birim m2 üzerinden zaman bazlı / döngü temelli reklam gelirlerine yerini bırakmıştır.** Örneğin 10 m2 lik bir reklam geliri düne kadar düzlemsel bazda hesap edilirken, bu günkü dijital teknoloji nedeniyle zaman bazında da ayrı bir kategori açılarak kargolardaki desi hesabı gibi metrekare başına bir döngü fiyatı oluşturulmaya başlanmıştır.

Kaynakların bir bölümü sürekli diğer bir bölümü ise arızı nitelik taşımaktadır. Vergi ve benzeri mali yükümlülükler ile teşebbüs gelirleri ve mülkten sağlanan iratlar sürekli gelir kaynakları iken; devlet yardımları, borçlanma gelirleri arızı niteliktedir.

Merkezi yönetim bazı vergi gelirlerinin hasılatının tamamını veya bir bölümünü; nüfus, coğrafi büyüklük, ihtiyaç düzeyi dikkate almak suretiyle dağıtmak üzere yerel yönetim kuruluşlarına bırakabilmektedir.

Yerel yönetimlerin denetimlerinde dijital teknolojinin yaşamın tüm alanına girmesiyle kimi hizmet denetimlerinde de köklü değişimler olmuştur.

- Özellikle büyükşehir belediyelerinden başlanılmak üzere, konut denetimlerinde akıllı bina ile uyumlu binalara QR kodu verilmeye başlanmıştır.
- Çevre Sağlığı denetimlerinde I. II. III. sınıf gayrisihhi müessese denetimlerinde denetim organizasyon programları hızlanmış, bu denetimlerdeki kimi alt denetim kısımları e-devlet üzerinden yürütülmeye başlamıştır.

- Kanalizasyon, elektrik, telekomünikasyon alt yapılarının hakedişleri GPS sistemiyle uyumlu / destekli ağısal yapılarla birinci elden takibi mümkün hale gelmekte, bu bağlamda, sürveyanların subjektif denetimleri pozisyon ve görüntüleme yöntemleriyle daha sıkı ve nesnel denetim standartlarına kavuşmuştur.
- Yerel yönetimlerin sosyal hizmet denetimleri de özellikle yardımların dağıtılması noktasında e-devlet sisteminde bulunan TAKBİS, MERNİS gibi intranet sistemlerinden yararlanılarak daha hızlı ve optimum yardım bütçesi oluşturma imkanına kavuşulmuştur.
- Özellikle kentsel alanlarda akıllı şehirleşme sürecinde trafik, yaya ve araç denetimleri, otonom araçlar, yapay zekâ ile uzaktan yönetilebilme ve denetlenebilme alt yapısına kavuşmuştur. Daha önce kent polisi ve zabıta aracılığıyla yapılan çoğu denetim sistemi, uzaktan algı ve bulanık mantıkla çalışan sistemler, araç ve yaya denetimlerini kolaylaştırmakta bu da yeniden sıkışıklık ücretlendirme politikaları gibi diğer politikaların uygulanmasına alt yapı oluşturmaktadır.
- Hizmet Ücretlendirmelerinde özellikle su sayaçlarının okunmasında uzaktan sayaç okuma sistemleri kullanılmaya başlanmış, düne kadar RFID sistemiyle yürütülen okuma ve fiyatlandırma sistemi MANAS, OSOS, LORA, CONTROLIX gibi yazılımlarla çok daha anlık ve günışığında denetim sunan ve bu denetimlerin çaprazlama uygulanabileceği alt yapı imkanlarına kavuşmuştur. Bu açıdan, kentçi ulaşım hizmetlerinden kaynaklanan hizmet gelirlerinde, sabit, mesafe bazlı, piyasa bazlı, zaman bazlı, tür bazlı dijital ücret sistemleri, bu sistemlerin yürütülmesindeki insan faktöründen kaynaklanan gecikme ve kayıpları ortadan kaldırmakta olduğu için, sistematik denetimi kolaylaştırmaktadır.
- Yerel yönetimlerin yerel halk üzerindeki denetimleri MERNİS ve TRAMER alt yapısı ile KENT KART vb. ulaşım ücretlendirmesine ilişkin alt yapı sistemleriyle kolaylaşmış, nüfusun günlük, haftalık, aylık ve yıllık kentsel davranışları çok rahatlıkla hesaplanabilir, bu hesaplamalar da geleceğe yönelik istatistiki verilerle kentsel coğrafi ve beşerî planlamalara ışık tutması sağlanmaktadır. Kentçi ulaşımındaki, Yolculuk Paylaşımı (Ride Sharing), Araç Paylaşımı (Car Sharing), Araç Havuzu: (Car Pooling), Park Et Devam Et (Park and Ride), İndir Devam Et (Kiss and Ride) gibi çevrimiçi ulaşım alternatifleri yolcu davranışlarının denetlenmesinde birbir veriler oluşturmaktadır.
- INNOWASTE sistemi de kentsel alanlarda ortaya çıkan atıkların toplanmasını sağlarken, aynı zamanda tüketicilerin tüketim kalıpları ve atık eğilimlerinin izlenmesi ve ölçülmesine imkân sunmaktadır. Bugün artık atık konteynerleri bile uzaktan takip edilebilir hale gelmiş ve bu bağlamda çevre temizliğinin denetiminde sürdürülebilirliğin yolu açılmıştır.
- Girdilerin verimliliğindeki değişimler,
- APIOT çözümlemeleri ile
- Üretim fonksiyonundaki değişimler.

### 5. Dijital / Online (Çevrimiçi) Denetim Sistematiği

Çevrimiçi denetim yapısını ve sistemini ortaya koymadan önce, yerel yönetimlerin akçal akışının kadim / klasik sürecine öncelikle bakmalıyız.

Mali hizmetler birimi, diğer birimlerden gelen gider tekliflerini birleştirip, gelir bütçesini ve izleyen iki yılın gelir tahminlerini hazırlayarak, bütçe ilke ve hedefleri doğrultusunda kurumun bütçe tasarısını oluşturur. Birimlerden gelen ayrıntılı harcama programları da dikkate alınmak suretiyle kurumun ayrıntılı harcama programı ve finansman programı hazırlanarak bütçe tasarısına eklenir. Üst yönetici tarafından gerekli inceleme ve düzeltme yapıldıktan sonra bütçe tasarısı, belediye ve bağlı idarelerde Ağustos ayının sonuna kadar, il özel idarelerinde ise Eylül ayının ilk iş günü encümene havale edilir. Encümene havale edilen bütçe tasarısı incelenip encümen görüşü ile birlikte en geç Eylül ayının son haftası içinde üst yöneticiye verilir.

Bütçe sistemini oluşturan bu akış, günümüzde çevrimiçi ve çevrimdışı dijital muhasebe uygulamalarıyla yapıp raporlandıktan ve icmal edildikten sonra kesin hesap denetimine sunulmaktadır.

Sistematiği açıdan denetim kademelerini ise aşağıdaki tasnifle ele alabiliriz.

#### a. Denetimin Türü Bakımından

- i. Hiyerarşik / Yönetimsel Denetim (Yerel Yönetimlerin Kendi Kendini Denetlemesi) / İç kontrol mekanizmaları ve teftişler
- ii. Hukuksal Denetim / Yerel yönetim mevzuatı ve İçişleri Bakanlığı ve Sayıştay denetçileri
- iii. Siyasal denetim / (Yerel yönetim seçimleri ve varsa büyükşehir belediyesinin alt kademe belediyeler üzerindeki denetimi)
- iv. Toplumsal Denetim / (Yerel halkoylaması,
- v. Bağımsız Denetim Kuruluşları / (Kamu özerk üst denetim kuruluşları, Ombudsmanlık)
- vi. Medya Denetimi (Yerel ve ulusal medya, dijital medya, / moleküler sosyal medya)
- vii. Akçal Denetim / (İçişleri bakanlığı ve sayıştay denetimleri)
- viii. Etik Denetim / Öz denetim (Farklı kategorilerdeki yerel yönetim hizmet etik ilkeleri ve standartları)
- ix. Uluslararası Denetim / (Yerel yönetimlerin girişmiş oldukları mega ölçekli yatırımlar için kullandıkları Paradiplomatik denetim süreçleri, yatırım ilke ve akreditasyonları)
- x. Teknolojik Denetim / (Yerel hizmetler, hizmetlerin nicel ve nitel dağılışı, ölçeği, yürütümü üzerindeki büyük veri (e-devlet modülleri) uzaktan algı ve ölçüm sistemleri, RFID, MERNİS, TAKBİS, TRAMER, APIOD, INNOWASTE, MANAS, OSOS, LORA, CONTROLIX, IDEA, ACL, APPLAUD, EDA, PROSPECTOR, SAGE STARLING, CA PANAUDIT PLUS, AUDIT SYSTEM/2 vb. sistemler)

#### b. Kapsamı Bakımından Denetim

- i. Kurumsal (İç) Denetim Sistemleri (Yerel yönetim içi hiyerarşik ve belediye / il özel idare meclisi düzeyindeki denetimler)

- ii. Kamusal (Dış) Denetim Sistemleri (Yerel yönetim dışı merkezi yönetimin idari vesayet denetimi, bağımsız kamu denetim kuruluşları, yerel yönetim birliklerinin denetim organları, ulusal parlamento / TBMM)
- iii. Küresel (Çokuluslu) Denetim Sistemleri (Paradiplomatik ilişkilerden doğan denetimler ve yerel yönetimlerin uluslararası sözleşmeden doğan yükümlülükleri)

#### 6. Yerel Yönetimlerin Mali Denetimlerinde Çapraz Denetim Sisteminin İçeriği:

Bir kere, öncelikle yere yönetimlerin akçal (Mali) denetimlerini a kategorisinde 10 farklı noktada gösterdiğimiz bütüncül bir denetim sisteminin içinde ele almak gerek. Zira bu denetim sistematığının yatay ve dikey bazda birbirini denetleyebilmesi eski kadim dönemde ya da dijital yapının olmadığı dönemlerde imkân dahilinde değildi veya oldukça zor ve zaman alıcıydı. Ancak bugün telekomünikasyon, otomasyon ve açık verilerin oluşturduğu yapı, yerel yönetimleri de günışığında yönetime (government in the sunshine) zorlamaktadır.

Yerel yönetimler, kamu tüzel kişiliğine sahip özerk demokratik kuruluşlar olduklarından dolayı, yerel yönetimlerin bütçe denetimleri de bu ruha uygun gerçekleşmesi gerekmektedir. Araştırmamız kapsamında zaten klasik anlamda, yerel akçal denetimin nasıl yapıldığı ele alınmayacak, buna karşın, bu alt yapı sistemlerinin. Bizim üzerinde duracağımız konu, bu akçal denetimin etkinliğinin sağlanmasına yönelik çözümlemelerdir. Bu çözümlemelerimiz de Bütünleşik Denetim Tablomuzda Akçal denetim sütunu içinde yer alan alt başlıklar çerçevesinde olacaktır.

#### 7. Bulgular, Yerel Yönetimlerin Mali Denetimlerine İlişkin Yeni Yaklaşımlar ve Öneriler:







Yerel yönetimlerin akçal denetimlerinde öncelikle mekanizmaları ele alıp analitik olarak süreci yürütelim.

1. Gelirlerin elde edilmesinde önemli husus, gelirlerin oluşması sürecinde bunların dijital süreci sokulmasıdır. Yani **gelir kayıtlarının mutlak surette dijital süreç içinde ele alınmasını**, kâğıt kullanımından zorunlu olunmadığı sürece kaçınılması, kağıdın destekleyici olarak kullanılması önem taşımaktadır.
2. Giderlerdeki harcama kalemleri üzerinde ita amiri ve harcama birimlerinin yaptıkları işlerde **İNİSİYATİF ARALIKLARININ dijital algoritmalarla doldurulması** ve sistematize edilerek daraltılması gerekmektedir. (Bu madde günümüzün Cumhurbaşkanlığı hükümet sisteminde oldukça zor olsa bile, bilim kişilere, kurumlara ve bir döneme özgülenerak üretilmemesi gerektiği için, biz yine de ideal yönetim için bu günkü şartlara göre ideal modeli önermekteyiz.)
3. Harcama yetkililerinin harcama takdirleri üzerindeki **“bir hikmet arama”** psikolojisi terkedilmeli, harcama süreçleri, mutlak surette saydamlaştırılmalıdır.
4. Özellikle ihale sistemleri, kamu gelirleri kanununa ilaveler yapılmak suretiyle, ihalenin meblağına göre saydamlığın gücü ve kapsamı değişeceği şekilde yeniden yapılandırılmalıdır. Örneğin, çok büyük ihaleler hem saydam hem de duyurma kapsamı geniş tutulmak ve duyurulma zorunlulukları önündeki hukuku dolanacak mekanizmaları yok etmek gerekecektir. Günümüzde ihale süreçlerinin çevrimiçi oturumlarla yapılabilmesi, ihalelerin YouTube kanallarında veya internet televizyonlarında yayınlanabilmesi eskisi gibi ilave büyük maliyetler getirmemekte, sistemin açıklığından veya şeffaflığından elde edilecek katmadeğerin veya artı

dışsallığın klasik veya kadim yöntemlerle elde edilecek artı değerden çok çok daha fazla faydalar sağlayacağı kesindir.

5. Yerel yönetimlerin dijital denetim mekanizmaları ile denetlenmesi, şimdiye kadar yeterince içselleştirilemeyen kişiye güven psikolojisine bağlı kalınma maruziyetini ortadan kaldırmaktadır.
6. Denetim süreçlerinde, dijital teknolojilerin kör noktalarına karşı müteyakkız olunmalı, insan gücü ve faktörü, kör noktaların tamamlanmasında destekleyici olarak kullanılmalıdır. Dijital kör noktalar veya bypass edilebilecek alanlara ikili üçlü üst denetim mekanizmaları öngörülmelidir.
7. Bütçesi, günümüz fiyatlarına göre, 100 milyonu geçen ihalelerin halka açık yapılması, belediye gelirleri kanunu, kamu ihale kanunu ve devlet ihale kanununun ilgili maddeleri bu yapıya uyum sağlayacağı şekilde güncellenmelidir...

**Tablo 1:** Kategorik Denetim Fonksiyonu, Etik Algoritması Matrisi

Kategorik Denetimin Fonksiyonel Bileşenlere Göre Optimize Edilmesi						
Ana Denetim Kategorileri	Amaçlılık Çarpanı	Planlılık Çarpanı	Süreklilik veya Sürdürülebilirlik Çarpanı	Saydamlık Çarpanı	Nesnellik Çarpanı	Gizlilik Çarpanı
<b>Siyasal Denetim</b> Ülke Politikaları Açısından Kurumsal Politikalar açısından	Devlet Politikasının Varlığı Kurum Politikalarının Varlığı	Yıllık Kısa Beş Yıllık Orta On Yıldan Uzun kontroller		Halk Tarafından Bilinirlik Personel Tarafından Bilinirlik	Devletin Tarafsızlığı ve Sekülerliği Kurumsal Kimlik	
<b>Yönetimsel Denetim</b> Kurumsal Yönetim açısından Ulusal Yönetim Açısından	Kurum veya Kuruluş Kuralları Bireysel İlkeler	Denetim Duyarlılığı Rutinleşme Körleşme Riski Plansız Denetim Belirsizlik Tehdidi Kurumsal Despotizma	Denetim Kılavuzları Durumsallık ve Esneklikler	Çok saydam: Kayıtsızlık Tepkisizlik Otoritesizlik	Devletin Tarafsızlık Bilinci Kurum Yönetimini Kurumsallık Düzeyi	Gizlilik Tehdidi Optimal Gizlilik Gizlenme gereksinimi
<b>Hukuksal Denetim</b> Yargısal Denetim açısından, Ombudsman Denetimi Açısından	İdeal Hukuk Bireysel Haklar Bilinç Düzeyi		Hukuk Eğitimi ve Farkındalığı Kanun Devleti Kısıncı Amaçtan Araca Tersilme		Bireysellikten Bağımsız Mevzuat Bireyden Kopuk Mevzuat Metrukiyet	
<b>Akçalı Denetim</b> Kurumsal Bütçe Denetimi Ulusal Bütçe Denetimi	Öngörölmüş ve Tanımlanmış Devlet Bütçesi Öngörölmüş ve Tanımlanmış Kurum Bütçesi	Sıkı / Aralıksız Denetim Kabusu Nadir denetim Zaafiyeti		Fiyat / Bütçe Aleniliği Fiyat Bütçe Gizliliği	Akçalı Otorite Sayıştay Özerkliği Sayıştay Yıpranması Akçalı Kifayetsizlik	Objektiflik Amaçlı Gizlilik Subjektiflik Amaçlı Gizlilik
<b>Etik Denetim</b> Davranış Açısından Değerler Açısından	Bağımsızlık, Tarafsızlık Çıkar Çatışmasına Duyarlılık Koruma amaçlı Gizlilik Mesleki Yeterlilik	Ayrıntılandırılmış Varsayılan Yolaklar Yolaklardaki Esneklik	Öz Denetim İdealizasyonu			



	Yetkinlik					
<b>Toplumsal Denetim</b> Halka Açısından Birey Açısından			Denetime Kayıtsızlık Denetim Korkusu			
<b>Yazınsal (Medyatik) Denetim</b> Yazılı Görsel İşitsel Sanal	Devletin Haber Alma Hakkı Düzeyleri Kurumsal Enformasyon Yolaklarındaki Alenilik	Planlı Kamu Spotları Plansız Kamu Spotları Propaganda Maruziyeti		Ücretsiz Medya Erişimi Ücretli Medya Erişimi		Medya Denetim Üst Kuruluşlarının Özerkliği
<b>Küresel Denetim</b> Devletin Dış Çevresi Bireyin Dış Çevresi						
<b>Teknolojik Denetim</b> İzleme, Dinleme Algılama <b>Bağımsız Denetim</b> BDK Denetleyici ÖHT Özerk Denetim (Kamu / Özel Sektör İçin.	Öngörülmiş Araçlar Öngörülmemiş Araçlar Öngörülmemiş Araçlar					

## SONUÇ

Türkiye’de ve dünyada, büyüme, gelişmeye paralel olarak hizmetlerde yerelleşme eğilimleri büyük önem taşımakta, Türkiye de de 2005 yılından bu yana, sübsidiyarite ilkesi çerçevesinde demokratik gelişmeler kapsamında önemli bir yerelleşme eğilimi olmuştur. Her ne kadar, Türkiye’de 2017 yılında yaşanan 15 Temmuz Başarısız Darbe Kalkışması ardından yetkiler merkeze doğru yönelse de bu süreç geçici bir süreçtir ve çok kısa zaman dilimi içinde Türkiye’de yetkiler yeniden DESANTRALİZE olacaktır. Yerelleşme kapsamında, yerel yönetimler de akçalı konularda merkezden aldıkları yetki göçerimlerini kendi alt birimlerinde de yapmak durumundadır. Aksi takdirde, yerel yönetimin ruhunda olan demokratiklik ve hizmette yerellik (sübsidiyarite-subsidiarity) ilkesi gerçekleşmemiş olacaktır. Yerel Yönetim kuruluşlarının mali yapıları, doğal olarak gelirler ve giderlerin yer aldığı bütçe kapsamında ele alınmakta ve bu da stratejik planlar kapsamında strateji geliştirme birimleri tarafından yerine getirilmektedir. Yerel yönetimlerin denetlenmesi konusunda dijital sistemler e-devlet uygulamaları çerçevesinde devam ederken, özellikle belediyelerin dijital denetlenmesi, intranet sistemlerinin güçlenmesi ve özellikle de bu sistemlerin birbiriyle entegra olmasıyla yerine oturacaktır. Buna karşın, yerel yönetimlerin bizzat kendilerinin yerel halk ve yerel kuruluşlar üzerinde yürütmekte oldukları denetim mekanizmaları teknolojiyle paralel şekilde yürümekte ve devam etmektedir. Yerel yönetimlerin denetlenmesi üzerindeki dijital denetim mekanizmaları yavaş ve ağır yürürken, yerel yönetimlerin kendi yürüttükleri denetimlerin

teknolojik gelişmeyle hemen hemen paralel bir şekilde devam ettiği gözlemlenmektedir. Bu mekanizmalardaki senkronizasyonsuzluğun 50 yıllık bir zaman diliminde senkronize hale gelebilceğini umuyoruz. Çalışmamızın bilim camiasına faydalı olmasını temenni ederiz.

## REFERANSLAR ve OKUMA LİSTESİ:

- Aktaş, K. (2014). Etik-Ahlâk İlişkisi ve Etiğin Gelişim Süreci. Uluslararası Yönetim ve Sosyal Araştırmalar Dergisi, 1 (2), 22-32. Retrieved from <https://dergipark.org.tr/tr/pub/uysad/issue/37702/164187>
- Benk, S., & Akdemir, T. (2010). Toplu Taşıma Hizmetlerinde Fiyatlandırma Stratejileri; Teorik Bir Değerlendirme. Ekonomi Bilimleri Dergisi, 2(1).
- Bilen, A., Çelik, S., (2023) E-Dönüşümün Muhasebe Meslek Mensuplarına ve Muhasebe Denetimine Etkisi
- Bakan, S., (2022), **Denetimde Yeniden Trend: Uzaktan Denetim**, 4.0 ile İlgili Yapılmış Makale Çalışmalarına Ait Bir Bibliyometrik Denetimde Yeni Trendler, Teori ve Uygulamalar, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.
- Bilen, A., Yıldırım, Z., **Dijital Denetim ve Denetim 4.0 ile İlgili Yapılmış Makale Çalışmalarına Ait Bir Bibliyometrik Denetimde Yeni Trendler**, Teori ve Uygulamalar, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.
- Bağımsız Denetimde Gözetim: Rusya ve Türkiye Karşılaştırması
- Akgün, L., Bulut A., (2023). **Akıllı Kent Yaklaşımı ve Büyükşehir Belediyelerinde Uygulama İmkanları**: Gaziantep ve Hatay Büyükşehir Belediyeleri Örnekleri, Uluslararası Akademik Birikim Dergisi, c.6, s. 2 2023
- Cats, O., & Susilo, Y. O. (2014). Public Transport Pricing Policy – Empirical Evidence from a 1 Fare-Free Scheme in Tallinn, Estonia. Transportation Research Board.
- CBSGM; **Akıllı Ulaşım, Akıllı Şehirler Kapasite Geliştirme ve Rehberlik Projesi**, TC Çevre ve Şehircilik Bakanlığı, Coğrafi Bilgi Sistemleri Genel Müdürlüğü yayınları, Kasım 2020, S, 69
- Doğan, M. (1990) **Büyük Türkçe Sözlük**, Rehber Yayınları, İstanbul.
- Egedesonsöz, (2023). **Zabıttan Dijital Denetim**,
- Fidan, A. (2014). **Analitik ve Sistematik Açından, Denetim Kavramına Etik ve Evrensel Yaklaşım**. Kent Akademisi Dergisi, 7(17), 1-8. Retrieved from <https://dergipark.org.tr/tr/pub/kent/issue/34392/379868>
- Fidan, A. (2016). **Akıllı Trafik Sistemleri**, İler ve Belediyeler Dergisi, 818(819), 48-51.
- Fidan, A. (2014) **Etik Terminolojisine Proaktif Serzeniş**, Türkiye İnteraktif Köşe Yazarı Gazetesi ve Yazar Portalı, Erişim Tarihi; 21/03/2023, <https://www.yazarportal.com/etik-terminolojisine-proaktif-serzenis/107790/>
- Sempozyumu 2006. Ankara-İstanbul
- Fidan, A. (2003) **Kentçi Ulaşımında Trafik Tescil, Muayene ve Denetimin Yerel Yönetimlere Devri** <http://www.mevzuatdergisi.com/2003/11a/01.htm> Yıl. 6, Sayı 71, Kasım 2003. (Erişim Tarihi 29.06.2005)
- Fidan, A. (2004) **“İstanbul Metropolen Alanı Kentçi Ulaşım Otoritesi İçin Bir Model Önerisi**, <http://www.mevzuatdergisi.com/2004/01a/01.htm> Yıl 7, Sayı, 73 Ocak 2004, (Erişim Tarihi 29.06.2005)
- Fidan, A. (2011) **“Sürdürülebilir Toplu Ulaşım Sisteminin Önemi”** Kent Akademisi Kent Kültürü ve Yönetimi Dergisi, 15 03 2011. S, 1-6. <https://www.kentakademisi.com/wp-content/uploads/2011/03/Kent-Akademisi-Dergisi-Dr.Ahmet-FIDAN-Surdurulebilir-Toplu-Ulasim-Sistemi-ve-Onemi-Cilt-4-Sayi-1-2012.pdf>
- Gökoğlan, K., (2022) **Denetimde Yeni Trendler, Teori ve Uygulamalar**, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.
- Karakuş, M. (2010) Çağdaş Denetim Yaklaşımları. Fırat University Journal of Social Science 20(2), Sayfa: 181-200, Elazığ
- Keleş D., (2022) **Denetimde Çağdaş Yaklaşımlar: Yapay Zeka Teknolojileri**, Denetimde Yeni Trendler, Teori ve Uygulamalar, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.
- Koçberber, S. (2008). **Dünyada ve Türkiye’de Denetim Etiği**. Sayıştay Dergisi, (68), 65-89. Retrieved from <https://dergipark.org.tr/tr/pub/sayistay/issue/61524/918972>
- Teraman, Ö. (2011). **Elektronik Bilgi Ortamında Bilgisayarlı Denetim Programları Aracılığıyla Muhasebe Denetimi ve CAP Uygulaması** (Yayınlanmamış Yüksek Lisans Tezi). İzmir: Dokuz Eylül Üniversitesi Sosyal Bilimleri Enstitüsü.

Dijitalleşme Sürecinde Denetimde Yaşanan Aksaklıklar ve Riskler

Karyağdı N. G., Korkmaz İ., Çopuroğlu F., Sarıççek R., (2019) “**Akıllı Ulaştırma Sistemleri: Genel Bir Bakış**” II. International Conference on Empirical Economics and Social Science (ICEESS’ 19), June 20-21-22, / Bandırma – Turkey

Dijital Dönüşüm Uygulamalarının ve Yeni Teknolojilerin Farklı Sektörlerdeki Muhasebe ve Denetim Süreçlerine Etkilerinin Literatür İncelemesi

Karyağdı N. G., (2022) **Dijitalleşme Sürecinde Denetimde Yaşanan Aksaklıklar ve Riskler**, Denetimde Yeni Trendler, Teori ve Uygulamalar, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.

Şengür, D.E., (2005) **İşletmelerde İç Denetim Fonksiyonu ve Örnek Bir Uygulama**, İstanbul Üniversitesi Sosyal Bilimler Enstitüsü İşletme Ana Bilim Dalı Muhasebe Bilim Dalı, Yüksek Lisans Tezi, Danışman, Lerzan Kavut. İstanbul.

UAB, (2023) **Akıllı Ulaşım Sistemleri (AUS) Ulusal Akıllı Ulaşım Sistemleri Strateji Belgesi**, 2020-2023 Eylem Planı, Ankara.

Ülker, Y., Çemberlitaş, İ., **Bağımsız Denetim Raporlarında Kilit Denetim Konusu, Denetimde Yeni Trendler, Teori ve Uygulamalar**, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.

Ürgüp, S.E., (2022) **Denetimde Dijital Dönüşüm ve Modern Denetimde Dijital İkiz Yöntemi**, Denetimde Yeni Trendler, Teori ve Uygulamalar, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.

Yanık S. S., Öncel M., **Dijital Çağda Bağımsız Denetimin Gereksinimi Olarak Sürekli Denetim**, Denetimde Yeni Trendler, Teori ve Uygulamalar, ISBN: 978-625-8341-71-3, Eğitim Yayınevi, 2022 İstanbul.

## Navigating the AI Era: Challenges and Opportunities for Education

**Zohaib Hassan Sain**

Superior University

Zohaib3746@gmail.com

Orcid: 0000-0001-6567-5963

### ABSTRACT

The integration of Artificial Intelligence (AI) in education, particularly in assessment methods, marks a significant shift, potentially revolutionizing learning methodologies. Studies highlight its potential to enhance student learning outcomes through refined assessments and precise, measurable feedback. AI excels in minimizing bias, ensuring evaluation accuracy, identifying individual needs, and promoting more effective teaching. Traditional approaches, burdened by subjective judgment and limited assessment formats, often fail to comprehensively evaluate individual abilities. AI, in contrast, offers bias reduction, enhanced efficiency, and personalized assessments, addressing these limitations. This article explores AI's impact on education through a comprehensive literature review. It analyzes its potential benefits, including objectivity, efficiency, consistency, analytical capabilities, personalized learning programs, flexibility, and anti-cheating measures. However, it also examines challenges, such as ensuring AI's validity, addressing technological dependencies and cost complexities, securing data, and mitigating potential behavioral changes influencing assessment outcomes. The findings reveal a multifaceted spectrum of advantages. AI provides objective assessments free from human bias, enhances efficiency in terms of time and cost, ensures consistent evaluations, strengthens analytical skills, facilitates assessment program development, offers flexibility in learning, and mitigates cheating. Nevertheless, challenges remain, such as guaranteeing AI's validity and reliability, overcoming technological dependence and cost barriers, ensuring data security, and mitigating potential biases and discrimination. In conclusion, while AI presents a wealth of advantages, its integration into education requires careful consideration of associated challenges. Thorough scrutiny and rigorous testing are necessary before implementation to ensure the technology's efficacy, reliability, cost efficiency, and security.

**Keywords:** Artificial Intelligence, Challenges, Opportunities, Personalized Learning.

## INTRODUCTION

In the realm of technology, the advancement that sustains and enhances human life is innovation. This is particularly evident in the field of education, particularly in learning processes and methodologies. A current focal point of public interest is the incorporation of Artificial Intelligence (AI) in education, as noted by Gao et al. (2020). According to Kahng & Cho (2019), AI stands as a groundbreaking technological innovation, merging computer algorithms and data processing to create a system capable of adapting from past experiences. The integration of AI in education, including the learning assessment process, has garnered attention from education experts, researchers, and practitioners. Numerous studies indicate that AI utilization in education offers opportunities to enhance student quality, particularly in terms of evaluation and the provision of precise and measurable feedback. The application of AI technology in education and learning assessment serves to minimize errors, enhancing the accuracy of evaluations. Employing AI in education becomes an effective means of identifying individual needs among students and teachers.

Traditional educational methods exhibit various shortcomings, as identified by Black & Wiliam (1998). These methods often rely on subjective human judgment, susceptible to individual interpretation and bias, leading to an inconsistent educational process and declining quality. According to Bennett (2011) and Harlen (2005), traditional methods are limited in certain forms, such as oral exams and written tests, potentially neglecting individual abilities that cannot be measured through these means. The development and implementation processes in education, including traditional assessment evaluations, are time and cost-intensive, according to Riduwan (2015) and Arikunto (2013). Traditional methods often suffer from delays in the assessment and evaluation process, resulting in untimely feedback to participants. Contrasting with traditional methods, AI demonstrates superiority in various aspects, as highlighted by Martin et al. (2019). AI in education, especially in assessment, enhances accuracy, validity, and reliability while reducing bias in human judgment. Additionally, AI facilitates adaptive assessments tailored to individual needs.

Chen et al.'s (2019) research indicates that AI contributes to time and cost efficiencies, enabling swift and accurate feedback. AI's capability to identify patterns and trends beyond human capacity enhances the quality of learning. Although AI presents potential benefits for education, it is crucial to recognize it as a tool rather than a decisive factor in the learning process. Prudent use of AI in education is essential for its positive development. While acknowledging the benefits, it is imperative to exercise caution and conduct systematic literature reviews to mitigate potential risks associated with AI implementation.

## OBJECTIVES OF THE STUDY

The objectives of this study are:

- Identify and analyze the opportunities and challenges encountered by educators, students, and educational policymakers in adapting to the AI era.
- Propose recommendations and strategies for navigating the challenges posed by the AI era in education, while maximizing the opportunities for positive transformation and improvement.

## **METHODOLOGY**

The research methodology employed for this study, titled "Navigating the AI Era: Challenges and Opportunities for Education," exclusively utilizes a qualitative approach, with a primary emphasis on literature review. Through an extensive examination of existing scholarly works, academic publications, and relevant sources, this research aims to comprehensively explore the challenges and opportunities presented by the integration of Artificial Intelligence (AI) in the field of education. The literature review will delve into diverse perspectives, theories, and empirical studies, providing a nuanced understanding of the current landscape. By synthesizing and critically analyzing the available literature, this methodology seeks to offer valuable insights into the multifaceted aspects of AI in education, shedding light on the challenges faced by educational stakeholders and the potential opportunities for transformative improvements. This qualitative literature review approach allows for a comprehensive exploration of the topic, enabling a rich and well-informed discussion on the implications, concerns, and potential advancements in education within the AI era.

## **RESULTS AND DISCUSSION**

The application of Artificial Intelligence (AI) technology in the realm of education offers numerous benefits in contrast to conventional methods. In the domain of education, particularly in the assessment and evaluation of student performance, the use of AI technology comes with both advantages and disadvantages.

### **Advantages of Using AI Technology in Education Assessment:**

- **Efficiency**

AI streamlines the assessment process, enabling quicker and more efficient evaluation of student performance.

- **Accuracy**

AI systems can provide precise and objective assessments, reducing the potential for subjective biases in grading.

- **Adaptability**

AI can offer personalized assessments tailored to individual learning styles and needs, enhancing the overall educational experience.

- **Timely Feedback**

Automated assessment through AI allows for prompt feedback, enabling students to address areas of improvement in a timely manner.

- **Data Analysis**

AI can analyze large datasets, identifying patterns and trends in student performance, which can inform instructional strategies and curriculum development.



### **Disadvantages of Using AI Technology in Education Assessment:**

- **Lack of Subjectivity**

AI may struggle to understand nuanced aspects of student work that require subjective evaluation, such as creativity or unique problem-solving approaches.

- **Dependence on Data Quality**

The accuracy of AI assessments depends on the quality of the input data, and biased or incomplete datasets can lead to flawed results.

- **Cost of Implementation**

Integrating AI technology into education systems can be expensive, requiring significant initial investment and ongoing maintenance.

- **Resistance to Change**

Educators and students may face challenges in adapting to new AI-driven assessment methods, leading to resistance and potential inefficiencies.

- **Ethical Concerns**

There are ethical considerations surrounding the use of AI in education, such as data privacy, algorithmic biases, and the potential for reinforcing existing inequalities.

Balancing these advantages and disadvantages requires careful consideration, ethical guidelines, and ongoing refinement of AI systems to ensure they contribute positively to the educational landscape.

### **RECOMMENDATIONS**

- **Comprehensive Training Programs**

Implement thorough training programs for educators to enhance their proficiency in using AI tools and understanding their implications in education. This can mitigate resistance and ensure that educators are equipped to effectively integrate AI into their teaching methods.

- **Ethical Guidelines and Standards**

Establish clear ethical guidelines and standards for the development and use of AI in education. Address concerns related to data privacy, security, and potential biases. These guidelines should be adhered to by educational institutions, developers, and policymakers.

- **Collaboration and Partnerships**

Foster collaborations between educational institutions, technology developers, and policymakers. Engage in partnerships that promote the responsible and effective implementation of AI, encouraging the sharing of best practices and insights.

- **Continuous Evaluation and Improvement**

Regularly evaluate the impact of AI on education and make continuous improvements based on feedback and evolving technologies. This iterative process ensures that AI applications remain effective, relevant, and aligned with educational goals.

- **Resource Allocation and Infrastructure Development**

Allocate resources for the development and maintenance of necessary infrastructure to support AI in education. This includes investing in robust IT systems, ensuring internet connectivity, and providing access to AI tools for both educators and students.

- **Community Engagement and Communication**

Engage with the community, including parents, students, and local stakeholders, to communicate the benefits and challenges of AI in education. Transparent communication fosters understanding and support for the integration of AI technologies.

- **Research and Development Initiatives**

Encourage and support research initiatives that focus on the impact of AI in education. This includes studying best practices, evaluating outcomes, and identifying areas for improvement. Collaborate with researchers to stay at the forefront of AI advancements.

- **Flexible Curriculum Design**

Develop curricula that are adaptable to the dynamic nature of AI technologies. Ensure that educational programs are designed to incorporate advancements in AI, preparing students for the evolving demands of the workforce.

- **Inclusive Approach**

Promote an inclusive approach to AI in education, considering diverse learning styles, cultural contexts, and accessibility requirements. This ensures that the benefits of AI are accessible to a broad and varied student population.

- **Government Support and Policy Framework**

Seek governmental support for AI initiatives in education and establish a clear policy framework. This includes regulations that address ethical considerations, standards for AI implementation, and financial support for educational institutions adopting AI technologies.

By implementing these recommendations, educational stakeholders can navigate the challenges of the AI era while maximizing the opportunities for positive transformation and improvement in the field of education.

## CONCLUSION

The integration of AI technology in education, particularly in assessment and evaluation processes, offers numerous advantages, including objectivity, efficiency, consistency, analytical capabilities, the development of assessment programs, personalization, flexibility, and the prevention of cheating. Nonetheless, there are various challenges associated with the use of AI, such as concerns regarding its validity and reliability, cost implications, dependence on technology, issues related to data privacy and security, and potential alterations in participant behavior that may impact assessment outcomes. The implementation of AI technology requires careful consideration, with a focus on addressing these challenges. Prior to adopting AI in assessments, thorough testing is essential, and careful attention must be given to the quality of the data utilized in the application of AI technology.

## REFERENCES

- [1] Arikunto, S. (2013). The research procedure is a practice approach (revision VIII). Jakarta: Rineka Cipta. <https://opac.perpusnas.go.id/DetailOpac.aspx?id=801361>
- [2] Bennett, R.E. (2011). Formative assessment: A critical review. *Assessment in Education: Principles, Policy & Practice*, 18(1), 5-25. <https://doi.org/10.1080/0969594X.2010.513678>
- [3] Black, P., & William, D. (1998). Inside the black box: Raising standards through classroom assessment. *Phi Delta Kappan*, 80(2), 139-148. DOI:10.1177/003172171009200119
- [4] Chen, L.C., Chen, Y.H., & Huang, Y.M. (2019). The effects of web-based formative assessment on self-regulated learning and learning performance in a mathematics course. *Computers & Education*, 133, 43-55. DOI:10.1007/s11423-021-10071-y
- [5] Gao, T., et al. (2020). A review of artificial intelligence applications in educational assessment. *Journal of Educational Evaluation for Health Professions*, 17: 27. DOI:10.36941/ajis-2021-0077
- [6] Harlen, W. (2005). Teachers' summative practices and assessment for learning— tensions and synergies. *The Curriculum Journal*, 16(2), 207-223. <https://doi.org/10.1080/09585170500136093>
- [7] Kahng, J., & Cho, K. (2019). The applications of artificial intelligence in educational assessment. *Journal of Educational Evaluation for Health Professions*, 16: 31. DOI:10.29322/IJSRP.13.03.2023.p13536
- [8] Riduwan. (2015). The scale of measurement of research variables. Alfabeta. <https://opac.perpusnas.go.id/DetailOpac.aspx?id=716954>



## **Financial Performance Analysis of Indonesian Construction State-Owned Enterprise PT. Adhi Karya (Persero) Tbk Before and During the Covid-19 Pandemic (2018 - 2022 Period)**

**Franciscus Heru SUKRISNA**

Sekolah Tinggi Manajemen IPMI, Indonesia

heru.sukrisna@ipmi.ac.id

Orcid : 0009-0006-2783-0524

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia

wiwiek.daryanto@ipmi.ac.id

Orcid : 0000-0003-3582-5857

### **ABSTRACT**

The Covid-19 pandemic has had a real impact on infrastructure development in Indonesia. Before the pandemic occurred, President Jokowi's government intensively carried out infrastructure development, most of the development budget went to the infrastructure sector. During the pandemic, government programs and activities prioritized the health sector and handling the Covid-19 pandemic. PT. Adhi Karya (Persero) Tbk as one of the Indonesian State-Owned Enterprises (BUMN) which operates in the construction sector, has an obligation to participate in national development, especially in the infrastructure sector.

The aim of this research is to assess PT. Adhi Karya (Persero) Tbk's financial performance before and during the Covid-19 pandemic. This data comes from audited financial reports covering the years 2018 through 2022. Profitability, liquidity, activity and solvency ratios are examined to initiate financial performance using financial ratio analysis research methodology. This analysis was further validated by assessing the health level of State-Owned Enterprises in accordance with Ministerial Decree No: KEP-100/MBU/2002.

The results of this study show the financial performance and health level of PT. Adhi Karya (Persero) Tbk in the 2018 - 2022 period, demonstrating that before the Covid-19 Pandemic, in 2018 and 2019 with AA and A ratings, the company was in a healthy condition, whereas during the pandemic, in 2020, 2021, and 2022 with ratings B, B, and BB, the company is in unhealthy condition.

This study provides input for construction company leaders regarding financial performance and company health, as material for strategies to increase productivity and profitability.

**Keywords:** Financial Analysis, Construction, State-Owned Enterprises, Adhi Karya, Covid-19

## INTRODUCTION

In the first period of President Joko Widodo's administration, infrastructure was a sector that was one of the main development priorities, with the hope of increasing competitiveness, growth and equality of the national economy. Jokowi reformed the State Revenue and Expenditure Budget (APBN) by cutting subsidy spending and shifting it to a productive budget for capital expenditure.

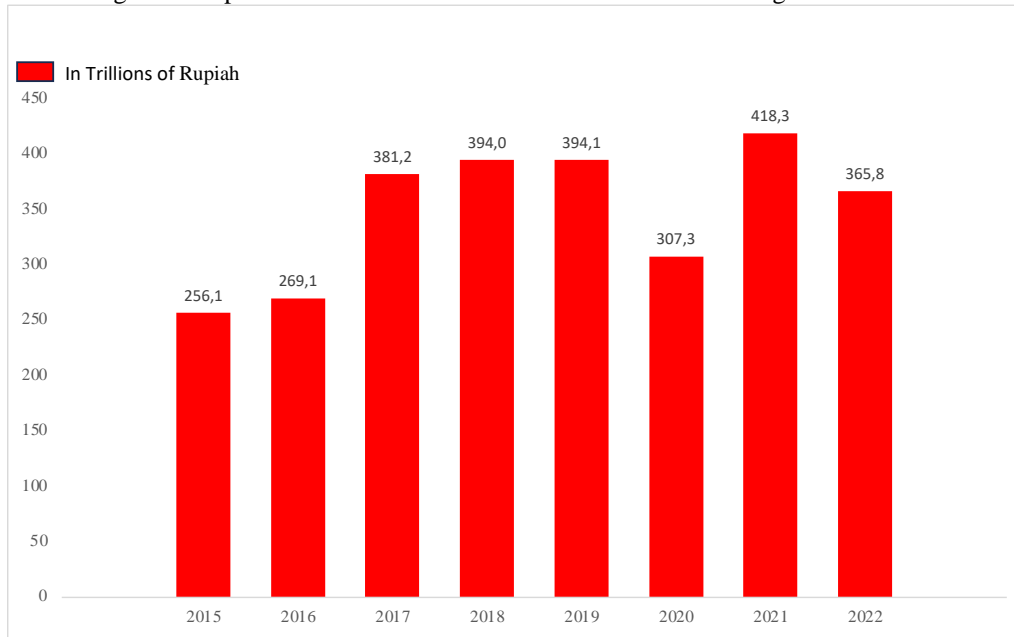
One of these reforms is an increase in the infrastructure budget. In 2015, the infrastructure budget in the APBN was IDR 256.1 trillion. In 2019, this post received a budget of up to IDR 394.1 trillion or an increase of 53.9 % compared to 2015 (source: APBN Data Portal, Ministry of Finance, Republic of Indonesia, 2022)

According to Indonesian President Joko Widodo, the government he leads will continue to prioritise infrastructure development in addition to human resource development during the next five years, from 2020 to 2024. Indonesia is continuing to develop its infrastructure because it wants to fortify its position in the global economy. The administration of President Joko Widodo seeks to link the current infrastructure to tourist destinations, industrial zones, and areas used for agriculture, fishing, and farming in each province and area. (Source: Portal of the Ministry of National Development Planning / National Development Planning Agency 2019)

The massive infrastructure development during the two terms of President Joko Widodo's government plays a very important role in encouraging economic growth, both at the national and regional levels, as well as reducing poverty, alleviating poverty and of course improving people's welfare, also has certainly had a positive impact on the presence of jobs and income for construction companies in Indonesia, especially State-Owned Enterprises, one of which is PT. Adhi Karya (Persero) Tbk financial performance in 2018 and 2019 was increasingly boosted by Property and Infrastructure projects. Based on the financial report, the Company's net profit in 2018 was recorded at Rp644.0 billion, an increase of 25.1% from Rp515.4 billion in 2017. (source : Adhi Karya 2018 Annual Report ). Additionally, according to the Company's Financial Report as of December 31, 2019, ADHI's net profit increased 3.1% to Rp645 billion in 2019 from Rp645 billion in 2018 (source : Adhi Karya 2019 Annual Report). It is hoped that business growth will continue to increase, in line with the development of infrastructure development which continues to grow in Indonesia.

The Government of the Republic of Indonesia's State Revenue and Expenditure Budget (APBN) for the period of 2015 to 2022 is IDR 2,785.9 trillion. (source: APBN Data Portal, Ministry of Finance, Republic of Indonesia, 2022)

Figure 1. Republic of Indonesia Government Infrastructure Budget 2015 - 2022



(Source: APBN Data, Ministry of Finance, Republic of Indonesia, 2022)

However, in 2020 the Covid-19 pandemic hit the world, including in Indonesia, this certainly had an impact on the slowing down or stopping of infrastructure development in Indonesia. The Indonesian government shifted its budget priorities to handling and restoring public health, basic community needs, and economic recovery. Delays in construction activities have an impact on not absorbing domestic raw materials, decreasing imports of capital goods, and losing jobs which contribute to increasing poverty rates, so that no economic benefits are obtained from infrastructure development. The Indonesian government has prepared several main strategies to maintain economic growth in 2021, one of which is continuing the National Economic Recovery Program (PEN). The State Revenue and Expenditure Budget (APBN) continues to strive to meet spending needs including infrastructure spending through counter cyclical policies, where macro fiscal policy is formulated as a consolidated expansionary fiscal policy with a target APBN deficit of around 5.7% of gross domestic product. It is hoped that appropriate and anticipatory policy formulation can reduce the impact of the COVID-19 pandemic on the foundations of the Indonesian economy.

The Indonesian government designated Covid-19 as a National Non-Natural disaster starting April 13 2020, and revoked the Covid-19 pandemic status in Indonesia on June 21 2023. This study will examine how the financial performance of one of the state-owned construction enterprises, PT. Adhi Karya (Persero) Tbk, related to infrastructure before and during the pandemic, specifically in 2018–2022, in relation to various state situations and policies of the Government of the Republic of Indonesia. Additionally, it is hoped that this study's findings will be beneficial. an input for government stakeholders regarding State-Owned Construction Enterprises, as well as for managers and decision makers to manage and grow their companies, with regard to the policies that will be developed and decided.



## LITERATURE REVIEW

### A. INFRASTRUCTURE DEVELOPMENT

Presidential Regulation Number 75 of 2014, concerning the Acceleration of the Provision of Priority Infrastructure, and Presidential Regulation Number 122 of 2016, Amendments to Presidential Regulation Number 75 of 2014 concerning the Acceleration of the Provision of Priority Infrastructure, outline the policies governing infrastructure development during President Joko Widodo's administration.

In the Global Competitiveness Index in the infrastructure sector, Indonesia's ranking increased from 54th in 2014 to 51st currently or in 2023.

This increase was due to Indonesia building a number of infrastructure, including 42 completed dams, irrigation for 1.2 million hectares of land, 2,143 kilometers of toll roads, 5,700 kilometers of national roads, 8.2 million houses through the One Million Houses Program, and postal services. cross-border (PLBN) in a number of regions.

### B. PT. ADHI KARYA

The company that preceded ADHI's founding, Architecten-Ingenieur-en Annemersbedrijf Associatie Selle en de Bruyn, Reyerse en de Vries N.V., was owned by the Dutch. On March 11, 1960, the company was nationalised and subsequently renamed as PN Adhi Karya. The development of Indonesia's infrastructure was accelerated by this nationalisation. Based on the approval of the Minister of Justice of the Republic of Indonesia, on June 1 1974, ADHI changed its status to a Limited Liability Company. Until 2004 ADHI became the first construction company listed on the Indonesian Stock Exchange.

Adhi Karya received several awards and certifications, including : Best Sharia Category Property Economics Syariah Award 2021, ISO 37001:2016, Largest Axial Static Loading Test Indonesian Record Museum 2019, Muri Record - Curved Concrete Box Train Bridge with Longest Span 2019, Best K3 Implementation Project East Balaraja Interchange, Safety Director Performance Award, State Owned Contractor 2020, CEO Safety Leadership Award, State Owned Contractor 2020, Best Construction Work Service Provider in Implementing SMKK Ministry of Public Works and Public Housing 2019, Zero Accident Award – International Airport Runaway Extension Project West Java Kertajati Angkasa Pura II, Zero Accident Award – Department of Infrastructure II – Construction Division V Balikpapan City East Kalimantan Provincial Government, Zero Accident Award – East Jakarta LRT Department Ministry of Manpower of the Republic of Indonesia, ISO 45001:2018, ISO 14001:2015, ISO 9001:2015.

### C. FINANCIAL PERFORMANCE ANALYSIS ON PREVIOUS RESEARCH

Financial performance analysis is very important in the success and progress of a company. Financial performance analysis is an assessment of the feasibility, solidity and fertility of a business, sub-business or mission (Bhunia et al., 2011). Financial ratios are one of the extraordinary ratios that look at a company's business performance. In the study of monetary ratios, choosing the proportion that is most appropriate and closely related to company performance is fundamental (Yunus, N.M., & Malik, S.A., 2012). Daryanto, (2018) stated that companies are given energy to maintain their productivity by increasing the activity ratio. In agreement with Lakshmi, T.M et al., (2016), financial

ratios are the main element of the liquidation model. The accuracy of bankruptcy forecasting significantly advances when a limited number of proportions are used. From this paper it is found that human ability is related to the choice of monetary proportions for the bankruptcy model. The accuracy of bankruptcy prediction increases substantially when a limited number of ratios are used. From the literature it is found that human expertise has been applied to select financial ratios for bankruptcy models. Different experts tend to have different opinions, so the bankruptcy prediction results depend on their level of competence in that area (p, 38).

Profitability ratios measure a company's ability to generate profits from the resources (assets) it owns (Henry et. al, 2011). Liquidity ratios measure a company's ability to meet its financial obligations as they fall due. The focus is on short-term solvency as if the company were liquidated today based on book value. The current ratio (CR) is the most common measure of liquidity and provides an indication of a company's ability to pay short-term claims with short-term assets. (Henry et al, 2011). Higher liquidity indicates that the company is in good condition, while higher leverage is a warning sign that the company is at risk (Vanitha and Selvam, 2010). The activity ratio measures the company's daily work efficiency, examples of aspects measured are inventory management and A/R management (Henry et. al, 2011). The solvency ratio measures a company's ability to meet its long-term obligations. The focus is on the long-term solvency of the company. In general, the higher the amount of debt financing compared to equity financing, the greater the company's leverage and the greater the risks faced by its owners (Henry et. al, 2011).

Chatulis Indra Jaya, Imam Luqman Hakim, and Daryanto, Wiwiek (2020), in measuring financial construction companies during infrastructure development in Indonesia study and describe budgetary execution of construction companies between 2014 and 2018, utilizing the estimation strategy, concurring to law order concerning the evaluation of the money related wellbeing of SOEs. The parameters utilized to comprise four proportion estimation classifications include the proportion of liquidity, dissolvability, productivity, and activity. The comes about appeared that PT. Waskita Karya and PT. Wijaya Karya has experienced steady monetary execution for a few periods. This condition is also in line with the increment in framework programs carried out by the Government, particularly within President Joko Widodo. The comes about appeared that amid the five a long time, 2014 to 2019, the company had come to a sound level, with the same level between PT. Waskita Karya and PT. Wijaya Karya for five sequential a long time, to be specific AA, A, A, A, A. Be that as it may, a few things must be considered in arrange to progress its monetary health condition by considering the Decree of the Ministry of SOEs.

#### **D. DECREE OF THE MINISTER OF STATE OWNED ENTERPRISES OF THE REPUBLIC OF INDONESIA**

Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia No: KEP-100/MBU/2002 concerning the assessment of the Health Level of State-Owned Enterprises, valid until March 23 2023, after the promulgation of Regulation of the Minister of State-Owned Enterprises Number PER-2/MBU/03/2023 of 2023 concerning Governance Guidelines Management and Significant Corporate Activities of State-Owned Enterprises. Because the latest BUMN Ministerial Regulation does not apply

retroactively, this study continues to use the 2002 Ministerial Decree. In the Ministerial Decree KEP-100/MBU/2002, the assessment of a company's health level consists of three aspects which include financial, administrative and operational aspects.

Eight indicators are used to evaluate the financial aspects: Inventory Turnover, Total Asset Turnover (TATO), Cash Ratio, Current Ratio, Collection Periods (CP), Return On Investment (ROI), Inventory Turnover, and the ratio of total own capital to total assets (TMS to TA). The assessment of operational aspects includes activity elements that are considered the most dominant in supporting company operations. The assessment of the administrative aspect uses four indicators, namely the annual calculation report, draft Company Work Plan and Budget (RKAP), periodic reports and the performance of Small Business and Cooperative Development (PUKK).

## METHODOLOGY

Descriptive financial ratios are used in this study to quantify, characterise, and evaluate the financial performance of state-owned construction firms, specifically PT. Adhi Karya (Persero) Tbk between 2018 and 2022, data from audited annual reports was collected and examined. To examine, measure, and analyse the financial health state of the company, the ratio measuring scale was taken from the Decree of the Minister of State-Owned Enterprises No. KEP-100/MBU/2002, regarding Assessment of the Health Level of State-Owned Enterprises. The assessment of the health level of state-owned enterprises is divided into three categories in this decision by the Minister of State-Owned Enterprises: a. Healthy, which includes: AAAA if the total (TS) is greater than 95, AA if  $80 < TS \leq 95$ , and A if  $65 < TS \leq 80$ . The category b. Unhealthy includes BBB if  $50 < TS \leq 65$ , BB if  $40 < TS \leq 50$ , and B if  $30 < TS \leq 40$ . c. Unhealthy includes the following: C if  $TS \leq 10$ , CC if  $10 < TS \leq 20$ , and CCC if  $20 < TS \leq 30$ .

Financial Ratio Analysis (FRA) is used in this research because financial ratios can be used to measure the strengths and weaknesses of a company and describe detailed information regarding liquidity, solvency, profitability and company activities. (Hempel & Simonsonku.,git1998).

Table 1. List of the Assessment Score

MEASUREMENT	INDICATORS	WEIGHT SCORES
Profitability Performance	ROE	20
	ROI	15
Liquidity Performance	Cash Ratio	5
	Current Ratio	5
Actifity Performance	Collection Period	5
	Inbentory Turnover	5
	Total Asset Turnover	5
Solvency Performance	Total Equity to Total Asset	10
TOTAL WEIGHT		70

Source : The Decree of the Minister of SOEs No. KEP-100/MBU/2002

Table 1 lists the different kinds of measurements that are associated with indicators in accordance with BUMN Minister Decree No.KEP-100/MBU/2002. PT. Adhi Karya (Persero)

Tbk, encompassing State-Owned Non-Infrastructure Businesses in the Building Construction Industry.

In this ministerial decision, each indicator has a formula for calculating the indicator value. It is checked against a table to determine the score. The total score for all indicators is then divided by 70 (as a weighted score) to calculate the percentage of financial performance. Match the table to find out the level and category of financial performance achievement.

## A. PROFITABILITY

Financial metrics known as profitability ratios are used to assess and gauge a company's capacity for making a profit. To calculate profitability, use this formula:

### A.1. Return on Equity (ROE)

$$\text{Return on Equity} = (\text{Net Income} / \text{Share Holder's Equity}) \times 100\%$$

ROE is the main ratio for investors by considering the amount of profit the company gets.

ROE measures how efficiently a company manages and uses capital from shareholders to generate profits (Anthony et al., 2011)

### A.2. Return on Investment (ROI)

$$\text{Return on Investment} = (\text{EBIT} + \text{Depreciation} / \text{Capital Employed}) \times 100\%$$

Profit before interest and taxes less sales profit is known as EBIT. The amount of Total Assets less Fixed Assets at the conclusion of the fiscal year is known as Capital Employed.

ROI in the implementation demonstrates the business's capacity to make money off of the capital invested.

Table 2. List of ROE and ROI Score

ROE (%)	Score	ROI (%)	Score
15 < ROE	20	18 < ROI	15
13 < ROE ≤ 15	18	15 < ROI ≤ 18	13,5
11 < ROE ≤ 13	16	13 < ROI ≤ 15	12
9 < ROE ≤ 11	14	12 < ROI ≤ 13	10,5
7,9 < ROE ≤ 9	12	10,5 < ROI ≤ 12	9
6,6 < ROE ≤ 7,9	10	9 < ROI ≤ 10,5	7,5
5,3 < ROE ≤ 6,6	8,5	7 < ROI ≤ 9	6
4 < ROE ≤ 5,3	7	5 < ROI ≤ 7	5
2,5 < ROE ≤ 4	5,5	3 < ROI ≤ 5	4
1 < ROE ≤ 2,5	4	1 < ROI ≤ 3	3
0 < ROE ≤ 1	2	0 < ROI ≤ 1	2
ROE < 0	0	ROI < 0	1

Source: The Decree of the Minister of SOEs No. KEP-100/MBU/2002

## B. LIQUIDITY

Liquidity ratio is used to measure the company's ability to pay off its short-term liabilities

(Gitman & Zutter, 2015).

### B.1. Cash Ratio

$$\text{Cash Ratio} = (\text{Cash} + \text{Cash Equivalents} / \text{Current Liabilities}) \times 100 \%$$

A company's ability to pay its current liabilities with only cash or cash equivalents is gauged by its cash ratio. The company has the same amount of cash as its debt if the cash ratio is equal to one.

### B.2. Current Ratio

$$\text{Current Ratio} = (\text{Current Asset} / \text{Current Liabilities}) \times 100 \%$$

The current ratio is an essential indication of the company's ability to meet its current liabilities, where if current assets do not exceed current liabilities by an appropriate margin, the company may not be able to pay its current bills.

This is because most current assets are expected to be converted into cash within one year or less to pay off most of the current liabilities (Anthony et al., 2011).

Table 3. List of Cash Ratio and Current Ratio Score

Cash Ratio (%)	Score	Current Ratio (%)	Score
$x \geq 35$	5	$125 \leq x$	5
$25 \leq x < 35$	4	$110 \leq x < 125$	4
$15 \leq x < 25$	3	$100 \leq x < 110$	3
$10 \leq x < 15$	2	$95 \leq x < 100$	2
$5 \leq x < 10$	1	$90 \leq x < 95$	1
$0 \leq x < 5$	0	$x < 90$	0

Source: The Decree of the Minister of SOEs No. KEP-100/MBU/2002

## C. ACTIVITY

### C.1. Collection Period

$$\text{Collection Period} = (\text{Average Accounts Receivables} / \text{Sales Revenue}) \times 365$$

The duration of time it takes a company to get payments from its clients for accounts receivable is referred to as the Collection Period. Businesses check if they have enough cash on hand to pay their debts by using the Average Collection Period.

## C.2. Inventory Turnover (ITO)

$$\text{Inventory Turnover (ITO)} = (\text{Total Inventory} / \text{Sales Revenue}) \times 365$$

The number of times a company sells and replaces the goods in its inventory over a specific time period is known as Inventory Turnover.

Table 4. List of Collection Period and Inventory Turnover Assessment Score

Collection Period (CP in days)	Adjustment (days)	Score	Inventory Turnover (ITO in days)	Adjustment (days)	Score
CP ≤ 60	CP > 35	5	IT ≤ 60	IT > 35	5
60 < CP ≤ 90	30 < CP ≤ 35	4,5	60 < IT ≤ 90	30 < IT ≤ 35	4,5
90 < CP ≤ 120	25 < CP ≤ 30	4	90 < IT ≤ 120	25 < IT ≤ 30	4
120 < CP ≤ 150	20 < CP ≤ 25	3,5	120 < IT ≤ 150	20 < IT ≤ 25	3,5
150 < CP ≤ 180	15 < CP ≤ 20	3	150 < IT ≤ 180	15 < IT ≤ 20	3
180 < CP ≤ 210	10 < CP ≤ 15	2,4	180 < IT ≤ 210	10 < IT ≤ 15	2,4
210 < x ≤ 240	6 < CP ≤ 10	1,8	210 < IT ≤ 240	6 < IT ≤ 10	1,8
240 < x ≤ 270	3 < x ≤ 6	1,2	240 < IT ≤ 270	3 < IT ≤ 6	1,2
270 < x ≤ 300	1 < x ≤ 3	0,6	270 < IT ≤ 300	1 < IT ≤ 3	0,6
300 < x	0 < x ≤ 1	0	300 < x	0 < x ≤ 1	0

Source: The Decree of the Minister of SOEs No. KEP-100/MBU/2002

## C.3. Total Asset Turnover (TATO)

$$\text{Total Asset Turnover (TATO)} = (\text{Net Sales} / \text{Average Total Assets}) \times 100 \%$$

Turnover (TATO) is a ratio that measures how optimal a company's ability is to generate sales based on all the assets it owns or the turnover of these assets.

Table 5. List of Total Asset Turn Over Score

TATO (%)	Adjustment (%)	Score
TATO > 120	TATO > 20	5
105 < TATO ≤ 120	15 < TATO ≤ 20	4,5
90 < TATO ≤ 105	10 < TATO ≤ 15	4
75 < TATO ≤ 90	5 < TATO ≤ 10	3,5
60 < TATO ≤ 75	0 < TATO ≤ 5	3
40 < TATO ≤ 60	TATO ≤ 0	2,5
20 < TATO ≤ 40		
TATO ≤ 20		

Source: The Decree of the Minister of SOEs No. KEP-100/MBU/2002

## D. SOLVENCY

### Total Equity to Total Assets (TETA)

$$\text{Total Equity to Total Assets (TETA)} = (\text{Total Equity} / \text{Total Assets}) \times 100 \%$$

Equity-To-Asset Ratio is a metric that quantifies a company's equity in relation to its



total assets. The less a company's business is used or owned by the bank through debt, the higher the TETA ratio. On the other hand, if the company's TETA value is low, it indicates that its asset financing is inefficient. Additionally, this may result in the company's net worth appearing low to investors.

Table 6. List of Solvency Score

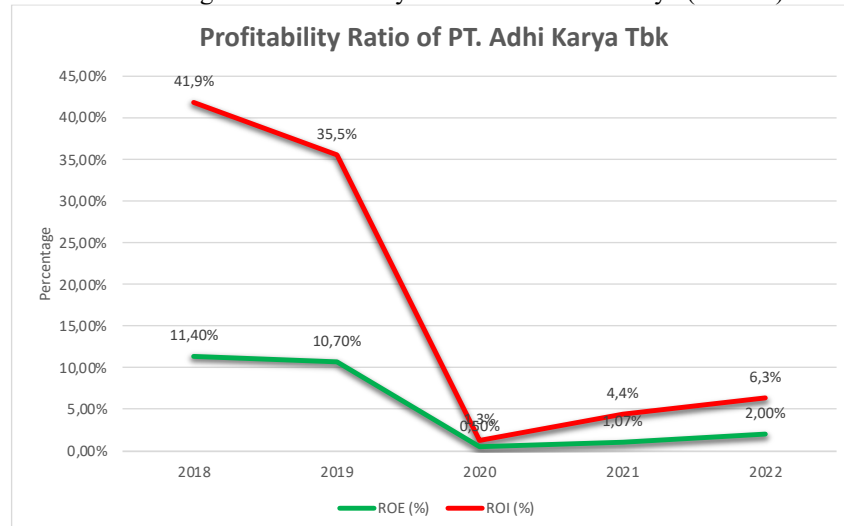
Total Equity to Total Assets (%)	Score
$TETA < 0$	0
$0 \leq TETA < 10$	4
$10 \leq TETA < 20$	6
$20 \leq TETA < 30$	7,25
$30 \leq TETA < 40$	10
$40 \leq TETA < 50$	9
$50 \leq TETA < 60$	8,5
$60 \leq TETA < 70$	8
$70 \leq TETA < 80$	7,5
$80 \leq TETA < 90$	7
$90 \leq TETA < 100$	6,5

Source: The Decree of the Minister of SOEs No. KEP-100/MBU/2002

## RESULTS AND DISCUSSION

### A. Profitability Performance Analysis

Figure 2. Profitability Trend of PT. Adhi Karya (Persero) Tbk



From Figure 2 it is clear that since 2018 the profitability of PT. Adhi Karya (Persero) Tbk, decreased and decreased sharply from 2019 to 2020, both ROI and ROE, this can also be seen from the conditions in the world and Indonesia, which at that time was experiencing the magnitude of the Covid-19 pandemic outbreak, where the construction of buildings or other infrastructure tended to decline or even stop. The lowest point in the 2018 - 2022 period was in 2020 with an ROE

of 0.50% and an ROI of 1.3%. In 2021 and 2022 PT. Adhi Karya (Persero) Tbk's tends to increase, although not yet significant.

## B. Liquidity Performance Analysis

Figure 3. Liquidity Trend of PT. Adhi Karya

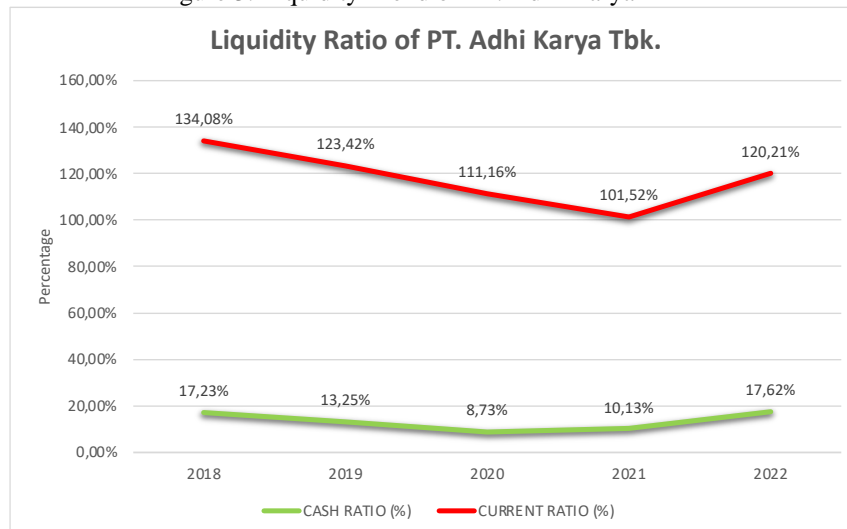
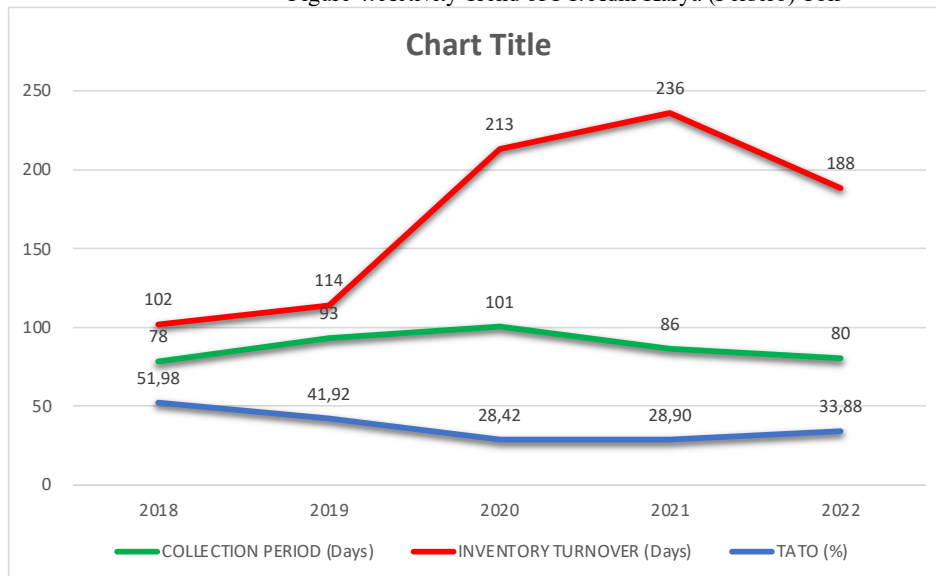


Figure 3 shows the Liquidity Ratio of PT. Adhi Karya (Persero) Tbk from 2018 - 2022, where in general the Current Ratio is still well above 1 or 100%, so in general the company still has the ability to pay off current liabilities or short-term liabilities with the current assets it owns, from 2018 with a current ratio of 134.08%, it decreased by 10.66% in 2019 to 123.42%, then decreased again by 12.26% to 111.16% in 2020, the lowest point in the 5 years of this research was in 2021 with a Current Ratio of 101.52%, then rose again to 120.21% in 2022. For Cash Ratio in 2018 - 2022, it could be said that PT. Adhi Karya (Persero) Tbk is unable to pay its current liabilities or short-term debt with existing cash or cash equivalents, because the Cash Ratio for 5 years is below 1 or even below 0.5. It can be seen that during the Covid pandemic there was a decline and lowest point, in 2020 and 2021.

### C. Activity Performance Analysis

Figure 4. Activity Trend of PT. Adhi Karya (Persero) Tbk

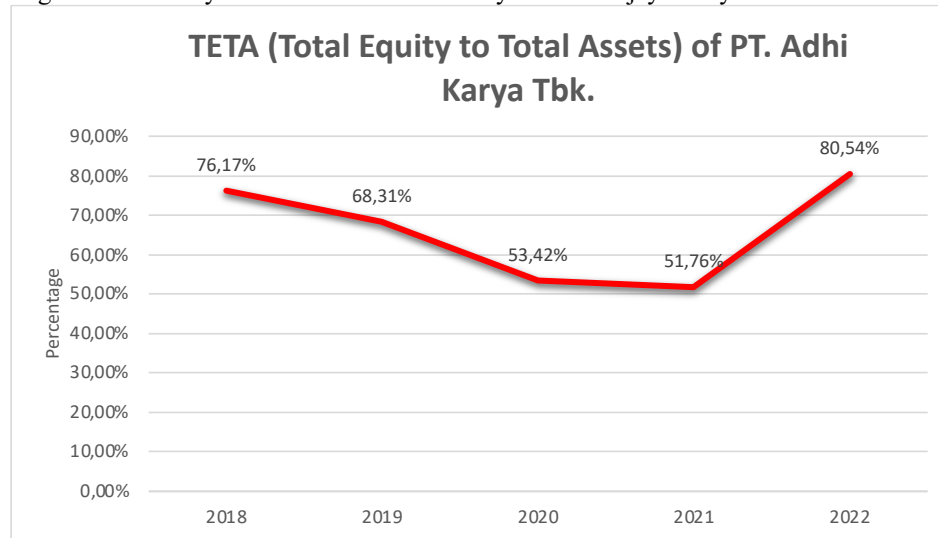


From the Figure 4, regarding the Activity Ratio trend, it can be seen that the Collection Period in 2018 - 2022 PT. Adhi Karya (Persero) Tbk between 78 and 101, the longest collection of receivables in 2020 during the Covid-19 pandemic, if we look at the Ministerial Decree KEP-100/MBU/2002, the Collection Period is ideally expected to be under 60 days, but this Collection Period should also be looked at in other similar companies, in this case building construction companies.

Inventory Turnover (ITO), we can see that in 2020 and 2021, when the Covid-19 outbreak was at its peak, the company experienced inventory storage for quite a long time, up to 213 days and 236 days, respectively, unable to streamline its performance so that inventory turnover was faster, despite the standards from Decree of The Minister's of SOE's ideally takes less than 60 days, even in 2018 under normal conditions, PT. Adhi Karya Tbk, its ITO is still at 102 Days, conditions will improve slightly in 2022. ITO is better than 2021 to 188 Days. The Activity Trend Graph shows that, on average, TATO PT. Adhi Karya Tbk is less than 1 (100%). This indicates that, since the total assets owned exceed the total sales generated annually, the company's ability to generate sales from its assets is quite low. The resultant turnover ratio, which doesn't go above one turnover annually, illustrates this. This indicates that the company's overall asset utilisation is ineffective and reflects its poor financial performance. The graph also demonstrates the TATO's gradual decrease from 2018 to 2019, its lowest point in 2020, and its gradual rise in 2021 and 2022.

### D. Solvency Performance Analysis

Figure 8. Solvency Trend of PT. Waskita Karya & PT. Wijaya Karya



From Figure 8 we can get the Ratio of Total Equity to Total Assets of PT. Adhi Karya (Persero) Tbk, to determine what percentage of a company's assets are owned by investors and are not leveraged so that they can be under the control of debtholders (such as banks) in the event of bankruptcy, in the period 2018 - 2022. The higher the equity to assets ratio, the smaller the company's leverage, which means the greater the percentage of its assets owned by the company and its investors.

All ratios below 100% that are TETA's ideal numbers, but all are still above 50%. In 2018 the TETA was 76.17%, the lowest point in the 5 year period was in 2021 with a TETA of 51.76%, then rose in 2022 to 80.54%.

## VALIDATION TESTING

Table 7. Test Results for PT. Adhi Karya Tbk

INDICATORS	2018		2019		2020		2021		2022	
	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score	Ratio	Score
A.1. ROE Ratio (%)	11,40	16	10,70	14	0,50	2	1,07	4	2,00	4
A.2. ROI Ratio (%)	41,90	15	35,50	15	1,30	3	4,40	4	6,30	5
B.1. Cash Ratio (%)	17,23	3	13,25	2	8,73	1	10,13	2	17,62	3
B.2. Current Ratio (%)	134,08	5	123,42	4	111,16	4	101,52	3	120,21	4
C.1. Collection Period (days)	78	4,5	93	4	101	4	86	4,5	80	4,5
C.2. Inventory Turnover	102	4	114	4	213	1,8	236	1,8	188	2,4
C.3. Total Asset Turn Over (TATO)	51,98	2,5	41,92	2,5	28,42		28,42		33,88	
D.Total Equity to Total Asset (TETA) (%)	76,17	7,5	68,31	8,0	53,42	8,5	51,76	8,5	80,54	7
TOTAL SCORE		58		54		24		28		30

Table 8. Summary of Test Results for PT. Adhi Karya (Persero) Tbk

Year	Total Score	Weight	Total Weight (%)	Value	Level	Category
2018	58	70,00	82,86	80<TS<=95	AA	Healthy
2019	54	70,00	77,14	65<TS<=80	A	Healthy
2020	24	70,00	34,29	30<TS<=40	B	Unhealthy
2021	28	70,00	40,00	30<TS<=40	B	Unhealthy
2022	30	70,00	42,86	40<TS<=50	BB	Unhealthy

Table 7 and Table 8 show the scoring measurements at PT. Adhi Karya (Persero) Tbk from 2018 to 2022. There was a jump in the total score from 2018 to 2022 (58, 54, 24, 28, 30). The results are displayed in Table 8, which displays the performance levels from 2018 to 2022, namely AA, A, B, B, and BB. Next, the total score is converted into a total weight using the formula, which is the total score/weight multiplied by 100. Overall, PT. Adhi Karya (Persero) Tbk's financial performance is not in good shape. 2018 and 2019 were healthy, but 2020, 2021, and 2022 were unhealthy.

## **LIMITATION**

This study is to enrich the literature on the financial performance of construction companies in real business conditions and situations. Because it only focuses on one company, to obtain general conditions it is recommended to conduct research on many other companies on a wider scale, which allows for different results. This research also only looks at the financial side, it has not looked at aspects within the company, such as operational and administrative aspects.

## **CONCLUSION AND RECOMMENDATION**

This study has described the financial performance of PT. Adhi Karya (Persero) Tbk, during 2018 – 2022, before and during the Covid-19 pandemic. There is a clear decline in financial performance from all sides, including profitability, liquidity, activity and solvency, from 2018 to 2019, then towards its lowest point in 2020 and 2021, where in these years the Covid-19 pandemic was still high, both in the world and in Indonesia.

In fact, in 2018 and 2019, before the pandemic, the company's financial performance was still good and healthy. The unhealthy condition of the company occurred in 2020, 2021 and 2022, and there is a tendency for financial conditions to increase slightly in 2022. We can see this all clearly in this study, through the Financial Analysis Ratio and also the assessment of the health level of State-Owned Enterprises based on the Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia No: KEP-100/MBU/2002.

Being able to carry out productivity seriously and optimally from every level in this State-Owned Enterprise in the construction sector will result in good financial performance, in various internal and external conditions of the company, especially in conditions where the company's financial condition must be improved from being unhealthy. This can serve as input and reflection for managers and decision makers in companies, as well as government officials who handle state-owned enterprises, to see the real conditions that exist, and look for strategies, planning and implementation to improve the company's financial condition, and continue to grow with steady, stable in the future.

## **REFERENCES**

- Anthony, R., & Hawkins, D. F. (2011). Accounting: Texts and Cases. McGraw-Hill Irwin.
- Algorithm to Identify Influencing Financial Ratios. IEEE Transactions on Evolutionary Computation, 20(1), 38–51. <https://doi.org/10.1109/tevc.2015.2424313>
- Bappenas (2019). *Musrenbangnas RPJMN 2020 – 2024 : Indonesia Lanjutkan Pembangunan Infrastruktur Untuk Modal Persaingan Global*. <https://bappenas.go.id/id/berita/musrenbangnas-rpjmn-2020-2024-indonesia-lanjutkan-pembangunan-infrastruktur-untuk-modal-persaingan-global>
- Bertonèche, M., & Knight, R. (2001). Financial Performance [E-book]. Butterworth-Heinemann. <https://doi.org/10.1016/B978-075064011-4.50003-X>

- Bhunia, Amalendu & Mukhuti, Sri & Roy, Sri Gautam. (2011). Financial Performance Analysis-A Case Study. *Current Research Journal of Social Sciences* 3(3),269-275
- Chatulis Indra Jaya, Imam Luqman Hakim, and Daryanto, Wiwiek (2020). Measuring Financial Construction Companies During Infrastructure Development In Indonesia.
- Daryanto,Wiwiek Mardawiyah (2018). Measuring Financial Performance Of Cement Industry During Infrastructure Development In Indonesia. *South East Asia Journal of Contemporary Business, Economics and Law*,16(1),44-56
- Gitman, L. J., & Zutter, C. J. (2015). *Principles of Managerial Finance*, Global Edition. Pearson Education Limited
- Henry, Elaine. Robinson T R., and Greuning J H V. (2011). *Financial Analysis Techniques*. Retrieved from <https://www.cfainstitute.org/-/media/documents/support/programs/cfa/2019-L1V3R26-footnotes.pdf>
- Kementerian Badan Usaha Milik Negara. (2002). *Keputusan Menteri Nomor : KEP-100/MBU/2002 tentang Penilaian Tingkat Kesehatan Badan Usaha Milik Negara*.
- Kementerian Keuangan (2022), *Data APBN, Anggaran Infrastruktur 2015 – 2022*, <https://data-apbn.kemenkeu.go.id/lang/id/post/12/anggaran-infrastruktur>
- Kumbirai, M., & Webb, R. (2010). A financial ratio analysis of commercial bank performance in South Africa. *African Review of Economics and Finance*, 2, 30-53.
- Lakshmi, T. M., Martin, A., & Venkatesan, V. P. (2016). A Genetic Bankrupt Ratio Analysis Tool Using a Genetic Algorithm to Identify Influencing Financial Ratios. *IEEE Transactions on Evolutionary Computation*, 20(1), 38–51. <https://doi.org/10.1109/tevc.2015.2424313>
- Myšková, R. & Hájek, P.(2017). Comprehensive assessment of firm financial performance using financial ratios and linguistic analysis of annual reports. *Journal of International Studies*, 10(4), 96–108. <https://doi.org/10.14254/2071-8330.2017/10-4/7>
- PT. Adhi Karya (Persero) Tbk (2018). Annual Report. Building a Business Foundation to Achieve Quality Growth.
- PT. Adhi Karya (Persero) Tbk (2019). Annual Report. Integrating Capabilities for Sustainable Business Growth.
- PT. Adhi Karya (Persero) Tbk And Subsidiaries (2019). Consolidated Financial Statements For the Years Ended December 31, 2109 and 2018.
- PT. Adhi Karya (Persero) Tbk (2020). Annual Report. Innovation and Revitalization Toward Sustainable Performance.
- PT. Adhi Karya (Persero) Tbk And Subsidiaries (2021). The Interim Consolidated Financial Statements for the Three-Months Periods Ended March 31, 2022 and 2021 (Unaudited), and Consolidated Financial Statements for the Years Ended December 31, 2021 and 2020.
- PT. Adhi Karya (Persero) Tbk (2021). Annual Report. Continuous Value Creation for the Nation amid the Challenges.
- PT. Adhi Karya (Persero) Tbk (2022). Annual Report. We're Beyond in Delivering Valuable Project
- PT. Adhi Karya (Persero) Tbk And Subsidiaries (2023). The Interim Consolidated Financial Statements as of June 30, 2023 (Unaudited) and December 31, 2022 (Audited).
- PUPR (2022). *Informasi Statistik Infrastruktur*.
- Smith, Julian., Satar, Rizal., Boothma\_n, Tim. ,Harrison,Graeme (2015). Building Indonesia's future Unblocking the pipeline of infrastructure projects, *Oxford Economics*, 2-4.
- Yakubu, A. A., Jabo, M. S. M. and Suleiman, M. N (2018), Financial ratio analysis and performance of two commercial poultry farms in Zamfara State, North- Western, Nigeria, “Direct\_Research Journal of \_Agriculture\_ and \_Food Science”,DOI : 10.26765/DRJA.FS.2018.9178
- Yunus, N. M., & Malik, S. A. (2012). Developing financial model using financial ratios to predict business performance of IBS Construction Company in selangor. 2012 International Conference on Innovation Management and Technology Research, 1–10. <https://doi.org/10.1109/icimtr.2012.6236435>





## **Profitability, Liquidity, Receivables Collectivity and Solvency Measurement and Analysis Before and After Covid-19 of PT Blue Bird (BIRD) Tbk in Five Years Period 2018-2022**

**Roni SANTOSO**

Sekolah Tinggi Manajemen IPMI, Indonesia

roni.santoso@ipmi.ac.id

Orcid:0009-0004-1784-0644

**Prof. Dr. Wiwiek Mardawiyah DARYANTO, MM, CMA**

Sekolah Tinggi Manajemen IPMI, Indonesia

wiwiek.daryanto@ipmi.ac.id

Orcid:0000-0003-3582-5857

### **ABSTRACT**

This study aims to measure and analyze the financial performance before and after covid of PT. Blue Bird Tbk as the biggest taxi company in Indonesia, based on Profitability, Liquidity, Receivables Collectivity and Solvency Ratios in the years of 2018 to 2022. The data analysis technique uses a quantitative descriptive financial ratios approach. The results of the study showed that Profitability ratios including Net Profit Margin, Return on Total Assets and Return on Total Equity have increased after the Covid-19 Pandemic. The liquidity ratios which include the Current Ratio and Quick Ratio were in the healthy category. The solvency ratios including the Debt to Asset Ratio and the Debt to Equity Ratio tend to be better performances from year to year. The receivables collectivity ratios include Receivable Turnover Ratio and Average Collection Period were in the fairly good category. It can be concluded that the four ratios were within the average industry standard, so it can be concluded that the financial performances of PT Blue Bird Tbk were in healthy condition before and after the Covid-19 Pandemic.

**Keywords:** Blue Bird, Covid-19, Financial Performance, Profitability, Liquidity.

## 1. INTRODUCTION

The transportation system is essential for facilitating access to people, places, products, and services as well as raising economic activity levels. There are many different types of transportation available in one area, but taxis are the most easily identifiable. Taxi services are a practical means of getting around the city and are a crucial part of Indonesia's transportation infrastructure.

The commercial landscape is ever-evolving. Competition, laws, consumer preferences, the economy, and technology could all contribute to these changes (Al-Asmakh, 2016). The emergence of ride-hailing companies has posed challenges for the passenger land transportation industry, impacting all of the previously mentioned. These businesses introduce new technologies to the market by providing new, more consumer-friendly and more reasonably priced (Mutiarin et al, 2019). Until the Indonesian Ministry of Transportation set price caps in 2018, one of the main reasons why ride-hailing companies are well-liked by the public is their tariff. In addition, the COVID-19 pandemic had a significant impact on the industry due to the numerous social, economic, and environmental changes it brought about. One of the most obvious effects of the transportation industry's policies that have decreased demand is the reduction of mobility across various sectors. Examples of these policies include border restrictions, travel bans, quarantines, curfews, stay-at-home orders, and others.

The government's restrictions had an impact on consumer behavior, which dramatically reduced the industry's overall revenue. These and other factors have an impact on the way that traditional taxi businesses operate now, as well as the growth of online car-hailing services and The decline of the passenger land transportation industry is accompanied by the COVID-19 pandemic. As a result, the businesses included suffer a great deal since their financial performance declines.

### **Transportation Industry in Indonesia**

One of the manufacturing companies listed on the Indonesia Stock Exchange (BEI) is the transportation industry. As an archipelago, Indonesia makes extensive use of transportation services to link its many regions. Resources are utilized by transportation businesses to assist in moving people or commodities between locations utilizing either human- or machine-driven vehicles. Taxi and transportation service providers are one industry with significant growth and rising rivalry. Blue Bird Group is one business that provides transportation services.

Since online transportation services are starting to appear, the market for transportation services is becoming more and more competitive as they grow in development. Indonesian-based PT Blue Bird Tbk is a transportation firm. With years of expertise, professional skills, and cutting-edge technology at its disposal, PT Blue Bird Tbk consistently employs the My Blue Bird Taxi app to streamline processes and please clients.

Similar to other businesses, PT. Blue Bird was founded with the intention of achieving both short- and long-term business objectives. According to my research, the Covid-19 pandemic in 2020 and internet-based businesses caused a decrease in the ratio in 2019 and 2020. Consequently, the idea that the business must conduct its operations effectively and efficiently is included in the goal of the company, which is to achieve maximum profits.

## 2. LITERATURE REVIEW

Business performance was assessed and evaluated through the use of financial ratio analysis. Financial ratios provide comprehensive information on earnings, liquidity, activities, and corporate solvency. The term "FRA" also describes a data source that is used to evaluate management's potential to generate profitable returns in the future. Because of this, it is widely used to evaluate and compare businesses.

This approach has been used in many studies conducted globally in a wide range of industries. Daryanto et al. (2019) looked at the traditional taxi industry's financial performance in Indonesia both before and after ride-hailing companies entered the market. The results imply that ride hailing has an impact on Express Trasindo Utama's and the Blue Bird Group's financial performance.

One of the first methods used in this study to assess the firm's performance was financial ratio analysis, which provided a framework for interpreting each ratio. Unlike the previous studies, this one used only the eight ratios that are listed below:

- a. Return on investment (RoI) and return on equity (RoE) are used as measures of profitability.
- b. Take the Cash Ratio and Current Ratio into consideration as indicators of liquidity performance.
- c. Total Asset Turnover, Inventory Turnover, and Collection Period as indicators of activity performance.
- d. The ratio of equity to assets as a measure of solvency performance.

The Profitability, Liquidity, Activity, and Solvency (PLAS) Analysis formula is shown in Table 2 below with reference to Weygandt et al. (2002).

Table 2.1 Formula of Profitability, Liquidity, Activity, and Solvency (PLAS) Analysis

<b>I Profitability</b>		
1.	Return on Equity (RoE)	$\text{ROE} = \frac{\text{Net Income}}{\text{Shareholder's Equity}} \times 100\%$
2.	Return on Investment (RoI)	$\text{Return on Investment} = \frac{\text{EBIT} + \text{Depreciation}}{\text{Capital Employed}} \times 100\%$
<b>II. Liquidity</b>		
1.	Cash Ratio	$\text{Cash Ratio} = \frac{\text{Cash} + \text{Cash Equivalent} + \text{Time Deposit}}{\text{Current Liabilities}} \times 100\%$
2.	Current Ratio	$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}} \times 100\%$
<b>III. Activity</b>		
1.	Collection Period	$\text{CP} = \frac{\text{Accounts Receivables}}{\text{Sales Revenue}} \times 365 \text{ days}$
2.	Inventory Turnover	$\text{Inventory Turnover} = \frac{\text{Inventory}}{\text{Sales Revenue}} \times 365 \text{ days}$
3.	Total Asset Turnover	$\text{Total Assets Turnover} = \frac{\text{Revenue}}{\text{Capital Employed}} \times 100\%$
<b>IV. Solvency</b>		
1.	Equity to Asset Ratio	$\text{Total Equity to Total Asset Ratio} = \frac{\text{Total Equity}}{\text{Total Asset}} \times 100\%$

(Weygandt et.al, 2002)

### Research Concept Framework

The research theory and study findings serve as the foundation for the research concept framework. Examining the financial standing of transportation companies listed on the Indonesia Stock Exchange both before and after the Covid-19 pandemic is the goal of this study. The company's financial health is ascertained using the Altman Z-Score model bankruptcy indicator.

The Jha and Vaidya (2021) and Marshela and Musadieq (2017) studies are cited by the Altman Z-score model used in this study to identify corporate bankruptcies because this formula is applicable to non-manufacturing companies with the following variables:

1. Working Capital to Total Assets
2. Retained Earning to Total Assets
3. Earning Before Interest & Taxes to Total Assets
4. Market Value of Equity to Book Value of Debt

### Bankruptcy: Altman's Model Approach

For non-manufacturing businesses operating in emerging markets, Jha & Vaidya (2021) employ the Altman Z-score formula using four financial ratios. In the meantime, the modified Altman Z-Score was developed as follows by Jha & Vaidya (2021) and Marshela & Musadieq (2017):

$$Z''\text{-score} = 6,65 (X1) + 3,26 (X2) + 6,72 (X3) + 1,05 (X4)$$

Information:

Z = bankruptcy index

X1=workingcapital/total assets

$X_2$  = retained earnings/total assets

$X_3$  = earning before interest and tax/total assets

$X_4$  = market value of common stock and preferred stock/book value of total debt

The Z value is the overall index of the multiple discriminant analysis function. According to Altman, there are cut off figures for the Z value that can explain whether the company will fail or not in the future. Altman, et al. (2019) divides it into three categories, namely:

1. It is a safe zone (companies that are not bankrupt) if Z value > 2.6;
2. It is a gray zone (it cannot be determined whether the company is healthy or bankrupt) if the value is  $1.1 < Z < 2.6$ ;
3. It is a distress zone (a bankrupt company) if the Z value < 1.1.

### 3. METHODOLOGY

The study's objective was to ascertain whether PT Blue bird Tbk's performance between 2018 and 2022 was sound. This study's quantitative methodology modifies the secondary analysis. The data used in this study came from annual reports that had undergone an audit between 2018 and 2022. Additional relevant material was gathered through publications, websites, and additional research. Because it provides non-financial services that meet the requirements for this selection, PT Blue Bird Tbk (BIRD) was chosen as the firm.

Financial ratios can be used to assess a company's financial performance (Megaladevi, 2015). Anthony et al. (2011) suggest that it can also serve as a financial forecasting tool for the company. Financial ratio analysis can also be used to compare a company's financial trends over a given period of time (Brentani, C., 2004). Financial ratios are divided into several groups, according to Clayman et al. (2012), depending on how well they assess the health and performance of the business:

1. Profitability ratios are used to assess how well a business can manage its expenses to optimize sales profit.
2. Liquidity ratios are used to assess a company's capacity for making short-term payments on debt and commitments.
3. The ability of a business to repay its debt and the effectiveness of its asset investments are evaluated using both the solvency and activity ratios.
4. The Altman Z-score model are used to identify corporate bankruptcies.

### 4. RESULT AND DISCUSSION

#### Profitability Performance

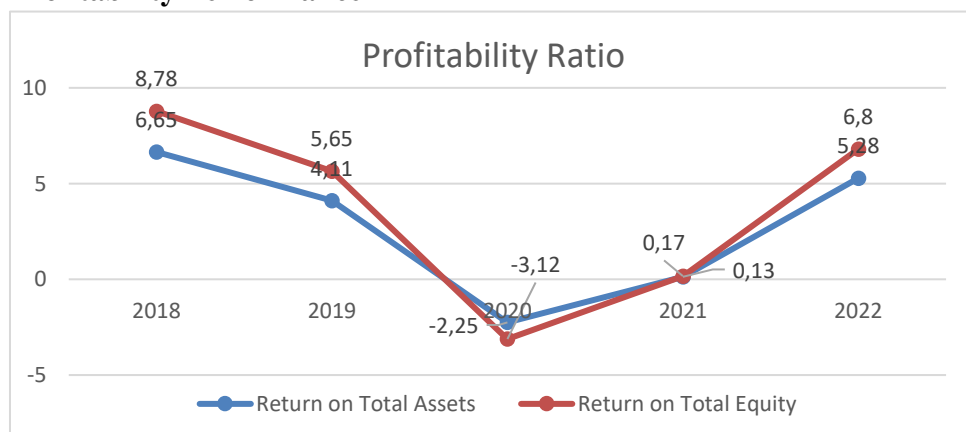


Figure 4.1 Profitability Performance of BIRD (%)

Source: Author, 2023

Figure 4.1 demonstrates that BIRD had the greatest ROE (8,78 percent) in 2018. It came as a result of that year's biggest profit, which was Rp460.741.521.600. Due to the drop minus in earnings in 2019 compared to previous years, BIRD's ROE was -3.12%. The buying power of consumers declined in 2019 because covid-19. PT Blue Bird Tbk (BIRD) revenue 's has decreased 49,43% in 2019. As a result, BIRD only ascribed a -3,12% ROE for the year. Due to the COVID-19 outbreak, the firm also scaled back operations and temporarily closed throughout Indonesia. After COVID-19 in 2022 revenue increase 61,6% compared to previous years.

BIRD achieved the greatest ROA of 6,65 percent in 2018 and the lowest ROA of -2,25 percent in 2020 because covid-19.

### Liquidity Performance

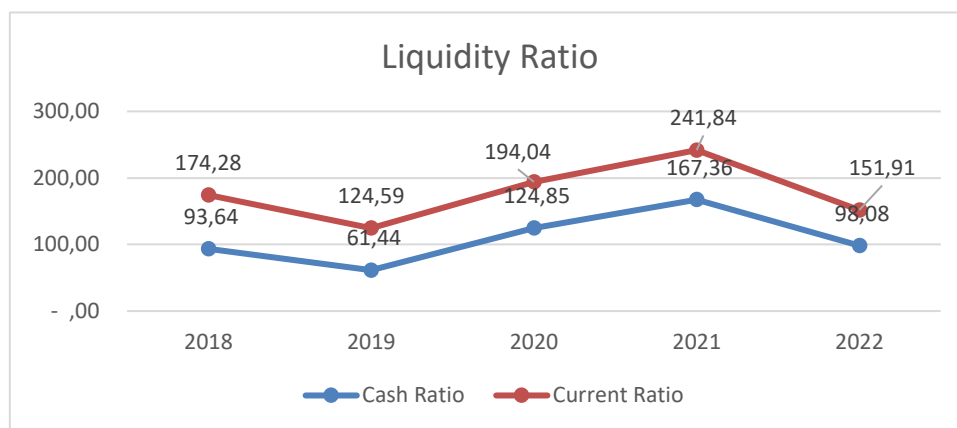


Figure 4.2 Liquidity Performance of BIRD (%)

Source: Author, 2023

Based on Figure 4.2 Looking further at the liquidity ratios, PT Blue Bird Tbk's current ratio and cash ratio were both high prior to the COVID 19 pandemic, and after COVID-19 increase. Maintaining a high level of liquidity is highly advantageous for the company to deal with the pandemic's uncertainty, but in the long run, it is not advantageous as an asset could be put to better use making other investments for a larger return. This might develop into an extra thoughtfulness regarding the management of the company, as though they could reduce their liquidity ratios and take greater chances in order to make more money. The transportation industry has undergone significant change in the last few years, making technological advancements crucial for industry survival.



## Receivables Collectivity

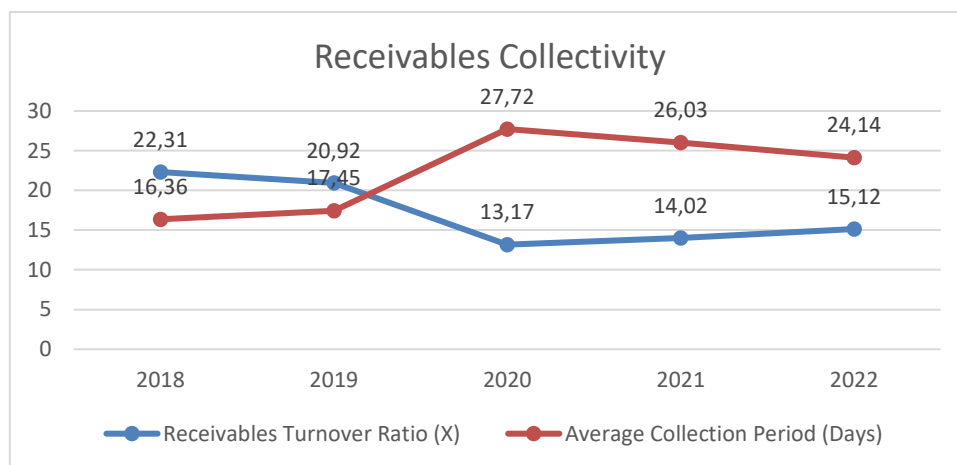


Figure 4.3 Receivables Collectivity of BIRD (Days)

Source: Author, 2023

Figure 4.3 illustrates the trajectory of the BIRD's collection period (days), which varies annually and increases dramatically from 2018 to 2020. The increase in collection periods, which increased from 16,36 days in 2018 to 24,14 days in 2022, demonstrates this. This resulted from the expansion of the BIRD record receivable due to COVID-19. The majority of BIRD's management's receivables are related to sales of rental cars, shuttle limousines, buses, regular taxis, and executive taxis.

The turnover of receivables did not differ significantly from the collecting period. However, BIRD's receivables turnover has been valued higher. This suggested that BIRD had improved its management in order to allow a sizable amount of its inventory to be sold to customers instead of remaining in the warehouse. It was also supported by BIRD's increasing yearly sales while keeping inventory at a steady level. The highest turnover of receivables occurred in 2018, while the lowest occurred in 2022 (15,32 days).

## Solvency Performance

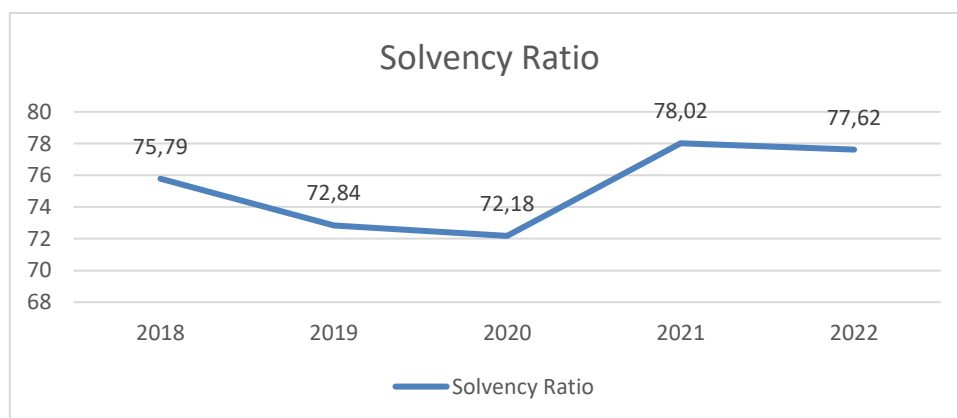


Figure 4.4 Solvency Performance of BIRD (%)

Source: Author, 2023

Figure 4.4 displays after covid an uptrend graph for the solvency performance pattern of BIRD (expressed by equity to asset). With the exception of 2021 and 2022, its equity has increased year over year. However, the trend of business solvency has significantly downn from 72,84 percent in 2019 to 72,18 percent in 2020.

## Z SCORE RESULT AND ANALYSIS

Table 4.1 Financial Report of BIRD (in million Rupiah)

No.	Account Name	2018	2019	2020	2021	2022
Million (Rp)						
1	Current Assets	1.071.773	938.785	1.241.604	1.366.505	1.379.949
2	Total Assets	6.955.157	7.424.304	7.253.114	6.598.137	6.893.160
3	Current Liabilities	614.987	753.515	639.864	565.041	908.381
4	Total Liabilities	1.689.996	2.016.202	2.017.591	1.450.558	1.542.469
5	Net Working Capital	456.786	185.270	601.740	801.464	471.567
6	Retained Earning	2.384.410	2.496.205	2.323.464	2.235.054	2.432.221
7	Earning Before Interest and Taxes	558.249	371.949	(227.036)	(16.148)	484.439
8	Total Equity	5.265.161	5.408.102	5.235.523	5.147.579	5.350.691

Source: Financial Report PT Blue Bird Tbk

The value fluctuations of the account items in the financial statements are displayed in Table 4.1 The company has fluctuated over the last five years, much like its total assets. The total value of owned assets was IDR 6,955,157 thousand in 2018 and increased to IDR 7,424,304 thousand (a 6.7% increase) in 2019. The company's assets decreased by 2.3% in 2020 to IDR 7,253,144 thousand and by 9% again in 2021 to IDR 6,598,137 thousand. On the other hand, the company's assets increased 4.6% to IDR 6,893,160 thousand in 2022.

For the previous five years, there have also been variations in retained earnings. The company's retained earnings in 2018 were IDR 2,384,410 thousand in 2019, they increased to IDR 2,496,205 thousand 4.7% increase. It dropped 6.9% to IDR 2,323,464 thousand in 2020 and 3.8% to IDR 2,235,054 thousand in 2021. Retained earnings are projected to rise by 8.8% to IDR 2,432,221 thousand in 2022. The Profit before Interest and Taxes (earnings before interest and taxes) post also saw increases and decreases. The company's EBIT decreased 33.4% to IDR 371,949 thousand in 2019 from IDR 558,249 thousand in 2018. It dropped 161% to -Rp 227,036 thousand in 2020, and then dropped 92.9% to -Rp 16,148 thousand in 2021. But in 2022, there will be a notable 3100% increase in IDR 484.439 thousand.

## Analysis

Horizontal analysis is carried out by comparing the calculations of several financial ratios. Based on the data description and data processing that has been described, the horizontal analysis in this research is as follows:

Analysis Variable X

Variable X is the average Z-Score value from 2018 to 2022 which will be compared with the modified Altman Z-Score standard to determine future trends.

Table 4.2 Processed Data Description Z-Score

Variabel	Rasio	Years					Total	Avarage
		2018	2019	2020	2021	2022		
Z-Score	6.56 X1	0.433	0.164	0.544	0.794	0.446	2.381	0.476
	3.26 X2	1.118	1.095	1.043	1.105	1.151	5.511	1.102
	6.72 X3	0.645	0.336	-0.208	-0.031	0.470	1.212	0.242
	1.05 X4	0.794	0.764	0.758	0.819	0.815	3.950	0.790
Result Z-Score		2.990	2.359	2.137	2.705	2.882	13.073	2.615
Category		Safe Zone	Gray Zone	Gray Zone	Safe Zone	Safe Zone	Safe Zone	

Source: Author, 2023

Based on Table 4.2 The average Z-Score value from 2018 to 2022 can be predicted by the company being in a healthy condition or not going bankrupt because it obtained a Z-Score value above the standard, namely 2,615. The Z-Score value that contributes to health is most dominant in the 2018 Z-Score value,

#### Analysis Variable Y

Variable Y in this research is bankruptcy prediction using the modified Z-Score model with financial data from 2018 to 2022. The 2022 Z-Score is the year that will be assessed and compared with the average Z-Score for that period.

Based on the results of calculating the Y variable, the Z-Score value obtained in 2022 is 2,882, this value is 10.2% higher than the average Z-Score from 2018 to 2022, so it can be seen that the company's finances are in good condition.

Based on the calculation results that have been described regarding the bankruptcy prediction of PT Blue Bird, Tbk for five (5) years, it is categorized as being in a healthy financial condition. Looking at table 4.8, the average Z-Score result for five (5) years is at 2,615 From these results, several total Z-Scores were obtained which were below the average, namely in 2019 and 2020. Meanwhile, 2018 was the year with the highest Z-Score figure, namely 2,990.

## 5. CONCLUSION

This study examined that subject to gain a better understanding of BIRD's financial performance from 2018 to 2022. Those who profited from this study were: 1) Investors, in determining which company is worthy of their investment; 2) Managers, in identifying which area needs to be fixed and prioritized.

In the BIRD financial ratio analysis, every one of the eight ratios had a positive trend from 2018 to 2022. Consequently, the enterprise can be classified as a robust company. Despite COVID-19's impact in 2019 and 2020, BIRD was still able to run its operations and meet its annual objectives. This may be supported by the increasing stock value over time.

In all ratios, BIRD experienced a decline in 2019–2020. In a matter of weeks, COVID-19 has collapsed spectacularly and severely damaged the food and beverage sector by imposing

lockdowns. The company experienced a decline in sales, leading to increasing losses. As a result, the company's ETA, CR, ROI, Cash Ratio, and ROA all decline. The weakening of the economy has made the market more erratic.

The acquisition of Gojek by BIRD has improved financial performance because rivals Grab and Gojek facilitate quick and simple online orders. This study offers several potential recommendations, including making online applications faster and easier to use, enhancing vehicle cleanliness and maintenance, and implementing measures to lower operating costs by using more electric vehicles.

The Z-Score value from 2018 to 2022 can be explained that before Covid in 2018 it was in the safe zone category, during Covid in 2019-2020 it was in the gray area category and after Covid in 2021-2022 it was in the safe zone category. The average Z-Score value of 2.615 is greater than the modified Z-Score standard which has been set,  $Z\text{-Score} > 2.60$ , in other words it can be concluded that the company in five (5) years will be in a healthy condition and will avoid bankruptcy.

## REFERENCES

- Al-Asmakh, S.A., (2016). The alignment of strategy and structure and its effect on financial performance (Doctoral dissertation, HEC Paris (France)).
- Annual Report of Blue Bird (BIRD) (2018-2022) (online), from <https://bluebirdgroup.com/annual-report>.
- Altman, Edward I, Hotchkiss, Edith dan Wang, Wei. (2019). Corporate Financial Distress, Restructuring, and Bankruptcy, edisi 4. Hoboken: John Wiley & Sons, Inc.
- Anthony, R.N., Hawkins, D.F., & Merchant, K.A. (2011). Accounting: Text and Cases, 13th Edition. McGraw-Hill Companies, Inc.
- Brentani, C. (2004). Financial statement analysis and financial ratios. *Portfolio Management in Practice*, 149–163. doi:10.1016/b978-075065906-2.50010-7.
- Clayman, M.R., Fridson, M.S., Troughton, G.H. (2012). *Corporate Finance A Practical Approach*. New Jersey: John Wiley & Sons, Inc.
- Daryanto, W.M., Dzikro, S.I., & Fitri, D.N. (2019). Financial Performance Analysis of Conventional Taxi in Indonesia: Before and After the Emergence of Ride-Hailing Company. *South East Asia Journal of Contemporary Business, Economics and Law*. 19(1). 13-21.
- Financial Report of Blue Bird (BIRD) (online), <https://idx.co.id/annual-report>.
- Jha, Milan & Dheeraj Vaidya. (2021). What is the Altman Z-Score? <https://www.wallstreetmojo.com/altman-z-score/> Accessed by 5 November 2023.
- Marshella, Nova, S, & Al Musadieq, M. (2017). The Analysis Of Property And Real Estate Financial Performance Using Altman (Z-Score) To Predict Bankruptcy (Study On Listing And Delisting Companies In Indonesian Stock Exchange) , *Jurnal Administrasi Bisnis (JAB)*/ 49(1).
- Megaladevi, P. (2015). A Study on Financial Performance Analysis of the Selected Paper Company with Special Reference to Tamil Nadu Newsprint and papers limited. *International Journal of Recent Research Aspects*, 2(4), 22-24.
- Mutiarin, D., Nurmandi, A., Jovita, H., Fajar, M. and Lien, Y.N., (2019). How do government regulations and policies respond to the growing online-enabled transportation service (OETS) in Indonesia, the Philippines, and Taiwan Digital Policy, Regulation and Governance.
- Weygandt, Jerry J., Donald E. Keiso, and Paul D. Kimmel, eds. (2002). *Managerial Accounting: Tools for decision making*. New York: John Wiley and Sons press



## **Analysis of Key Financial Performance Measurement and Z-Score Assessment of Consumer Goods Companies in Indonesia evidence of PT Indofood Sukses Makmur and PT Unilever Indonesia for the Period of 2017-2022**

**Heru KRISNATA**

Sekolah Tinggi Manajemen IPMI

heru.krisnata@ipmi.ac.id

Orcid: 0009-0000-0421-7758

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

The Covid-19 pandemic, which has spread worldwide, including Indonesia, has turned into an epidemic that has struck the economy's foundation and industry sector, especially fast-moving consumer goods (FMCG). The industry is relying heavily on retail-based sales; hence it is suspected that the pandemic period will have an impact on financial performance and the risk of bankruptcy for companies in the FMCG industry. The pandemic period in this research occurred throughout the period 2020 to 2022, while 2017-2019 is considered as the period before pandemic. Financial ratio analysis used as a methodology and the Altman z-score model method to find out the possibility of bankruptcy considered as risk. The data used is collected from the published audited financial statement. Specifically, the financial ratios that will be used are: 1) return on equity, 2) return on investment, 3) cash ratio, 4) current ratio, 5) collection period, 6) inventory turnover, 7) total asset turnover and 8) total equity to total asset. Besides, return on invested capital results from the FMCG company will be compared to the weighted average cost of capital to measure whether FMCG companies are profitable in the industry.

**Keywords:** Financial Analysis, Altman Z-Score, Consumer Goods Industry, Financial Ratios, Bankruptcy.

## INTRODUCTION

The Covid-19 pandemic in Indonesia persists until 2021, since declared by President Joko Widodo on March 2, 2020. Various treatment, like implementing Large-Scale Restrictions (PSBB) and micro-scale restrictions, followed by a phased vaccine rollout, have been undertaken in recognition of the widespread impact of the pandemic on daily life. The repercussions include widespread job losses, reduced factory productivity, and a decline in utilities, resulting in a weakened purchasing power among the population. It is imperative that this situation be addressed with a commitment to keeping the wheels of the economy turning. Despite the challenges, there is a belief that there are valuable lessons to be learned from this outbreak.

Investors, integral to propelling the economy, are encouraged to explore investment prospects in sectors poised for development amid the ongoing Covid-19 pandemic. In the 2020 President Joko Widodo projected a 5.3% economic growth rate. Emphasizing consumption and investment as primary driving forces, the aim is to maintain low inflation at 3.1% to support the people purchasing power. Other assumptions State Budget include an exchange rate of IDR 14,400/\$, an unemployment rate around 4.8–5.1%, and also a poverty rate around 8.5–9% (Olvia and Mahadi, 2019).

Given those current circumstances, industries such as medical and health, online/e-commerce in trade, and the consumer goods sector need to be attractive for investors seeking to stimulate the economy during the pandemic. When making investment decisions, it is crucial for investors not only to consider macro variables but also to take into account of company fundamental variables. These fundamental variables, can be found through financial statements and measured by financial ratios, play a pivotal role in assessing investment options.

Financial ratio analysis stands out as one of the most effective tools for assessing a company's financial performance. Extensive research on financial performance has been conducted across various sectors. According to Yet Mears (1966), financial ratios may not precisely predict bankruptcy, but their value lies in their ability to indicate a company's financial health issues and its potential causes.

Generally, financial ratios fall into categories of profitability & liquidity ratio, activity ratio, and solvency ratio. As Riyanto (1995) emphasizes, these play an important role in signaling a sustainability of a company. Washington (2001) supports the idea that financial models have a favorable ability to provide an early warning of corporate failure. Financial ratio analysis can be utilized in two distinct yet equally beneficial ways: first, to examine a company's current results and historical data to identify potential future concerns and mitigate risks. Second, ratio analysis helps businesses align their performance with industry competitors and fostering a strategic understanding of their standing within the market.

Thus, this study specifically concentrates in Fast-Moving Consumer Goods (FMCG) companies in Indonesia: PT. Indofood Sukses Makmur Tbk and PT. Unilever Indonesia Tbk. The analysis explore the financial performance of these companies from 2017 to 2021, with a focus on validation of compliance with SOEs Ministerial Decree No. KEP-100/MBU/2002, which emphasizes the financial health condition as its primary subject. Consequently, the research problem is framed as follows: 1) How good is the financial performance of FMCG companies during the period 2017-2021, assessed in accordance with the criteria outlined in SOEs Ministerial Decree No. KEP-100/MBU/2002.

This study holds significance for both students and lecturers, as it provides valuable insights and expands understanding of financial ratio analysis in real-world applications. Furthermore, managers stand to benefit from this research, gaining enhanced understanding and



insight of assessing a company's financial performance and making decisions to improve the current standing.

## **LITERATURE REVIEW**

### **Previous Research on Financial Performance**

Numerous empirical studies across various industries have explored the utility of financial ratios (Webb, 2003). The versatility of ratio analysis extends to assessing a company's performance both in the short and long term (Bloomenthal, 2020). According to Magaladevi (2015), financial ratios serve as an apt evaluation method for gauging a company's financial performance. In a study by Nafisah and Daryanto (2020), the relationship between financial performance and stock prices was investigated. The findings indicate that the profitability ratio, encompassing net and gross profit margin, return on equity (ROE), and return on investment (ROI), exert an influence on stock prices. Similarly, liquidity ratios, including cash ratios, quick ratios, and current ratios, were found to impact stock prices. Prior research on financial ratio analysis spans various industries, as evidenced by studies conducted by Daryanto in 2017 and 2018, along with Okiviantoro, Naufal, and Daryanto in 2020.

### **Methodology**

The research employs a quantitative descriptive method, utilizing financial ratio analysis as based on the Decree of the Minister of SOEs (BUMN) No. KEP-100 / MBU / 2002, to assess financial health condition of companies. Specifically, the financial ratio analysis is applied to measure and analyze the financial health condition of PT. Indofood Sukses Makmur and PT Unilever Indonesia. Secondary data for this study collected from financial reports and audits available on the respective company websites. Once all necessary data is gathered, it undergoes processing, calculation, and analysis to derive financial ratios.

The evaluation involves scrutinizing the financial ratios of companies and comparing them to established standards. Subsequently, the sum of these financial ratios is computed and divided to obtain the standardized value. The outcome is then categorized as the health level from the company as on the criteria outlined in SOEs (BUMN) Minister Decree No. KEP-100 / MBU / 2002. This process allows for a assessment of a their financial health in accordance with the stipulated standards, shown in table 1.

Table 1 Company Health Categories Based on No. KEP-100/MBU/2002

Status	Rating	Score
Less Healthy	BBB	$50 < \text{Score} \leq 65$
	BB	$40 < \text{Score} \leq 50$
	B	$30 < \text{Score} \leq 40$
Unhealthy	CCC	$20 < \text{Score} \leq 30$
	CC	$10 < \text{Score} \leq 20$
	C	$\text{Score} \leq 10$
Healthy	AAA	$\text{Score} > 95$
	AA	$80 < \text{Score} \leq 95$
	A	$65 < \text{Score} \leq 80$

Source : The Decree of Minister of SOEs No. KEP-100 / MBU / 2002

### Profitability ratio

Profitability ratios are indeed among the most used ratios in financial ratio analysis, a key indicator of a company's overall financial health (Bodie, Kane, Marcus, 1996). These ratios provide insights into the company's ability to generate profits and manage its operational costs effectively.

### Return on Equity

Return on equity (ROE) is used to measure the company's ability to generate revenue based on funds that are invested by the shareholders. The higher the ratio means that the company can generate shareholder value.

$$\text{ROE} = (\text{Net Income} / \text{Shareholder Equity}) \times 100\%$$

### Return on Investment

The Return on Investment (ROI) is a financial metric used to calculate the return earned relative to the investment cost or original cost of an asset or project. A higher ROI is generally considered favorable as it indicates that the company can generate shareholder value.

$$\text{ROI} = ((\text{EBIT} + \text{Depreciation}) / \text{Capital Employed}) \times 100\%$$

Table 2 List of ROE & ROI Assessment Score

No.	ROE (%)	Score	ROI (%)	Score
1	15 < ROE	20	18 < ROI	15
2	13 < ROE ≤ 15	18	15 < ROI ≤ 18	13,5
3	11 < ROE ≤ 13	16	13 < ROI ≤ 15	12
4	9 < ROE ≤ 11	14	12 < ROI ≤ 13	10,5
5	7,9 < ROE ≤ 9	12	10,5 < ROI ≤ 12	9
6	6,6 < ROE ≤ 7,9	10	9 < ROI ≤ 10,5	7,5
7	5,3 < ROE ≤ 6,6	8,5	7 < ROI ≤ 9	6
8	4 < ROE ≤ 5,3	7	5 < ROI ≤ 7	5
9	2,5 < ROE ≤ 4	5,5	3 < ROI ≤ 5	4
10	1 < ROE ≤ 2,5	4	1 < ROI ≤ 3	3
11	0 < ROE ≤ 1	2	0 < ROI ≤ 1	2
12	ROE < 0	0	ROI < 0	1

Source : The Decree of Minister of SOEs No. KEP-100 / MBU / 2002

## Liquidity ratio

Liquidity ratio is financial parameter that assess an ability to meet the short-term obligations. These ratio provide insights of the company's liquidity and its capability to cover its current financial obligations

## Current Ratio

The current ratio is most common and widely used of balance sheet ratio. It is calculated by dividing the current assets by the current liabilities. This ratio provides insights into a company's capacity to meet its short-term liabilities using its current assets, which include cash, accounts receivable, and inventory. A higher number is generally interpreted as a good sign, that indicating the company has more current assets than current liabilities.

$$\text{Current Ratio} = (\text{Current Asset} / \text{Current Liabilities}) \times 100\%$$

## Cash Ratio

Cash ratio is specifically measures the ability to meet the short-term obligations using the cash and cash equivalents. It is by dividing a company's cash and cash equivalents to its current liabilities. A number below 1 (or 100 percent) marked that the company does not have enough cash on hand to pay their short-term liabilities. In other words, indicates a liquidity risk, as it may need to find on other liquid sources other assets into cash to meet its immediate financial liabilities.

$$\text{Cash Ratio} = ((\text{Cash} + \text{Cash Equivalent}) / \text{Current Liabilities}) \times 100\%$$

Table 3 List of Cash Ratio & Current Ratio Assessment Score

No.	Cash Ratio (%)	Score	Current Ratio (%)	Score
1	Cash Ratio $\geq 35$	5	$125 \leq$ Current Ratio	5
2	$25 \leq$ Cash Ratio $< 35$	4	$110 \leq$ Current Ratio $< 125$	4
3	$15 \leq$ Cash Ratio $< 25$	3	$100 \leq$ Current Ratio $< 110$	3
4	$10 \leq$ Cash Ratio $< 15$	2	$95 \leq$ Current Ratio $< 100$	2
5	$5 \leq$ Cash Ratio $< 10$	1	$90 \leq$ Current Ratio $< 95$	1
6	$0 \leq$ Cash Ratio $< 5$	0	Current Ratio $< 90$	0

Source : The Decree of Minister of SOEs No. KEP-100 / MBU / 2002

### Activity Ratio

The activity ratio generally measures how effectively a company utilizes its assets, it specifically evaluates how efficiently the company leverages its assets to generate revenue. A higher activity ratio generally indicates more effective utilization of assets in generating sales, while a lower ratio may suggest inefficiencies in asset management.

### Collection Period (Days)

The collection period or the Days Sales Outstanding or, is a financial parameter that shows the average time a company needs to collect from its customers (accounts receivable). It is expressed in terms of days. A lower collection period indicates that the company takes less time, on average, to receive payments from its customers. This is generally seen as a good sign, as it showed that the company has efficient credit and collection practices, leading to quicker cash inflows.

$$\text{Collection Period} = (\text{Total Account Receivable} / \text{Total Revenue}) \times 365$$

### Inventory Turnover (Days)

This ratio provides valuable insights into how well its inventory levels sells and replaces it with others. A lower inventory day generally shows that a company is selling its goods quickly and efficiently, which can be a good sign.

$$\text{Inventory Turnover} = (\text{Total Inventories} / \text{Total Revenue}) \times 365$$

Table 4 List of Collection Period & Inventory Turnover Assessment Score

No.	Collection	Score	Inventory	Score
1	$X \leq 60$	5	$X \leq 60$	5
2	$60 < X \leq 90$	4,5	$60 < X \leq 90$	4,5
3	$90 < X \leq 120$	4	$90 < X \leq 120$	4
4	$120 < X \leq 150$	3,5	$120 < X \leq 150$	3,5
5	$150 < X \leq 180$	3	$150 < X \leq 180$	3
6	$180 < X \leq 210$	2,4	$180 < X \leq 210$	2,4
7	$210 < X \leq 240$	1,8	$210 < X \leq 240$	1,8
8	$240 < X \leq 270$	1,2	$240 < X \leq 270$	1,2
9	$270 < X \leq 300$	0,6	$270 < X \leq 300$	0,6
10	$300 < X$	0	$300 < X$	0

Source : The Decree of Minister of SOEs No. KEP-100 / MBU / 2002

## Total Asset Turnover

Total asset turnover is a financial ratio that shows the ability to generate revenue from total assets. This ratio provides insights into how good a company utilizes its assets in generating sales. A higher number shows a good sign. It means effectively using the assets to generate revenue.

Total Asset Turnover = (Total Revenue/Capital Employed) x 100%

Table 5 List of Total Asset Turnover Assessment Score

No.	TATO (%)	Score
1	$TATO > 120$	5
2	$105 < TATO \leq 120$	4,5
3	$90 < TATO \leq 105$	4
4	$75 < TATO \leq 90$	3,5
5	$60 < TATO \leq 75$	3
6	$40 < TATO \leq 60$	2,5
7	$20 < TATO \leq 40$	2
8	$TATO \leq 20$	1,5

Source : The Decree of Minister of SOEs No. KEP-100 / MBU / 2002

## Solvency ratio

Solvency ratios are financial metrics that assess a company's ability to meet its long-term debt-related obligations, including interest costs. These ratios provide insights into the company's financial health and its capacity to fulfill its long-term commitments.

## Total Equity to Total Asset

The ratio of total equity to total assets, often referred to as the equity ratio or equity-to-asset ratio, is a financial metric that indicates the proportion of a company's assets financed by

shareholder equity. a higher equity ratio signifies that a larger proportion of a company's assets is funded by shareholder equity rather than debt. This can be considered a positive sign, as it suggests a lower reliance on external debt financing. A higher equity ratio indicates a stronger financial position, as the company has a greater cushion of equity to cover its assets.

$$\text{Total Equity to Total Asset Ratio} = (\text{Total Equity} / \text{Total Asset}) \times 100\%$$

Table 6 List of Total Equity to Total Asset Ratio Assessment Score

No.	Total Equity to Total Asset (TETA) (%)	Score
1	$TETA < 0$	0
2	$0 \leq TETA < 10$	4
3	$10 \leq TETA < 20$	6
4	$20 \leq TETA < 30$	7,25
5	$30 \leq TETA < 40$	10
6	$40 \leq TETA < 50$	9
7	$50 \leq TETA < 60$	8,5
8	$60 \leq TETA < 70$	8
9	$70 \leq TETA < 80$	7,5
10	$80 \leq TETA < 90$	7
11	$90 \leq TETA < 100$	6,5

Source : The Decree of Minister of SOEs No. KEP-100 / MBU / 2002

## RESULTS AND ANALYSIS

### Profitability Analysis

The profitability performance of PT Indofood Sukses Makmur and PT Unilever Indonesia is illustrated by the Return on Equity (ROE) presented in Table 7. The minimum standard of ROE based on the decree is 15%. PT Indofood was below the standar during the year of 2017 to 2021, although surprisingly it has a slightly increasing trend during the pandemic. Meanwhile, PT Unilever Indonesia was above the standar but experienced a very significant decline during the pandemic period. Unilever's decline in profitability was further due to falling sales.

Table 7 Return On Equity

ROE (%)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	13,50	13,10	11,30	10,20	11,20
PT Unilever Indonesia	124,40	140,20	116,70	144,60	141,80

Source : Annual Report of The Companies

The profitability performance of PT Indofood Sukses Makmur and PT Unilever Indonesia is illustrated by the Return on Equity (ROE) presented in Table 8. The minimum standard of ROI based on the decree is 18%. PT Indofood was below the standar during the year 2017 to 2021. Meanwhile PT Unilever Indonesia was above the standar but experienced a very significant



decline during the pandemic period. Unilever's decline in profitability was further due to falling sales. The PT Indofood's decrease in ROI was because of the increase in total short term liabilities, especially of the retention value related to the acquisition process in 2020 which was due, while sales continue to increase.

Table 8 Return On Investment

ROI (%)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	7,98	7,86	16,67	17,17	14,29
PT Unilever Indonesia	86,94	99,81	97,48	100,31	109,89

Source : Annual Report of The Companies

### Liquidity Analysis

The Current Ratio performance is shown in Table 9. The minimum standard of Current Ratio based on the decree is 125%. PT Indofood experienced fluctuations in performance from 2017 to 2021, although it has an improving trend in 2021, with values above the standard, namely above 125%. Meanwhile, PT Unilever had poor Current Ratio performance throughout the 2017 to 2021 period, consistently below the standard of 125%. This occurred due to a decrease in cash flow from operating activities, most of which came from a decrease in receipts from customers.

Table 9 Current Ratio

Current Ratio (%)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	134,00	137,00	127,00	107,00	152,00
PT Unilever Indonesia	61,40	66,10	65,30	73,20	63,40

Source : Annual Report of The Companies

The Cash Ratio performance is shown in Table 10. The minimum standard of Cash Ratio based on the decree is 35%. PT Indofood experienced fluctuations in performance from 2017 to 2021, although it has an improving trend in 2021, with values above the standard, namely above 35%. Meanwhile, PT Unilever had poor Cash Ratio performance throughout the 2017 to 2021 period, consistently below the standard of 35%. This occurred due to a decrease in cash flow from operating activities, most of which came from a decrease in receipts from customers.

Table 10 Cash Ratio

Cash Ratio (%)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	72,96	61,97	55,68	28,23	63,27
PT Unilever Indonesia	2,61	6,32	4,81	3,12	3,23

Source : Annual Report of The Companies

### Activity Analysis

The performance of collection period of both companies showed good performance during the 2017 to 2021 period by showing consistency above the standard minimum of lower than 60

days. See table 11 below. It shows that both companies were able to make sales into cash receipts and were almost unaffected by the pandemic.

Table 11 Collection Period

Collection Period (Days)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	41,13	41,27	34,94	37,63	39,68
PT Unilever Indonesia	44,96	43,82	42,44	46,88	43,72

Source : Annual Report of The Companies

The performance of Inventory Turnover of both companies showed good performance during the 2017 to 2021 period by showing consistency above the standard minimum lower than 60 days. See table 12 below. It shows that both companies were able to manage their inventory level.

Table 12 Inventory Turnover

Inventory Turnover (Days)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	6,24	6,41	7,26	6,53	7,53
PT Unilever Indonesia	8,12	8,33	8,60	7,79	8,35

Source : Annual Report of The Companies

Table 13 shows Total Asset Turnover, this significant decline occurred at PT Indofood, this was caused by total current assets increased because of the increase in cash & cash equivalents and inventories, meanwhile total non current assets increased mainly due to the increasing on goodwill & long-term investment in connection with the acquisition process and fixed assets net due to capacity increases. The minimum standar is 120% or above. PT Unilever has a better performance during the period.

Table 13 Total Asset Turnover

Total Asset Turnover (%)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	48,11	45,03	109,27	110,90	112,61
PT Unilever Indonesia	207,39	209,27	207,86	205,65	217,94

Source : Annual Report of The Companies

## Solvency Analysis

From table 14 we can see that both companies use debt more in acquiring their assets. both companies also experienced an increasing trend in using debt during the pandemic period. However, it can be seen that the trend until 2021 is that PT Unilever is using debt more aggressively. The company faces potential risks by employing increased leverage to acquire assets without a corresponding growth in sales and profitability. In such a scenario, there is an elevated risk of encountering insolvency conditions.

Table 14 Total Equity to Total Asset

Total Equity to Total Asset (%)	2021	2020	2019	2018	2017
PT Indofood Sukses Makmur	46,35	48,58	68,90	65,56	64,28
PT Unilever Indonesia	22,66	24,04	25,58	36,32	27,36

Source : Annual Report of The Companies

## Financial Health Assessment

Decree No.KEP-100/MBU/2002. The total score and weight are determined from the value of the eight financial ratios above. Table 7-14 shows the health assessment of PT. Indofood Sukses Makmur and PT Unilever Indonesia Tbk. From the result, it shows that PT. Indofood Sukss Makmur Tbk was categorized as a less healthy company from 2017-2021 (average score) with ratings (A, BBB, A, BBB, BBB). PT. Unilever Indonesia Tbk was also categorized as a less healthy company during all period 2017-2021 with ratings (BBB, BBB, BBB, BBB, BBB). Overall, based on this assessment, FMCG companies' financial performance is less healthy even though their value shows some improvement.

Table 15 PT Indofood Sukses Makmur Financial Health

Indofood	2021	2020	2019	2018	2017	Average
ROE (%)	18	18	20	20	20	
ROI (%)	13,5	13,5	15	15	15	
Cash Ratio (%)	5	5	5	4	5	
Current Ratio (%)	5	5	5	3	5	
Coll Period (days)	5	5	5	5	5	
Inv Turnover (times)	5	5	5	5	5	
Asset TO (times)	2,5	2,5	4,5	4,5	4,5	
TETA (%)	9	9	8	8	8	
Total Score	63	63	67,5	64,5	67,5	65
Weight	90,00%	90,00%	96,43%	92,14%	96,43%	
Rating	BBB	BBB	A	BBB	A	BBB
Status	Less Healthy	Less Healthy	Healthy	Less Healthy	Healthy	Less Healthy

Source : Data Calculation of Secondary Data From Annual Report of The Companies

Table 16 PT Unilver Indonesia Financial Health

Unilever	2021	2020	2019	2018	2017	Average
ROE (%)	20	20	20	20	20	
ROI (%)	15	15	15	15	15	
Cash Ratio (%)	0	1	0	0	0	
Current Ratio (%)	0	0	0	0	0	
Coll Period (days)	5	5	5	5	5	
Inv Turnover (times)	5	5	5	5	5	
Asset TO (times)	5	5	5	5	5	
TETA (%)	7,25	7,25	7,25	10	7,25	
Total Score	57,25	58,25	57,25	60	57,25	58
Weight	81,79%	83,21%	81,79%	85,71%	81,79%	
Rating	BBB	BBB	BBB	BBB	BBB	BBB
Status	Less Healthy	Less Healthy	Less Healthy	Less Healthy	Less Healthy	Less Healthy

Source : Data Calculation of Secondary Data From Annual Report of The Companies

## LIMITATION

The limitation of this research study lies in its reliance solely on secondary data. In examining the financial performance of FMCG company, the analysis is based on SOEs Minister Decree No.KEP-100/MBU/2002, specifically addressing financial health levels. Additionally, it's important to note that the study is focused exclusively on the financial aspect, which could be

considered a constraint in providing a comprehensive understanding of the overall business dynamics.

## **CONCLUSION**

Based on the calculation and evaluation of financial ratio analysis, along with the health level assessment, it can be concluded that :

1. FMCG companies' financial performance during pandemic 2020-2021 based on the eight financial ratio measurement of the SOEs Ministerial Decree No.KEP-100/MBU/2002 mostly are less healthy even though there is a slight increase in financial ratio values in general. Their financial health score are consistently decreasing during the period.  
The result from financial ratio analysis during period 2017 to 2021 are PT Indofood Sukses Makmur Tbk (A, BBB, A, BBB, BBB) and PT Unilever Indonesia Tbk (BBB, BBB, BBB, BBB, BBB), respectively. From the result we can conclude that consumer goods (FMCG) companies have been slightly impacted by the Covid-19 pandemic show by the decreasing status of financial health, especially PT Indofood Sukses Makmur Tbk since we can see that the score which determine the level of financial health is significantly decrease during the year.
2. PT Indofood, which has better liquidity, has better financial health than PT Unilever, which seems to have good profitability but not liquidity, even though the trend during the pandemic is that the financial health score has decreased.
3. PT Indofood, which has better Solvency, has better financial health than PT Unilever, which seems to have good profitability but not Solvency, even though the trend during the pandemic is that the financial health score has decreased.

## **RECOMENDATION**

1. PT Indofood Sukses Makmur Tbk: Must improve its level of profitability. Reducing production costs by obtaining raw material prices as efficiently as possible so that profit margins also increase while continuing to increase sales, especially during the pandemic circumstances where sales are severely hindered accordingly. While maintaining the current good business model, the company should also consider improving its solvency level by continuing to pay off its obligations to improve its solvency ratio. This condition will improve the value of financial health.
2. PT Unilever Indonesia Tbk: Reflecting on the performance of similar companies, in this case Indofood, Unilever should start improving its liquidity level by increasing sales by focusing on their top brands where they have advantages. with good profitability and sales that still need to be increased, the company will accumulate current assets, especially cash and cash equivalents. While maintaining the current good business model, the company should also consider improving its solvency level by continuing to pay off its obligations to improve its solvency ratio. This condition will improve the value of financial health.

## REFERENCES

- Olivia, Grace & Mahadi, Trendi, 2019, Ini Asmsi RAPBN 2020: Pertumbuhan Ekonomi 5,3%, Kurs Rupiah Rp 14,00, Inflasi 3,1%, <https://nasional.kontan.co.id/news/rapbn-2020-jokowi-sampaikan-susunan-asumsi-ekonomi-makro-tahun-depan> diakses pada 25 Maret 2021.
- Mears, P. (1966). Discussion of Financial Ratios as Predictors of Failure. *Journal of Accounting Research*, 4, 119-122.
- Riyanto, B. (1995). *Company Spending Basics*, 4 th edition., Yayasan Penerbit Gajah Mada, Yogyakarta.
- Washington, H. L. (2001). Financial distress reporting: Bringing a user focus to business reporting, Proquest Dissertations. Retrieved from <http://search.proquest.com/docview/304780186/previewPDF>.
- Kumbirai, M., Webb, R. (2010). A Financial Ratio Analysis of Commercial Bank Performance in South Africa. *African Review of Economics and Finance* 2 (1), pp 30-53.
- South Africa. *African Review of Economics and Finance* 2 (1), pp 30-53. Bloomenthal, A. (2020), Financial Ratios: Ratio Analysis. Retrieved from <https://www.investopedia.com/financial-ratios-4689817>.
- Bodie, Z., Kane, A., & Marcus, J.A., (1996). *Investment*. McGraw-Hill Education.
- PT Indofood Sukses Makmur Annual Report 2017: <https://www.indofood.com/uploads/annual>
- PT Indofood Sukses Makmur Annual Report 2018: <https://www.indofood.com/uploads/annual>
- PT Indofood Sukses Makmur Annual Report 2019: <https://www.indofood.com/uploads/annual>
- PT Indofood Sukses Makmur Annual Report 2020: <https://www.indofood.com/uploads/annual>
- PT Indofood Sukses Makmur Annual Report 2021: <https://www.indofood.com/uploads/annual>
- PT Unilever Indonesia Annual Report 2017: <https://www.unilever.co.id/files/92ui5egz/production>
- PT Unilever Indonesia Annual Report 2018: <https://www.unilever.co.id/files/92ui5egz/production>
- PT Unilever Indonesia Annual Report 2019: <https://www.unilever.co.id/files/92ui5egz/production>
- PT Unilever Indonesia Annual Report 2020: <https://www.unilever.co.id/files/92ui5egz/production>
- PT Unilever Indonesia Annual Report 2021: <https://www.unilever.co.id/files/92ui5egz/production>
- Decree SOEs No. KEP-100/MBU/2002



**Financial Performance Measurement and Analysis of Maritime and Logistic Company, PT. Samudera Indonesia, Tbk  
Before and During Covid-19 Pandemic**

**Sri Susanty Dewi**

Sekolah Tinggi Manajemen IPMI  
srisusanty.dewi@ipmi.ac.id  
Orcid: 0009-0006-1017-7776

**Wiwiek Mardawiyah Daryanto**

Sekolah Tinggi Manajemen IPMI  
wiwiek.daryanto@ipmi.ac.id  
Orcid: 0000-0003-3582-5857

**ABSTRACT**

On March 11, 2020, the World Health Organization (WHO) declared the outbreak of coronavirus (Covid-19) as a global pandemic, followed by Indonesia President, Joko Widodo declared the same on 31 March 2020 in Indonesia. Large-scale social Restriction, commonly lockdowns in other countries, implemented in response to prevent the Covid-19 massive spreading has impacted economic slowdown. The transport & logistics industry is reported as one of the sectors hardest hit by the impact of this pandemic. This study aims to measure and analyze whether the COVID-19 pandemic has had an impact on the financial performance of PT. Samudera Indonesia Tbk, a listed maritime transportation and logistics company in the Indonesia Stock Exchange. In this regard, descriptive financial ratios as quantitative research will be used. The data collection method uses the consolidation financial statements that have been audited and published for the period of 2018-2019 (before the pandemic) and 2020-2022 (during the pandemic). ROA, ROI, return on shareholder's equity, liquidity ratio, solvency ratio, profitability ratio, dan efficiency ratio are used to analyze the company's financial performance. The research result can be used as guide that highlights an overview of the company financial health's which the industry was categorized as high impact industry during the pandemic.

**Keywords:** Transport & Logistics, Financial Performance, Financial Ratio Analysis, Liquidity, Solvency, Profitability, Efficiency, Covid-19, Pandemic



## INTRODUCTION

The severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) is the infectious disease that is causing the coronavirus disease 2019 (COVID-19) pandemic, according to the World Health Organization. The first reports of novel coronavirus (nCoV) cases were made in China in December 2019, and the virus quickly spread to other nations. This prompted the World Health Organisation to designate the outbreak a Public Health Emergency of International Concern (PHEIC) on January 30, 2020, and to classify it as a pandemic on March 11, 2020, that is primarily affecting human activities and economic development, and it categorized as a quarantine scenario (WHO, 2020)

On 2nd March 2020, the first two cases in Indonesia were confirmed in Jakarta. As in the spread was so massive, Joko Widodo, Indonesian President formed a Covid-19 Task Force Team to support high-level coordination of the national response to the pandemic.

The COVID-19 pandemic was not only a health issue. COVID-19 and other forms of epidemic and pandemic outbreaks usually have an impact on society especially in the area of economic activities because some restrictions are enforced by the governments to control the spread of COVID-19 which is extremely transmittable. These conditions have led to difficult situations worldwide, from changing usual daily routines to loss of lives, and affected the economy of all countries. One of the most seriously affected fields is the shipping and maritime industry.

The illness caused by coronavirus with far-reaching effects on marine trade and transportation, COVID-19 set off a global health and economic disaster. Supply chains, ports, and shipping have all been impacted by the restrictions put in place in reaction to the pandemic. Along their supply chains, several industries had difficulties. These included shortages of labor and equipment, shortages of raw materials, lead times, ocean blank sailings, port closures, shortened port hours, and limitations on truck and transit capacity. Gains made over the years in trade facilitation and trade liberalization for transport services can be seriously undermined by these barriers, which also impair the seamless operation of supply chains and trade flows (UNCTAD, 2021). The pandemic completely impacted the maritime sector (Akyurek and Bolat, 2020; Dirksen-Fischer et al., 2020; Doumbia-Henry, 2020; Gray, 2020).

Its very few studies on the shipping and maritime industry performance before and after the COVID-19 pandemic, some research mostly used qualitative analysis with limited information. The novelty of this research is to see the impact of COVID-19 based on quantitative analysis using financial ratio analysis.

## LITERATURE REVIEW

### 1. COVID-19 IN INDONESIA

In early 2020 COVID-19 rapidly developed into a global health emergency, on January 30, 2020, the World Health Organisation (WHO) declared it a Public Health Emergency of International Concern (PHEIC), and on March 11. The Government of Indonesia, with support from the World Health Organization and its partners, has been responding to the threat of

COVID-19, since its emergence was first recognized, when the first cases were identified in Indonesia in March 2020 (WHO, 2021).

Rather than imposing a lockdown, Indonesia implemented Large-Scale Social Restriction (PSBB) under Government Regulation No. 21/2020, posing a significant risk to the country's economic stability. The growth of the world economy fell by 2.8%, or 6%, from the previous quarter. Before this, the two organizations predicted that the world economy would expand by 3% by the end of the first quarter of 2020 (Carrillo-Larco & Castillo-Cara, 2020). Additionally, the virus's global expansion has had an effect on trade, investment, and tourism within the Indonesian economy. The nation's economic growth dropped by 5.32% in the second quarter of 2020, according to the World Bank. The industries with the biggest declines—up to 30.84% and 22.02%, respectively—were transportation, storage, lodging, and food and beverage (Ocean & Setyonaluri, 2020)

## **2. FINANCIAL PERFORMANCE & RATIO**

A company's financial performance over a given time is determined by several measures, including the capital adequacy ratio, liquidity, leverage, solvency, and profitability. It also covers the collection and utilization of cash (Fatihudin et al., 2018). A company's ability to meet its financial goals concerning income, operational costs, debt levels, and return on investment is measured by its financial performance. As a first step towards satisfying the information needs of both internal and external parties, financial reports released can be used to measure the firm's financial success. Four financial ratios are recommended in analyzing financial performance: liquidity, leverage, profitability, and activity (Brigham & Houston, 2019)

## **RESEARCH METHODOLOGY**

This research used a descriptive with the quantitative approach by calculating financial ratios. The secondary data used in this study were gathered during five consecutive years, from 2018 to 2022, from the audited financial report of PT. Samudera Indonesia Tbk.

The selection of PT. Samudera Indonesia, Tbk was based on its size as the largest logistics and shipping company in Indonesia. Financial ratio analysis, including liquidity, efficiency, solvency, and profitability ratio, is used in this study.

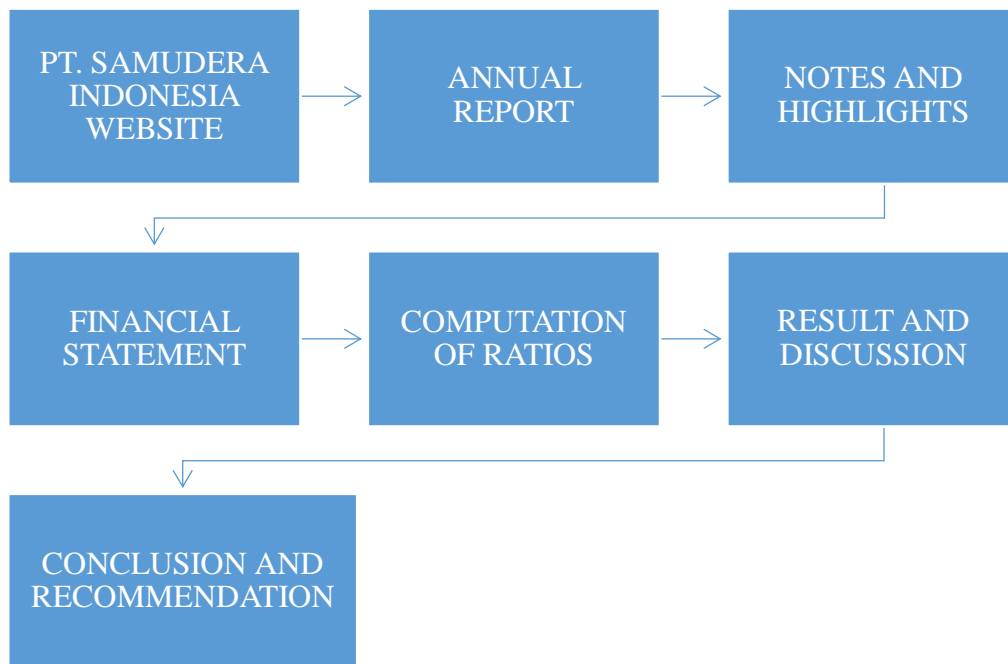


Figure 1. Research Flow Framework

**Overall performance measure** demonstrates how the corporation can generate profit from its assets, equity, and capital it invested in the corporation. Return on assets, return on invested capital, and return on shareholder's equity are used to measure the overall performance. The higher the ratio, the better a company's potential to benefit from its source of funds.

$$\text{Return on Assets} = \frac{\text{Net income} + \text{Interest} (1 - \text{Tax rate})}{\text{Total assets}}$$

$$\text{Return on Invested Capital} = \frac{\text{Net income} + \text{Interest} (1 - \text{Tax rate})}{\text{Long-term liabilities} + \text{Shareholder's equity}}$$

$$\text{Return on Shareholder's Equity} = \frac{\text{Net income}}{\text{Shareholder's equity}}$$

**Liquidity Ratio** is used to assess a company's capacity to settle its short-term debt. Based on this indicator, one may as certain whether a business can pay its present creditors using its liquid assets. The current ratio and quick ratio are used to measure the liquidity of PT. Samudera Indonesia, Tbk. Both ratios are used to set the company's ability to repay its short-term liabilities. External users, including creditors and investors, prefer to see a company with a liquidity ratio larger than 1 since this suggests the company is in a strong financial position and has sufficient cash on hand to be solvent shortly (Jason, 2021).

$$\text{Current ratio} = \frac{\text{Current assets}}{\text{Current liabilities}}$$

$$\text{Acid-test (quick) ratio} = \frac{\text{Monetary current assets}}{\text{Current liabilities}}$$

**Efficiency Ratios**, often called activity ratios, are metrics that assess how well a business uses its assets and capital to generate revenue. In essence, the ratios show what kind of return on revenue or profit a firm can achieve from the amount it spends operating its business. They do this by comparing the expenses incurred to the revenues generated.

The efficiency ratio is a ratio used to measure the effectiveness of a company by using its assets (Syukur, Novianti, & Karim, 2021). Only 3 ratios used in this study: Asset Turnover, Inventory Turnover, and Working capital ratio to analyze company's efficiency in using its assets to generate revenue.

$$\text{Asset turnover} = \frac{\text{Sales revenues}}{\text{Total assets}}$$

$$\text{Inventory turnover} = \frac{\text{Cost of sales}}{\text{Inventory}}$$

$$\text{Working capital turnover} = \frac{\text{Sales revenues}}{\text{Working capital}}$$

**Solvency Ratio** is a performance indicator that aids in assessing the financial stability of an organization. It allows us, in particular, to ascertain if the business can eventually pay its debts. The outcome makes it advantageous for outside parties to conduct business with that specific organization. The ability of the company to pay its debts is measured by its solvency ratio. Both the long-term debt-to-capitalization ratio and the debt-to-equity ratio can be used to calculate the solvency ratio. An organization that cannot be resolved is one whose total debt exceeds its whole assets. However, this does not mean that liquid but insolvent businesses cannot function because they can still repay their debt right away thanks to their available liquidity (Amalia et al., 2020).

$$\text{Debt to equity ratio} = \frac{\text{Long-term liabilities}}{\text{Shareholder's equity}} \text{ or } \frac{\text{Total liabilities}}{\text{Shareholder's equity}}$$

$$\text{Debt capitalization} = \frac{\text{Long-term liabilities}}{\text{Long-term liabilities} + \text{shareholder's equity}}$$

**Profitability Ratio** shows how profitable the company can be in a given amount of time (Amalia et al., 2020). Profit from sales is measured in this study using the gross profit margin

and net profit margin. Since it shows the larger profit that is created, a higher profitability ratio is preferable.

$$\text{Gross margin percentage} = \frac{\text{Gross margin}}{\text{Net sales revenues}}$$

$$\text{Profit margin} = \frac{\text{Net income}}{\text{Net sales revenues}}$$

$$\text{Earnings per share} = \frac{\text{Net income}}{\text{No. shares outstanding}}$$

## RESULT AND DISCUSSION

### Overall performance

Overall performance results show ROA, ROI, and ROE highest declining in 2019 before WHO designated COVID-19 as a pandemic compared to 2018: -19.92% (ROA), -18.08% (ROI), and -24.40% (ROE) respectively. These results mainly because sales revenue decreased by around 9% compared to 2018, in addition, the company decided to sell 3 high-cost vessels and replace them with more cost-efficient vessels but the impact they made asset impairments provision total of 67.2MUSD, resulted company record net loss after tax of 60.2MUSD.

Overall performance getting better and consistency increases in 2020, 2021, and 2022.

	2018	2019	2020	2021	2022
<b>OVERALL PERFORMANCE MEASURE</b>					
Return on Asset	1.13%	-11.92%	0.86%	16.69%	28.08%
Return on Invested Capital	1.70%	-18.08%	1.29%	25.98%	38.81%
Return on Shareholder's equity	2.42%	-24.40%	-0.96%	36.43%	50.58%
<b>LIQUIDITY MEASURE</b>					
Current Ratio	1.10	1.27	1.29	1.45	2.04
Acid-Test (quick ratio)	1.08	1.25	1.28	1.44	2.03
<b>EFFICIENCY MEASURE</b>					
Asset Turnover Ratio	0.80	0.85	0.85	0.81	1.00
Inventory Turnover	136.09	131.68	157.71	164.36	221.29
Working Capital Turnover	25.14	9.29	8.68	5.07	3.46
<b>SOLVENCY MEASURE</b>					
Total Debt/Equity Ratio	95.61%	109.55%	137.47%	117.18%	78.41%
Long-term Debt/Equity Ratio	29.91%	38.25%	58.02%	39.49%	29.08%
Debt/Capitalization	23.02%	27.67%	36.72%	28.31%	22.53%
<b>PROFITABILITY MEASURE</b>					
Gross Margin Percentage	13.22%	13.58%	13.49%	28.21%	34.24%
Profit Margin	1.54%	-13.72%	-0.47%	20.67%	28.41%
Earnings per Share	\$ 0.00	\$ (0.01)	\$ (0.00)	\$ 0.03	\$ 0.07
Cash Realization	3.85	(0.41)	(25.67)	1.13	1.41

**Table 1 : Financial ratio analysis PT. Samudera Indonesia, Tbk 2018-2022**

**Liquidity Performance**, the current ratio from 2018 to 2021 is not significantly different, it's around 1.30 on average and increased significantly by around 41% from 2021 to 2022. This performance is because sales revenue incremental followed by collection days improvement from 91 days in 2018, 80 days in 2019, 69 days in 2020, and 63 days in 2021. In line with current ratio, quick ratio showed good performance from 2018 to 2022

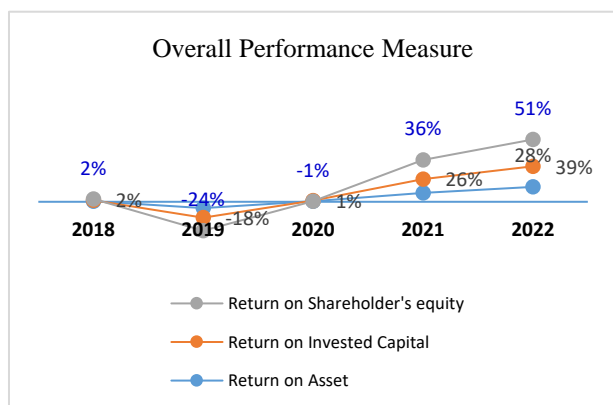


Chart 1. Overall Performance Measure

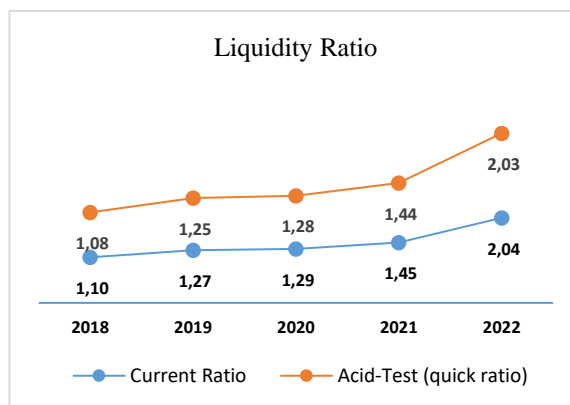


Chart 2. Liquidity Ratio

### Solvency Performance

Debt-to-equity ratio showed an increase from 2018 to 2021 and a decrease in 2022 in which more than 70% of it is short-term debt from 3rd party payable and customer container guarantee. Long-term debt also increased but not as much as short-term debt.

The debt capitalization ratio is around 27% on average from 2018 to 2022 (23.02%, 27.67%, 36.72%, 28.31%, and 22.53%). The debt/capitalization ratio may vary among industries but the majority is less than 50%.

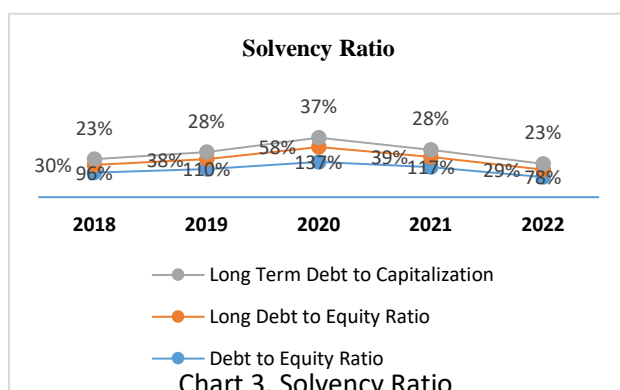


Chart 3. Solvency Ratio

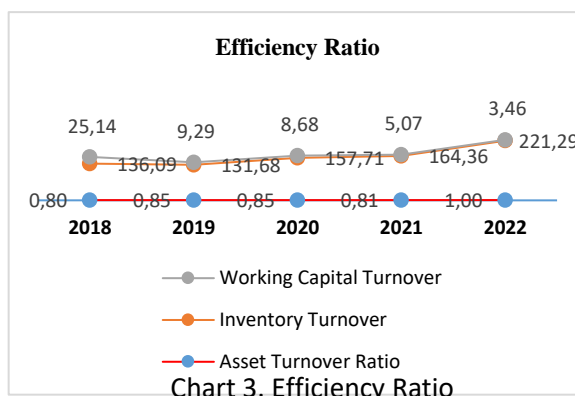


Chart 3. Efficiency Ratio

### Efficiency Performance

The asset turnover ratio is 0.83 on average from 2018 to 2021 and increase to 1.00 in 2022.

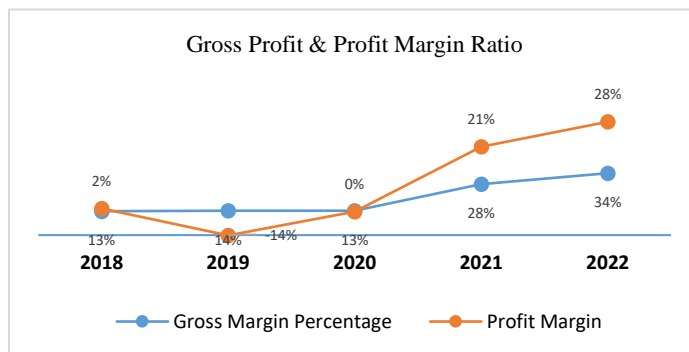
This condition is mainly because most of the asset component is cash which follows sales revenue. No significant fixed asset acquisition.



The inventory turnover ratio shows big numbers because most of PT. Samudera Indonesia sells services instead of goods. Hence, inventory turnover here is a bit irrelevant because the inventory reported is related to container equipment which is not part cost of services.

Working capital inventory is declining consistently from 25 times in 2018 to 3 times in 2022. This result is because liability increases mostly from third-party payable and lease liability which is almost 48% of total current assets in 2022.

### Profitability Performance



Gross profit margin showed steady from 2018 – 2020 around 13% on average and getting better in 2021 and 2022 because the company initiated cost of service efficiency to face the unpredicted business outlook due to COVID-19, on the other side freight rate also increased due to high demand impacted increasing service revenue.

Profit margin showed negative in 2019 and 2020, mainly because the company made provision on some vessels (impairments) a total of 67.2MUSD.

As an impact of net loss, the company recorded negative earnings per share in the same period and got better in 2020 and 2021.

Another measurement in profitability, cash realization from operation activities showed negative in 2019 and 2020 due to the long collection period. The company succeeded in improving the collection period and made the cash realization ratio better in 2021 and 2022.

### LIMITATIONS

This study analysis focused only on one company's financial performance. it needs a more specific timeframe referring to the highest pandemic outbreak period to meet the objective of the research, meanwhile, the author uses too wide data, hence the result might be not exact.

### CONCLUSION AND RECOMMENDATIONS

Based on the measurements, COVID-19 has not affected company performance significantly. Movements in financial figures are mostly related to the regular activity of the company itself. This condition disproves some opinions that COVID-19 hit this industry hardly.

However, the company should improve in managing their asset both current and fixed assets. The solvency ratio shows that the company may have problems in its short payable. This condition will lead issue to the operational side.

The company also should improve its AR collection period to have better cash flow and working capital management.

The company also should improve its fixed asset management by having better impairment or provision schedules. So, the provision is not done in one period with a high amount which impacts the financial income statement.

Due to the scarcity of research on the impact of COVID-19 in this industry, it is suggested to conduct a more comprehensive study with more data samples and the same industry benchmarking to analyze the impact in more detail and comprehensively.

## REFERENCES

Akyurek, E., Bolat, P. Port state control at European Union under pandemic outbreak. European Transport Research Review [online]. 20 December 2020, vol. 12, no 1, p. 1–13. . Eissn 1866-8887, Available at: <<https://doi.org/10.1186/s12544-020-00460-4> >.

Carrillo-Larco, R. M., & Castillo Cara, M. (2020). Using country-level variables to classify countries according to the number of confirmed COVID-19 cases: An unsupervised machine learning approach. Wellcome Open Research, 5, 1–22. <https://doi.org/10.12688/wellcomeopenres.15819.3>

Samudra, R. R., & Setyonaluri, D. (2020). Inequitable Impact of Covid-19 in Indonesia: Evidence and Policy Response. Retrieved from <http://bit.ly/COVIDInequitable>

Didin Fatihudin, Jusni and Mochamad Mochklas, How Measuring Financial Performance, International Journal of Civil Engineering and Technology, 9(6), 2018, pp. 553–557. <http://www.iaeme.com/IJCIET/issues.asp?JType=IJCIET&VType=9&IType=6>

Brigham, E. F., & Houston, J. F. (2019). Fundamentals of Financial Management. Boston: Cengage Learning.

Jason, F. (2021). What is the current ratio?. Retrieved from <https://www.investopedia.com>

Syukur, A., Novianti, A. S., & Karim, A. (2021). Financial ratio analysis of pt. Semen Tonasa | before and after joining the Semen Indonesia Group. International Journal of Engineering Technology Research & Management, 5(1), 11-17

Daryanto, W. M., Rizki, I.R., & Mahardika. (2021). Financial Performance Analysis of Construction Company Before and During Covid-19 Pandemic in Indonesia. International Journal of Business, Economics and Law, Vol. 24, Issue 4 (June) ISSN 2289-1552

<https://samudera.id/ptsamuderaindonesiatbk/en/2/investorrelations/71>

<https://unctad.org/publication/covid-19-and-maritime-transport-impact-and-responses>

David Hawkins, Kenneth A. Merchant, Rober. Accounting: Texts and Cases (Edn 13). Publisher McGraw-Hill. Publication date 2010. ISBN-10: 1121539998, ISBN-13: 9781121539990



## **Effectiveness and Efficiency Strategy to Measure and Analyse Financial Performance of PT Campina Ice Cream, Tbk for the Periods of 2018-2022 by Using Du Pont Model**

**Cristina Maghdalena Flowerenci SAMOSIR**

Sekolah Tinggi Manajemen IPMI, Indonesia  
cristina.samosir@ipmi.ac.id  
Orcid: 0009-0005-3204-1282

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia  
wiwiek.daryanto@ipmi.ac.id  
Orcid: 0000-0003-3582-5857

### **ABSTRACT**

Ice cream is one of Indonesia's favourite foods. It has a sweet taste, soft texture and cold sensation that make many people addicted from children to adults. This encourages the sale of ice cream in Indonesia to be quite large. PT Campina Ice Cream Industry Tbk (CAMP), one of the ice cream companies from Indonesia that has good performance growth. Campina experienced a drastic decrease in net profit during the pandemic in 2020, which was around IDR 44 billion, even though in 2019 Campina managed to increase its net profit amounted to IDR 76 billion. Its sales in 2020 were still good, which was around IDR 967 billion, decreased slightly compared to 2019, which was around 1 trillion. Campina restarted its business growth in 2021 by restoring its sales level at IDR 1 trillion and obtained an increase in net profit of IDR 100 billion, which was 127.19% compared to 2020 and increased again by 21.18% to IDR 121 billion at the end of 2022. This net profit figure is fantastic when compared to the years before the pandemic. However, Campina has a net profit margin value that is still below 10% and considered below the average industry ratio. Therefore, it is necessary to know the strengths and weaknesses of this company to optimize its performance. One way to measure its financial performance is to use profitability ratios, using the Du Pont analysis method. This research method uses secondary data to obtain financial statements for the period 2018-2022, with descriptive financial ratio analysis.

**Keywords:** Du Pont, Profitability, Effectiveness, Efficiency, Campina.

## INTRODUCTION

PT Campina Ice Cream, Tbk (CAMP) was established on July 22, 1972 under the name "CV Pranoto" with the trademark "Campina". The majority of PT Ultrajaya Milk Industry's shares were acquired by the company's owner in 1994. In 2017, the company was officially listed on the Indonesia Stock Exchange. After that, the business started to support the 2018 Asian Para Games, which were hosted in Jakarta. Leading ice cream manufacturer in Indonesia, Campina uses the tagline "Bring Happiness" as the cornerstone of its innovative efforts to spread joy and happiness with unique products created with premium, natural, and hygienic ingredients.

PT Campina Ice Cream Tbk is one of the companies in Indonesia that has felt the adverse effects of the Covid-19 pandemic outbreak. A lot of company activities experienced obstacles both during the pandemic and post-pandemic.

However, the business resumed its sales momentum in 2022, as shown by:

1. CAMP reported a Rp121.25 billion profit. Comparing this achievement to IDR 99.27 billion in 2021, it increased by 22.13% year-on-year (yoy)
2. The increase in net profit was driven by an increase in net sales of 10.81 percent yoy to IDR 1.12 trillion compared to IDR 1.01 trillion in 2021.
3. However, CAMP's dividend actually decreased compared to the 2021 financial year cash dividend of IDR 205.97 billion or equivalent to IDR 35 per share.
4. Based on a calculation of 5.88 billion outstanding shares, the dividend payable to shareholders is IDR 20 per share. In the meantime, 5.4% is the dividend yield. Specifically, net income amounted to IDR 114.04 billion for the CAMP dividends.

(Source: Audited financial report Campina Ice Cream, 2022)

In relation to this fact, the researcher took the challenge to evaluate the financial performance of PT Campina Ice Cream, Tbk for the period 2018-2022 by providing a comprehensive framework for assessing the effectiveness and efficiency of this company by using profitability ratios, Return on Assets and Return on Equity as its main components.

The purpose of this study is to provide an overview of the company's overall development from a financial point of view, indicating whether or not it is profitable in accordance with the target or not. The parameters used for this research are using the analysis of the calculation of the Profitability Ratio and Dupont Analysis which will be used as an indicator to determine whether the research is contributing enough to the company.

## LITERATURE REVIEW

### Financial Performance

According to Daryanto, WM & Arrifai, MA (2019) One method to measure financial performance is accounting. Due to its ability to measure financial performance using historical data, accounting measurements are preferred by many researchers (Waddock and Graves, 1997; McGuire, Schneeweis, & Hill, 1986). Financial statements are the only comprehensive source of information about a company's overall operations, despite the fact that accounting data in them can be altered and they are backward-looking (Sinkey, 2002). Furthermore, according to Mabwe Kumbir (2002), financial statements are the only information available to assess management's potential for producing profits that will be adequate in the future.

Financial performance information can be utilized in the following ways (Amalia, 2018):

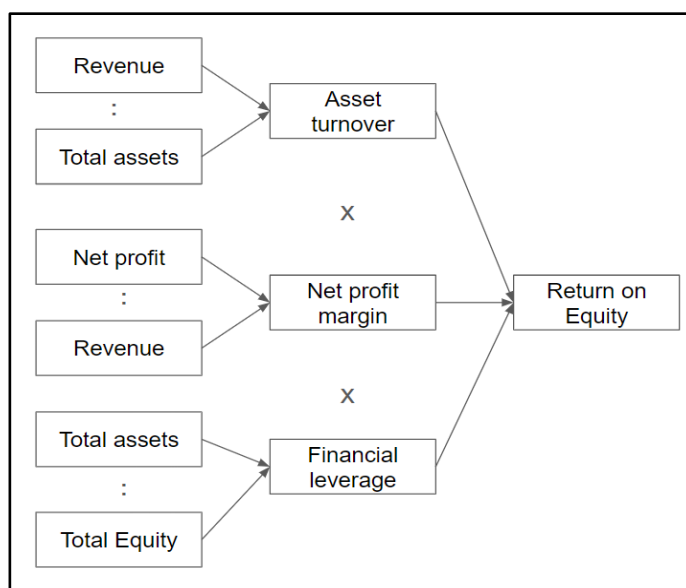
1. As a foundation for future corporate strategy decisions.

2. Evaluating the company's achievement over a specific time period to determine how successfully it has carried out its operations.
3. Evaluate a component's role in achieving the overall objectives of the business.
4. The foundation for choosing investment strategies that will boost the business's production and efficiency.
5. Examine the business's overall performance.
6. Offer direction for decision-making and business operations generally, as well as for specific business divisions.

### DuPont Analysis

According to Daryanto, WM & Arrifai, MA (2019), the company's fundamental performance can be examined using a financial equation technique known as DuPont analysis. To identify the source of a company's revenue, Dupont Analysis examines return on equity (ROE), one fundamental indicator. ROE as a return on equity ratio is a measure of company performance as well as shareholders. Shareholders who purchase equity in the company, specifically paid-up capital and retained earnings, anticipate receiving benefits that are proportionate to their investment. Growth of profit in Indonesian food and beverage companies is significantly influenced by the current ratio, quick ratio, cash ratio, gross profit margin, return on equity, and return on assets (Khaldun & Mud, 2014).

Net income plus interest is divided by total assets to get the return on assets, or ROA. It shows the amount of profit the business has made from using all of its committed financial capital (assets). ROA is a ratio used to determine how well a company can use its assets to generate revenue over an extended period of time. This ratio enables management and investors to assess how well the business can convert their asset investment into profits, as the main purpose of the company's assets is to generate sales and income. Assessing the efficiency of asset management to produce profits is also important, as it contributes to higher business profits. Consequently, investors may use the ROA to assess the company's financial performance before making an investment (Daryanto, WM., Dewanti, W. D., Farras, R., 2020)



**Figure 1. ROE with duPont analysis model**

Source: Kasmir (2019)

## METHODOLOGY

This study employs a quantitative method of descriptive research. A quantitative approach is one that emphasizes computations. A reasonably equitable method of data processing is used in the financial statements. The secondary data used in this study came from PT.Campina Ice Cream, Tbk.'s financial statements over a five-year period, from 2018 to 2022, as calculated by ratio analysis. The ratio analysis method is one of the data analysis techniques used in this study. The main instrument in the financial analysis used to address queries regarding the financial health of the company is ratio analysis. Ratio analysis describes the short- and long-term assessments of financial and operational performance and can be used to spot industry trends and forecast failure.

The financial ratio analysis variable as follows:

### **Return on Asset**

The relationship between a company's profit and sales as well as investor investment is explained by the profitability ratio. A higher profitability value indicates a higher likelihood of a high profit margin and, consequently, a company that will make investors proud (Akbar, I. & Daryanto, W.M., 2021).

### **Net Profit Margin**

Net profit margin is a profitability ratio that measures the revenue from each sale after all operating expenses are deducted. This margin aims to see the effectiveness and efficiency of the company in converting a percentage of sales into net profit.

Formula shown below:

$$\text{Net Profit Margin} = \text{Net Income (Profit)} / \text{Revenue}$$

### **Total Asset Turnover**

Total asset turnover is an efficiency ratio that aims to measure the company's ability to generate revenue from its assets. Total asset turnover gives us a general idea of how well the company manages asset utilization to generate sales.

Formula shown below:

$$\text{Asset Turnover} = \text{Revenue} / \text{Average Total Assets}$$

DuPont created the return on assets (ROA) ratio, which is used to assess how well assets are used. It calculates the combined impact of asset turnover and profit margins.

$$\text{ROA} = \text{Net Profit Margin} \times \text{Asset Turnover Ratio}$$

The formula of ROA with Dupont Analysis is shown below:



$$\text{ROA} = \frac{\text{Net Income}}{\text{Revenue}} \times \frac{\text{Revenue}}{\text{Average Total Assets}} = \frac{\text{Net Income}}{\text{Average Total Assets}}$$

**Figure 2. ROA Formula**

Source : Daryanto, WM. & Arrifai, MA., (2019)

### Return on Equity

DuPont analysis focuses on looking at return on equity (ROE) with three main components to ROE that are closely related: net profit margin, total asset turnover, and financial leverage.

### Financial Leverage

Financial leverage is also commonly known as the equity or debt ratio. This ratio measures the value of a company's equity by analyzing its overall debt or liabilities. This ratio is useful for measuring the overall debt burden, so that it can see the comparison between debt, assets, and outstanding shares to get the exact value of the actual business equity.

Formula shown below:

Financial Leverage = Total Assets / Total Equity

$$\text{ROE} = \text{Net Profit Margin} \times \text{Total Asset Turnover} \times \text{Financial Leverage}$$

**Figure 3. ROE Formula**

Source : Kasmir (2019)

## RESULT & DISCUSSION

**Table 1. Return On Asset**

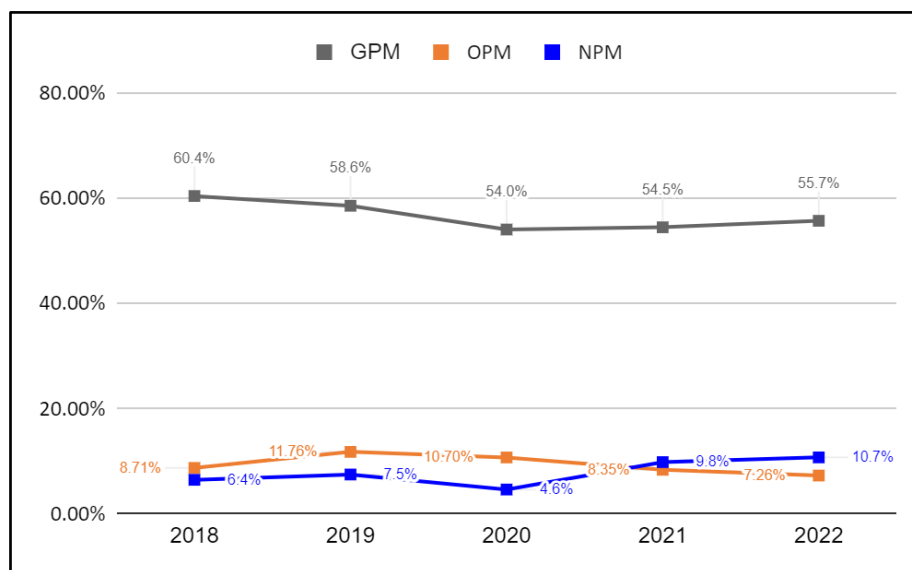
Return On Asset	2018	2019	2020	2021	2022
Net Income	61,947,295,689	76,758,829,457	44,045,828,313	100,066,615,090	120,979,851,124
Revenue	971,416,122,535	1,036,920,381,833	967,431,584,169	1,030,525,339,174	1,141,328,926,543
Average Total Assets	1,004,275,813,783	1,057,529,235,985	1,086,873,666,641	1,147,260,611,704	1,074,777,460,412
<b>ROA</b>	<b>6.2%</b>	<b>7.3%</b>	<b>4.1%</b>	<b>8.7%</b>	<b>11.3%</b>

Source: Audited Financial Report PT. Campina Ice Cream, Tbk. (2018-2022)

**Table 2. Return On Equity**

Return on Equity	2018	2019	2020	2021	2022
Net Profit Margin	6.4%	7.5%	4.6%	9.8%	10.7%
Asset Turnover	1.0x	1.0x	0.9x	0.9x	1.1x
Financial Leverage	1.13x	1.13x	1.13x	1.12x	1.14x
<b>ROE</b>	<b>7.0%</b>	<b>8.2%</b>	<b>4.6%</b>	<b>9.8%</b>	<b>12.9%</b>

Source: Audited Financial Report PT. Campina Ice Cream, Tbk. (2018-2022)



**Figure 4. Profitability Ratio**

Source: Audited Financial Report PT. Campina Ice Cream, Tbk. (2018-2022)

**Table 3. Average Profitability Ratio F&B Industry in Indonesia**

Profitability	Industry
Gross Profit Margin	30.44%
Operating Profit Margin	17.99%
Net Profit Margin	9.68%

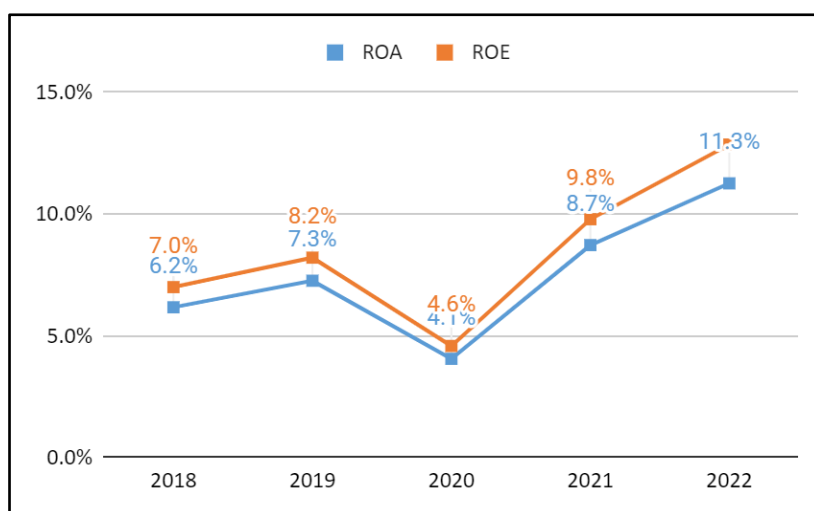
Source: Stockbit.com

According to the financial statement of PT. Campina Ice Cream, Tbk from 2018- 2022, the company has increased sales and revenue for five years running, with the exception of 2020, when the pandemic caused a decline in sales from 2019. Despite this setback, Campina was able to increase sales and revenue in 2021 and 2022, when even before the pandemic, the numbers were still quite impressive. This indicates that the business is doing a good job of making money from its main line of business.

Gross profit margin, or GPM, is a useful metric for assessing how well a business produces goods and makes money. If it varies a lot, there may be a temporary volatility caused by low-selling products, bad management practices, or adjustments made to the company's operations. Data from the company's financial statements indicates that the gross profit margin has not been able to revert to the level it reached in 2018, which was 60.4%. While the GPM increased marginally to 55.7% in 2022. However, Campina still produces a good amount of GPM in comparison to similar industries, where the GPM is only 30.44%.

The percentage of a business's operating profit relative to its operating income is determined by the operating profit margin (OPM) indicator. The net profit margin (NPM) and this indicator are similar. The difference is that in NPM, the total profit has been reduced by taxes and interest expenses, while in OPM it has not. Operating profit margin of Campina seems to be decreasing every year. This indicates Campina must pay attention to efficiency of management performance by focusing only on business operations, so that other external matters, such as interest expenses and taxes, have not been taken into account. Revenue and profit for the company both increased, but the value of the operating profit margin appeared to decline. This may occur as a result of rising operational costs or expenses that follow a rise in revenue for the business

The company's net profit margin from 2018 to 2021 was less than 10%, but in 2022 it exceeded 10%. This is higher than the average for similar industries, which is 9.68%, indicating the company's ability to grow profits from its revenue. This NPM demonstrates the business's capacity for effective operation. By cutting production costs, the company can sell goods and produce more efficiently.



**Figure 5. Management Effectiveness from ROA & ROE**

Source: Audited Financial Report PT. Campina Ice Cream, Tbk. (2018-2022)

**Table 4. Average ROA & ROE F&B Industry in Indonesia**

Return on Asset (ROA)	7.16%
Return on Equity (ROE)	16.03%

Source: Stockbit.com

Return on Total Assets (ROA) is a profitability ratio which is a measure of the overall effectiveness of management in creating profits using available assets. The ability of the business to generate profits from each of its assets is indicated by a higher ROA value. According to the du Pont theory, ROA and total asset turnover are directly correlated, meaning that a company's ROA will increase as its total asset turnover increases and vice versa.

Due to the pandemic, Campina's ROA increased from 2018 to 2019 but then decreased again in 2020. However, 2021 and 2022 show a fairly good increase namely 8.7% and 11.3%, which when compared to similar industries (7.16%), Campina shows a better ROA.

The results explained that the return on assets (ROA) and return on equity (ROE) ratios increased significantly, while gross profit margin (GPM) ratio did not increase significantly. Operating profit margin (OPM) ratio even decreased and net profit margin (NPM) ratio also increased but not significantly.

Total Asset Turnover (TAT) is also a key ratio in Dupont's analysis. Higher asset turnover signifies optimal asset utilization, thus contributing to overall efficiency. Therefore, with higher TAT, profitability can also increase. For every rupiah of assets Campina generates an average of 1 rupiah of sales and increases in 2022 to 1.1 times. When compared to asset turnover in similar industries (0.88x) (Source: Stockbit.com) Campina is quite capable of optimizing its assets.

Financial Leverage measures the impact of debt on a company's ROE. While debt can magnify profits, it also increases risk. Campina's financial leverage also did not experience significant movements. At 1.13 times in 2018 and 1.14 times in 2022, the industry peer figure is 2 times. Balancing financial leverage is essential for sustainable growth of Campina.

Return on equity shows how much profit the company earns compared to the total amount of shareholders' equity on the balance sheet. Campina has a return on equity that tends to be lower than its industry peers. Campina's ROE increased from 2018 to 2022. From 7% to 12.9%. Compared to ROE in similar industries which is 16.03% (Source: Stockbit.com) Campina still needs efforts to optimize its working capital in order to generate more effective and efficient revenue.

## CONCLUSION & RECOMMENDATION

### Conclusion

PT Campina Ice Cream Industry Tbk experienced sales growth from 2018 to 2022. Although sales decreased slightly in 2020 during the pandemic, Campina was still able to generate net income. This illustrates the performance of PT Campina Ice Cream Industry Tbk in good

condition so that it can maintain the existence of the company's existence continuously for the future.

ROA & ROE Campina increased significantly, while gross profit margin (GPM) ratio did not increase significantly. Operating profit margin (OPM) ratio even decreased and net profit margin (NPM) ratio also increased but not significantly. Total Asset Turnover (TAT) Campina increase but not significantly and Financial Leverage also did not experience significant movement. Its mean that the company still essential for sustainable growth.

From the available data, lower total assets and higher revenue are the causes of Campina's rising return on assets (ROA). The rise in ROE, on the other hand, was brought on by a rise in net profit margin as well as a rise in financial leverage and asset turnover, albeit very slowly.

While businesses are generally healthy and have the ability to continue growing, there is still a need to make efforts to increase their ROA and ROE using the following methods:

1. Increase asset turnover by boosting sales, which will increase revenue for the business.
2. Concentrate on raising net profit margin through cost-cutting initiatives

#### **Recommendation:**

1. PT Campina Ice Cream Industry Tbk can further maintain and improve the company's ability to generate company profits by making cost efficiency, especially the cost of goods as well as general & administrative expenses.
2. The business can introduce new innovations to boost sales, such as tasty ice cream flavors, eye-catching packaging, and product promotion, to take advantage of market opportunities as consumer lifestyles change and pique consumers' interest in making purchases.
3. Increase sales by leveraging digitalization by optimizing e-commerce and marketplace sales, as well as marketing through online service platforms and home delivery.

#### **REFERENCES**

Akbar I., Daryanto W.M., (2021), The Effect of Financial Performance on Companies health of Oil and Gas Companies in Southeast Asia before and during the COVID 19 pandemic, International Journal of Business, Economics and Law, Vol. 25, Issue 1 (December) ISSN 2289-1552.

Amalia, D. (2018). Laporan Keuangan Tepat untuk Penilaian Kinerja Keuangan Perusahaan. Retrieved January 8, 2018, from <https://www.jurnal.id/ID/BLOG/2018>.

Audited financial report Campina Ice Cream (2018). Retrieved from <https://www.campina.co.id/annual-report/>

Audited financial report Campina Ice Cream (2019). Retrieved from <https://www.campina.co.id/annual-report/>

Audited financial report Campina Ice Cream (2020). Retrieved from <https://www.campina.co.id/annual-report/>

Audited financial report Campina Ice Cream (2021). Retrieved from <https://www.campina.co.id/annual-report/>



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

Audited financial report Campina Ice Cream (2022). Retrieved from <https://www.campina.co.id/annual-report/>

Bernhardt, K. (2013). DuPont Financial Analysis Model, A Process For Knowing Where to Spend My Management Time. International Journal of Mathematics and Computer Sciences (IJMCS) , 456.

Daryanto W.M., Arrifai M. A., (2019) Measuring and evaluating State-owned banking industry in Indonesia Ratio Analysis of PT. Unilever Indonesia, Tbk. to measure financial performance.

Daryanto W.M., Farras R., Dewanti R. W., (2020) Financial ratio analysis of PT Unilever Indonesia, Tbk. to measure financial performance.

Kasmir (Analisis Laporan Keuangan) Edisi Revisi 2019. Jakarta: PT Raja Grafindo Persada

Kuangan, D. (2018). Standar Akuntansi Keuangan. Jakarta: Salemba Empat.

Khalidun, K.I. & Muda, I. (2014). The Influence Of Profitability And Liquidity Ratios On The Growth Of Profit Of Manufacturing Companies A Study Of Food And Beverages Sector Companies Listed On Indonesia Stock Exchange (Period 2010-2012). International Journal of Economics, Commerce and Management, 2(12), 1-17.

Kho Sin Hien & Fransiska Ida Mariani (Financial Management Canvas) 2017

Kumbirai, M., Webb, R. (2010). A Financial Ratio Analysis of Commercial Bank Performance in South Africa. African Review of Economics and Finance 2 (1), pp 30-53.

Maverick, J. (2020, April 4). The Difference Between Gross Profit Margin and Net Profit Margin. Retrieved November 1, 2020 from Investopedia: <https://www.investopedia.com/ask/answers/021215/what-difference-between-gross-profit-marginand-net-profit-margin.asp>

McGuire, J. B., A. Sundgren, and T. Schneeweis (1988) "Corporate social responsibility and firm financial performance." Academy of Management Journal, 31 (4): 854- 872.

Pipper, M., 2010, Accounting Made Simple : Accounting explained in 100 pages or less, ISBN: 978-0-9814542-2-1.

Sinkey, J. (2002). Commercial Bank Financial Management: In the Financial-Services Industry 6th Edition Prentice Hall, Upper Saddle River, NJ.

Stockbit.com (2023), Financial Statements of PT. Campina Ice Cream Tbk & Comparison with similar industries. Retrieved from <https://stockbit.com/symbol/CAMP/comparison>

Waddock, S. A., and Samuel B. Graves (1997) "The corporate social performance- financial performance link." Strategic Management Journal, 18 (4): 303-319.

Wikipedia. (2023). DuPont analysis. Retrieved from wikipedia.org: [https://en.wikipedia.org/wiki/DuPont\\_analysis](https://en.wikipedia.org/wiki/DuPont_analysis)

Yahoo Finance (2023), Financial Statements of PT. Campina Ice Cream Tbk. 2018-2022. Retrieved from <https://finance.yahoo.com/quote/CAMP.JK/financials?p=CAMP.JK>



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Financial Performance Measurement and Analysis on Medco Energi Company during Oil and Gas Industry Challenging Period in the year of 2017 – 2021**

**Farhad ARDI**

Sekolah Tinggi Manajemen IPMI, Indonesia  
farhad.ardi@ipmi.ac.id  
Orcid: 0009-0005-4776-079X

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia  
wiwiek.daryanto@ipmi.ac.id  
Orcid: 0000-0003-3582-5857

### **ABSTRACT**

Medco Energi is one of the National Oil and Gas Company operated in Indonesia which has significant energy portfolio in the region in the form of Oil & Gas reserve and investment in energy sector. Throughout the year of 2017-2021 it was known in the Oil and Gas Industry experienced challenging years by multiple blows due to volatility of oil price, demand downturn and the raise of COVID-19 pandemic lead to impact on financial performance. To get better understanding on Medco Energi strategies to overcome this challenging period and to measure the health of the Company's, further evaluation is conducted using Financial Performance Analysis approach taken from Financial Reports available publicly since Medco Energi is listed as Public Company. The analysis consists of series of financial ratio analysis in the area of concerns; liquidity, solvency and profitability and the result will be used to derive conclusion and recommendation on Medco Energi performance as lesson learn for the managers to steer the Company thru difficult circumstances.

**Keywords:** Oil and Gas Industry, Financial Ratio Analysis, Oil Price Volatility, COVID-19



## 1. INTRODUCTION

In the recent years, oil and gas industry held vital roles in Indonesia's economy and contributes in many important aspects such as economic growth, investment, revenue, taxation and government takes and as driver to many other sectors (infrastructure, transportation, petrochemical and else). Medco Energi is the one of national oil & gas company established and operated in Indonesia which held important roles to secure energy sector .

During the years of 2017 – 2021, oil & gas industry experienced two major phenomenon came from the oil price volatility since 2017 after Oil price bounced back from the lowest price in 2013-2014 and the second is the raise of COVID 19 pandemic at the end of 2019 and early 2020.

Oil price volatility as well as demand downturn significantly impact the revenue, change the development investment scenario and force to optimize the operation and production cost. The oil and gas company forced to re-assessed the development due to the volatility drives by demand and geopolitic issues, Based on the West Texas Intermediate (WTI), oil prices showed mix condition at end of 2017 raising at \$60/barrel, at end of 2018 lower \$45/barrel and at end of 2019 raising \$61/barrel [figure 1].

The COVID19 is announced as pandemic by World Health Organization (WHO) at the first quarter of 2020 and has been significantly impact on all aspects from people life, work system, affected many industries including education, transportation, pharmaceutical, consumer goods, and logistic (Akbar, I. & Daryanto, W.M., 2021). The oil & gas industry is also badly affected by the COVID19 whereby the oil demand is very low and the oil price is plummeted until reach the lowest price at April 2020 at \$12.34/barrel [figure 1]. The prices affect the Company's assets and revenues.



**Figure 1. West Texas Intermediate (WTI) 2017 – 2021**

(source : [www.macrotrends.net](http://www.macrotrends.net))

Further financial analysis using financial ratio analysis is conducted at the span of 2017-2021 whereby the two major phenomenon occurred at Medco Energi to assess the impact of oil price volatility and impact of COVID19 to the Medco's financial performance. Ratio analysis is derived from Medco Energi financial reports from 2017 up to 2021 available publicly.

## 2. LITERATURE REVIEW

The previous research on financial performance review has been conducted by several parties with difference area of concern and period.

According to Daryanto, WM & Nurfadilah, D (2018), the financial performance review is conducted based on oil price declining with the result that there was significance difference in the performance of Indonesia Oil & Gas Company such as ROA, ROI, current ratio and quick ratio in the period of before and after global crisis.

Reference made to Daryanto WM & Samidi S (2018) whereby more specific financial performance review for Medco Energi has been conducted for the period of 2013 up to 2016 as the impact of oil price declining.

According to Akbar I & Daryanto WM (2021), the financial performance review is conducted to evaluate the performance of Oil and Gas Company in Southeast Asia for the period before and during COVID-19 pandemic.

The financial analysis will use the same approach but focusing on mixing phenomenon of Oil price volatility happened on 2017 – 2020 and COVID19 pandemic 2020-2021 with condition on 2017-2021 specific to Medco Energi.

## 3. RESEARCH METHOD

The data is taken from financial reports from 2017 to 2021 available publicly since Medco Energi is a listed company. Further analysis on financial ratio analysis to be conducted and divided into 4 (four) groups : profitability, liquidity, activity and solvency. The ratio analysis result then will be compared with industry best practice parameter and practical experience to evaluate the Company's performance.

The financial ratio analysis variable as follows:

### 1. Profitability

The link between the company's profit from sales and its investment in the business is explained by the profitability ratio. Investors will be pleased with the company if it has a higher profitability number since it will yield a higher profit margin. (Akbar, I. & Daryanto, W.M., 2021).

- Return on Equity (ROE)

A measure called return on equity (ROE) indicates how well a business can manage its own capital. In comparison to the quantity of capital owned, the company will see a decline in profit if the value is smaller.

Divide the shareholders' equity value by EBIT + Depreciation to find the ROE value formula (Akbar, I. & Daryanto, W.M., 2021).

- Return on Investment (ROI)

Return on Investment (ROI), which quantifies a firm's income reactive to its equity, asset, or total capital utilized by the organization, is used to assess the financial rewards of an investment. An investment is shown to be more advantageous the higher its return.

The formula for calculating ROI value involves dividing the sum of EBIT and depreciation by the capital used (Akbar, I. & Daryanto, W.M., 2021)

## 2. Liquidity

Liquidity ratio is a measure of the ability to meet short term financial obligation on time. The definition of liquidity ratio is a ratio used to describe a company's ability to settle its short term obligation.

- Cash Ratio

A more cautious metric to demonstrate a company's ability to pay off its debts quickly is the Cash Ratio. Only cash and short-term marketable securities are taken into account by the cash ratio. A company's short-term ability to settle its debt is indicated by a greater cash ratio value.

Divide Cash+Cash Equivalent by Current Liabilities to get the Cash Ratio formula. (Akbar, I. & Daryanto, W.M., 2021)

- Current Ratio

The Current Ratio is used to assess a company's capacity to pay short-term debt. This ratio shows how current assets and current liabilities are related. A company with an extremely low current ratio is likely experiencing liquidity issues.

Divide current assets by current liabilities to get the current ratio formula. (Akbar, I. & Daryanto, W.M., 2021)

- Quick Ratio

The Quick Ratio is used to assess a company's ability to pay its present debts without having to liquidate any inventory or secure more funding. When compared to the current ratio, which takes into account all current assets to meet current liabilities, the quick ratio is thought to be a more cautious metric. A company that has a low quick ratio will find it difficult to make its debt payments.

The formula for calculating the Quick Ratio involves dividing the Company's liquid assets by its current liabilities. (Daryanto, WM & Nurfadilah, D2., 2018)

## 3. Activity

A Company that sells goods or provides services must perform activity ratio analysis to evaluate how well it is using its resources or assets. The analysis is consist of as follows:

- Inventory Turnover

The number of days needed to replace the annual inventory amount with the money made in the current year is known as the Inventory Turnover ratio. The ratio is computed by dividing average inventory by the cost of goods sold.. (Akbar, I. & Daryanto, W.M., 2021)

- **Total Asset Turnover**  
Revenue and total asset are compared using the total asset turnover ratio. Total asset turnover is a measure of how well all assets are used. A company's overall asset turnover will increase if it reduces inventory. A company's overall asset turnover will increase if it can reduce its average receivables.. The ratio formula is calculated by dividing Revenue with Capital employed. (Akbar, I. & Daryanto, W.M., 2021)
- **Collection Period**  
The days of receivable ratio, also known as the Collection Period Ratio, indicates how long it takes a business's credit customers to settle their accounts. The company determined who it should give credit to based on this ratio. Days in a year divided by Average Account receivable and Revenue yields the ratio formula. (Akbar, I. & Daryanto, W.M., 2021)

#### 4. Solvency

The ratio used to assess the degree to which a company's operations are financed by debt is known as the solvency or leverage ratio. The solvency formula is:

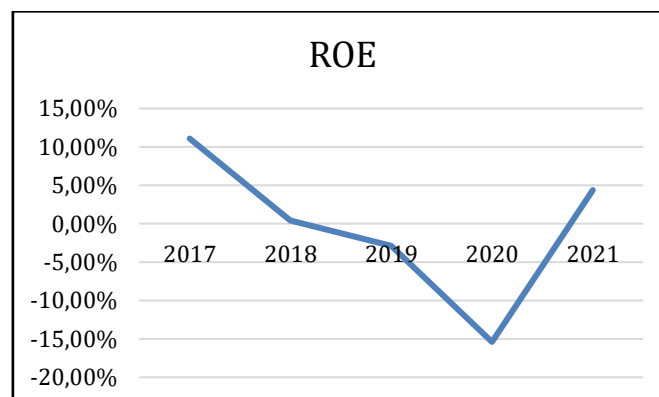
- **Total Equity to Total Asset**  
The ratio of total equity to total asset shows how much equity a company has in relation to its total asset. Greater the value, the less leverage the business has, which indicates that the business and its investors possess a larger share of the asset. Total Equity divided by Total Asset yields the ratio formula. (Akbar, I. & Daryanto, W.M., 2021)

## 4. RESULT AND DISCUSSION

The Financial Performance analysis is conducted with Financial Ratio Analysis (FRA) as described in the methodology with the result as follows:

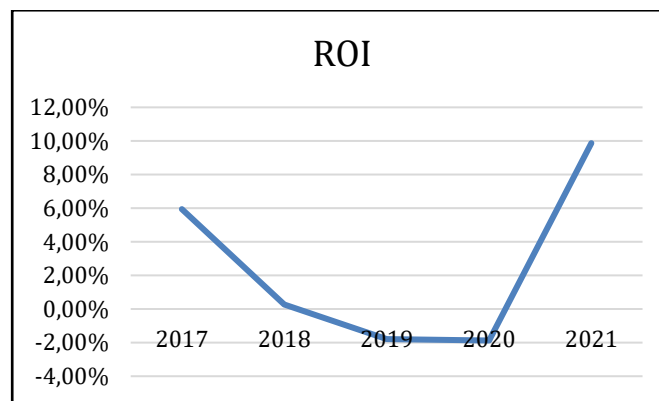
#### 1. Profitability Analysis

Figure 2. shows the analysis on Return of Equity (ROE) from year of 2017 to 2021 whereby Medco Energi has significant declining profitability on 2017 to 2019 with the value from 11% to -2.86% during the volatile period on Gas & Oil industry. The condition getting worst on 2020 with the value of – 15.4% during COVID-19 Pandemic. In the year of 2021, the ROE is bounced back to the level 4.38% which influences by the oil price increment.



**Figure 2. ROE**

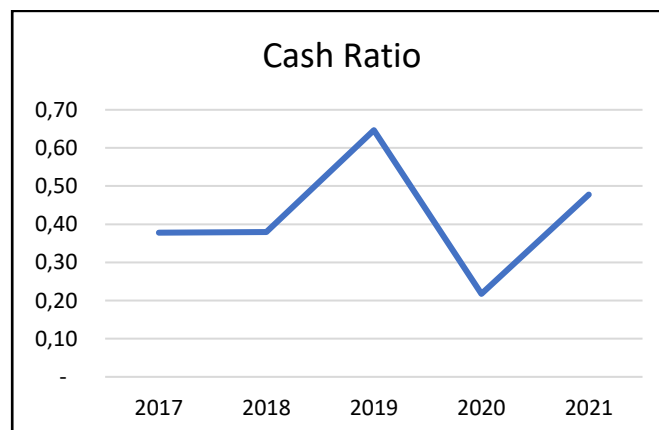
Figure 3. shows the Return of Investment (ROI) ratio from year of 2017 to 2021 whereby Medco Energi has significant declining profitability on 2017 to 2019 with the value from 5.9% to -1.78% during the volatile period on Gas & Oil industry. The ratio is slightly decline on 2020 with the value of -1.87% during COVID-19 Pandemic. On the year of 2021, the ROI is significantly increase to the level 9.87% which influences by the increment on earning after interest and tax eventhough there also increment on capital employed (Non Current Liabilities and Total Equity).



**Figure 3. ROI**

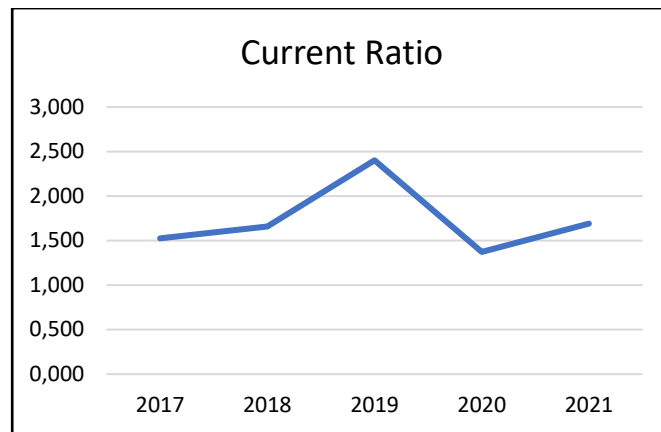
## 2. Liquidity Analysis

Figure 4. shows the cash ratio increment on the year of 2018 to 2019 from 0.38 to 0.65 during Oil & Gas volatility period and the worst ratio is on 2020 with the value 0.22 during COVID-19 pandemic. The ratio is getting better on the 2021 with the value 0.48 related with the increment on cash/cash equivalent and declining on current liabilities.



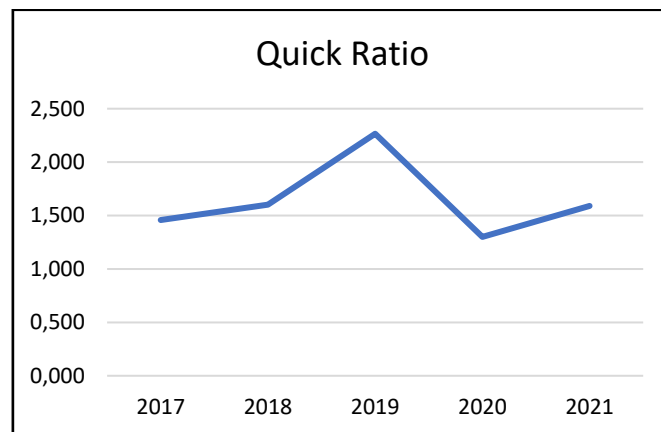
**Figure 4. Cash Ratio**

Figure 5. shows the current ratio increment on the year of 2018 to 2019 from 1.53 to 2.4 during Oil & Gas volatility period and the worst ratio is on 2020 with the value 1.37 during COVID-19 pandemic. The ratio is getting better on the 2021 with the value 1.69 related with the increment on current asset and declining on current liabilities.



**Figure 5. Current Ratio**

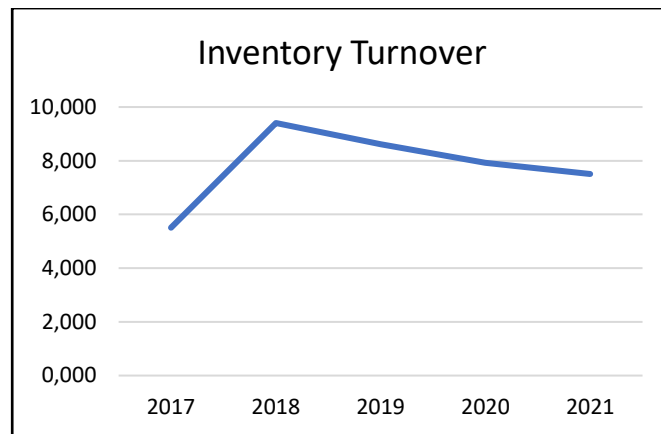
Figure 6. shows the Quick Ratio whereby the increment trending is recognized from 2017 to 2019 with the value from 1.46 to 2.27. The ratio is drop on 2020 with the lowest ratio on 1.3 and the ratio is bounced back on 2021 with the value 1.69 correlated with the increment on monetary current asset and decreasing on current liabilities.



**Figure 6. Quick Ratio**

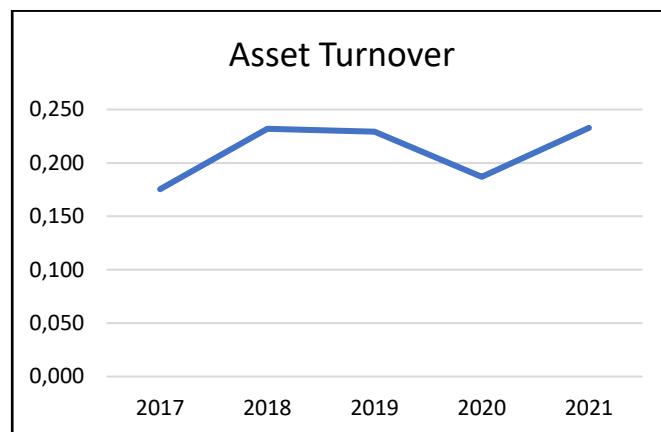
### 3. Activity Analysis

Figure 7. shows the Inventory Turnover whereby the ratio is increase from 2017 to 2018 and indicated need more days to sell the inventory/stock during the volatile period. During COVID-19 pandemic, the ratio is declining means there is improvement to sell the inventory. The possitive trend is continued for the year of 2022 but still unable to perform as good as ratio on 2017.



**Figure 7. Inventory Turnover**

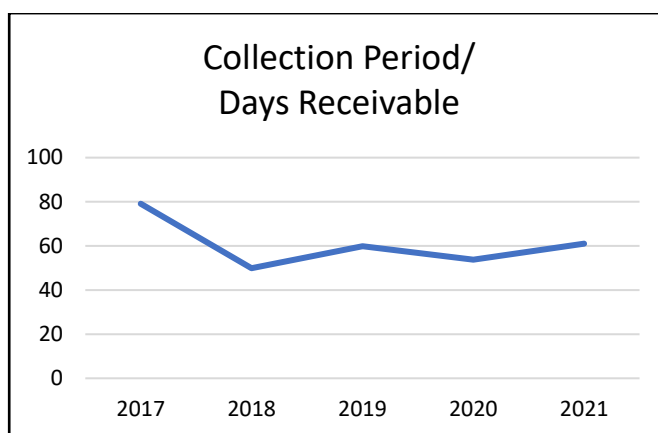
Figure 8. shows the Total Asset Turnover whereby Medco Energi efficiency to utilize its assest is in a good trending from 2017 to 2019 during volatile period with the value 0.18 to 0.23, The ratio is decreasing on 2020 during COVID-19 pandemic to the value of 0.19. The ratio is bounced back on 2021 to the value 0.23 back to the efficiency level on 2018-2019 before COVID-19. It also indicated that there is declining trend on revenue started from 2018 to 2019 and the continue to reach the low ratio on 2020 during COVID-19 pandemic.



**Figure 8. Total Asset Turnover**

Figure 9. shows Collection Period for the year of 2017 to 2021 which informs that Medco Energi have good collection period with the average 61 days. The ratio increase on 2019 with the value of 60 days during volatile period. The ratio is reduce to 54 days during COVID-19 on 2020 and increase to the level of 61 days on 2021. It indicated that volatile period has an impact to prolongation on collective period whilst COVID-19 has less impact on the collective period.

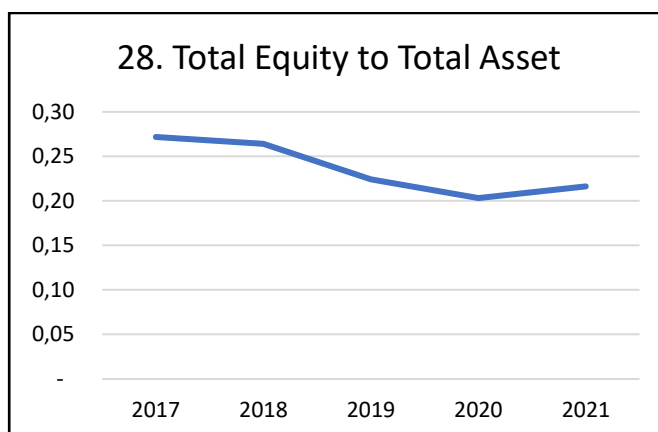




**Figure 9. Collection Period**

#### 4. Solvency Analysis

Figure 10. shows Total Equity to Total Asset that Medco Energi has poor ratio (below 0.3) from the year of 2017 to 2021 and has the lowest ratio value on 2020 during the peak of COVID-19 and also the ratio is showed declining trend on 2018-2019 during oil price volatility.



**Figure 10. Total Equity to Total Asset**

## 5. CONCLUSION AND RECOMMENDATIONS

In conclusion, the Financial Performance Analysis of Medco Energi over the years 2017-2021 reveals the profound impact of both oil price volatility and the COVID-19 pandemic on the company's operations. The challenges posed by these dual phenomena are evident across various financial aspects, as highlighted by the Financial Ratio Analysis.

The profitability analysis indicates a substantial decline in both Return on Equity (ROE) and Return on Investment (ROI) during the volatile period of 2017-2019, exacerbated by the COVID-19 pandemic in 2020. However, there is a noteworthy recovery in ROE and ROI in 2021, driven by the increment in oil prices. The liquidity analysis illustrates the company's struggle to maintain a strong short-term financial position, particularly in 2020 during the peak of the pandemic. Although there is a slight improvement in 2021, the cash and current ratios remain lower than the levels observed in 2019. The quick ratio also shows fluctuations but

recovers in 2021, providing a cautious assessment of the business's capacity to settle its present debts.

In terms of activity, the inventory turnover ratio suggests challenges in selling inventory during the volatile period, with some improvement during the COVID-19 pandemic. The total asset turnover reflects efficiency in asset utilization from 2017 to 2019, a decline in 2020 due to the pandemic, and a recovery in 2021. The collection period indicates a relatively stable trend, with a slight increase during the volatile period and a reduction during the pandemic.

The solvency analysis underscores Medco Energi's struggle to maintain a favourable ratio of total equity to total assets, with the ratio consistently below 0.3. This indicates a high level of reliance on debt financing, presenting a significant challenge for the company's financial health.

In light of these findings, it is evident that Medco Energi faced formidable challenges during the analysed period, requiring strategic adjustments to navigate the complexities of the oil and gas industry. The conclusions drawn from this analysis can serve as valuable lessons for the company's management to make informed decisions, implement effective risk mitigation strategies, and strengthen the company's resilience in the face of future uncertainties in the energy sector.

Based on the findings from the Financial Performance Analysis of Medco Energi spanning 2017-2021, several recommendations emerge to guide the company towards enhanced financial resilience and strategic adaptability.

First and foremost, given the inherent volatility of the oil and gas industry, it is imperative for Medco Energi to develop and implement agile financial strategies that can swiftly respond to fluctuations in oil prices and market demands. Short-term liquidity management should be a priority, especially in periods of economic uncertainty such as the one induced by the COVID-19 pandemic.

The company may benefit from exploring diversified revenue streams and investment portfolios to mitigate the impact of singular market variables. Additionally, optimizing inventory turnover and refining supply chain management practices can contribute to improved operational efficiency.

Furthermore, a careful reassessment of the company's debt-equity structure is crucial to ensure a sustainable balance and reduce dependency on external financing, thus bolstering long-term financial stability. Lastly, recognizing the limitations of this analysis, ongoing monitoring and periodic reassessment of financial strategies in alignment with emerging industry trends and global economic conditions are recommended. By incorporating these recommendations into their strategic planning, Medco Energi can navigate future challenges more effectively and position itself for sustained success in the dynamic energy sector.

## 6. REFERENCES

- Akbar I., Daryanto W.M., 2021, The Effect of Financial Performance on Companies health of Oil and Gas Companies in Southeast Asia before and during the COVID 19 pandemic, *International Journal of Business, Economics and Law*, Vol. 25, Issue 1 (December) ISSN 2289-1552
- Daryanto W.M., Nurfadilah D., 2018, Financial Performance Analysis Before and After the Decline in Oil Production: Case Study in Indonesian Oil and Gas Industry, *International Journal of Engineering & Technology* 7 (3.21) (2018) 10-15. Website: [www.sciencepubco.com/index.php/IJET](http://www.sciencepubco.com/index.php/IJET)
- Daryanto, W.M., & Hasiholan, L.D, 2018, Financial Performance Analysis and Evaluation of Gas Industry in Indonesia : Case Study of State Owned Enterprise (SOE) Perusahaan Gas Negara (PGN) for the period of 2013-2017, *South East Asia Journal of Contemporary Business, Economics and Law*, Vol. 17, Issue 2(December) ISSN 2289-1560
- Daryanto, W.M., & Samidi, S., 2018, A Financial Ratio Analysis of Oil and Gas Private Company in Indonesia: Before and After Declining the Oil Production, *International Journal of Business Studies*, 2(2), 74–83 e-ISSN 2622-4585 | p-ISSN:2580-0132. <https://doi.org/10.32924/ijbs.v2i2.55>
- Daryanto, W.M., & Wibisono, I., 2019, Measuring Financial Performance of National Oil and Gas Companies in Southeast Asia, *International Journal of Innovation, Creativity and Change*, Volume 6, Issue 3, <http://www.ijicc.net>.
- Kang W., de Gracia, F.P., Ratti, R.A., 2017, Oil price shocks, policy uncertainty, and stock returns of oil and gas corporations, *Journal of International Money and Finance*, vol 70, February 2017 p. 344-359, <https://www.sciencedirect.com/journal/journal-of-international-money-and-finance>.
- Pipper, M., 2010, *Accounting Made Simple : Accounting explained in 100 pages or less*, ISBN: 978-0-9814542-2-1
- Shi, X., Variam, H., 2017. East Asia's gas-market failure and distinctive economics —a case study of low oil prices. *Applied Energy (A, ERA)*, 95:800-809. <https://doi.org/10.1016/j.apenergy.2017.03.091>

## Örgütsel Erdemlilik: Bibliyometrik Bir İnceleme

**Assoc. Prof. Dr. Mehtap ÖZTÜRK**

Selçuk University, Faculty of Economics and Administrative Sciences

mehtapfindik@selcuk.edu.tr

ORCID ID: <https://orcid.org/0000-0001-8513-9842>

**Ömer AKAR**

Selçuk University, Social Sciences Institute

Master's Student with Thesis, Department of Management and Organization

omer\_akar50@hotmail.com

ORCID ID: <https://orcid.org/0000-0002-4508-942X>

### ÖZET

Yönetim yazınında pozitif psikoloji (Seligman ve Csikzentmihalyi, 2000) alanın hakim olmaya başlamasıyla birlikte örgütlerde çalışanların eylemlerini, kolektif faaliyetlerini, kültürel niteliklerini veya bir erdemli davranışların yayılmasını ve sürdürülmesini sağlayan süreçleri içeren ve örgüt üyelerinin aşkın, yüceltici davranışları olarak tanımlanan (Cameron vd., 2004) örgütsel erdemlilik kavramı önemli bir olgu olarak alanyazında görünür olmaya başlamıştır. Bu doğrultuda bu çalışmada yönetim alanında örgütsel erdemlilik kavramına yönelik çalışmalar bibliyometrik analiz yöntemi ile incelenmiştir. Bu çalışmada bibliyometrik analiz yöntemiyle Web of Science veri tabanında yer alan 2010-2023 yılları arasında yayımlanmış örgütsel erdemlilik çalışmaları kapsamında 46 adet makale değerlendirilmeye alınmıştır. Bibliyometrik analiz yöntemi ile değerlendirilen örgütsel erdemlilik çalışmaları ortak atıf analizi, ortak-varlık analizi, ortak yazarlık analizi bibliyometrik haritalama analizleri aracılığıyla analiz edilmiştir. Çalışma sonucunda örgütsel erdemlilik yazınında en etkili dergiler, en etkili yazarlar ve alanda hakim olan anahtar kelimeler tespit edilmiştir. Ayrıca çalışmada kavramın özellikle yönetim yazınındaki gelişim süreci değerlendirilmiş ve özellikle örgütsel vatandaşlık davranışının bir öncülü olarak değerlendirilen örgütsel erdemlilik kavramına yönelik gelecekte yapılacak olan çalışmalara önerilerde bulunulmuştur.

**Anahtar Kelimeler:** Erdem, Örgütsel Erdemlilik, Bibliyometrik Analiz.

## Organizational Virtuousness: A Review with Bibliometric Analysis

### ABSTRACT

As the field of positive psychology (Seligman and Csikzentmihalyi, 2000) began to dominate in the management literature, it is defined as the transcendental, elevating behaviors of organizational members, which include the actions, collective activities, cultural qualities of employees in organizations, or the processes that enable the spread and maintenance of virtuous behaviors (Cameron et al., 2004). The concept of organizational virtuousness has begun to become visible in the literature as an important phenomenon. Accordingly, in this study, studies on the concept of organizational virtuousness in the field of management were examined using the bibliometric analysis method. In this study, 46 articles within the scope of organizational virtuousness studies published between 2010 and 2023 in the Web of Science database were evaluated using the bibliometric analysis method. Organizational virtuousness studies evaluated with the bibliometric analysis method were analyzed through co-citation analysis, occurrence analysis, co-authorship analysis and bibliometric mapping analyses. As a result of the study, the most influential journals, the most influential authors and the dominant keywords in the field were identified in the organizational virtuousness literature. In addition, in the study, the development process of the concept, especially in the management literature, was evaluated and suggestions were made for future studies on the concept of organizational virtuousness, which is considered as a antecedent of organizational citizenship behavior.

**Keywords:** Virtue, Organizational Virtuousness, Bibliometric Analysis.

## GİRİŞ

Yaygın olarak teoloji ve felsefe alanında incelenen erdem kavramı uzun yıllar boyunca sosyal bilimlerin farklı alanlarında ve özellikle de yönetim yazınında araştırma konusu olarak değerlendirilmemiştir. Örgütsel davranış yazınında pozitif psikolojinin (Seligman ve Csikzentmihalyi, 2000) gelişim göstermesiyle birlikte erdemli davranışlar örgütsel davranış alanı içerisinde inceleme alanı bulmuştur (Meyer, 2018: 245). Bu doğrultuda örgütsel davranış yazınında erdemlilik kavramı (Cameron vd., 2004; Caza vd., 2004; Bright, 2006; Bright vd., 2006; Moore ve Beadle, 2006; Riberio ve Rego, 2009; Rego vd., 2010; Vallett 2010) ve örgütsel erdemliliğin öncülleri, teorik ve ampirik sonuçları üzerine yapılan çalışmaların sayısında belirgin düzeyde artış görülmüştür (Sison ve Ferrero, 2015: 78). Ancak son yıllarda alan yazında örgütsel erdemlilik kavramına yönelik ampirik çalışmalara artan ilgiye karşılık (Sun ve Yoon, 2020; Setyoko ve Kurniasih, 2022; Sturm vd., 2022; Mkheimer vd., 2023; Ho vd., 2023; Liang, 2023) kavramın gelişim seyrini ve araştırma alanının ilerleyişini sistematik olarak ele alan çalışmaların sayısı sınırlıdır (Yastioğlu ve Alparslan, 2020; Goyal vd., 2023). Bu noktada bu araştırma kapsamında örgütsel erdemlilik kavramının bir araştırma alanı olarak nasıl ilerlediği, araştırma yapılarının yıllar içinde nasıl geliştiği ve hangi ana hususların ön plana çıktığı değerlendirilmiştir. Örgütsel erdemlilik yazınındaki araştırma eğilimlerini ve alanının gelişimini belirleme, alana katkı sağlayan yazarları belirleme ve öne çıkan ana araştırma temalarını belirleme amacıyla gerçekleştirilen bu çalışmada bibliyometrik analiz yönteminden yararlanılmıştır.

### 1. Teorik Çerçeve

İnsan nüfusunun artması ve insanların topluluk halinde yaşamasıyla birlikte önem kazanmaya başlayan erdem kavramı, kişilerin inançlarının ve toplu yaşamın getirdiği kuralların ölçüt alınarak ortaya çıkarılmış göreceli kavramlar bütünüdür (Tapan, 2019: 3). Köken olarak Latince güç veya mükemmellik anlamına gelen ‘*virtus*’ sözcüğünden türetilen erdem kavramını Platon ve Aristoteles, kişisel ve toplumsal iyilik üreten arzular ve eylemler olarak tanımlamaktadır. Erdemlilik ise insanın ahlaki açıdan olgunlaşması ya da düzgün bir karakter yapısına sahip olması ve ideal bir yaşamın sürdürülebilmesi için kişinin sahip olduğu niteliklerin toplamı olarak ele alınmaktadır (Akyüz ve Alıcı, 2019: 409). Erdemlilik kavramı insanın üstün karakteristik özelliklerini ifade etmekte olup insanı gerçek mutluluğa ulaştıran ahlaki değerler olarak ifade edilmektedir (Yastioğlu ve Alparslan, 2020: 3). Örgütsel erdemlilik ise örgüt içerisinde görev alan bireylerin algı ve eylemlerinde gösterdiği erdemli davranışların örgüte yansımalarıdır. Bir başka ifadeyle örgüt üyelerinin davranışlarının erdemlilik açısından toptan yükselmesi olarak tanımlanmaktadır. Erdemlilikle ilgili örgütsel eyleme sahip olmak, örgüt içinde var olan duruma uyum sağlamaktan ziyade örgütsel değerlerin gelişmesi için çaba gösterme ve örgütü ulaşılması gereken daha üst düzeye ulaştırmaya çalışma olarak ele alınmaktadır (Kahveci vd., 2018: 206). Örgütsel erdemlilik bir örgütün bulunduğu noktadan daha iyi bir yere gelebilmesi için kendisini ve çalışanlarını daha üst seviyeye getirmek amacıyla geliştirmesini ve iyiyi, mükemmelliği hedefleyen eylemler bütününe ifade etmektedir (Erdem ve Merdan, 2022: 198).

Örgütsel erdemlilik dürüstlük, güven, merhamet, iyimserlik ve bağışlayıcılık olmak üzere beş boyuttan oluşmaktadır (Cameron vd., 2004). Dürüstlük boyutu, örgüt üyelerinin haysiyeti ve

doğruluğunu ifade etmekte olup; güven boyutu, örgüte ve örgüt üyelerine duyulan saygı ve gösterilen inceliği ifade etmektedir. Bununla birlikte örgütsel erdemliliğin merhamet boyutu, örgüt üyelerinin birbirleri ile ilgilenmesini ve birbirlerine içten davranmasını; iyimserlik boyutu, örgüt üyelerinin zorluklar karşısında iyi şeyler yapacakları ve başarılı olacakları konusundaki inançlarını tanımlamaktadır. Ayrıca örgütsel erdemliliğin bağışlayıcılık boyutu ise, hataların affedilmesi gerektiğini ve bu hataların birer fırsata çevrilebileceğini ifade etmektedir (Aslan ve Güzel, 2020: 440).

Örgütsel erdemliliğin; olumlu duygular, olumlu sosyal davranışlar ve sosyal sermaye davranışları ile ilişkili olması sebebiyle güçlendirici etkiye sahip olduğu diğer bir deyişle örgütsel devamlılığın sağlanması için olumlu bireysel eylemlerin, olumlu örgütsel eylemlere dönüşmesini sağlayarak örgütü olumsuzluklara karşı dayanıklı hale getirdiği ifade edilebilir (Yıldız ve Çetin, 2021: 4403-4404). Örgütsel erdemlilik, örgüt içerisinde motivasyonu, dayanışmayı artırmakta ve karşılaşılan travma ve sıkıntıların uzun süreli etkisinden örgütü korumaktadır. Bu kavram örgüt içerisinde iletişimi artırarak örgüt kültürünün iyileşmesini, gelişmesini sağlamaktadır. Ayrıca örgütsel erdemlilik, iyi olarak nitelendirilen davranışların yaygınlaştırılmasına ve sürdürülmesine olanak veren toplu halde yerine getirilen davranışlar ile kültürel özellikleri de içermektedir (Doğanay ve Çöp, 2019: 162).

## 2. Araştırma Yöntemi

Bu araştırmanın amacı yönetim yazını bağlamında örgütsel erdemlilik kavramının bibliyometrik analiz aracılığıyla alan yazındaki gelişiminin incelenmesidir. Bu amaç doğrultusunda örgütsel erdemlilik yazınına yönelik yayımlanan bilimsel çalışmaların dağılımı, bu bilimsel çalışmaları yayımlayan yazarların ortak yazarlık, ortak atıf ve yayınların ortak varlık analizleri incelenmiştir. Araştırma kapsamında Web of Science Core Collection veri tabanından örgütsel erdemlilik kavramının yazında ortaya çıktığı 2010 yılından itibaren Ekim 2023 yılına kadar yayımlanan çalışmalar bibliyometrik analiz ile değerlendirilmiştir. Araştırmada örgütsel erdemlilik kavramı ‘organizational virtuousness’ anahtar kelimesi ile taranmış, kavrama yönelik Web of Science Core Collection veri tabanında Ekim 2023 tarihi itibarıyla 2010-2023 yılları arasında 52 adet çalışmaya rastlanılmış, örgütsel erdemlilik kavramının yazındaki diğer kavramlarla olan ilişkilerinin de tespit edilmesi amacıyla kitap bölümleri araştırma kapsamına dahil edilmeyerek bu çalışmalardan 46 adet makale analiz edilmiştir. Bibliyometrik analizler VOSviewer 1.6.19 yazılım programı kullanılarak değerlendirilmiştir.

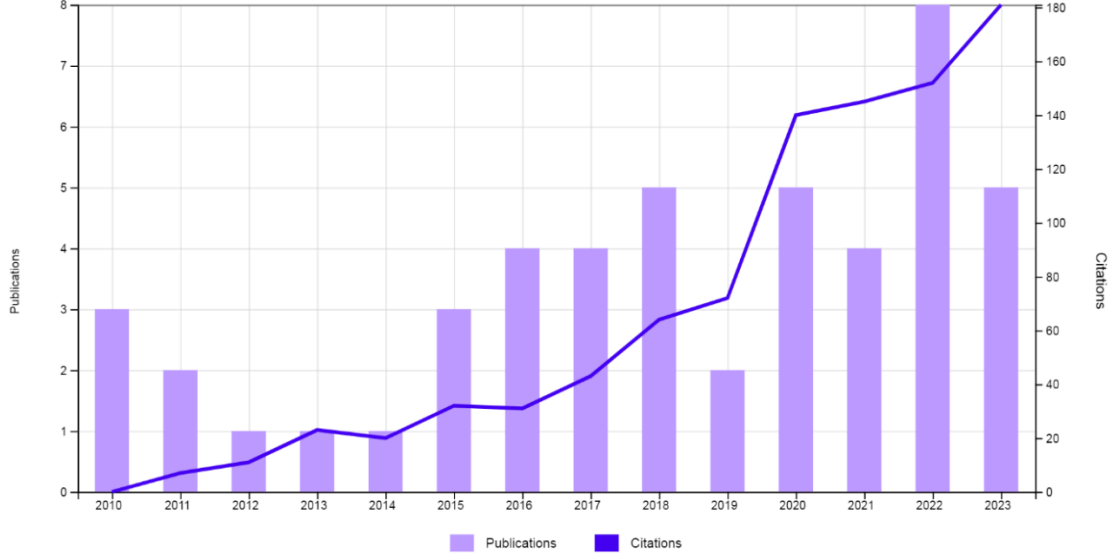
## 3. Araştırma Sonuçları

Çalışma kapsamında Web of Science Core Collection veri tabanından elde edilen bilgiler doğrultusunda örgütsel erdemlilik kavramına yönelik olarak incelenen 46 makaleye ilişkin en fazla yayın yapılan Web of Science kategorisindeki bilim alanlarının dağılımı Tablo 1’de gösterilmiştir.

**Tablo-1: Örgütsel Erdemlilik Çalışmalarının Dağılımı**

Bilim Alanı	Yayın Sayısı
İşletme	20
Yönetim	15
Etik	9

Tablo 1 değerlendirildiğinde Web of Science Core Collection veri tabanında yer alan çalışmaların ağırlıklı olarak yönetim ve işletme alanında yapıldığı ve bununla birlikte psikoloji alanında yapılan çalışmaların da yazında ön plana çıktığı görülmektedir. Bu çalışmaların yıllara göre toplam yayın ve atıf sayıları ise Şekil 1’de gösterilmiştir.



**Şekil-1: Yıllara Göre Toplam Yayınların Yayın ve Atıf Sayıları**

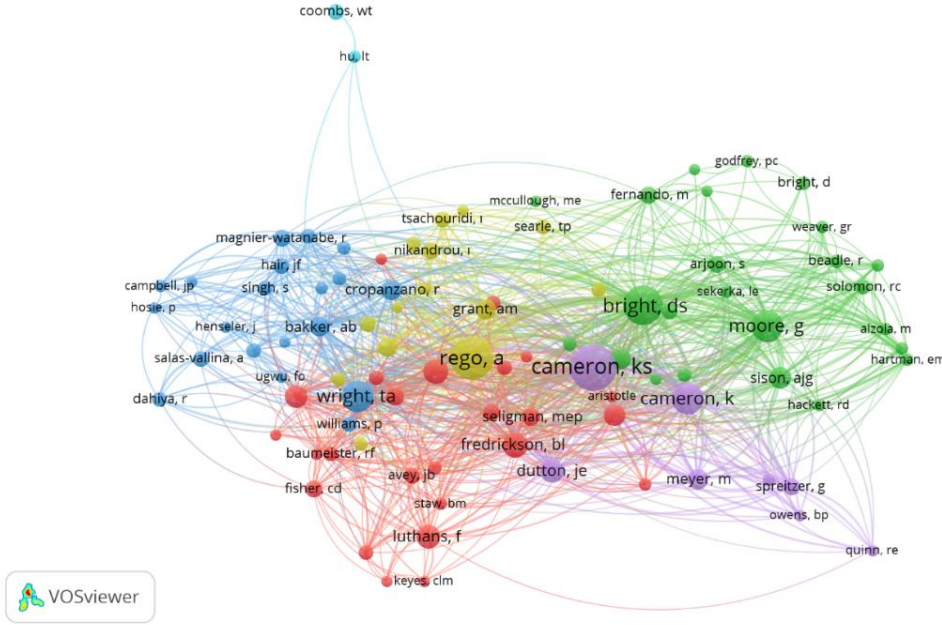
Şekil 1 incelendiğinde örgütsel erdemlilik yazınına ilişkin çalışmaların 2010 yılında yayımlanmaya başlandığı ve 2023 yılına kadar olan süreçte çalışma sayısının artarak devam ettiği görülmektedir. Özellikle kavrama yönelik çalışmaların 2018 yılında artış gösterdiği ve son yıllarda yapılan çalışmalar ile birlikte örgütsel erdemlilik yazının genişlediği ifade edilebilir. Yayın sayısına paralel olarak yayınlara yapılan atıf sayılarının da yıllara göre artış gösterdiği ve son iki yılda hem atıf hem de yayın sayısının en üst düzeye ulaştığı gözlemlenmiştir. Bu doğrultuda örgütsel erdemlilik yazının gelişim gösteren seyri dikkate alındığında kavramın gelecek yıllarda da ilgi duyulan bir kavram olacağı düşünülebilmektedir. Örgütsel erdemlilik yazınına ilişkin bibliyometrik analiz sonucunda elde edilen ortak yazarlık analizine Tablo 2’de yer verilmiştir.

**Tablo-2: Örgütsel Erdemlilik Yazınına İlişkin Ortak Yazarlık Analizi**

Yazar Adı	Yayın Sayısı	Atıf Sayısı
Irene Nikandrou	4	51
Irene Tsachouridi	4	51
Mario Fernando	3	79
Armenio Rego	3	214

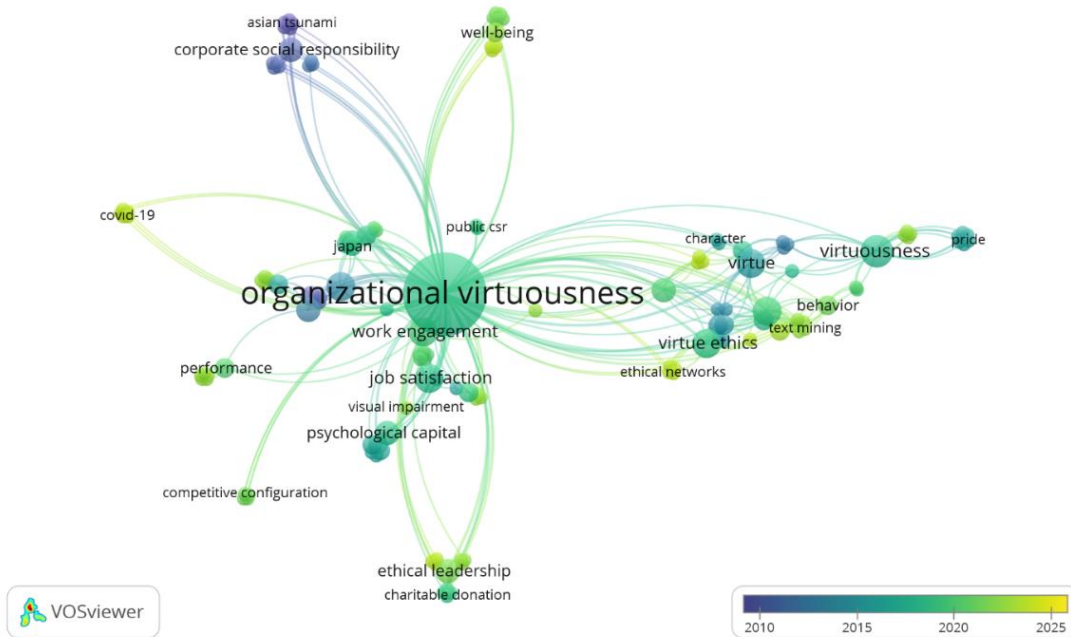
Ortak yazarlık analizi sonucunda alan yazında birlikte yayın yapan yazarların Nikandrou ve Tsachouridi (2015), Tsachouridi ve Nikandrou (2016), Nikandrou ve Tsachouridi (2020), Fernando ve Almeida (2012), Riberio ve Rego (2009), Rego vd. (2010), Rego vd. (2011) ve Rego vd. (2015) olduğu tespit edilmiştir. Örgütsel erdemlilik alan yazınında yayımlanan çalışmaların yazarlarına yönelik daha kapsamlı bir inceleme sunulması amacıyla araştırma kapsamında ortak atıf analizi yapılmış ve analiz sonucuna Şekil 2’de yer verilmiştir.





**Şekil-2: Örgütsel Erdemlilik Yazınına İlişkin Ortak Atıf Analizi**

Ortak atıf analizi kapsamında örgütsel erdemlilik yazını değerlendirildiğinde Rego'nun çalışmalarının yer aldığı grup ile Cameron ve Bright'ın çalışmalarının yer aldığı gruplar ön plana çıkmaktadır. Bu çalışmalardan en çok atıf alan çalışmalar Cameron vd. (2004), Bright (2006), Wright ve Goodstein (2007), Riberio ve Rego (2009), Rego vd. (2010), Rego vd. (2011) ve Rego vd. (2015), Meyer (2018) şeklinde sıralanabilmektedir. Örgütsel erdemlilik yazının yıllar içerisinde gelişim seyrini incelemek amacıyla ortak varlık analizi yapılmış olup alan yazında ön plana çıkan kelime grupları Şekil 3'de gösterilmiştir.



**Şekil-3: Örgütsel Erdemlilik Yazınına İlişkin Ortak Varlık Analizi**

Şekil 3 incelendiğinde örgütsel erdemlilik yazınına yönelik çalışmaların yönetim yazınında görünür olmaya başladığı ilk yıllarda kurumsal sosyal sorumluluk, stratejik kurumsal sosyal sorumluluk, performans, duygusal bağlılık, psikolojik iklim, iyi oluş, duygusal iyi oluş ve çalışan mutluluğu kavramlarıyla birlikte ele alındığı tespit edilmiştir. Örgütsel erdemlilik yazınının gelişim gösterdiği süreç olan 2015-2020 yılları arasında ise işe adanmışlık, örgütsel kimlik, psikolojik sermaye, etik liderlik, iş performansı, iş etiği ve sürdürülebilirlik, örgütsel vatandaşlık davranışı, örgüt kültürü kavramları ile birlikte ele alındığı belirlenmiştir. Bununla birlikte son yıllarda (2020-2023) ise etik, sosyal ağlar, pozitif liderlik davranışları, itibar yönetimi, whistleblowing ve örgütsel bağlılık kavramlarıyla ilişkilendirildiği, kar amacı gütmeyen organizasyonlarda ve hizmet sektöründe uygulama alanı bulduğu ve bu çalışmaların içerik analizi ve bibliyometrik analiz gibi farklı araştırma yöntemleriyle incelendiği gözlemlenmiştir.

### SONUÇ

Bu çalışmada örgütsel erdemlilik yazınının gelişim seyrini ve ana araştırma temalarının belirlenmesi bibliyometrik analiz yöntemi ile değerlendirilmiştir. Web of Science Core Collection veri tabanında 46 adet makale üzerinden gerçekleştirilen analiz sonucunda örgütsel erdemlilik kavramının yazında 2010 yılından itibaren görünür olmaya başladığı ve bu alanda yapılan çalışmaların sayısında yıllar içerisinde belirgin düzeyde artış olduğu tespit edilmiştir. Araştırma kapsamında birlikte ortak atıf analizinde Nikandrou ve Tsachouridi (2015), Tsachouridi ve Nikandrou (2016), Nikandrou ve Tsachouridi (2020), Fernando ve Almeida (2012), Riberio ve Rego (2009), Rego vd. (2010), Rego vd. (2011) ve Rego vd. (2015) yaptığı çalışmaların sıklıkla atıf aldığı ve alanda öne çıkan yayınlar olduğu sonucuna ulaşılmıştır. Bu kapsamda yazında örgütsel erdemlilik kavramının öncülleri ve sonuçlarının incelendiği ve uygulamalı çalışmaların alanda yoğunluklu olduğu belirlenmiştir. Ayrıca ortak varlık analizi sonucunda örgütsel erdemliliğin öncülleri ve sonuçları daha ayrıntılı incelendiğinde örgütsel erdemliliğin yazında görünür olmaya başladığı ilk yıllarda (2010-2015) daha çok örgütsel düzeyde çalışıldığı, yazının gelişim gösterdiği yıllarda ise (2015-2023) çalışan düzeyinde çalışmaların hakim olduğu gözlemlenmiştir.

Bu çalışmada örgütsel erdemlilik kavramı belirli bir veri tabanı ve belirli bir anahtar kelime belirlenerek seçilen makaleler üzerinden bibliyometrik analiz yöntemi ile değerlendirilmiştir. Bu doğrultuda araştırmanın belirli bir zaman diliminde ve belirli bir alanda yayımlanan araştırmaları kapsamaması araştırmanın kısıtını oluşturmaktadır. Gelecekte yapılacak olan çalışmalarda örgütsel erdemlilik kavramı üzerine yapılacak olan incelemelerde erdem, erdemlilik, örgütsel erdemlilik, örgütlerde erdemli davranışlar gibi farklı anahtar kelimelerin eklenerek çalışma kapsamının genişletilmesi önerilmektedir. Ayrıca örgütsel erdemlilik kavramına yönelik uygulamalı çalışmaların alandaki hakimiyeti göz önünde bulundurulduğunda, örgütsel erdemlilik kavramının gelişim seyrini değerlendirmeye yönelik gelecekte yapılacak çalışmalarda sistematik derleme ve meta analiz çalışmalarının yapılması daha uygun bir yaklaşım olarak görülmektedir.

## KAYNAKÇA

- Akyüz, M., & Alıcı, İ. (2019). Örgütsel erdemlilik ölçeği geçerlik ve güvenirlik çalışması. *IBAD Sosyal Bilimler Dergisi*, (5), 407-419.
- Aslan, Ş., & Güzel, Ş. (2020). İş becerikliliği, çalışmaya tutkunluk, örgütsel erdemlilik, duygusal öz yeterlik ve duygusal zekâ değişkenlerinin sosyo-demografik açıdan farklılıkları. *Ekev Akademi Dergisi*, 82, 435-462.
- Bright, D. (2006). Virtuousness is necessary for genuineness in corporate philanthropy. *Academy of Management Review*, 31(3), 752-754.
- Bright, D. S., Cameron, K. S., & Caza, A. (2006). The amplifying and buffering effects of virtuousness in downsized organizations. *Journal of Business Ethics*, 64, 249-269.
- Cameron, K. S., Bright, D., & Caza, A. (2004). Exploring the relationships between organizational virtuousness and performance. *American Behavioral Scientist*, 47(6), 766-790.
- Caza, A., Barker, B. A., & Cameron, K. S. (2004). Ethics and ethos: The buffering and amplifying effects of ethical behavior and virtuousness. *Journal of Business Ethics*, 52, 169-178.
- Doğanay, A., & Çöp, S. (2019). Lider iletişim tarzlarının örgütsel muhalefete etkisinde örgütsel erdemliliğin düzenleyici rolü: Otel işletmeleri üzerine bir çalışma. *Hitit Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 12(1), 159-175.
- Erdem, A. T., & Merdan, E. (2022). Örgütsel erdemliliğin örgütsel özdeşleşme üzerine etkisinde örgütsel desteğin aracılık rolü. *Abant Sosyal Bilimler Dergisi*, 22(1), 197-212.
- Fernando, M., & Almeida, S. (2012). The organizational virtuousness of strategic corporate social responsibility: A case study of the Sri Lankan family-owned enterprise MAS Holdings. *European Management Journal*, 30(6), 564-576.
- Goyal, R., Sharma, H., & Sharma, A. (2023). A thorough examination of organizations from an ethical viewpoint: A bibliometric and content analysis of organizational virtuousness studies. *Business Ethics, the Environment & Responsibility*, 1-16.
- Ho, H. C., Hou, W. K., Poon, K. T., Leung, A. N., & Kwan, J. L. (2023). Being virtuous together: A one-year prospective study on organizational virtuousness, well-being, and organizational commitment. *Applied Research in Quality of Life*, 18(1), 521-542.
- Kahveci, G., Bayram, S., & Kotbaş, S. (2019). Öğretmenlerin örgütsel erdemlilik düzeyleri ile iş doyumları arasındaki ilişkinin incelenmesi. *Journal of Theoretical Educational Science*, 12(1), 205-226.
- Liang, X. (2023). Organizational virtuousness and work engagement: Mediated by employee well-being in China. *Journal of Namibian Studies: History Politics Culture*, 34, 2025-2035.
- Meyer, M. (2018). The evolution and challenges of the concept of organizational virtuousness in positive organizational scholarship. *Journal of Business Ethics*, 153, 245-264.
- Mkheimer, I. M., Selem, K. M., Shehata, A. E., Hussain, K., & Perez Perez, M. (2023). Can hotel employees arise internal whistleblowing intentions? Leader ethics, workplace virtues and moral courage. *European Journal of Management and Business Economics*, 32(2), 203-222.
- Moore, G., & Beadle, R. (2006). In search of organizational virtue in business: Agents, goods, practices, institutions and environments. *Organization Studies*, 27(3), 369-389.
- Nikandrou, I., & Tsachouridi, I. (2015). Towards a better understanding of the “buffering effects” of ‘organizational virtuousness’ perceptions on employee outcomes. *Management Decision*, 53(8), 1823-1842.
- Rego, A., Reis Júnior, D., & Cunha, M.P. (2015). Authentic leaders promoting store performance: The mediating roles of virtuousness and potency. *Journal of Business Ethics*, 128, 617-634.
- Rego, A., Ribeiro, N., & Cunha, M. P. (2010). Perceptions of organizational virtuousness and happiness as predictors of organizational citizenship behaviors. *Journal of Business Ethics*, 93, 215-235.
- Rego, A., Ribeiro, N., Cunha, M. P., & Jesuino, J. C. (2011). How happiness mediates the organizational virtuousness and affective commitment relationship. *Journal of Business Research*, 64(5), 524-532.
- Ribeiro, N., & Rego, A. (2009). Does perceived organizational virtuousness explain organizational citizenship behaviors?. *International Journal of Psychological and Behavioral Sciences*, 3(6), 1103-1110.
- Seligman, M.E.P., & Csikszentmihalyi, M. (2000). Positive psychology. *American Psychologist*, 55(1), 5-12.
- Setyoko, P. I., & Kurniasih, D. (2022). The Role of perceived organizational support (POS), organizational virtuousness (OV) on performance and employee well-being (EWB) of non-profit organizations in the post-pandemic period. *Journal of Pharmaceutical Negative Results*, 1940-1944.
- Sison, A. J. G., & Ferrero, I. (2015). How different is neo-Aristotelian virtue from positive organizational virtuousness?. *Business Ethics: A European Review*, 24, 78-98.

- Sturm, R. E., Jolly, P. M., & Williams, S. D. (2022). It's a matter of organizational pride: How perceptions of organizational virtuousness and competence affect employee behaviors. *Journal of Business and Psychology*, 37(5), 1079-1097.
- Sun, H. J., & Yoon, H. H. (2022). Linking organizational virtuousness, engagement, and organizational citizenship behavior: The moderating role of individual and organizational factors. *Journal of Hospitality & Tourism Research*, 46(5), 879-904.
- Tapan, Ö. (2019). *Örgütsel erdemliliğin örgütsel özdeşleşmeye etkisinde personel güçlendirmenin aracı rolü*. Doktora Tezi, Yıldız Teknik Üniversitesi, İstanbul.
- Tsachouridi, I., & Nikandrou, I. (2016). Organizational virtuousness and spontaneity: A social identity view. *Personnel Review*, 45(6), 1302-1322.
- Tsachouridi, I., & Nikandrou, I. (2020). The role of prosocial motives and social exchange in mediating the relationship between organizational virtuousness' perceptions and employee outcomes. *Journal of Business Ethics*, 166(3), 535-551.
- Vallett, C. M. (2010). Exploring the relationship between organizational virtuousness and culture in continuing higher education. *The Journal of Continuing Higher Education*, 58(3), 130-142.
- Wright, T. A., & Goodstein, J. (2007). Character is not "dead" in management research: A review of individual character and organizational-level virtue. *Journal of Management*, 33(6), 928-958.
- Yastioğlu, S., & Alparslan, A. M. (2020). İyi karakterli örgüt özellikleri: Örgütsel erdemlilik literatürüne ilişkin bibliyometrik bir analiz. *Çukurova Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 29(3), 1-28.
- Yıldız, B. B., & Çetin, M. (2021). Okul yöneticilerinin açık liderlik yeterliliklerinin yordayıcısı olarak örgütsel adalet ve örgütsel erdemlilik algıları. *Uluslararası Toplum Araştırmaları Dergisi*, 18, 4400-4426.



## **Financial Performance Analysis of PT XL Axiata Tbk: Before and During The Covid-19 Pandemic for the Period of 2017-2022 using DuPont Method**

**Soe Yoeng THE**

Sekolah Tinggi Manajemen IPMI, Indonesia

soe.yoeng@ipmi.ac.id

Orcid: 0009-0008-2840-6965

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

The outbreak of the COVID-19 pandemic in 2020 had a huge impact on the global economy, including Indonesia. However, the interesting fact did not have much influence on XL Axiata's business development. In fact, the growth was still occurred during the pandemic period. Therefore, the purpose of this study is to measure the financial performance of XL Axiata and to examine the significant difference between the financial performance before and during the COVID-19 pandemic. The data used in this research are two financial reporting periods of PT XL Axiata which were published, before the pandemic (2017-2019) and during the pandemic (2020-2022). DuPont analysis was used to analyze the data and calculate financial ratios of Net Profit Margin (NPM) and Assets Turn Over (ATO). The results of the study showed that the financial performance of XL Axiata experienced a significant decline in 2018 - before the pandemic due to increasing operating expenses, mainly due to increasing depreciation expenses. However, financial performance gradually improved in the following years, especially during the pandemic year, which was even relatively better than before the pandemic.

**Keywords:** DuPont Analysis, Fincancial Performance, Return On Investment, Net Profit Margin, Total Asset Turnover.



## INTRODUCTION

In the 2017-2022 time period, global dynamics were so high that ultimately this created uncertainty in the economy and business environment. These include the trade war between the US and China, the Fed's interest rate increase cycle in 2018 and 2022-2023, and the Covid-19 period in 2020-2021. One that has had a big impact is COVID-19 to the extent of Black Swan Event which made opportunities for investment limited (Ahmad, Kutan, Gupta, 2021).

On January 30, 2020, the World Health Organisation designated COVID-19 a public health emergency of international significance, which had a significant impact. Population mobility has decreased as a result of each nation establishing its quarantine policy and regulations in response to the catastrophe. Global economic growth has been hindered and put under strain by these restrictions and the rise of COVID-19 cases. This is because many firms have experienced a decline in revenue and a large reduction in people's purchasing power (Daryanto, Maharani, Wiradjaja, 2021).

Indonesia was likewise taking the same tactics to combat the spread of COVID-19, mainly physical separation, or PSBB (Large-Scale Social Restrictions). Among the limitations imposed were those on learning in businesses and schools, often known as SFH (School From Home) and WFH (Work From Home) restrictions. This approach led to a deterioration of almost all economic sectors, but it also allowed some to expand, such as the telecommunication and health sectors. Policies that force individuals to relocate and work from home could spur further growth in the telecoms industry since they increase the demand for technology and communication.

Indonesia was seeing a daily rise in the number of internet users due to the country's widespread adoption of digital technology. For cellular operators who were the issuers of communications services, this was good news (Setiawan, Ramli, Dipomatmojo, 2022).

One of the major players, XL Axiata, may be able to maintain its current growth trajectory in these circumstances. The data provided by the firm indicates that various factors support this, including a rise in the subscriber base and average revenue per unit (ARPU) for the 2018–2022 period (XL Axiata, 2022). According to the company's financial data, XL Axiata's financial performance declined significantly in 2018 before the pandemic as a result of rising operating costs, mostly as a result of rising depreciation costs (XL Axiata, 2018).

To confirm that the telecommunications industry was among the most resilient in these conditions, this study analyzed PT. XL Axiata's financial performance both before and after the COVID-19 pandemic. The data was analyzed using DuPont analysis, which yielded the financial ratios of assets turnover (ATO) and net profit margin (NPM).

## INDONESIA'S TELECOM INDUSTRY IN GENERAL

Information and communication technology (ICT) use in Indonesia has grown significantly during the past five years. The ICT indicators that were developing the fastest were those related to home internet use, which was expected to reach 86.54 percent in 2022. The number of people using cell phones has also increased, with 67.88 percent of the population having one by 2022. This trend is reflected in the rise in internet use in homes.

The percentage of homes with computers in 2022 experienced a slight decline to 18.04 percent. The percentage of the population that accessed the internet in 2018 rose from approximately 39.90 percent to 66.48 percent in 2022, indicating that the population has been utilizing the internet more during the 2018-2022 period. On the other side, the number of households that own or control landline telephones has been declining annually; in 2018, 2.61 percent of households owned or controlled a landline telephone; by 2022, that number had dropped to 1.34 percent, as shown in table 1.

**Table-1:** Trend of ICT Indicators in Indonesia, 2017-2022

Percentage	Year					
	2017	2018	2019	2020	2021	2022
Individuals who own mobile cellular phone	59.59%	66.22%	73.75%	78.18%	82.07%	86.54%
Households with internet access	57.31%	62.41%	63.53%	62.84%	65.87%	67.88%
Individuals who used the internet	32.34%	39.90%	47.69%	53.73%	62.10%	66.48%
Households with a computer	19.11%	20.05%	18.78%	18.83%	18.24%	18.04%
Households with fixed line telephone	3.23%	2.61%	2.09%	1.65%	1.36%	1.34%

**Source:** Central Bureau of Statistics 2020,2022

### Literature Review

One of the most important resources for learning about the financial situation and accomplishments of the relevant organisation is the financial report. The management's actions and accountability for the resources entrusted to it are also disclosed in the financial accounts. According to Daryanto and Sari (2021), an integrated method for analysing financial statements is called Du Pont analysis. Combining activity ratios with profit margin, Du Pont analysis illustrates how these ratios work together to assess a product's profitability. The foundation of this strategy consists on the connections between the income statement and balance sheet created by financial ratios.

**Table-2:** Previous Research

No	Researcher	Title	Result
1	Citra Shahniah & Endri (2020)	Du Pont Analysis for the Financial Performance of Trading, Service and Investment Companies in Indonesia	PT Bakrie and Brothers, PT Polaris Investama, PT Alakasa Industrindo Tbk, and PT Saratoga Investama Sedaya Tbk will yield lower returns to shareholders than investments in PT Kresna Graha Investama Tbk, PT ABM Investama Tbk, and PT Global Mediacom Tbk, according to DuPont study.
2	Dr. M. Mohanasundari, Dr. P. Sundharesalingam,	Using Du Pont Analysis to Assess The Financial Performance of The Selected Companies in	Based on the results from the PCA analysis carried on 18 ratios over 5 years, profitability, liquidity and management efficiency are the main performance

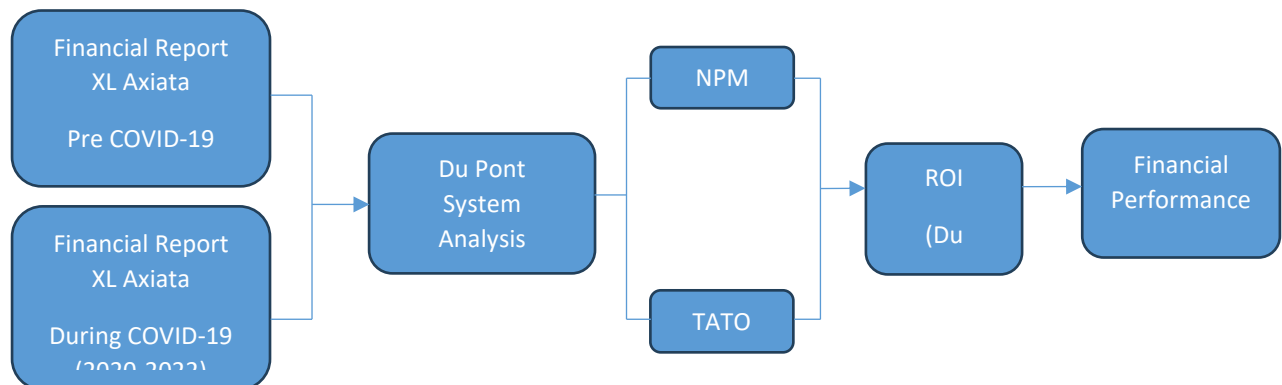


	Mr. S. Naveen Raja and Mr. V.S. Sivaprakash (2020)	The Plastic Industry in India	highlighters for the industry. A combination of 12 ratios is able to give meaningful conclusion about the industry and can effectively analyses operations of the firms.
3	Bianda Puspita Sari & Wiwiek Mardawiyah Daryanto (2021)	Profitability Ratio Analysis as Measurement Tool of Financial Performance Study Case of PT Pertamina (Persero)	According to the findings of the computations and analyses conducted in the preceding chapter, PT Pertamina (Persero)'s financial performance from 2015 to 2019 was judged to be below the industry standard Total Asset Turnover by two times, with an average Total Asset Turnover result over the previous five years of 0.84 times.
4	Wiwiek Mardawiyah Daryanto, Aditya Indrasaputra & Andrea Devina (2021)	The Financial Stability Evaluation of Top Indonesia Cigarettes Companies in Facing COVID-19 Pandemic and Raise of Excise Tax	The study looked at how the three cigarette companies (PT Gudang Garam Tbk, PT HM Sampoerna Tbk, and PT Wismilak Inti Makmur Tbk) were affected by the COVID-19 pandemic and the increase in excise duty. In general, the three businesses were able to effectively handle their financial performance throughout the COVID-19 and increase in the excise tax period.
5	Wiwiek Mardawiyah Daryanto, May Iffah Rizki, Mahardhika (2021)	Financial Performance Analysis of Construction Company Before and During COVID-19 Pandemic in Indonesia	This study aims to examine the financial ratios of PT PP Properti, an Indonesian construction company, both before and during the COVID-19 pandemic. The company has been categorised as a grey zone, vulnerable to insolvency, since before the pandemic began, according to the Altman Z-score research. The corporation is still in the grey area throughout the pandemic, but its scores have decreased.
6	Wiwiek Mardawiyah Daryanto, Ariani Putri Maharani, Nia Wiradjaja (2021)	Profitability Ratio Analysis Before and During COVID-19: Case Study in PT Japfa Comfeed indonesia	The profit margin, return on invested capital, return on equity, and return on assets all declined during the COVID-19 compared to prior. The Paired T-test results, however, show that PT Japfa Comfeed Indonesia's profitability, as measured by its return on invested capital and return on assets, does not differ significantly. Furthermore, the company's ability to generate profits is still strong even after the pandemic, as evidenced by the results, which show that there hasn't

			been much of a change in overall profitability performance. This suggests that the company has the capacity to continue operating in the future.
7	Ayu Lestari & Muhammad Fauzan (2023)	Analysis Du Pont System in Measuring Company Financial Performance (Case Study of Telecommunication Companies Listed on The IDX 2016-2021)	Out of the five companies under investigation only PT XL Axiata Tbk has a ROI value (Du Pont) that is significantly higher than the industry average, indicating a strong financial performance. Thus, PT XL Axiata Tbk is among the businesses whose financial performance meets favourable standards.

## METHODOLOGY

**Figure-1:** Research Model



The above research model presents the analytical flow of this study and based on the related previous study on financial performance analysis (Lestari, Fauzan, 2023).

## RESEARCH AND DISCUSSION

The calculations of Net Profit margin (NPM), Total Asset Turnover (TATO), and Return On Investment (ROI) Du Pont based on the financial report of PT. XL Axiata Tbk:

### 1. Net Profit Margin (NPM)

NPM is a ratio that measures the extent to which a company's ability to generate net profit at a certain level of sales (Lestari & Fauzan, 2023).

$$\text{NPM} = (\text{Net profit} / \text{Net sales}) \times 100\%$$

**Table-3:** NPM of XL Axiata for period 2017-2022

In million IDR	2017	2018	2019	2020	2021	2022
Profit	375.244	-3.296.890	712.579	371.598	1.287.807	1.121.188
Sales	22.875.662	22.938.812	25.132.628	26.009.095	26.754.050	29.141.994
<b>NPM</b>	<b>1,64%</b>	<b>-14,37%</b>	<b>2,84%</b>	<b>1,43%</b>	<b>4,81%</b>	<b>3,85%</b>

2. Total Asset Turnover (TATO)

TATO measure the turnover of all assets owned by the company (Lestari & Fauzan, 2023).

$TATO = \text{Total Sales} / \text{Total Asset}$

**Table-4:** TATO of XL Axiata for period 2017-2022

In million IDR	2017	2018	2019	2020	2021	2022
Total Sales	22.875.662	22.938.812	25.132.628	26.009.095	26.754.050	29.141.994
Total Asset	56.321.441	57.613.954	62.725.242	67.744.797	72.753.282	87.278.000
<b>TATO</b>	<b>0,41</b>	<b>0,40</b>	<b>0,40</b>	<b>0,38</b>	<b>0,37</b>	<b>0,33</b>

3. Return On Investment (ROI) (Du Pont)

Analysis Method Du Pont system it uses a particular approach of ratio analysis to evaluate a company's effectiveness. ROI can measure the level of profit generated from the company's total investment (Lestari & Fauzan, 2023).

$ROI \text{ (Du Pont)} = \text{Net Profit margin} \times \text{Total Asset Turnover}$

**Table-5:** ROI (Du Pont) of XL Axiata for period 2017-2022

	2017	2018	2019	2020	2021	2022
NPM	1,64%	-14,37%	2,84%	1,43%	4,81%	3,85%
TATO	0,41	0,40	0,40	0,38	0,37	0,33
<b>ROI (Du Pont)</b>	<b>0,67%</b>	<b>-5,72%</b>	<b>1,14%</b>	<b>0,55%</b>	<b>1,77%</b>	<b>1,28%</b>

## CONCLUSION

The company's financial performance is quite resilient in the COVID-19 period, this can be seen from the NPM, TATO and ROI ( Du Pont) figures.

The NPM, TATO and ROI figures during the pandemic period did not experience a drastic decline, in fact the NPM and ROI figures were actually relatively better compared to the pre-

pandemic period. Although in 2018 the NPM and ROI figures experienced a significant decline due to increasing operating expenses, mainly due to increasing depreciation expenses. Meanwhile, TATO figures during the pandemic period were lower than before the pandemic, indicating the company was getting worse at managing total assets in generating income.

## **RECOMMENDATION**

In order to improve its financial performance, the company must conduct performance reviews, strengthen its asset management capabilities, and monitor the financial performance of its operations. Both the internal and external environments of the company have an impact on its financial performance. Because social, economic, and political factors directly affect a company's financial performance, it is imperative that companies pay greater attention to these factors.

In order to maximise the research outcomes, it is advised that future researchers broaden the research object to include more companies within this sector and add a wider duration and sample period. It is also advised to conduct more study using different analytical techniques that can be applied to gauge the financial performance of the organisation.

## **REFERENCES**

- Ahmad, W., Kutan, A. M. & Gupta, S. (2021). Black swan events and COVID-19 outbreak: Sector level evidence from the US, UK, and European stock markets.
- Central Bureau of Statistics. 2020. Indonesia Telecommunication Statistics 2020. <https://webapi.bps.go.id/download.php?f=pPeF4rTtYJZ5NkhEYMBTfWt+RET8cT1IZZ9IQKJbW9JN4+ITaKBIZqtCrkpjG+jptYfPSw0aY9hal7a+XGMEWgKGRQzP8p2QQ0UtuNyyZjl91koejU8aXl/ZIJDqZjxV2gPZR05IKcLBPJkubsBziZoW7JfTBQuuZvzOKH2q0jFkj2j0PqexT7lqbQGfjd9fUgwHiUmKxD67rEzEygSi/E1OhPxWG4yQ84dPgKqk1hwt6lOzM1B27LROpt6HQpiNNFmbAAJ8Etyb9aSPh9VOTuDv6y5MBSnbqqGVzuqM638=>
- Central Bureau of Statistics. 2022. Indonesia Telecommunication Statistics 2022. <https://webapi.bps.go.id/download.php?f=VG4a3QKoykW9eZy3fsuXPYRkPHP0XOET8ZyqY0oWmffObsX+lEB/McFZRyVoCYPrMNxLXrHiSrMoHKONZXI2eB0Je799pZIJED/KdNgwVN76pXQyJYZ2nBibHgvx677WuiJpl9RH2hgd0v7FW6KJ6v8dV3BtQl8wN0BDOrz147SSrkcSaKORKS3lorMuk3K6cKfWSmPOnDChdsBS1be+O3YGd0sPltgHUOgqLF9x0YRB4cwxZfAZrAFubi7aaT+Ve/oVd1kEowOBYXumre4OLjCu7i3vPEII8lhEkzbLquo=>
- Daryanto, W. M. & Sari, B. S. (2021). PROFITABILITY RATIO ANALYSIS AS MEASUREMENT TOOL OF FINANCIAL PERFORMANCE STUDY CASE OF PT PERTAMINA (PERSERO).
- Daryanto, W. M., Indrasaputra, A. & Devina, A. (2021). THE FINANCIAL STABILITY EVALUATION OF TOP INDONESIA CIGARETTES COMPANIES IN FACING COVID-19 PANDEMIC AND RAISE OF EXCISE TAX.
- Daryanto, W. M., Rizki, M. I. & Mahardhika (2021). FINANCIAL PERFORMANCE ANALYSIS OF CONSTRUCTION COMPANY BEFORE AND DURING COVID-19 PANDEMIC IN INDONESIA.
- Daryanto, W. M., Maharani, A. P. & Wiradjaja, N. (2021). PROFITABILITY RATIO ANALYSIS BEFORE AND DURING COVID-19: CASE STUDY IN PT JAPFA COMFEED INDONESIA.
- Daryanto, W. M., Indarto, A. & Rhamadany, R. (2021). MAINTAINING COMPETITIVE ADVANTAGE DURING THE PANDEMIC OF COVID-19 BY MANAGING HEALTHY FINANCIAL RATIOS – A STUDY IN A MAJOR COMPANY IN COMMUNICATION SECTOR (PT. TELKOM (PERSERO)).



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- Lestari, A. & Fauzan, M. (2023). ANALYSIS DU PONT SYSTEM IN MEASURING COMPANY FINANCIAL PERFORMANCE (CASE STUDY OF TELECOMMUNICATION COMPANIES LISTED ON THE IDX IN 2016-2021).
- Mohanasundari, M., Sundharesalingam, P., Raja, S. N. & Sivaprakash, V. S. (2020). USING DUPONT ANALYSIS TO ASSESS THE FINANCIAL PERFORMANCE OF THE SELECTED COMPANIES IN THE PLASTIC INDUSTRY IN INDIA.
- PT XL Axiata Tbk. (2017). Annual Report.  
<https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/annual-report-2017.pdf>
- PT XL Axiata Tbk. (2018). Annual Report.  
[https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/AR%20XL%20Axiata%202018%20UPDATED%2025%20Apr\\_0.pdf](https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/AR%20XL%20Axiata%202018%20UPDATED%2025%20Apr_0.pdf)
- PT XL Axiata Tbk. (2019). Annual Report.  
[https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/IND-IAR%20XL%20Axiata%202019\\_24042020-Spread.pdf](https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/IND-IAR%20XL%20Axiata%202019_24042020-Spread.pdf)
- PT XL Axiata Tbk. (2020). Annual Report.  
<https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/IAR%20XL%20Axiata%202020%20IND-Final.pdf>
- PT XL Axiata Tbk. (2021). Annual Report.  
[https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/IAR%20XL\\_Axiata\\_2021\\_IDN\\_310322\\_OJK\\_0.pdf](https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/IAR%20XL_Axiata_2021_IDN_310322_OJK_0.pdf)
- PT XL Axiata Tbk. (2022). Annual Report.  
<https://staticxl.ext.xlaxiata.co.id/s3fs-public/media/documents/LAPORAN%20TAHUNAN%20XL%20AXIATA%20VERSI%20INDONESIA%20upload.pdf>
- Setiawan, M. T., Ramli, A. & Dipomatmodjo, T., SP. (2022). ANALYSIS OF FINANCIAL PERFORMANCE BEFORE AND DURING THE COVID-19 PANDEMIC IN TELECOMMUNICATION COMPANIES LISTED ON THE INDONESIA STOCK EXCHANGE PERIOD 2018-2022.
- Shahnia, C. & Endri. (2020). Dupont Analysis for the Financial Performance of Trading, Service & Investment Companies in Indonesia.



## **Financial Performance Measurement and Analysis of PT. Indofood Sukses Makmur Tbk. before and during the COVID-19 Pandemic in Indonesia**

**Hans Hanpin Yoshuara**

Sekolah Tinggi Manajemen IPMI, Jakarta, Indonesia

[hans.yoshuara@ipmi.ac.id](mailto:hans.yoshuara@ipmi.ac.id)

Orcid: 0009-0009-7043-975X

**Prof. Roy H.M SEMBEL**

Sekolah Tinggi Manajemen IPMI, Jakarta, Indonesia

[roy.sembel@ipmi.ac.id](mailto:roy.sembel@ipmi.ac.id)

Orcid: 0000-0002-9023-9976

**Dr. Melinda MALAU**

Universitas Kristen Indonesia, Indonesia

[melinda.malau@uki.ac.id](mailto:melinda.malau@uki.ac.id)

Orcid: 0000-0002-6576-3063

### **ABSTRACT**

The COVID-19 pandemic has been a major hit on companies and markets in Indonesia. As of May 2021, Indonesia became one of the countries with the highest number of novel Covid-19 cases with 47,150 deaths reported. To help contain the virus, the government implemented Large Scale Social Restrictions leading to numerous lockdowns and disruptions. This caused a fall in business and economic performance in many sectors of the economy including retail and travel. The Fast Moving Consumer Goods (FMCG) industry is one such industry impacted by the pandemic. Despite sales drop in various consumer products such as dairy and beverages, the sector experienced increased demand for personal care and staple food products. PT. Indofood Sukses Makmur Tbk, the leading FMCG company in Indonesia gained a significant increase in revenue and net profit as the lockdowns stipulated stockpiling of instant noodles and other staple foods. The purpose of this study is to measure the financial performance of PT. Indofood Sukses Makmur Tbk. before and during the COVID-19 pandemic by analyzing the Current Ratio, Return on Asset (ROA), Net Profit Margin (NPM), Total Asset Turnover and Debt to Asset ratios. The data used in this study are annual financial statements from the period 2018-2022. The results hope to provide valuable insights on the impact of a global pandemic on the financial performance of PT. Indofood Sukses Makmur Tbk. and contribute to its future management decision making.

**Keywords:** COVID-19 Pandemic, Fast Moving Consumer Goods, Financial Performance Analysis

## **1. INTRODUCTION**

### **1.1 COVID-19 Pandemic outbreak in Indonesia**

In early 2020, the Corona Virus Disease 2019 (COVID-19) pandemic hit the global landscape. The virus was discovered in December 2019 in Wuhan, Hubei province, China, has spread rapidly to almost all countries. As of May 2021, Indonesia became one of the countries with the highest number of novel Covid-19 cases and the lowest testing rate in Southeast Asia, with 47,150 deaths reported between March 2020 to May 2021. The government implemented various countermeasures such as Large Scale Social Restrictions to help contain the virus. (Lapor COVID-19, 2021). This resulted in major disruptions in cash flow and business operations in many sectors of the economy such as aviation, travel and retail. The retail industry recorded a 32 percent fall in daily earnings per outlet in West Jakarta, while hotel occupancy rate fell to 30 to 40 percent as of March 2020 (TheJakartaPost, 2020)

### **1.2 Fast Moving Consumer Goods (FMCG) Industry in Indonesia**

The Fast Moving Consumer Goods (FMCG) industry is the fourth largest sector of Indonesia's largest industries and a huge proponent of its economic growth. They provide everyday goods such as soft drinks, snacks, meat and dairy products. The products reach all walks of lives and meet the demand of everyday needs (MJ & Nuswantara, 2022). Some of its primary growth factors are due to the growing consumer spending power and demand, with Indonesian households spending 20% of their income on FMCG products (In Corp, 2021). The growth in digitalisation also helped boost the industry with an increased use of online shopping and digital advertising enabling greater reach and purchase rate (Market Research Indonesia, 2022). The sector still presents an optimistic prospect, with the government increasing infrastructure expansion, SMEs development and e-commerce to boost FMCG growth in the coming years (HSBC Indonesia, 2017) with an expected compound annual growth rate (CAGR) of 7.6% from 2021 to 2025 (InvestinAsia, 2023).

### **1.3 About Indofood**

Established in 1990 by Sudono Salim, PT. Indofood Sukses Makmur Tbk. is the leading FMCG company in Indonesia that aims to be a “Total Food Solution company with operations in all stages of food manufacturing”. As of November 2023 Indofood has a market capitalization of \$3.65 Billion. The company has been providing the needs of everyday consumer products for Indonesians with consistent demand for well-known brands such as Indomie, Lays and Indomilk enjoyed by everyday Indonesian households.

They have various lines of businesses:

1. Consumer Branded Products such as instant noodles and snack foods
2. Bogosari Group, a producer of wheat flour and pasta currently has an installed annual capacity of over 13 billion processed packs and 23 manufacturing plants throughout Indonesia
3. Agribusiness Group covering research and development, seed breeding and palm oil cultivation
4. Distribution with an extensive network of subsidiaries and third party logistics. The number of stock points have been expanded aggressively since 2005 and penetrated through every corner of the archipelago including retail outlets and traditional markets.



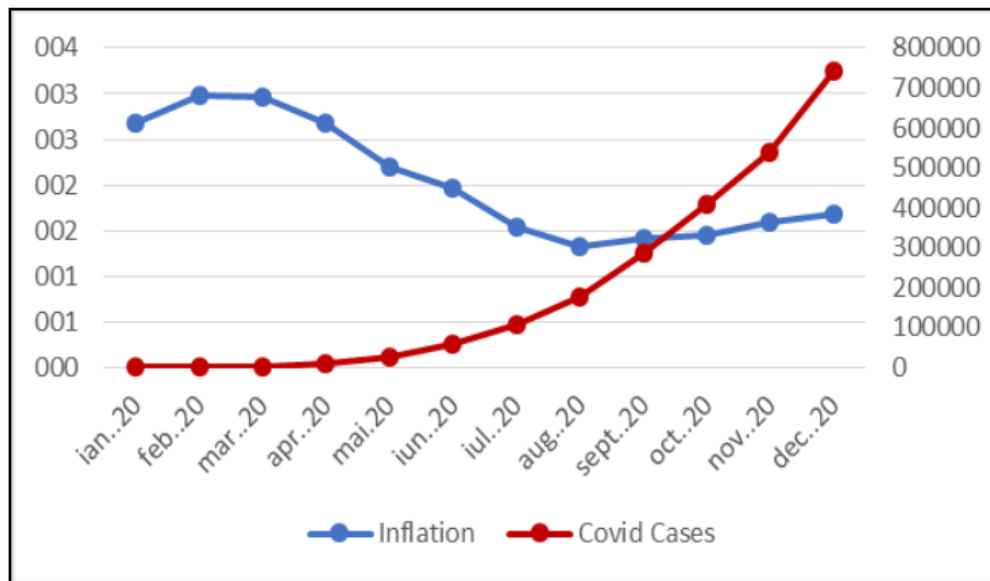
Besides its large customer base in Indonesia, Indofood has also been exporting its products to various countries such as Australia, Singapore and Africa. In the first quarter of 2023, Indofood's export sales made up 26.25 percent of its total sales. Its exports increased by 8.78 percent year-on-year as of March 2023 (Timorria, 2023)

### **1.3 Impact of COVID-19 on Fast Moving Consumer Goods (FMCG) Industry in Indonesia**

The Fast Moving Consumer Goods (FMCG) industry is impacted by the pandemic. The industry also saw a drop in sales in some products such as beverages and dairy products due to fewer people visiting restaurants and retail stores. However, the negative impacts are countered by a greater consumer purchase volume per visit and a rise in personal care products such as detergents and soaps (Nathaniel, T., 2020). There is a growing demand for personal health and home food products, coupled with the growth of e-commerce, especially weeks prior to lockdowns (ABeam Consulting, 2023). In the third quarter of 2020, Indonesia saw an overall positive year-on-year change in the FMCG market value by 8.8% (EPR Indonesia, 2021). Due to government crowd control measures, 74% of Indonesians changed their shopping habits and some 63% of customers used online shopping more often, increasing demand and sales in the industry (In Corp, 2021).

That said, there are still some challenges that need to be overcome by FMCG companies as a result of the covid-19 pandemic. The drastic increase in consumer demand made it difficult for manufacturers to manage production schedules within a short period of time. Raw materials became scarce which slowed down production, delivery and procurement. This greatly decreased order fulfilment and led to a rise in raw material costs. (Timotius et al., 2022). Inflation increased slightly from the beginning of January to March 2020 but decreased and remained stable from April 2020. Asmadina et al. (2021) found that the relationship between the number of COVID-19 cases and inflation are negative. This is due to reduced economic activity and government efforts to control the spread of the virus using social restrictions.

**Figure 4. Relation between inflation and cases of Covid-19**



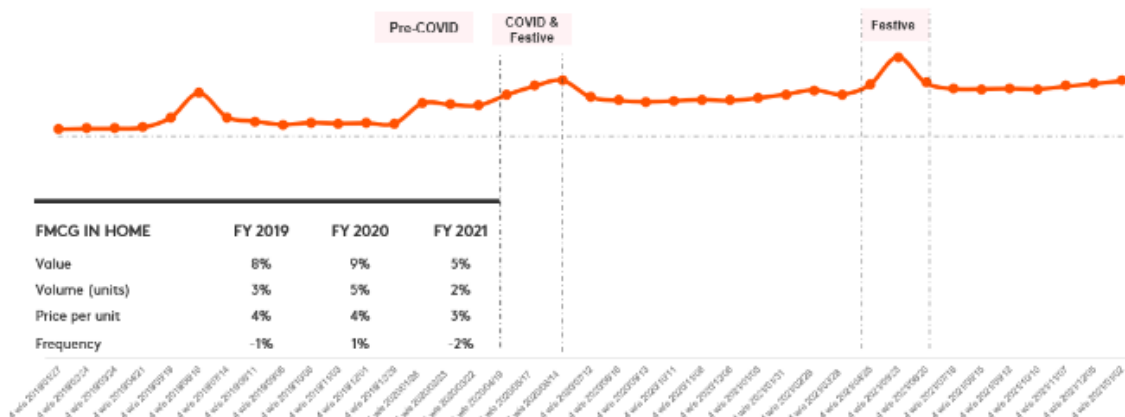
Source: Bank Indonesia, Worldometer.

Sales of various categories such as health, beauty and food still showed notable growth compared to pre-pandemic levels especially due to the ease of mobility restrictions. Indonesian consumers still remain confident during the pandemic era (Neilson IQ, 2022). This is also supported by the e-commerce sector which shows 51 percent increase in penetration between 2020 to 2021 (Kantar, 2022).



## FMCG PERFORMANCE

In comparison to pre-pandemic levels, FMCG growth is still in recovery mode. This is aligned with better macroeconomic conditions and modest growth in household spending.



KANTAR

Source: FMCG in Home | Indonesia Urban + Rural.

Indofood also managed to achieve performance resilience during the pandemic era through its vertically integrated business model, well-known consumer branding and increased demand for

processed foods such as instant noodles. It experienced a net profit gain of 31.5 percent year-on-year (yoy) to Rp6.46 trillion in 2020 and growth in revenue by 6 percent year-on-year (yoy) to Rp 81.73 trillion (Harsono, N. 2021). This is driven by government social restrictions and lockdowns which stipulates stockpiling of staple food products, with instant noodles being Indofood's largest sales contributor due to its convenience and affordability (Asia Pacific Food Industry, 2020).

## **2. THEORETICAL FRAMEWORK**

### **2.1 Resource Based View (RBV)**

Financial performance is essential to a company's growth and management effectiveness of a firm. It reflects how internal resources are being utilised to produce value (Ahinful et. al., 2021). According to the Resource Based Theory by Barney (1991), firm resources such as assets, management processes and others are optimised to improve efficiency resulting in competitive advantage. The endowment of valuable resources by itself is not sufficient, companies must have the ability to exploit these resources to achieve maximum business performance.

The resource based theory sees resources as rare and unsubstitutable, thus it is essential for firms to strive for efficiency (Alarussi, 2020). It assumes that resources are heterogenous and imperfectly mobile resulting in better company performance when properly used (Ahinful et. al., 2021). Efficiency is defined as the ability to perform a task without wasting much time and energy. In the context of company performance, it describes how resources are well used by firms to achieve company objectives (Alarussi, 2020). Hence, financial resources possessed by a company must be optimally utilized in order to increase company value, competitiveness and long-term growth prospects.

The Resource Based View (RBV) is critical in understanding why some companies succeed and others not. The growth of Indofood and other Fast Moving Consumer Goods (FMCG) companies can also be attributed to how they convert resources into value, especially in the midst of a global pandemic such as COVID-19.

### **2.2 Financial Ratio Analysis**

Financial statements are used to provide information about the company's financial performance and situation. They contain important accounting information that is crucial for management analysis and decision making (Lindstorm, 2020). To study a company's effectiveness in transforming economic resources into value, analysis of key financial ratios is fundamental in gaining a better understanding of a company's comprehensive financial performance and its competitiveness in the industry. Financial ratios such as profitability, liquidity, leverage and efficiency have become crucial to evaluating a company's financial stability and growth potential (Rashid, 2021).

#### **Profitability**

Profitability is an important measure of firm value. High profitability shows good company prospects so that investors will respond positively to these signals prompting the increase of

firm value. High profitability shows good company prospects so that investors will respond positively to these signals prompting the increase of firm value (Husna & Satria, 2019).

Ratios commonly used to measure profitability are Return on Asset (ROA) and Net Profit Margin. The Return on Asset (ROA) shows how much profit is generated by each unit of assets in the company. It measures the management effectiveness in converting assets to profit (Rohmandika et. al., 2023).

$$\text{Return on Asset (ROA)} = \frac{\text{Net Income}}{\text{Total Assets}} \quad (1)$$

Net Profit Margin measures how much profit is remaining out of its revenue after deducting all operating expenses, interest and tax (Dita, A. H. and Murtaqi, I., 2014). It indicates a company's ability to generate profit which indicates financial efficiency (Supriono, 2022). The higher the net profit margin of a firm, the more profitable it is.

$$\text{Net Profit Margin} = \frac{\text{Net Income}}{\text{Total Revenue}} \quad (2)$$

### **Liquidity**

Liquidity ratio are used to measure the company's ability to pay off short-term obligations at maturity and its operational activities. A company with more liquid assets available has a greater ability to meet its financial obligations (Sari et. al., 2022). Current ratio is often used to measure the availability of current assets owned by the company compared to the total current liabilities. The higher the current ratio, the better the company is at meeting its short-term obligations which decreases solvency risk (Satria & Husna, 2019).

$$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}} \quad (3)$$

### **Leverage**

Leverage ratios are used to indicate a company's solvency and relative debt level. The leverage ratio indicates the extent to which a company finances its operations using debt (Ilham et. al., 2022). It is also reflective of the amount of financial risk the company is exposed to (Lenka, 2017). The higher the proportion of debt relative to asset, the greater the financial risk borne by the company (Kurniawan, 2021).

$$\text{Debt to Asset Ratio} = \frac{\text{Total Debt}}{\text{Total Assets}} \quad (4)$$

### **Efficiency**

Efficiency ratio helps to evaluate how effective a company is maximizing its assets to generate revenue (Utami and Muslih, 2022). These assets may include fixed assets (eg. plants and equipment), inventory, accounts receivable and others. The Total Asset Turnover ratio indicates the efficiency of an enterprise in managing total assets to generate revenue. The higher the asset

turnover, the more efficient the organisation is in utilising its assets to generate sales reflecting good management efficiency (Linda, 2022).

$$\text{Total Asset Turnover Ratio} = \frac{\text{Net Sales}}{\text{Total Assets}} \quad (5)$$

### 3. RESEARCH METHODOLOGY

#### 3.1 Research Questions

While the COVID-19 pandemic had negatively impacted many sectors of the economy and dampened economic growth, the Fast Moving Consumer Goods (FMCG) sector gained momentum from its increased market demand and sales growth. Given this phenomenon, this study presents a few key research questions:

1. How was the overall financial performance of PT. Indofood Sukses Makmur and its industry before and during the COVID-19 Pandemic?
2. Which financial aspects of PT. Indofood Sukses Makmur improved and which slowed down?
3. Did the financial performance PT. Indofood Sukses Makmur and its industry actually benefit from the COVID-19 pandemic?

#### 3.2 Research Objective

From the research questions proposed, the research objectives can be broken down into three:

1. To analyse key financial ratios (profitability, liquidity, leverage and efficiency ) and determine the overall financial performance of PT. Indofood Sukses Makmur Tbk from the pre-pandemic years (2018-2019) and during the COVID-19 pandemic years (2020-2022)
2. To determine the financial aspects of PT. Indofood Sukses Makmur Tbk that improved and the ones that declined as a result of the COVID-19 Pandemic
3. To determine if the overall financial performance of PT. Indofood Sukses Makmur Tbk improved as a result of the COVID-19 Pandemic

The results of this study aim to provide valuable insights on how a global catastrophe such as the COVID-19 pandemic affects the company's performance which may be useful for future management decision-making.

#### 3.3 Research Method

This research adopts a quantitative descriptive and inferential research method, with a purposive sampling technique to collect the required sample data. The sample examined consists of annual financial statements from PT. Indofood Sukses Makmur Tbk. from the year 2018-2022. The Current Ratio, Return on Equity (ROE), Net Profit Margin (NPM), Total Asset Turnover and Debt to Asset are measured and analyzed to determine the changes of financial performance of ICBP before and during the COVID-19 pandemic.

## 4. RESULTS AND DISCUSSION

### Liquidity

#### Current Ratio

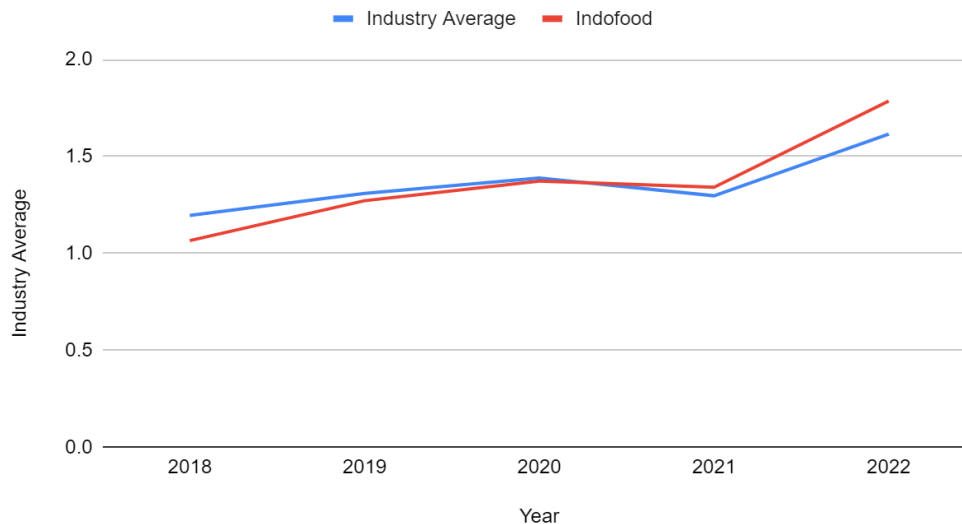


Figure 1. Current Ratio

Table 1. Current Ratio

Indofood	Industry Average	Year
1.07	1.20	2018
1.27	1.31	2019
1.37	1.39	2020
1.34	1.30	2021
1.79	1.62	2022

Current ratio of Indofood showed a positive uptrend from the pre-pandemic years (2018-2019) until the COVID-19 breakout in 2020. The industry also showed a similar trend but with a higher value of current ratio. This means that right up to the COVID-19 pandemic other companies in similar industries have higher liquidity than Indofood, although only slightly. During the pandemic years from 2020-2021, Indofood's current ratio fell slightly from 1.37 to 1.34 but not as much as the industry average from 1.39 to 1.30. This might be due to supply chain disruptions where early payments to suppliers have to be made and a drop of stock inventory due to delivery bottlenecks and increased cost of raw materials. The fall in Indofood's liquidity however, only lasts for a year before increasing sharply in 2022. This might be due to the ease in social restrictions and supply chain which increased purchase from consumers and

enabled Indofood to accumulate current assets in the form of cash and cash equivalent, short-term investments and others.

### Profitability

#### Return on Asset (ROA)

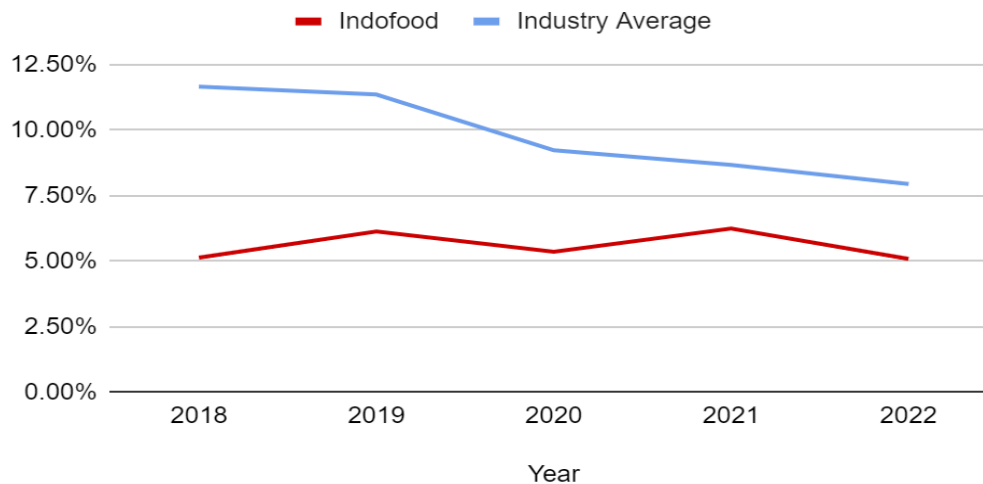


Figure 2. Return on Asset (ROA)

Table 2. Return on Asset (ROA)

Indofood	Industry Average	Year
5.14%	11.67%	<b>2018</b>
6.14%	11.37%	<b>2019</b>
5.36%	9.24%	<b>2020</b>
6.25%	8.68%	<b>2021</b>
5.09%	7.95%	<b>2022</b>

Indofood's Return on Asset increased during the pre-pandemic years (2018-2019). Although the industry records a higher Return on Assets (ROA), the industry average showed a downward trend. During the pandemic breakout in 2020, Indofood saw a drop in Return on Asset (ROA), although not as drastic as the industry average of around 2 percent. During the pandemic years from 2020 to 2022, the industry average Return on Asset (ROA) continued to drop from 9.24 to 7.95 percent, while indofood showed a slight rebound in 2021 before dropping again in 2022 to 5.09 percent. The overall downtrend of Return on Asset (ROA) for indofood and the industry indicated a severe drop in management efficiency in utilizing built-up assets to generate profit. This might be due to supply chain disruptions, rising costs on raw materials and input shortages



which affected companies until 2022. Indofood's ROA levels remained below the industry from 2018-2022.

### Net Profit Margin

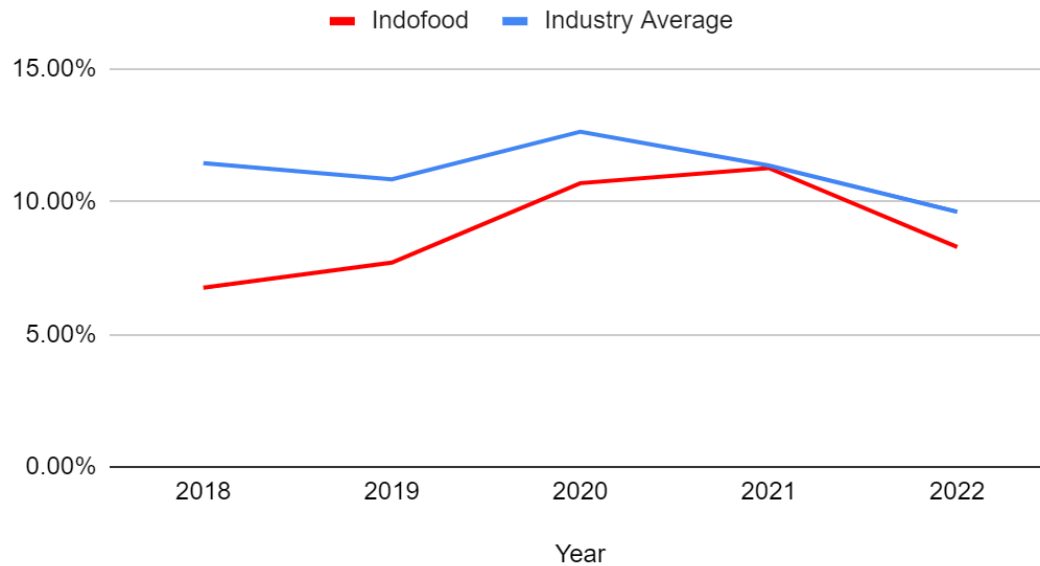


Figure 3. Net Profit Margin

Table 3. Net Profit Margin

Indofood	Industry Average	Year
6.76%	11.46%	2018
7.71%	10.85%	2019
10.71%	12.65%	2020
11.28%	11.37%	2021
8.29%	9.62%	2022

Net Profit Margin for Indofood increased sharply from 2018 to 2021 while the industry average only experienced an increase from 2019-2020. This might be due to the increased demand and stockpiling for consumer goods during the pandemic years. From 2021 to 2022, Net Profit Margin for Indofood and the industry average dropped as this might be due to a decrease in stockpiling and decrease in buying volume per visit. Indofood's Net Profit Margin levels remained below the industry from 2018-2022.

## Efficiency

### Total Asset Turnover

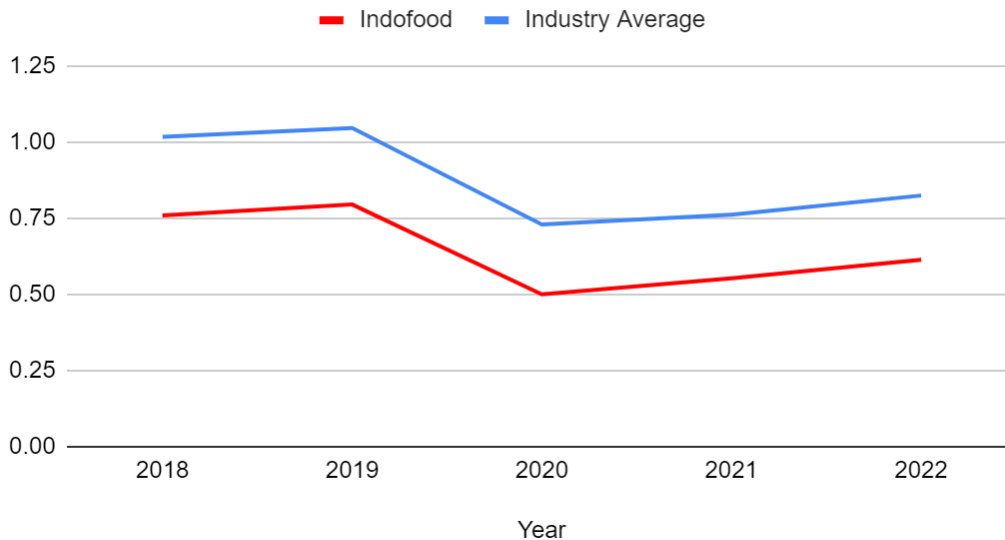


Figure 4. Total Asset Turnover

Table 4. Total Asset Turnover

Indofood	Industry Average	Year
0.76	1.02	<b>2018</b>
0.80	1.05	<b>2019</b>
0.50	0.73	<b>2020</b>
0.55	0.76	<b>2021</b>
0.61	0.83	<b>2022</b>

Total Asset Turnover of Indofood and the industry increased during the pre-pandemic years 2018-2019 which indicated healthy management efficiency in using assets to generate revenue. When the COVID-19 pandemic broke out in 2020, both Indofood and the industry experienced a sharp drop in management efficiency before increasing slightly from 2020-2022. This showed that the COVID-19 pandemic had an adverse effect on company efficiency in the industry.

## Leverage

### Debt to Asset

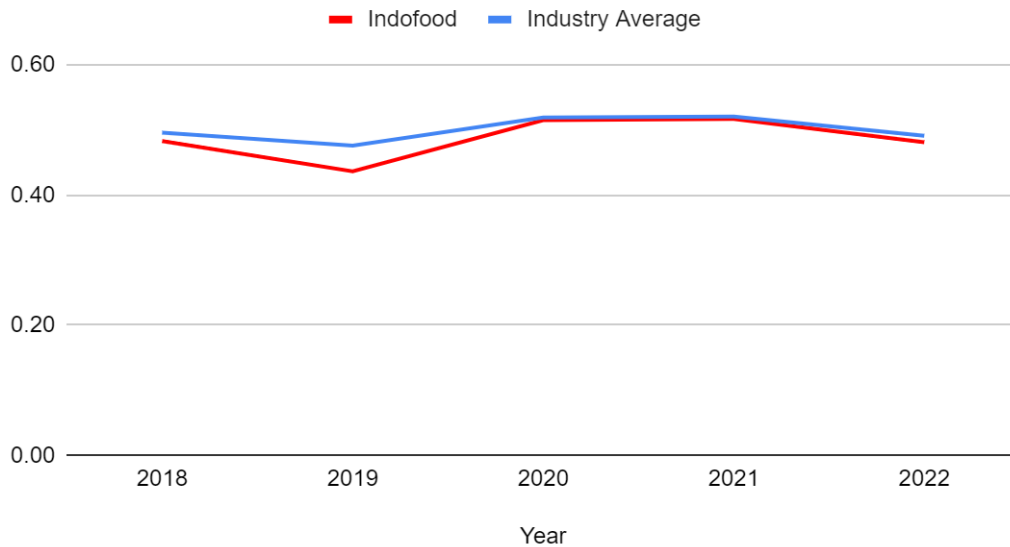


Figure 5. Debt to Asset

Table 5. Debt to Asset

Indofood	Industry Average	Year
0.48	0.50	<b>2018</b>
0.44	0.48	<b>2019</b>
0.51	0.52	<b>2020</b>
0.52	0.52	<b>2021</b>
0.48	0.49	<b>2022</b>

The Debt to Asset ratio of Indofood and the industry showed a decreasing trend in the pre-pandemic years (2018-2019). In 2020 the Debt to Asset ratio increased for indofood and the industry. This might be due to supply chain disruptions, social restrictions and rising costs which caused debt to rise. The Debt to Asset ratio remained constant until 2021 before decreasing slightly in 2022 as restrictions eased and business picked up.

## 5. CONCLUSION

The COVID-19 pandemic had caused drastic disruptions on various sectors of the Indonesian economy including the Fast Moving Consumer Goods Sector which is crucial to many businesses and consumers. In the case of PT. Indofood Sukses Makmur Tbk, the lockdowns and social restrictions implemented as countermeasures to the pandemic induced an increase in the demand for everyday household items, contributing to sales and profit growth for the

company. Despite that, bottlenecks in the supply chain, shortages in raw materials and rising input costs also had an adverse effect on the financial performance of Indofood as a whole.

The liquidity of Indofood and the industry remained at a positive uptrend and only affected slightly when the pandemic first broke out in 2020, which indicated a steady and healthy level of current assets accumulated relative to short-term obligations. In other words, Indofood is still in a stable position to pay off its current liabilities using its current assets and not in danger of default.

In terms of profitability, Indofood's management efficiency was greatly affected by the COVID-19 pandemic as shown in the drop of Return on Assets (ROA) from the start of the pandemic breakout until 2022. This means that Indofood's management and operational capabilities became less efficient which decreased their ability to utilise assets to generate profit. Its Net Profit Margin showed a sharp increase in 2020 during the start of the pandemic due to a rise in consumer goods demand but soon decreased until 2022.

Despite the drop in profits, efficiency in revenue generation increased steadily from 2020 to 2022. The increase in sales levels however, did not lead to profit increases due to the rising costs of inputs and supply chain inefficiencies. Indofood Debt to Asset ratio remained constant from pre-pandemic years of 2018 until 2022. The level of debt Indofood used however remained at a healthy level. The industry also showed a relatively similar trend.

Overall, the financial performance of Indofood and its competitors still remained at a stable level and was resilient throughout the pandemic years. It was mainly supported by favourable market demands for consumer goods and ease of social restrictions during 2021-2022. With a healthy debt level, increasing liquidity and consistent revenue generation, the profit levels of indofood is likely to stabilise again in the years ahead.

## **6. THEORETICAL IMPLICATION**

The Resource Based View (RBV) of firms assumes that resources are heterogeneous and immobile. The results of this study showed that companies exposed to similar market environments and production patterns can show similar financial performance. Under the same industry, management strategies and resources can also be replicated as companies share similar supply chain channels and vendors. The Resource Based View (RBV) emphasises a lot on internal factors, however the results of this study showed that external factors such as a global pandemic can affect management efficiencies of companies especially those relying a lot on supply chain of raw materials, factory production and consumer demand. A global pandemic can alter the way that resources are managed in companies.

## **7. PRACTICAL IMPLICATION AND RECOMMENDATION**

Taking external factors into account, managers should be aware of their macro business environment as a factor that could significantly affect their marketing, sales and operational dynamics. In order to achieve competitive advantage firms must look not only into internal resource allocations but also external environments in order to formulate strategies to ensure continual business growth and stable financial performance.

In the case of Indofood, the pandemic experience should provide managers with new insights into how to manoeuvre a global disruption of its supply chain, production and sales. It is recommended that Indofood try to diversify its supplier networks and renegotiate terms with vendors to help improve delivery efficiencies, minimise debt and reduce costs. Increase in digitisation and adoption of Artificial Intelligence (AI) can also be implemented to improve operational efficiency. With these new implementations in place, Indofood should remain more competitive in the post-pandemic years and more ready to tackle any challenges of the rapidly changing business environment.

## 8. LIMITATIONS

There might be other factors that might affect Indofood's financial performance such as company culture, human capital, Russia-Ukraine War and others. The changes in financial performance during the years 2018-2022 might not only be due to the COVID-19 pandemic. Future research can explore other external factors during these years. As the sample of this study relied on secondary data from audited financial statements, the validity of the data cannot be verified further as access to primary data is difficult to obtain.

## REFERENCES

- ABeam Consulting (2023). *Impact of COVID-19 on Food and Consumer Goods Manufacturers and Future Responses*. ABeam Consulting. Available at: [https://www.abeam.com/id/en/topics/insights/covid19\\_fc](https://www.abeam.com/id/en/topics/insights/covid19_fc) (Accessed on 13 November 2023, 9.50pm)
- Asmadina, A. R., Hidayat, A., Asngari, I., and Andaiyani, S. (2021). The COVID-19 Pandemic and Inflation in Indonesia. *Romanian Journal of Economics*, 2(62), 27-39. a
- Ahinful, G. S., Boakye, J. D., and Osei Bempah, N. D. (2023). Determinants of SMEs' Financial Performance: Evidence From an Emerging Economy. *Journal of Small Business & Entrepreneurship*. 35(3), 362-386.
- Arkan, T. (2016). The Importance of Financial Ratios in Predicting Stock Price Trends: A Case Study in Emerging Markets. *Finanse, Rynki Finansowe, Ubezpieczenia*. (79), 13-26.
- Asia Pacific Food Industry (2020). *INDOFOOD Experiences Double-Digit Growth Amid COVID-19 Challenges*. Asia Pacific Food Industry. Available at: <https://www.apfoodonline.com/indofood-experience-double-digit-growth-amid-covid-19-challenges/> (Accessed: 14 November 2023, 5.58pm).
- Alarussi, A. S. A. (2021). Financial Ratios and Efficiency in Malaysian Listed Companies. *Asian Journal of Economics and Banking*, 5(2), 116-135.
- Barney, J.B. (1991). Firm Resources and Sustained Competitive Advantage. *Journal of Management*. Vol. 17, pp. 99-120.
- Dita, A. H., and Murtaqi, I. (2014). The Effect of Net Profit Margin, Price to Book Value and Debt to Equity Ratio to Stock Return in the Indonesian Consumer Goods Industry. *Journal of Business and Management*, 3(3), 305-315.



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- EPR Indonesia (2021). *Consumer Goods Industry*. EPR Indonesia. Available at: <https://www.epr-indonesia.id/consumer-goods-industry> (Accessed on 13 November 2023, 9.15pm)
- Harsono, N. (2021). Indofood Bucks COVID-19 Trend with Profit Growth in 2020. The Jakarta Post. Available at: <https://www.thejakartapost.com/paper/2021/03/29/indofood-bucks-covid-19-trend-with-profit-growth-in-2020.html> (Accessed: 14 November 2023, 5.40pm).
- HSBC Indonesia (2017). *FMCG Industry in Indonesia: Opportunities and Challenges*. HSBC Indonesia. Available at: <https://www.business.hsbc.co.id/en-gb/insights/managing-cash-flow/fmcb-industry-in-indonesia#:~:text=All%20in%20all%2C%20FMCG%20products,30%20per%20cent%20by%202030>. (Accessed on 14 November 2023, 7:00pm)
- Hermanto, B., and Agung, M. (2015). Analisis Laporan Keuangan. *Jakarta: Lentera Ilmu Cendekia*.
- Hardianto, M. B. S. (2021). The Effect of Financial, Institutional and Managerial Ownership Factors on Dividend Policy of Manufacturing Companies in Consumer Goods Sector Listed on The Indonesia Stock Exchange in Period 2016-2019. *Journal of Business and Management Review*. 2(8), 517-530.
- Husna, A., and Satria, I. (2019). Effects of Return On Asset, Debt to Asset Ratio, Current Ratio, Firm Size and Dividend Payout Ratio on Firm Value. *International Journal of Economics and Financial Issues*. 9(5), 50-54.
- Ilham, R. N., Irawati, H., Nurhasanah, N., Inuzula, L., Sinta, I., and Saputra, J. (2022). Relationship of Working Capital Management and Leverage on Firm Value: An Evidence from the Indonesia Stock Exchange. *Journal of Madani Society*, 1(2), 64-71.
- Invest in Asia (2023). *FMCG industry in Indonesia: Outlook and Opportunities*. InvestinAsia. Available at: <https://investinasia.id/blog/fmcb-industry-in-indonesia#:~:text=Company%20in%20Indonesia,Indonesian%20FMCG%20Industry%20Outlook,7.6%25%20from%202021%20to%202025>. (Accessed: 16 November 2023, 3:30pm).
- InCorp (2021). *How The New Investment List Liberates Indonesia's Consumer Goods Industry for Foreign Investors*. InCorp. Available at: <https://www.cekindo.com/blog/consumer-goods-indonesia> (Accessed on 15 November 2023, 6.15pm)
- Kantar (2022). *Indonesia's FMCG Market Remains In Recovery Mode*. Kantar. Available at: <https://www.kantar.com/inspiration/inflation/indonesias-fmcb-market-remains-in-recovery-mode> (Accessed 16 November 2023, 5:02pm)
- Kurniawan, A. (2021). Analysis of the Effect of Return On Asset, Debt-to-Equity Ratio and Total Asset Turnover On Share Return. *Journal of Industrial Engineering & Management Research*. 2(1), 64–72
- Linda, R. (2022). Pengaruh Current Ratio, Debt To Asset Ratio, Total Asset Turnover, Return On Asset, Return On Equity dan Net Profit Margin terhadap Perubahan Laba. *Management Studies and Entrepreneurship Journal (MSEJ)*. 3(1), 159-168.
- Lindström, E. (2020). Financial Ratio Analysis: Handbook for a Case Company. *Tampere University of Applied Sciences*.
- Lapor COVID-19 (2021). *Understanding the COVID-19 Pandemic Response in Indonesia through its Domestic Policies*. Lapor COVID-19. [https://laporcovid19.org/uploads/2021/10/2021-07-20\\_LaporCovid-Final-Report-by-LaporCovid-19\\_layoutted-.pdf](https://laporcovid19.org/uploads/2021/10/2021-07-20_LaporCovid-Final-Report-by-LaporCovid-19_layoutted-.pdf)
- Lenka, S. (2017). The Relationship Between Company Returns and Leverage Depending on the Business Sector: Empirical Evidence from the Czech Republic. *Journal of competitiveness*. Vol 9, Issue 3, pp. 98 – 11
- MJ, S. D., & Nuswantara, D. A. (2022). The Resilience of Fast Moving Consumer Goods Companies During the COVID-19 Pandemic. In *Proceeding of Jakarta Economic Sustainability International Conference Agenda*. Vol. 2, pp. 15-26.

Market Research Indonesia (2023). *An Overview of the FMCG Market Size in Indonesia*. Market Research Indonesia. Available at: <https://www.researchinindonesia.com/insight/an-overview-of-the-fmcg-market-size-in-indonesia> (Accessed: 16 November, 4:28pm)

Nataniel, T. (2020). *Indonesia FMCG and COVID-19: Impact Overview*. Medium. Available at: <https://medium.com/@theodore.nataniel/indonesia-fmcg-and-covid-19-impact-overview-1a9e0458f15f> (Accessed: 16 November, 4:00pm)

Neilson IQ (2022). *Indonesia's FMCG Industry Continues to Recover Despite Inflation* <https://nielseniq.com/global/en/insights/analysis/2022/indonesias-fmcg-industry-continues-to-recover-despite-inflation/> (Accessed 16 November 2023, 4:51pm)

Rustandi, C. (2020) *Maker of Indomie posts net profit gain during coronavirus pandemic Halaman all, KOMPAS.com*. Available at: <https://go.kompas.com/read/2020/06/28/133600574/maker-of-indomie-posts-net-profit-gain-during-coronavirus-pandemic?page=all> (Accessed: 14 November 2023, 5.26pm).

Rohmandika, M. S., Budianto, E. W. H., & Dewi, N. D. T. (2023). Pemetaan Penelitian Seputar Variabel Determinan Return On Asset Pada Perbankan Syariah: studi Bibliometrik VOSviewer dan literature review. *Eco-Iqtishodi: Jurnal Ilmiah Ekonomi Dan Keuangan Syariah*, 5(1), 1-18.

Rashid, C. A. (2021). The Efficiency of Financial Ratios Analysis to Evaluate a Company's Profitability. *Journal of Global Economics and Business*, 2(4), 119-132.

Sari, D. P., Nabella, S. D., & Fadlilah, A. H. (2022). The Effect of Profitability, Liquidity, Leverage, and Activity Ratios on Dividend Policy in Manufacturing Companies in the Food and Beverage Industry Sector Listed on the Indonesia Stock Exchange in the 2016-2020 Period. *Jurnal Mantik*, 6(2), 1365-1375.

Supriono, S. (2022). Analysis of the Effect of Return on Equity, Debt-to-equity, Net Profit Margin on Price-to-earnings Ratio. *Economic and Business Horizon*, 1(1), 9-23.

The Jakarta Post (2020). *COVID-19 Impacts Across Indonesia's Business Sectors: A Recap*. The Jakarta Post. Available at: <https://www.thejakartapost.com/news/2020/03/30/covid-19-impacts-across-indonesias-business-sectors-a-recap.html> (Accessed: 15 November 2023, 7.30pm)

Utami, R. P., & Muslih, M. (2022). The Effect of Total Asset Turnover Ratio, Return on Asset, and Dividend Policy on The Investment Opportunity Set (IOS). *IEOM Society*. 12(6), 4002-4010.

Timotius, E., Sunardi, O., Soenandi, I. A., Ginting, M., & Sabini, B. (2022). Supply Chain Disruption In Time of Crisis: A Case of the Indonesian Retail Sector. *Journal of International Logistics and Trade*. 20(2), 78-101.

Timorria, I.F. (2023) *Indomie Merambah 50 Negara, Ini Daftar Tujuan Ekspor indofood CBP (ICBP)*. Bisnis.com. Available at: <https://market.bisnis.com/read/20230506/192/1653176/indomie-merambah-50-negara-ini-daftar-tujuan-ekspor-indofood-cbp-icbp#:~:text=Bisnis.com%2C%20JAKARTA%20%E2%80%94%20Produsen,ekspor%20dalam%2030%20tahun%20terakhir.> (Accessed: 20 November 2023, 9.38pm).



## Dünyada ve Türkiye’de Çevreci Hareketlerinin Gelişimi ve Dönüşüm Süreci

PhD Student Gülben ÇELİK BOZKAYA

Harran University  
gulben\_celik63@hotmail.com  
Orcid: 0000-0002-8840-3175

### ÖZET

Çevresel sorunlar tarihin ilk dönemlerinden bu yana insanın doğayla mücadelesi sonucunda doğanın tepki vermesi ve beraberinde getirdiği yıkımlarla büyümeye başlamıştır. Özellikle sanayi devrimiyle başlayan teknolojik gelişmeler sonrasında çevresel sorunlar canlı ve cansız varlıkları önemli derecede tehdit edecek boyuta ulaşmıştır. Hızla büyüyen çevresel sorunlar ulusal ve uluslararası arenanın gündeminde yer almasıyla çevreci hareketlerin oluşumuna dayanak teşkil etmiştir. Bu çerçevede çalışmada çevrecilik düşüncesinin küresel ve ulusal bazda sosyal ve siyasal yönlü oluşum ve dönüşüm süreçlerine yer verilmiştir. Ortak sorun haline gelen çevre sorunlarının çözümüne ilişkin küresel ve ulusal alanda değişen ve gelişen tarihsel sürece değinilmiş ve bu doğrultuda yürütülen önemli çalışma, toplantı ve belgeler incelenmiştir. Uluslararası alanda büyük yankı uyandıran çevresel hak ve güvenceler bağlamında çevre kuruluşlarına da değinilip akabinde dünyada ve Türkiye’de oluşan çevresel sorunlara yönelik meydana gelen söylem ve hareketlerin ürettiği değerler ve toplumsallaşma süreçleri değerlendirilmiştir.

**Anahtar Kelimeler:** Çevre Hakkı, Çevre Düşüncesi, Çevre Hareketleri, Türkiye ve Dünya

## Development of Environmental Movement in Turkey and The World and Conversion Process

### ABSTRACT

As a result of human struggle with nature, environmental problems have started to grow up with the reaction of nature and the destruction which have been brought together with. Especially after the technological developments started with the industrial revolution, environmental problems have reached a level that can seriously threaten living and non-living beings. Rapidly growing environmental problems have become a foundation for the formation of environmentalist movements with taking place in the agenda of the national and international arena. In this framework, the social and political formation and transformation processes of environmentalist thinking on a global and national basis are included in the study. The global and national changing and developing historical process regarding the solution of environmental problems, which has become a common problem, was mentioned and important studies, meetings and documents carried out in this direction were examined. Environmental organizations are also mentioned in the context of environmental rights and safeguards that have a great impact on the international arena. Subsequently, the values produced by the statements and movement for the environmental problems that occur in the world and Turkey, and socialization processes are evaluated.

**Keywords:** Environmental Rights, Environmental Thought, Environmental Movements, Turkey and the world

## GİRİŞ

Toplumsal hareketlerin çevre boyutunun ağır bastığı ve çevre güdümüyle yapılan hareketler çevrecilik hareketi olarak nitelendirilmektedir. Çevre hareketleri özellikle sanayi sonrası toplumlarda önem kazanmıştır. Sanayileşmenin doğal yaşam üzerinde çeşitli zararlara sebep olduğunun farkına varılmasıyla toplumsal alanda tepki hareketini de birlikte getirmiştir. Çevreci hareketler, su ve hava kirliliği, nüfus artışında dengesizlik, orman tahrip edilmesi, canlı türlerinin yok olmaya başlaması, dünyadaki kaynakların orantısız dağılımı gibi çeşitli konularla ilgilenmektedirler (Castells, 2008, s.119). Batı'da çevreci hareketler sanayileşmenin çevresel değerler üzerinde olumsuz tahribatının görülmeye başlanmasıyla akabinde benzer şekilde Türkiye'de de çevresel hareketler sanayileşmenin genişlemeye başladığı 1980'lerden sonraki yıllarda politikalar belirlenmeye başlanmasıyla sıkça duyulmaya başlamıştır. Bu çerçevede çalışmanın amacı dünya ve Türkiye bazlı çevreci hareketlerinin düşünsel boyutu, doğumu ve gelişimi, yapılanma süreci, meydana getirdiği eylem biçimleri ve bu bağlamda şekillenen durumlar ve etkilerini irdelemeye çalışmaktır. Bu çalışmada dünyada ve Türkiye'de meydana gelen çevre nitelikli hareketlerin tarihsel süreç içinde oluşumuna, etkileşimlerine ve gelişimsel sürecine yer verilmiştir. Çalışmanın ilk kısmında çevresel hak ve güvencelerine yer verilmiş, ikinci kısmında dünyada çevre hareketlerinin gelişim süreci ve düşünsel boyutuna değinilmiş, üçüncü kısmında dünyada meydana gelen çevre hareketleri ve eylem biçimleri üzerinde durulmuş, dördüncü kısmında Türkiye'de çevreci hareketlerin ortaya çıkışı doğrultusunda tarihsel gelişimi anlatılmaya çalışılmış, çalışmanın beşinci kısmında Türkiye'de çevreci hareketlerin yapılanması ve bu süreçte düşünsel boyutu irdelenmiş ve son kısım olarak ise Türkiye'de meydana gelen örnek çevreci eylemlere ele alınmıştır. Sonuç kısmında ise genel bir değerlendirilme yapılmaya çalışılmıştır. Ayrıca bu araştırma, literatür taraması yapılarak ve bu tarama sonucu elde edilen bilgiler ışığında oluşturulmuştur.

### 1. Çevre Hakkı ve Güvenceleri

Hak, bir kişinin belirli bir şeyi yapma, sahip olma veya ondan yararlanma yetkisine dayanan bir kavramdır. İnsan hakları ise sadece bir bireyin insan olmasından kaynaklanan hakları ifade eder (Donnelly, 1995, s.19). Bu bağlamda, UNESCO'nun insan hakları arasında kabul ettiği çevre hakkı veya diğer bir deyişle dayanışma hakları, üçüncü kuşak insan hakları listesine eklenmiştir. Bu haklar, barış hakkı, kalkınma hakkı, insanlığın ortak mirasından yararlanma hakkı gibi temel özelliklere sahiptir. Bu haklar, tüm insanlığın dayanışma içinde ortak hareket etmesini gerektiren sorunlara odaklanmaktadır (Güneş, 2012, s.108).

İnsan hakları içindeki bu hakların tarihsel evrimine dayanarak bir tasnife tabi tutulacak olursa, çevre hakkını belirleme açısından önem taşımaktadır. Birinci kuşak haklar, ferdi temelli geleneksel hakları içerirken, ikinci kuşak haklar, sosyal hakları temsil eder. Üçüncü kuşak haklar veya dayanışma hakları, çevre hakkı, barış hakkı, gelişme hakkı gibi yeni hakları içermektedir. Bu haklar, özellikle Üçüncü Dünya ülkelerinin etkisiyle II. Dünya Savaşı

sonrasında ortaya çıkmış ve çevre hakkı, daha sonraları uluslararası belgelere ve ulusal anayasalara dahil edilmiştir (Abdulahakimoğulları vd., 2011, s.65).

Çevre hakkı, 1972'de Stockholm'de yapılan İnsan Çevresi Konferansı'nda uluslararası metinlere dahil edilerek önemli bir dönemeç olmuştur. Bu konferansta kabul edilen bildiride, insanların sağlıklı bir çevrede yaşama hakkına vurgu yapılmış ve çevre hakkı ilk kez uluslararası bir hukuki metinde tanımlanmıştır (Güneş, 2012, s.110). Çevre hakkının anayasal metinlere dahil edilmesi, çevresel tahribatı önleme çabaları açısından önemli bir adımdır (Turgut, 2001, s.156).

Fransız Anayasası'nda, çevre hakkını temsil eden Çevre Şartı, çevre hukukunun temel ilkelerini içermekte ve herkes için bir çevre hakkı olarak kabul edilmektedir (Güneş, 2012, s.117). Avrupa Birliği'nin Çalışma Usulüne İlişkin Antlaşma da çevre hakkının yüksek seviyede koruma ilkesi, ihtiyat ilkesi, önleme ilkesi, kaynakta önleme ilkesi ve kirleten öder ilkesi gibi temel ilkelerle birlikte düzenlendiğini belirtmektedir (Güneş, 2011, s.119).

Türk Hukuku'nda çevre hakkı, 1982 Anayasası'nın 56. maddesinde yer almaktadır. Bu madde, herkesin sağlıklı ve dengeli bir çevrede yaşama hakkına sahip olduğunu belirtmekte ve çevreyi koruma, geliştirme ve kirliliği önleme görevinin devlet ve vatandaşlar arasında paylaşıldığını ifade etmektedir (Olgun ve Işık, 2017, s.43). Anayasa aynı zamanda çeşitli maddelerinde, mülkiyet hakkının kamu yararı için kullanılamayacağını, devletin kültür varlıklarını koruma yükümlülüğünü, tarım arazilerinin amaç dışı kullanımını önleme görevini ve çevresel bilgilere erişim hakkını güvence altına almaktadır (Özdek, 1993, s.131).

Çevre hakkının bu şekilde anayasal güvence altına alınması, çevresel sorunlarla mücadelede etkin bir araç sağlamaktadır. Çevre hukuku, biyoçeşitlilik, iklim değişikliği, çölleşme ve deniz kirliliği gibi çevresel sorunları içeren uluslararası çevre anlaşmalarının ve sözleşmelerinin temel hükümleri çerçevesinde güvence altına alınmıştır (Sands, 2003, s.21). Çevre hakkının anayasal metinlere dahil edilmesi, çevresel tahribatı önlemek amacıyla yapılacak girişimlere hukuki bir dayanak oluşturmaktadır (Güneş Gürseler, 2008, s.206).

## 2. Dünyada Çevreci Hareketlerin Düşünsel Gelişimi

Doğaya olan ilgi ve bu ilgiyi açıklayan ideolojiler, çevre düşüncesi olarak adlandırılmaktadır (Keleş ve Hamamcı, 1998, s.198). Bu düşüncenin gelişimine etki eden çevresel sorunların ortaya çıkışına dair, ilk insanların mağaralardan ayrılarak yeni yerleşim yerlerini kurmaya başladıkları Neolitik Çağ'a kadar uzanan bir tarih vardır (Tamkoç, 1994, s. 28). Bu dönemde, araç yapımı ve kullanımıyla birlikte çevresel tahribatın ortaya çıktığı düşünülmektedir, çünkü insanlar üretim süreçlerinde bu araçları kullanmaya başlamışlardır, bu da doğanın sömürülmesine yol açmıştır (Duru, 1995, s.18).

Özellikle Merkantilist Dönem'de doğal kaynakların sömürülmesi, çevresel sorunların açığa çıkmasında bir dönüm noktası olmuştur. Coğrafi keşiflerle birlikte yeni sömürü sahalarının elde edilmesi, bu dönemde birçok yerin yağmalandığını ve toplulukların ortadan kaldırıldığını

göstermektedir. Bu süreçle birlikte çevresel sorunlar düşünce dünyasında yer bulmaya başlamıştır (Adams, 1997, s.116). Ancak, çevresel tahribatın başlıca sorumlusu Sanayi Devrimi ile birlikte ortaya çıkmıştır. Sanayi Devrimi'nin yaşam tarzı, çevreyi olumsuz yönde etkilemeye başlamıştır. Bu dönemde sanayileşme kaynaklı kirlenme, demiryolu ağının genişlemesi, kentleşmenin hızla artması gibi etkilerle çevre koruma alanında ilk hareketlenmeler gözlenmiştir (Duru, 1995, s.26).

Çevreci hareketler, doğal kaynakların metalaştırılmasıyla ortaya çıkmıştır. Bu hareketler önce "romantik korumacılık" olarak bilinen avcılık, balıkçılık, ulusal parkçılık gibi alanlarda gelişmiştir. Bilimsel açıdan, çevre odaklı hareketler biyolog Ernst Heackle tarafından 1876 yılında ekoloji biliminin oluşumuyla başlamıştır (Ceritli, 2001, s.214). Romantiklerin, Rousseau'nun kırsal yaşamını övmesi ve İngiliz muhafazakar romantizminin benzer şekilde düşünceye katkı sağlamasıyla, çevreci hareketlerin genişlemesinde etkili oldukları görülmektedir (Dalton, 1993, s.43). Çevre hareketinin kökeni konusunda farklı görüşler olsa da, çevre sorunlarına dikkat çeken düzenlemelerin, çeşitli ülkelerde özellikle çevre koruma yasalarının ortaya çıkışıyla bağlantılı olduğu ifade edilmektedir (Engelhardt, 1992, s.498).

1960'lı yıllardan itibaren çevreci hareketler daha geniş kapsamlı hale gelmeye başlamıştır. Özellikle 1968 olayları sonrasında, toplumsal bir hareket olarak çevreci düşünce ortaya çıkmıştır. 1970'li yıllarda çevreci hareketlerin, yapay gübrelere, nükleer silahlara ve atom enerjisine karşı tepkilerin artmasıyla daha da genişlediği gözlemlenmiştir (Keleş, 1992, s.99). 1976'da Vancouver'da düzenlenen İnsan Yerleşmeleri Konferansı, çevre sorunlarına çözüm bulmaya yönelik ilk adımlardan biri olarak kabul edilebilir. 1978 yılında, yeşiller hareketinin siyasal bir oluşuma dönüşmesiyle çevreci hareketlerde yeni bir aşama başlamıştır (Ceritli, 2001, s.214).

Sonraki yıllarda, 1987'de ortaya çıkan "Ortak Geleceğimiz" raporu sürdürülebilir kalkınma ilkesini gündeme getirmesi bakımından önemli bir dönemeçtir. 1989'da Birleşmiş Milletler Çevre ve Gelişme Konferansı, 1992'de Rio Birleşmiş Milletler Çevre ve Kalkınma Konferansı, 1996'da İstanbul'da düzenlenen Birleşmiş Milletler İnsan Yerleşmeleri (HABİTAT II) konferansları, çevreci hareketlerin taleplerini şekillendiren önemli etkinlikler olmuştur (Ertürk, 1996, s.220-225).

### 3. Dünyada Çevre Temelli Hareketler, Eylem Biçimleri

Günümüzde endüstriyelleşmenin artışı, çevreye olan olumsuz etkilerini sürdürmekte ve çeşitli kirlilik türleriyle çevreyi tehdit etmektedir. Bu durum, dünya genelinde çeşitli çevreci hareketlerin ortaya çıkmasına sebep olmuştur. Ancak çevreci hareketlerin belirgin bir seviyeye ulaştığı dönem, endüstri devriminin gerçekleştiği yüzyıldan sonraki süreçtir ve bu dönem, endüstriyelleşme sürecine ve doğada ve toplum hayatında ortaya çıkan tahribata karşı bir tepki olarak değerlendirilmektedir (Kılıç ve Tok, 2013, s.233). Çevreci hareketlerin ve çevreci örgütlerin bugünkü biçimini alan, 1960'lı yıllarda ikinci bir dalga olarak vurgulanan ekoloji

hareketi, modern çevre hareketi olarak adlandırılmaktadır. Birinci dalga'nın ana odak noktaları doğa koruma ve endüstriyel kirliliği önlemekken, ikinci dalga, çevreci hareketlerin gündemine yeni sorunlar ekleyerek ve bu sorunların problematik yapısı ve temsil ettiği değerler nedeniyle birinci dalga tanımından ayrılmaktadır (Bozkır, 2018, s.60). Çevreci protestolar, ikinci dalga döneminde, yani endüstri devriminin yol açtığı yeni çevresel sorunlara karşı gerçekleştirilmiştir. Bu yeni sorunlar arasında doğal kaynak kıtlığı, nükleer enerjinin ortaya çıkması, zehirli atıkların çevreye zarar vermesi, asit yağmurlarının oluşması gibi bir dizi mesele bulunmaktadır. Çevreciler, bu yeni çevresel sorunların yaşam kalitesini düşürdüğünü ifade ederek, bu durumu düzeltmek amacıyla çeşitli protesto yöntemlerini kullanmışlardır (Mazlum, 2014, s.213-214).

Dünya genelinde çevreci sivil toplum kuruluşlarının ABD'de ilk örnekleri, National Audubon Society'nin 1885'te kuşbilimcilerin bir araya gelmesiyle kurulması ve Sierra Club'ın 1892'de John Muir liderliğinde ortaya çıkmasıdır. Bu oluşumlar, 1960'larda öğrenci hareketlerinin ve yurttaş inisiyatiflerinin öne çıkmasıyla çevreci hareketlerin doğuşuna zemin hazırlamıştır. Özellikle 1980'li yılların ardından küreselleşmenin etkisiyle, kolektif kimlik temelinde çevreci hareketler ortaya çıkmıştır (Balkaya, 2014, s.46).

Castells (2008, s.223), çevre hareketlerini beş gruba ayırmaktadır. İlk olarak doğanın korunması, ikinci olarak kendi alanını savunma (örneğin, arka bahçesinde istememe), üçüncü olarak karşı kültür ve derin ekoloji, dördüncü olarak gezegeni kurtarma ve son olarak yeşil politika adını verdiği gruplandırmayı içermektedir. Bu çerçevede, bazı belirgin çevreci hareketlerin oluşumu incelendiğinde:

a) Savaş karşıtı çevreci hareket, Amerika ve Irak arasında başlayan ikinci körfez savaşıyla ortaya çıkmış ve günümüze kadar devam etmiştir. Bu hareket, savaşın temel nedeninin Irak'taki petrol kontrolü isteği olduğu güç ilişkilerine odaklanarak özellikle sivil nüfus içinde çocuklar, yaşlılar, kadınlar ve askerler arasındaki eşitsizlikleri, adaletsizlikleri ve rahatsızlıkları vurgular. Başka bir deyişle, savaşın keyfi nedenlerle adaletsizlik oluşturması ve insanlara ve çevreye vereceği zararın bir rahatsızlık kaynağı olması nedeniyle savaşların durdurulması, savaş tehlikesinin ortadan kaldırılması ve şiddetin minimum seviyeye indirilerek barışın sağlanması gibi hedeflere yönelmiştir (Şentürk, 2006, s. 32). Bu amaçlar doğrultusunda çok uluslu işbirliği ile barış kurumları oluşturularak savaşları ve savaş silahlarını ortadan kaldırmayı amaçlamaktadır (Balkaya, 2014, s.47).

b) Radikal çevreci hareket, içindeki grupların ortak fikirlerini paylaştıkları konulardan biri olarak, mevcut üretim ve tüketim ilişkilerinin çevre sorunlarına yol açmasını ele alır. "Modern kapitalist toplumun üretim-tüketim dinamikleri devam ettiği sürece, ekolojik bir toplum kurulamayacağına inanılır. Bu bağlamda, mevcut teknolojinin hantal, insana uygun olmayan ve çevreyi kirlletici olmasından yola çıkarak, insan dostu ve küçük ölçekli teknolojiyi savunurlar.

Bu çerçevede, nükleer tesislere ve insana uygun olmayan teknolojiye, teknolojinin insanları yabancılaştırmasına ve çevresel kirliliğe karşı çıkarlar" (Görmez, 2003, s.101).

c) Anti nükleer çevreci hareket, özellikle 1945 yılında Japonya'ya atılan iki atom bombasının ardından nükleer silahlara karşı bir tepkiyle ortaya çıktı. Bu gelişme, 1958 yılında ABD'nin San Francisco eyaletinde bir nükleer santral kurma girişimine yönelik bölge halkının yoğun protestosuna neden oldu ve sonuç olarak 1964 yılında santral projesinden vazgeçildi. Benzer şekilde, 1971 yılında Fransa'da planlanan Bugey nükleer santrali karşıtı protestolar düzenlendi. Almanya'da 1971 yılında Wyhl eyaletinde kurulması düşünülen santrale karşı çiftçiler ayaklandı. Aynı şekilde, 1973 yılında İspanya'da ortaya çıkan anti nükleer hareketler, bir santralin inşasını engelledi. Bu olaylar, dünya genelinde nükleer santrallerin kurulmasına karşı çıkan çevrecilerin, bu tesislerin kurulmasının bir zorunluluk olmadığını ve aksine yanlış bir siyasi tercih olduğunu vurgulamalarına neden oldu. Bu nedenle, her nükleer santralin nükleer atık üreteceğini ve bu atıkların insan sağlığına zarar verebileceği, ölümcül hastalıklara yol açabileceği ve ekosistemin yok olmasına neden olabileceği gibi tehlikeler içerdiğini belirtmektedirler (Işık, 2013, s.79).

ç) Yeşiller Partisi hareketi, çevreyi koruma amacıyla örgütlenen ve bu düşüncelerini siyasi platformda ifade etmeyi amaçlayan partilerdir (Görmez, 2003, s.142). Bu partiler, çevre odaklı hedeflere büyük önem verirler ve toplumsal adaleti, katılımcı demokrasiyi ve şiddet karşıtlığını benimserler. Güçlerini temelde üç unsurdan aldıklarını ifade ederler: çevrecilik, demokrasi ve sosyal adalet. Ayrıca, demokrasi ve çevre ile ilgili çalışmalarının yanı sıra sivil haklar, pasif direniş, toplumsal eşitlik, sosyal ilerleme, adem-i merkezîyetçilik gibi konularda da aktif çalışmalar yürütmüşlerdir (Bozkır, 2018, s.62). Yeşiller, dünya genelinde farklı ülkelerde farklı adlar altında ortaya çıkmışlardır. Yeni Zelanda'da 1972 yılında "Değerler Partisi" adıyla ilk kez yeşiller kurulmuştur. İngiltere'de 1973 yılında "Halk Partisi" adıyla kurulan yeşiller, Almanya'da 1978 yılında yerel seçimlerde başarı elde ettikten sonra 1980 yılında resmi olarak kurulmuş ve 1983 yılında parlamentoya girmiştir. Fransa'da ise yeşiller, 1970'li yıllardan itibaren seçimlere katılmış ve 1974 yılında cumhurbaşkanı adayı çıkarmış, 1984 yılında ise resmi olarak parti olmuştur (Cerit Mazlum, 2014, s.226).

Sivil toplum kuruluşlarının örgütlenmeleri olarak dünyada bazı çevreci hareketlere değinilecek olunursa;

a) Greenpeace, uluslararası bir merkeze sahip olan ve kırktan fazla ülkede şubesi bulunan bir çevreci sivil toplum kuruluşudur, merkezi Hollanda'nın Amsterdam şehrinde yer almaktadır. Temel prensipleri arasında şiddetsiz doğrudan eylem, bilimsellik, bağımsızlık ve doğaya saygı bulunmaktadır. Kuruluşun ilk ortaya çıkışı, Amerika'nın Alaska eyaletinde 1971 yılında planlanan nükleer denemelere karşı bir tepki olarak gerçekleşmiştir. O günden bu yana, küresel ısınma, ormanların yok olması, aşırı avlanma, ticari balina avcılığı, genetik mühendislik, nükleer silahlanma ve nükleer kirliliğe son verilmesi, savaşların önlenmesi, iklim değişikliği



gibi dünya çapındaki çeşitli sorunlar üzerinde doğrudan çalışan uluslararası bir yapı haline gelmiştir (Greenpeace wikipedia.org, 5.01.2021).

b) WWF (Dünya Doğayı Koruma Fonu); 1961 yılında Londra'da kurulmuş ve daha sonra merkezi İsviçre'nin Gland kentinde (IUCN ile aynı konumda) bulunan uluslararası bir kuruluş haline gelmiştir. Temel hedefi, dünyanın doğal çevresinin bozulmasını durdurmak ve insanların doğayla uyumlu bir gelecek inşa etmektir. Dünya genelinde desteklediği 2000 koruma projesi bulunmakta olup, 4000'e yakın çalışanıyla dünyanın en büyük çevre kuruluşu konumundadır. 100'den fazla ülkede, iklim değişikliği, ormanlar, tatlı sular, denizler ve türlerle ilgili çalışmalar yürütmektedir (Dünyayı koruma vakfı wikipedia.org, 5.01.2021).

c) Friends of the Earth International (FOEI); Doğal yaşam ve doğal yaşam alanlarının korunmasıyla ilgili olarak kampanyalar düzenlemekte ve yerel, ulusal, ve uluslararası düzeyde çevre koruma faaliyetlerine katılmaktadır (Friends of the Earth wikipedia.org, 5.01.2021).

ç) Uluslararası Doğa Koruma Birliği (IUCN); 1948 yılında hükümetten bireylere kadar, doğanın korunmasıyla ilgili olan herkesin katılabileceği bir örgüt olarak kurulmuş olup, amacı doğal hayatın bütünlüğünü ve çeşitliliğini korumak, doğal kaynakların adil ve ekolojik olarak sürdürülebilir olmasını sağlamak ve bu konuda toplumları bilinçlendirmektir. Ayrıca, Birleşmiş Milletler Genel Kurulu'nda gözlemci statüsüne sahip olan tek çevre koruma kuruluşudur. Örgüt, dünyadaki en kapsamlı küresel koruma durumu envanterini oluşturan bitki ve hayvan türlerini değerlendiren "Kırmızı Liste" adlı çalışmasıyla da bilinmektedir. Bu liste, kesin ölçütler kullanılarak binlerce tür ve alt türün neslinin tükenme riskini değerlendirmekte olup, biyoçeşitliliğin korunmasını hedeflemektedir. IUCN, şu anda bilinen 200 hükümet ve 900 sivil olmak üzere toplamda 1200'den fazla üyeye sahiptir (Dünya doğa ve doğal kaynakları koruma birliği wikipedia.org, 5.01.2021).

#### 4. Türkiye’de Çevreci Hareketlerin Tarihsel Gelişimi

Türkiye’de Cumhuriyet’in ilk yıllarında çevresel konulara odaklanan kurumları incelediğimizde, bir kısmının sivil, bir kısmının ise resmi bürokratlar tarafından kurulan dernekler olduğunu görmekteyiz. Cumhuriyet döneminin ilk örneği, 1928 yılında kurulan ve ağaçları koruma amacını taşıyan Himaya-i Eşcar Cemiyeti’dir. 1950’li yıllardan sonra ise çevre koruma odaklı kuruluşların sayısında artış görülmüştür. Bu dönemde kurulan örnekler arasında Himaye-i Hayvanat Cemiyeti, Boğaziçi’ni Sevenler Cemiyeti, Bursa Uludağ’ı Sevenler Cemiyeti gibi kuruluşlar yer almaktadır. Ayrıca, 1955 yılında Türkiye Tabiatını Koruma Derneği ve 1969’da Ankara Hava Kirlenmesiyle Savaş Derneği gibi oluşumlar da bu dönemde faaliyete geçmiştir (Oygür, 2009, s.50-51).

Türkiye’de çevreci düşüncenin çevreci hareketlere evrilmesi, 1968’de öğrenci hareketlerinin ve yurttaş inisiyatiflerinin öne çıkmasıyla başlamış, bu durum çevreci hareketlerin doğuşuna zemin hazırlamıştır (Balkaya, 2014, s.46). Çevreci hareketin ilk belirtileri genellikle kamusal eylemlerden kaynaklanan yerel çevre sorunlarına odaklanan tepkilerle 1970’li yıllarda ortaya



çıkıştır (Işık, 2013, s.75). Ancak çevreci protestoların temel nedenleri sadece çevreye verilen zararla sınırlı değildi; aynı zamanda çevresel etkilerin ekonomik zararlara yol açmasının da bir sonucuydu (Öztürk, 2017, s.448). Bu bağlamda, çevreyi olumsuz etkileyen tepkilere örnek olarak, 1970'li yıllarda Çarşamba Ovası'nda açılan fabrikaların çevresine verdiği zararın tazminat davasına konu olması, 1975'te Murgul'da faaliyete geçen Etibank Bakır İşletmeleri'nin bitki örtüsüne ve tarım alanlarına zarar vermesi nedeniyle açılan dava, 1975 yılında Samsun Bakır İzole Tesislerinde meydana gelen zehirli gazlardan etkilenen köy ve mahalle sakinlerinin sessiz yürüyüşü, 1977 yılında Silifke Taşucu Balıkçılar Kooperatifi üyelerinin Akkuyu'da nükleer santral yapılacağı haberlerine karşı deniz araçlarıyla gerçekleştirdiği gösteri ve Dalyan'da kaplumbağaların üreme alanlarını tahrip edebilecek bir otele karşı yapılan protestolar sayılabilir. 1980'li yıllarda, Türkiye genelinde geniş çaplı bir çevre protestosu olan Gökova'da termik santral yapılacağına dair haberlerin duyulması, bu dönemde çevreci tepkilerin yerel sınırların ötesine geçtiğini göstermiştir (Kılıç, 2018, s.27). Çernobil'in Türkiye'yi olumsuz etkilemesiyle 1989'da Aliğa termik santralinin çevreye verdiği zarara karşı yapılan protesto da dikkat çekicidir (Üste, 2015, s. 48). 1970'li yıllarda Türkiye'de ortaya çıkan ilk çevreci protestolar, bilinçli olmasa da çevre-ekonomi ilişkisine dikkat çeken eylemler olarak değerlendirilebilir. 1980'li yıllar, çevresel sorunların siyasal kimlik kazanmaya başladığı ve çevre mücadelelerinin genişlediği yıllardır. Çevreci anlayışın siyasallaşmasını sağlayan ise Yeşiller Partisi'nin kurulmasıdır. Türkiye'de o zamana kadar görülmemiş bir siyasi parti mantığına sahip olan Yeşiller Partisi, çevre ve toplum konularını öne çıkaran, muhalefeti temsil etmek amacıyla kurulmuştur (Öztürk, 2017, s.449-450). 1990'lı yıllara gelindiğinde çevre hareketlerinin örgütlenmesi ve kurumsallaşması artarken, madencilik faaliyetleri ve hidroelektrik santrallere karşı yapılan tepki ve direnişler (örneğin, 1996'da Bergama ve 1997'de siyanürle altın arama faaliyetlerine karşı yapılan ağaç kesimlerine karşı protestolar) çevre hareketini etkileyen ana konular olmuştur (Kavas, 2011, s.64). 1990'lı yıllardan günümüze kadar olan süreç, Türkiye'deki çevre hareketlerinin genellikle hidroelektrik santrallere karşı mücadelelere odaklandığı bir dönemi içermiştir. 1990'lı yılların sonlarına doğru, çevre sorunlarının farklı alanlarda çeşitlenmesiyle birlikte yeni direniş alanlarının ortaya çıkması, Türkiye'deki çevre hareketinin niceliksel gelişim dönemlerini içermektedir (Öztürk, 2017, s.452).

## 5. Türkiye'de Çevreci Hareketlerinin Yapılanması ve Düşünsel Boyutları

Türkiye'de çevre düşüncesinin ve hareketlerinin evrimi 20. yüzyılın ortalarına kadar uzanmaktadır. Osmanlı döneminde bile çevre sorunlarına dair bir farkındalık bulunmasına rağmen, özel bir çevre koruma politikasının oluşumu gözlenmemiştir. Çevreye olan ilgi, 20. yüzyılın başında Avrupa'dan Türkiye'ye teknoloji ve endüstri alanındaki gelişmelerin çevresel bozulmalara neden olmasıyla artmıştır (Esengün, 2006, s.636). Bu bağlamda, çevre koruma düşüncesi ve politikaları Türkiye'de ancak 1970'li yıllarda daha belirgin bir şekilde ortaya çıkmıştır, zira Türkiye geç sanayileşen bir ülke olduğu için çevre koruma konsepti

Batı'dakinden farklı bir şekilde şekillenmiştir. 1970'li yıllar, dünya genelinde çevre sorunlarının uluslararası bir platformda ele alındığı, Türkiye'de ise resmi ilginin oluşmaya başladığı bir dönemi temsil etmektedir. Roma Kulübü tarafından hazırlanan ve 1972'de yayınlanan "Büyümenin Sınırları" raporu ile Birleşmiş Milletler'in düzenlediği Stockholm'deki dünya çevre konferansına Türkiye'nin katılması, çevre sorunlarını dünya genelinde "çevre, ekonomi, siyaset" üçgeninde ele almanın yankı bulması ile sonuçlanmıştır (Ökmen, 2004, s.357). Bu bağlamda, Türkiye'de 1972 yılında Başbakanlık bünyesinde Çevre Araştırma Birimi'nin oluşturulması, 1978'de Başbakanlığa bağlı Çevre Müsteşarlığı'nın kurulması, 1982 Anayasası'nın 56. maddesinde çevre ile ilgili hükümlerin yer alması ve 1983 yılında bir Çevre Bakanlığı'nın kurulması gibi adımlar atılmıştır. Ayrıca aynı dönemde Milli Parklar, Boğaziçi ve Doğa Kültür Varlıklarını Koruma yasaları çıkarılmış, çevre konularının halka mal edilip siyasallaştırılması için çaba harcanmıştır (Keleş ve Hamamcı, 1993, s. 204). Çevre sorunlarına dair devlet içinde oluşturulan bu kurumlar, çevresel konulardaki düzenlemelerin muhatabı olması bakımından önemlidir. Ayrıca çevre sorunlarına vurgu yapan protesto veya örgütlenme gibi eylemler, bu mücadelelerin çevre kavramı içinde daha net bir şekilde tanımlanabilmesi adına resmi kurumların oluşturulması ile desteklenmiştir (Öztürk, 2017, s. 447). 1987'de ortaya çıkan küçük çaplı yeşil protestolar, yeni ekolojist muhalefetin ilk belirtileri olmuştur. Bu gelişmeler, Türkiye'de Yeşiller Partisi'nin oluşumu için bir zemin hazırlamıştır. 1980'li yılların ikinci yarısında Batı Almanya'da yeşillerin parlamenter temsilcileriyle birlikte diğer Avrupa ülkelerinin yeşillerinin de parlamenter temsilcilerinin yer alması, Türkiye'de yeşil bir partinin kurulmasını teşvik etmiştir (Öz, 1989, s.33). Bu çerçevede, çevreci hareketlerin siyasal parti olarak örgütlenme çabaları artmış ve Yeşil Barış Çevre Derneği ile Türkiye Hava Kirliliğiyle Savaş Derneği, partileşme doğrultusunda çeşitli çalışmalar gerçekleştirmiş, bu çabalar 1988 yılında Yeşiller Partisi'nin kuruluşu ile sonuçlanmıştır (Keleş, 1992, s.163-165). Ancak, radikal ekolojistlerin desteğini alamayan parti, baskı grubu fonksiyonunu üstlenmiştir. 1980'li yıllardan itibaren ortaya çıkan yeni ekolojist gruplar, çevre hareketlerini daha etkin hale getirmiştir. Ancak, toplumdaki ekonomik sorunların öncelik kazanmaya devam etmesi ve oluşan siyasal kültürün, bu tür sosyal hareketlerin gelişimine uygun bir yapıda olmaması nedeniyle Türkiye'de çevreci hareketin gelişimi kısıtlanmıştır (Öz, 1989, s. 30-34). 1990'lı yıllarda Türkiye'de çevre sorunlarına dair çeşitli projeler üreten çevre dernekleri ve vakıflarının kurulması, kurumsallaşma sürecine bağlı olarak gerçekleşmiştir. Örneğin, Türkiye Erozyonla Mücadele ve Ağaçlandırma (TEMA) Vakfı, Türkiye Çevre Vakfı gibi kuruluşlar çeşitli çalışmalar yapmıştır. Çevre ve siyaset ilişkisi, 2000'li yıllarda çevresel örgütlenmelerin enerji sorununa odaklanan bir siyasal söylem üretmesiyle şekillenmiştir. Özellikle hidroelektrik ve termik santral projelerine karşı çıkan yerel çevresel örgütlenmeler, bu dönemde faaliyetlerini genişletmiştir. Aynı dönemde kurumsallaşmış çevre kuruluşlarının enerji ve diğer toplumsal sorunlarla olan ilişkisi, sürdürülebilirlik kavramı üzerinden şekillenmiş ve şekillenmeye devam etmektedir (Öztürk, 2017, s.452-453).

## 6. Türkiye’de Örnek Çevreci Eylemler

Türkiye’de çevreci eylemlerin genişleyerek ülke geneline yayılması ve geniş kitlelerin ilgisini çeken örnek çevresel bazlı protestolara değinilecek olunursa;

a) 1977-1979 yılları arasındaki Akkuyu'da planlanan nükleer santral inşası, çevre ve ekonomi ilişkisinin ortaya çıkmasına sebep oldu. Bu plan doğrultusunda, turizm faaliyetlerinin planlanan santralden nasıl etkileneceği, bölgedeki balıkçılık ve tarımsal faaliyetler ile bu faaliyetlerden kazanç elde eden yöre halkının ekonomik durumu konusundaki endişeler geniş bir toplum kesiminde ve farklı toplumsal alanlarda tartışmaya açıldı. Ayrıca, olası sağlık sorunları ve bunların siyasal etkileri de bu süreçte önemli bir konu haline geldi. Bu dönemde, yöre halkı ve nükleer karşıtı kuruluşlar tarafından gerçekleştirilen eylemler ve hazırlanan raporlar, Türkiye’de geniş katılımlı ilk çevreci protestoyu başlatarak dikkat çekti (Öztürk, 2017, s. 448).

b) 1977 yılında faaliyete geçen Yatağan termik santrali ve Aliğa'daki termik santralin çevre kirliliğine neden olduğuna dair düzenlenen protestolar; termik santrallerin enerji üretim sürecinin beraberinde getirdiği sorunları ifade etmesi bakımından büyük öneme sahiptir. Yatağan ve Aliğa'da gerçekleştirilen mitingler, geniş katılımlı insan zinciri oluşturarak enerji santrallerinin neden olduğu kirliliği tüm ülkeye duyurmayı amaçlayan önemli çaplı eylemlerdir (Dinçer, 1996, s. 130-132).

c) 1984’te Gökova termik santrali; işletilmeyeceği yönünde verilen sözün yerine getirilmesi için bir gösteri yapılmıştır (Öztürk, 2017, s.449).

ç) 1986 yılında gerçekleşen Çernobil Nükleer Santrali kazasının Türkiye üzerindeki olumsuz etkileri; Çernobil'deki kaza sonrasında Türkiye’de yıkıcı etkilerin hissedilmesi, nükleer santrallerin kamuoyu gündemine tam anlamıyla gelmesine yol açmıştır. Kazanın ardından, Çevre Duyarlılığını Yayma Grubu, nükleer santrallere ve nükleer silahlara karşı hayır kampanyaları düzenlemiştir (Künar, 1994, s. 26-27).

d) 1996’da Bergama ve 1997’de siyanürle altın arama amacıyla gerçekleştirilen ağaç kesimlerine karşı düzenlenen protestolar; bu olaylara yönelik tepkiler, önceki yıllara kıyasla daha geniş bir kitle tarafından duyulmuş ve o dönemde önemli bir tartışma konusu haline gelmiştir. Bölgedeki protesto eylemleri neredeyse geleneksel hale gelmiştir. Özellikle Ankara’da düzenlenen yürüyüş, maden şirketlerinin bölgeye girmemesi amacıyla gerçekleştirilen yol kesme eylemleri ve yazılı basında yer alan çeşitli yazılar, bölgedeki protestoların geniş bir çeşitlilikle gerçekleştirilmesine sebep olmuştur (Öztürk, 2017, s.450).

e) HES karşıtı protesto eylemleri; "Fırtına Vadisi’nde gerçekleşen mücadele, Doğu Karadeniz ve Türkiye’nin çeşitli bölgelerinde hız kazanan inşaatlara karşı yapılan mücadelelere ilham kaynağı olmuştur. Artvin (Arhavi, Şavşat, Borçka), Rize (İkizdere, Senoz, Fındıklı, Hemşin), Trabzon (Solaklı, Tonya), Tunceli (Munzur), Kastamonu (Loç), Muğla (Yuvarlakçay), Erzurum (Tortum), Antalya (Alakır, Ahmetler) gibi bölgelerdeki yerli halk, yaşam haklarının

ve suya erişimlerinin kısıtlanmaması için HES'lere karşı protesto eylemlerine katılmışlardır" (Atvur, 2014, s.291).

f) Gezi Parkı Olayları; Taksim meydanında bulunan ve İstanbul Büyükşehir Belediyesi'ne ait olan Gezi Parkı'nda planlanan Taksim yayalaştırma projesi, aslında Topçu Kışlası'nın yeniden inşa edilmesini içermektedir. Ancak protestocuların bu projeye karşı olan hedefleri, Gezi Parkı'nın zarar görmesini önlemekle sınırlı kalmamış, bu durum Gezi Parkı merkezli bir gündemin ötesine geçerek geniş bir hükümet karşıtı eylem boyutuna evrilmiştir. Sonuç olarak, ülkedeki Gezi Parkı olayları, başlangıçtaki çevresel endişelerden uzaklaşarak bir harekete dönüşmüş ve ilk etapta masumane çevre kaygılarına duyarlılık gösterme amacı, zamanla yaşanan karışıklıklar ve olumsuz olaylarla gölgelenmiştir (Bozkurt ve Bayansar, 2016, s.289-290).

## SONUÇ

Çevre sorunları, insan ırkının çevreye ilk müdahalesiyle (ilk araç yapımının kullanılmaya başlanmasıyla doğaya yapılan tahribat vb.) başlamış daha sonra sanayi devrimiyle sosyo-ekonomik, siyasal düşünceler sonucu gelişip kendini hissettirmeye başlamıştır. Özellikle 1972 yılında yapılan Stockholm Çevre Konferansı çeşitli ülkelerin çevre sorunlarına ilişkin oluşturduğu ilgi sonucu gerçekleşmiştir. Bir başka deyişle, ülkeler sorunun çözümünün ancak uluslararası düzeyde bir dayanışma ile mümkün olacağını anlamışlardır. Akabinde ise uluslararası düzeyde (Birleşmiş Milletler gibi) oluşan örgütlenmeleri ulusal (örneğin, Türkiye'nin çevre sorunlarına resmi ilginin duyması, 1972'de Dünya Çevre Konferansına katıldığı dönemi teşkil etmektedir.) bazda ülkeler de takip etmiştir. Ülkeler Anayasalarında, hukuk sistemlerinde çevre konularına yer vermeye başlamıştır. Bu durum ise kamuoyu nazarında oluşan ilgi sonucu çevre politikaları için önem teşkil etmeye başladığını göstermektedir. Yine ülkelerde çevre sorunlarının devlet politikaları içinde yer aldığı görülmektedir. Bazı ülkelerde çevre politikaları siyasallaşma yoluna bürünerek çevreyi koruma amaçlı siyasal partiler kurmuştur. Bazı ülkelerdeyse yeşil çevre, nükleer santraller, temiz hava, iklim değişikliği, hayvan neslinin yok edilmesi gibi çeşitli konularda çevre bilinci oluşması gönüllü kuruluşlar tarafından toplumsal hareketlere, protestolara dönüşüp geniş kitlelere yayılarak kamuoyu üzerinde etki uyandırmıştır. Bu ve benzeri durumlar sonucunda dünya bazında çevreci konularla ilgili ülkelerin demokrasi anlayışında da değişim ve gelişimlerin olduğuna rastlanılmıştır. Türkiye'yi ele alacak olursak, çevre hareketi 1980'li yıllara varıncaya kadar minimal seviyede olduğu görülmektedir. Bu durum toplumun çevre konusunda bilinçlendirilmesi gerekliliğini göstermiştir. 1980'li yılların son demlerine kadar ise çevre sorunsalı temalı çeşitli politikalar (Çevre hakkı söylemine Anayasa da yer verilmesi, yine doğal kaynakların korunması ve geliştirilmesi için ilk kez Beşinci Beş Yıllık Kalkınma Planı, insan sağlığını ve doğal dengeyi korumayı amaçlamak için Altıncı Beş Yıllık Kalkınma Planı, çevre korumasının ekonomik, sosyal, siyasi, ticari açıdan koordineli bir biçimde ele alınmaya

çalışılması Yedinci Beş Yıllık Kalkınma Planında ve ulusal çevre stratejisi ve eylem planının hazırlanması gibi çeşitli politikaların oluşumu) üzerinde durulmuştur. 1988 yılında Türkiye’de Yeşiller Partisinin kurulmasıyla çevre sorunsalı bazında yeni aşamaya gelindiğine inanılmıştır fakat ekonomik sorunların toplum nezdinde daha fazla önem arz etmesi başka bir deyişle refah seviyesinin düşük oluşundan dolayı toplum tarafından yeterli ilgiyi görememiştir. Yine Aliğa, Akkuyu ve Begama vb. gibi yerlerde ortaya çıkan çevresel nitelikli hareketlerin sebebinin bu yerlerde merkezi ve yerel yönetimlerin oluşturduğu kent politikalarının toplumun desteğini alınmamasından ve çevrenin korunmasıyla kalkınma hedeflerinin uzlaşmaması, çakışması şeklinde bir algılanmanın oluşumundan doğduğu kanısına varılmıştır. Bu bağlamda özellikle yerel düzeyde çevresel konularda yurttaşlarında yönetime daha aktif katılımının sağlanabilmesi, fikirlerinin alınabilmesi ve meramlarını anlatabilmeleri sonucunda uzlaşım sıkıntısını, çatışmaları daha az bir düzeye indirgeyeceği düşünülmektedir. Bununla beraber özellikle ülkemizde başarılı bir çevre yönetimi anlayışının oluşabilmesi için yerel yönetimlerin etkinliğinin artırılması ve dinamiklerine uygun şekilde yapılandırılması gerektiği sonucuna varılmaktadır. Oluşturulan ve oluşturulacak olan çevreci politikaların belirli çıkar gruplarının istekleri doğrultusunda oluşturulmaması kendi içinde koordineli bir biçimde tüm aktörlere (merkezi yönetim, yerel yönetim, meslek odaları, gönüllü örgütler gibi) yer verecek biçimde sorumluluğun paylaştırılması gerektiği düşünülmüştür. Ayrıca küreselleşme yerelleşme demokratikleşme bağlamında Türkiye’deki çevre teşkilatının çevre sorunlarına yönelik sürekli bir değişim ve dönüşüm halinde olması gerektiği ve dünyada gelişen yeni anlayış, kurumsallaşma ve teknolojilerin yakından izlenilmesi gerektiği kanısına varılmaktadır.

## KAYNAKÇA

- Abdulahkimoğulları, E., Sezer, Ö. Ve Akpınar M., (2011). Küresel, ulusal ve yerel düzeyde bir insan hakkı olarak çevre hakkının gelişimi. *Süleyman Demirel Üniversitesi SBE Dergisi*, 2(14), 61-88.
- Adams, B. (1997). Sürdürülebilir Kalkınma ve Kalkınma Teorisinin Yeşermesi. Çev. Zeynep Zafir. *İktisat Dergisi*, 366(367), 16-123.
- Atvur, S. (2014). Baraj politikalarına karşı toplumsal tepkiler: Hindistan ve Türkiye’deki toplumsal hareketlerin karşılaştırılması. Yönetim ve Ekonomi, *Celal Bayar Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 21(1), 281-298.
- Balkaya, F. (2014). Yeni toplumsal hareket çeşidi olarak çevreci hareketler. *Global Journal of Economics and Business Studies*, 3(5), 32-42.
- Bozkurt, Y. ve Bayansar, R. (2016). Yeni toplumsal hareketler çerçevesinde çevreci hareket ve gezi parkı olayları. *Yönetim ve Ekonomi Araştırmaları Dergisi*, 14(2), 276-293.
- Bozkır, Ö. (2018). Çevreci anlayışın siyasallaşması: Yeşil siyaset ve Türkiye. *Batı Karadeniz Sosyal ve Beşeri Bilimler Dergisi*, 2(1), 56-69.
- Castells, M. (2008). *Kimliğin gücü, enformasyon çağı: ekonomi, toplum, ve kültür*. İstanbul: İstanbul Bilgi Üniversitesi Yayınları.
- Cerit Mazlum, S. (2011). Çevrecilik ve çevre hareketleri. B. Kartal ve B. Kümbetoğlu (Ed.), *Yeni Toplumsal Hareketler*, Anadolu Üniversitesi Yayınları içinde (s.206-245). Eskişehir.
- Ceritli, İ. (2001). Çevreci Hareketin Siyasallaşma Süreci. *Cumhuriyet Üniversitesi Sosyal Bilimler Dergisi*, 25(2), 213-226.
- Çalı, H. H. (2006). *Çevreci toplumsal hareket olarak Greenpeace- Türkiye hareketi* (Yayınlanmış doktora tezi). Ankara Üniversitesi Sosyal Bilimler Enstitüsü: Ankara.
- Dalton, R. J. (1993). The Environmental Movement in Western Europe. S. Kamieniecki (Ed.), *Environmental Politics in the International Arena*. (ss.41). Newyork: State University of New York Press.
- Dinçer, M. (1996). *Çevre Gönüllü Kuruluşları*. Ankara: Türkiye Çevre Vakfı.



- Duru, B. (1995). *Çevre bilincinin gelişim sürecinde Türkiye'de gönüllü çevre kuruluşları* (Yayınlanmış yüksek lisans tezi). Ankara Üniversitesi Sosyal Bilimler Enstitüsü: Ankara.
- Dünyayı Koruma Vakfı. (5 Ocak 2021). [https://tr.wikipedia.org/wiki/Dünyayı\\_Koruma\\_Vakfı](https://tr.wikipedia.org/wiki/Dünyayı_Koruma_Vakfı), [https://tr.wikipedia.org/wiki/Friends\\_of\\_the\\_Earth](https://tr.wikipedia.org/wiki/Friends_of_the_Earth) adresinden edinilmiştir.
- Dünya doğa ve doğal kaynakları koruma birliği. (5.Ocak 2021). [https://tr.wikipedia.org/wiki/Dünya\\_doga\\_ve\\_dogal\\_kaynaklari\\_koruma\\_birligi](https://tr.wikipedia.org/wiki/Dünya_doga_ve_dogal_kaynaklari_koruma_birligi) adresinden edinilmiştir.
- Ertürk, H. (1996). *Çevre bilimlerine giriş*. Bursa: Uludağ Üniversitesi Güç. Vakfı Yayınları.
- Esengül, K. Sayılı, M. ve Akca, H., (2006). Perception of environmental issues in a Turkish Province. *Polish Journal of Environmental Studies*, 15 (4), 635- 642.
- Greenpeace. (5 Ocak 2021). <http://tr.wikipedia.org/wiki/Greenpeace> adresinden edinilmiştir
- Güneş, A. M., (2012). Yeni anayasa yapım sürecinde çevre. *Tarih Kültür ve Sanat Araştırmaları Dergisi*, 1(4), 107-119.
- Güneş, A. (2011). *Avrupa birliği çevre hukuku*. İstanbul: Meßerschmidt.
- Gürseler, İ. (2008). İnsan hakları, adalet ve Anayasa. *Türkiye Barolar Birliği Dergisi*, (75), 199-208.
- Gözler, K. (2006). *Anayasa hukukuna giriş: genel esaslar ve Türk anayasa hukuku*. Bursa: Ekin Kitabevi Yayınları.
- Görmez, K. (2003). *Çevre sorunları ve Türkiye*. Ankara: Gazi Kitabevi.
- Işık, G. (2013). *Sanaldan sokağa toplumsal hareketler*. İstanbul: Nobel Yayıncılık.
- Jack, D. (1995). *Teoride ve Uygulamada Evrensel İnsan Hakları*. Çev. Mustafa Erdoğan ve Levent Korkut. Ankara: Yetkin Yayınları.
- Kaboğlu, İ. Ö., (1988-1989). Çevre Hakkı Üzerine (Bir Danıştay Kararının Düşündürdükleri), *İnsan Hakları Yıllığı*, 10-11, 107-137.
- Kavas, A. (2011). *Türkiye’de Gönüllü Çevre Örgütleri* (Yayınlanmamış Yüksek Lisans Tezi). Ankara Üniversitesi Sosyal Bilimler Enstitüsü: Ankara.
- Keleş, R. (2009). *Çevre politikası*. Ankara: İmge Yayınları.
- Keleş, R. ve Harmancı, C. (2002). *Çevre bilimi*. Ankara: İmge kitabevi.
- Keleş, R. (1992). "Çevre ve Siyaset", Ruşen Keleş (Ed.). *İnsan Çevre Toplum içinde*. Ankara: İmge Kitabevi.
- Kılıç, H. (2018). Sosyal hareketler sosyolojisi açısından çevre hareketleri. *USE Uluslararası Sosyoloji ve Ekonomi Dergisi*, (1), 8-25.
- Kılıç, S. ve Nafiz T. (2013). Çevrecilikte yeni bir kimlik: ekolojizm. *Akademik İncelemeler Dergisi*, 8(2), 223-250.
- Künar, A. (1994). Resmi-Gayri Resmi Nükleer Hayat Hikayemiz. *Bilim ve Ütopya*, (1), 26-30.
- Meltzner, I. (1994). Ekoloji Çağı. Günseli Tamkoç (Ed), *Derin Ekoloji*, (ss.25-35) İzmir: Ege Yayınları.
- Olgun, H. ve Işık, V. (2017). Bir “insan hakkı” olarak “çevre hakkı” ve Türk hukukundaki yeri. *Uluslararası Politik Araştırmalar Dergisi*, 3(1), 33-52.
- Oygür, A. B. (2009). *Türkiye’de Ekoloji Hareketinin Gelişimi: Ağaçkakan Dergisi Örneği*, (Yayınlanmış Yüksek Lisans Tezi). Gazi Üniversitesi Sosyal Bilimler Enstitüsü: Ankara.
- Ökmen, M. (2004). Politika ve Çevre. U. Yıldırım ve M. M. Cevher (Ed.), *Çevre sorunlarına çağdaş yaklaşımlar* (ss. 327-367). İstanbul: Beta Basın yayım.
- Öz, E. (1989). Dünyada ve Türkiye’de ‘ekoloji hareketinin’ gelişimi: çevre koruma derneklerinden siyasal partilere. *Türkiye Günlüğü*, (3), 27-34.
- Özdek, Y. E. (1993). *İnsan hakkı olarak çevre hakkı*. Ankara: TODAİE.
- Öztürk, Ö. (2017). Çevrecilik söylemleri ve Türkiye’deki çevre hareketlerinin seyri, *Tarih Kültür ve Sanat Araştırmaları Dergisi*, 6(2), 44-456.
- Sands, P. (2003). *Principles of International environmental law*. England: Cambridge University Press.
- Şentürk, Ü. (2006). Küresel yeni sosyal hareketler ve savaş karşıtlığı. *C.Ü. Sosyal Bilimler Dergisi*, 30(1), 31-46.
- Turgut, N. Y. (2001). *Çevre politikası ve hukuku*. Ankara: İmaj Yayınevi.
- Turner, S. ve J. A (2008). *Substantive environmental right: an examination of the legal obligations of decision-makers towards the environment*. Kluwer Law International.
- Üste, R.B. (2015). Doğanın siyaset paradigması: yeşil siyaset. *Sosyal ve Beşeri Bilimleri Dergisi*, 7(2), 38-54.
- Weiss, E. B. (1989). *In fairness to future generations: international law, common patrimony, and intergenerational equity*. England: United Nations University.



## **Globalization and Multiculturalism: The Azerbaijan Model of Multiculturalism**

**Assoc.Prof.Dr.Murteza HASANOĞLU**

Academy of Public Administration of Azerbaijan  
m\_hasanoglu@yahoo.com.tr  
0000-0003-3734-4045

**Assoc.Prof.Dr.Nesrin SÜLEYMANLI**

Academy of Public Administration of Azerbaijan  
nsdia.edu@gmail.com  
0000-0001-5577-2268

### **ABSTRACT**

Culture has a special place in human life. It is manifested as a form of joint life of people. Therefore, each human community and social group has its own culture. Humanity is no longer a single social collective like it was during the time of Prophet Noah. Different people groups, different ethnic and social and even regional cultures have emerged here.

It should be taken into account that although culture is the result of collective activity, its carriers are individual individuals. Today's world culture

Globalization has many potentials for enrichment and intensive development, and perhaps leads. However, it is also necessary to emphasize the lack of international control over global processes. In the globalized world, just as the political power of any state dominates other states, the danger of super-cultures dominating different cultures is very great. Therefore, the protection of cultural diversity should be the main task of all states in the field of international relations.

While racism, nationalism, and xenophobia are expanding in the world, a unique coexistence model of multiculturalism, interreligious and intercultural dialogue, tolerance, and ethnic diversity has been formed in Azerbaijan. This model presented by Azerbaijan to the world is a multinational multicultural example that respects the national and moral values of peoples. Today, the international world is learning this model and multiculturalism is seen as an alternative to xenophobia, Islamophobia and racism. One side calls for peace and harmony, while the other side calls for enmity. If the goal of one side is to lead to chaos, the strategy of the other side is to achieve harmony at the global level. Azerbaijan's experience in this regard is unique.

**Keywords:** Heydar Aliyev Foundation, Multiculturalism, Globalization, Humanitarian Forum, Intercultural Dialogue



## INTRODUCTION

History has proven that culture has opened the doors that politics could not open. Culture is a human phenomenon. In particular, it is considered one of the fundamental issues in the humanities. Today, culture is an important element in the formation of the world political space, and this element has not been sufficiently appreciated. In modern times, globalization and its cultural and political aspects have existed in all stages of society. The trend of Globalization, which has carried out the expansion of the West in the political, economic, and financial sectors, does not bypass the cultural sphere as well. The rapid development of communication technology also strengthens the role of cultural aspects.

Samuel Pufendorf (Samuel Pufendorf) in his work on "Natural law" thought differently from other thinkers and characterized culture as the result of human activity, the expression of its external and spiritual nature, and a set of positive qualities that elevate a person. Currently, all fields of science use the term culture in this sense (Ügeöz, 2003:11).

### **The formation of intercultural relations in the global world**

#### **Manifestations of multiculturalism**

According to cultural anthropology, the element of culture is the product of people's joint life activities, their collective existence by agreed methods, meeting the needs of groups and individuals. Anthropology shows that there is no single universal culture, it exists in the form of cultures of individual regions and peoples. Cultural science calls it national cultures. Communication occurs in the field of interaction of local or national cultures. Clarification of this communication relationship is also carried out through mutual adaptation, crossbreeding, acceptance of the cultural uniqueness of other peoples (Əhədova, 2014: 19).

Establishing international relations on democratic principles in the world political arena in modern times means not only the internationalization of solving global problems by all members of the international community, but also the humanitarianization of these mutual relations. Humanism is the fulfillment of legal laws and regulations that meet the interests of all peoples. That is why it is no coincidence that international relations and the international security system treat issues of cultural cooperation in the same way as human rights and humanitarian issues of the state.

Although the concept of intercultural communication has a long history of human practice, it is new in the field of science. In science, it was used by the American anthropologist (Edward T. Hall) Edward T. Hall. He talked about this in his book "Silent Language" written in 1959. In the educational centers, its teaching began to be used in the 1970s in the United States, and in the 1980s in Europe (Hall, 1976:66-79).

Today, within the framework of the classification of culture and intercultural relations, differences between cultures and changes in culture are also important for culture. The basis of this difference is the norms and values in the culture. Differences in culture are less pronounced in traditional, non-industrialized societies and more pronounced in industrialized societies. Traditional societies are societies with similar lifestyles and similar values. Therefore, cultural changes are slower. Because modern societies are inhabited by different population groups and have separate professional groups, changes are faster and they are more sensitive to external

influences and changes. But no matter how different, every culture is not made up of random elements. Each part forms a meaningful unity with each other and complements each other. Within the framework of cultural diversity, culture can be examined in three structures: (Yüksel, 2006: 124).

- Real culture and ideal culture
- High culture and widespread culture
- Subculture and counterculture

An ideal culture is the application of the norms and values that bring the society together only to the rules. True culture is the use of these norms and values in current practice. High culture and widespread culture refer to the culture of a small elite group with certain habits in society. In common culture, one can find the way of life and different values accepted by the general society. Counterculture, on the other hand, accepts attitudes and behaviors that are contrary to the culture experienced in terms of norms and lifestyles (Yüksel, 2006: 124).

In order to succeed in an intercultural communication environment, the recognition of international concepts, political processes, or the fundamental study of the characteristics of another culture can be quite limiting in themselves, if not insignificant. It is interesting that the natural laws of human nature, which are central to intercultural communication, can be explained and interpreted differently by some communities. Every man born must die one day. But members of different cultures can interpret the same natural law in their own way and shape it with different traditions, different customs and different symbols. For example, white, which is a symbol of purity and clarity in European society, is the color of mourning in Japan and India, or while people in Mexico do not have to wear any color to a funeral, in Greece they must come to a funeral in black.

It is also clear that there are symbols and elements that cultures can understand with each other. According to Hofstede, the elements that can be grouped under the heading of cultural elements are:

- Symbols (mosque, spring, moustache, raki-drink, Bosphorus, Ephesus...)
- Heroes, leaders (Atatürk, Dede Gorgud, Nasreddin Khoja...)
- Traditions, customs (henna, circumcision, dowry, crib...)
- Values (Family, children, honor, weapons ...) (KI, 2006)

In the new socio-economic-political and cultural environment resulting from the disappearance of ideological bipolarity in the late eighties, the ideological borders separating the countries were replaced by cultural borders. In a multicultural environment, not only societies, but also economic enterprises had to overcome the problems arising from cultural differences. The main problem caused by cultural encounters in multicultural conditions is the interaction of the relations of different organizations, individuals and institutions under the influence of values and habits. It is clear that intercultural relations in the economic sphere include communication of people from different cultures, reaching agreements and making joint decisions. Under the influence of the globalization process, the whole world has become a single market, but despite

this, the cultural differences of countries still exist. The process of economic globalization does not eliminate cultural differences, but rather increases the sensitivity of cultural differences.

Various studies have found that organizations that are aware of cultural differences, respect those differences, and turn cultural diversity into an advantage through compromise are successful. Therefore, a management strategy that takes into account different cultures should be established so that the policy of multiculturalism can easily cope with it. In the growing global economy, more and more enterprises are participating in international agreements and merging with enterprises in other countries. This partnership occurs between people who are members of different cultures. Therefore, the first and foremost task of all managers in these enterprises is to know how to manage the integration processes of different cultures very well in order to eliminate misunderstandings and solve problems.

Today, the dominant cultural elements of societies influence other cultures and sometimes provide mutual integration. Individuals face the challenge of development and communication when they work in an international business and trade relationship. Communication styles are shaped by culture and differ from culture to culture. Relationships between communities are sometimes interrupted only by communication errors before communication begins. Today, forms of communication are considered a necessary tool for societies, groups and individuals whose cultures are completely different from each other. That is why the culture in which an individual is socialized determines how they will communicate.

In our time, individuals, businessmen and authorities who have to communicate for any reason in a multicultural environment must consider cultures and act accordingly. Otherwise, they cannot achieve any success. These forms of communication have an important function in both understanding and overcoming barriers in many cultures. In different cultures, similar communication behaviors serve other functions. Therefore, in intercultural encounters, the expectations of one party are not taken into account by the members of the other culture, and different behaviors than expected appear. A number of functions should be considered here.

1. Information transfer: The first function is information transfer, which is considered the most important function of communication behavior in many cultures. The most important thing is to convey any meaning of information in the easiest and shortest way.

2. Effect on social relations: The second important function is that communication behavior affects voluntary or forced social relations. The function of communication to maintain existing relationships is paramount in many cultures. In these cultures, the mode of delivery is more important than the content of the message.

3. Program function: In many communication initiatives, the goal is not to express a certain content, event, but to try to change the reaction and behavior.

4. Subjective and Emotional Activity: It is the delivery of mental and psychological processes called subjective and emotional functions in the transmission of ideas, values and emotions (Ügeöz, 2003).

Hamburg University professor Heckman (Heckman) divides multiculturalism into several parts

1. Multicultural society is used as an indicator of social change. The main emphasis here is on the ethnic diversity of the population. Homogeneous society is gradually turning into heterogeneous society.
2. The basis of immigration policy is taken.
3. Tolerance, friendship and support for immigrants are emphasized here. Nationalism, chauvinism and ethnic intolerance are avoided
4. Original culture does not exist in multiculturalism. Every culture contains other cultures here. Culture is a constantly changing process. Cultural elements of migrants bring new shades to the local culture
5. Multiculturalism reflects a more romantic approach in migrant cultures. Some of the qualities lost by the natives are revived by the migrants.
6. Here, multiculturalism acts as a political-constitutional side. It gives some rights to ethnic groups and as a result they do not assimilate.
7. Multiculturalism is a concept that ignores the importance of common language, culture and identity (Hechmann, 1993).

### **AZERBAIJAN MODEL OF MULTICULTURALISM**

The President of the Republic of Azerbaijan, Ilham Aliyev, has repeatedly stated that multiculturalism is the country's national wealth. According to Article 25 of the Constitution of the Republic of Azerbaijan, respect for the rights and duties of everyone, regardless of their origin, race, religion or language, must be ensured (Tağıyev, 2017:310).

The legal basis of multiculturalism is reflected in several provisions of the Supreme Constitution. It is reflected in Article 18 of "Religion and State" and Article 25 of "Right to Equality". Article 18 states that religion is separate from the state and all religious beliefs are equal before the law. Article 44 of the Constitution also states that everyone has the right to preserve their nationality and no one can be forced to change their nationality.

Article 11 of the Law "On Culture" states that cultural identities of all national minorities living in the territory of Azerbaijan are respected and a legal basis is created. The article "Freedom of Conscience" also mentions the respect and freedom of everyone's religious belief (Muradova, 2016:3).

The Republic of Azerbaijan officially responds to international calls in addition to the provisions of the Supreme legislation. In 1996, it fulfills the provisions of all the documents of the UN conventions on "Elimination of all forms of racial discrimination", "Prevention and punishment of the crime of apartheid" and finally "Prevention and punishment of the crime of genocide". Finally, it implements the Charter of the Council of Europe "On Regional or Minority Languages" (Muradova, 2016:3).

Throughout history, Azerbaijan has been located at the crossroads of cultures and played a leading role in the understanding of different civilizations. Azerbaijan, distinguished by its religious tolerance since ancient times, was the homeland of Zoroastrianism, the first cradle of

Christianity in the Caucasus, and the place where Islam spread widely. Our country is a place benefiting from Achaemenid-Sasanian, Roman-Byzantine, Scythian-Khazarian, Turkic-Oghuz culture, and it stands out for its ethnographic diversity.

As you can see, the roots of multiculturalism in Azerbaijan are very old. It is known that representatives of various nationalities, religions and cultures lived and contributed to Caucasian Albania.

Mifodi, the secretary of the Baku and Azerbaijan Diocese of the Russian Orthodox Church, Yevgeny Brenneysen, a member of the Baku religious community of European Jews, Rasim Khalilov, the head of the "Word of Life" protestant community, Robert Mobili, the head of the Albanian-Christian community, spoke about state-religion relations in Azerbaijan, religious and national minorities. They talked about their freedom and security. Today it is already very clear that even though ethnic groups consider themselves Azerbaijanis, each group has preserved the elements of its own distinct culture ([http://www.azerbaijans.com/content\\_1703\\_az.html](http://www.azerbaijans.com/content_1703_az.html)).

Multicultural and tolerant values are universal in the global world, and the Republic of Azerbaijan both protects and promotes these values (Qurbanlı, 2016). Multiculturalism in itself is aimed at the protection of cultural diversity of people belonging to different peoples, nationalities and religions living in the world, development under peace and harmony, as well as the integration of minority peoples into the national culture of the states. This path is the stage of integration without assimilation. Democracy and humanism are guiding ideologies. Only in this case mutual enrichment, friendship and cooperation are possible. Multiculturalism is a guide in creating a dialogue between cultures and civilizations.

In the integrating world we live in, there are various models of multiculturalism — such as the USA, Sweden, Australia, Canada, but the Azerbaijani model deserves to be promoted by many advanced countries. In 2014, the adoption of a broad declaration by the Senate and Houses of Representatives of the states of Utah and Oregon of the United States, praising Azerbaijan's model of tolerance, is an example of this (Muradova, 2016: 3).

Although the term multiculturalism was recently introduced in Azerbaijan, its importance throughout history has been kept special and has created a basis for the coexistence of different peoples. For centuries, various minority peoples and ethnic groups have lived in this tolerant environment, sharing the same values. Since the warm attitude towards these ethnic groups and other rights is engraved in the blood memory of the Azerbaijani Turks, their normal life, work in public positions, dogmatic attitude towards them has been the main rock and direction of the state. Whether during the time of the Safavid state, or during the period of the Democratic Republic of Azerbaijan, or during the period of the independent Republic of Azerbaijan, the protection of all their rights and freedoms, the creation of conditions for them to read and write in the languages of dogma, as a rule, has been established on the basis of legislation as the main duty of the state (Niftiyev, 2015).

The main goal of multiculturalism is to pass on the moral treasure of the people to the generations. At the IV Global Baku Forum, President of the Republic of Azerbaijan Ilham Aliyev stated that people of different ethnic origins and religions lived in peace and tranquility in Azerbaijan. He added that multiculturalism and religious tolerance are state policies (Cəfərov, 2015:4).

By the decision of President Ilham Aliyev, January 11, 2016 was declared the "Year of Multiculturalism" in the Republic of Azerbaijan. Even today in Azerbaijan, regardless of religion, language, race and nationality, ethnic identities live in friendship, brotherhood and peace. The construction or restoration of mosques, churches and synagogues everywhere in Azerbaijan is seen as a clear example of the multicultural lifestyle in Azerbaijan. In particular, it is necessary to mention the outstanding services of the great leader Heydar Aliyev in strengthening multicultural values in our country. It is thanks to Heydar Aliyev that the traditions of multiculturalism in our country are widespread and have been adopted as a model in a number of countries. All this laid the foundation of religious culture and interreligious dialogue.

Before the great leader Heydar Aliyev came to power, turmoil and confusion were rampant in the country. It was in 1992-1993, when the idea of chauvinism and separatism was widespread in the country, the ideology of "Azerbaijanism" was introduced. At that time, as a result of the visionary policy of the great leader Heydar Aliyev, a unique environment of solidarity between different ethnic groups was formed. In principle, Heydar Aliyev chose the ideology of Azerbaijaniism and raised the centuries-old tradition of multiculturalism to a new stage and demonstrated his superiority over other political models (Abdullayev, 2016:37-43).

At the time, the leader noted that: "The Republic of Azerbaijan is a multi-ethnic state. In addition to Muslims, citizens belonging to other religions also live in Azerbaijan. "Azerbaijan, as an independent state that adheres to the principles of democracy, gives freedom and liberty to all peoples and nationalities living in its territory, regardless of their religion, language, race, and political affiliation." (MEHDIYEV, (2007):4) Even at the swearing-in ceremony on October 10, 1993, the Great Leader noted that Azerbaijan is a multi-ethnic state. In the Republic of Azerbaijan, all its citizens have equal rights regardless of their nationality and religion (Mehdiyev, 2007:4).

It should also be taken into account that in 1999, the "International Day of Tolerance" was celebrated as a special day at the initiative of the national leader.

644 religious institutions are registered in Azerbaijan - this includes Islamic, Christian, Jewish, Baha'i and Krishna-oriented denominations. Currently, there are more than 2000 mosques, 13 churches and 7 synagogues (Ismayılov, 2014). All these religious institutions operate harmoniously and tolerantly in the country. From this point of view, the ideology of Azerbaijanism put forward by the great leader is distinguished by its unique strategy.

The basis of the ideology of Azerbaijanism is the unity of different peoples, cultures, traditions and confessions. This ideology is primarily based on state power and national discipline, national self-awareness. The ideology of Azerbaijanism seeks understanding in different social strata and promotes permanent and non-radical reformism arising from the state's own potential. The ideology of Azerbaijanism is a historical value formed over centuries. Today, the multi-captive tradition of the harmony of confessions living in Azerbaijan is the experience of the great tumultuous history of brotherhood and mutual relations of all nationalities and ethnic identities living in our homeland, their common destiny and joint struggle for the integrity of independent Azerbaijan.



In 2014, the State Counseling Service on Interethnic, Multiculturalism and Religious Issues was established in the Republic of Azerbaijan by the order of President Ilham Aliyev. In May of the same year, the President of the Republic of Azerbaijan signed a decree on the establishment of the Baku International Center for Multiculturalism in order to promote Azerbaijan as an example of tolerance in the world. Many activities of the center are visible - it ensures the protection of tolerance and cultural, religious, linguistic diversity. In the Baku International Center for Multiculturalism, inter-national, inter-confessional and inter-cultural relations are studied. Of course, the services of the Heydar Aliyev Foundation in conveying the traditions of tolerance and multicultural values of our country to the world cannot be overlooked here (AGSTAFa).

First Vice President Mehriban Aliyeva has a role in this direction. Ms. Mehriban notes that: "Azerbaijani society, where traditional friendly and brotherly relations and tolerance prevail among peoples, is our historical achievement, and this factor has become the leading norm of our social and political life" (Heritage).

Leyla Aliyeva, the vice president of the Heydar Aliyev Foundation, who plays an important role in intercultural dialogue at the international level from the platforms of the UN Alliance of Civilizations and the Youth Forum of the Islamic Conference, has a great role in promoting the Azerbaijani model of multiculturalism.

As you can see, multiculturalism and tolerance have historically been the lifestyle of Azerbaijanis and have become the daily lifestyle of every citizen of the Republic of Azerbaijan, regardless of religion, language, or race.

In addition to all these events, international level events dedicated to relations and dialogue between nations and religions are often held in Azerbaijan. As an example of this, the conference called "Globalization, religion, traditional values" in which many representatives representing different religions from all over the world participated, was held in Baku in 2010. It should be noted that starting from 2011, on the initiative of President Ilham Aliyev, the World Intercultural Dialogue Forum was held in Baku every two years. Please note that all these events are implemented in partnership with international organizations - UNESCO, UN Alliance of Civilizations, Council of Europe, North-South Center of the Council of Europe, ISESCO, UN World Tourism Organization (Muradova, 2016:3).

At one of these events, the President of the Republic of Azerbaijan, Ilham Aliyev, noted that: "We are talking about inter-civilizational dialogue. But, at the same time, we are disappointed by some statements that multiculturalism has failed, multiculturalism has no future. These are very dangerous statements. I must note that multiculturalism has no alternative in the modern world. Because the absolute majority of countries in the world are multinational countries. If multiculturalism (dialogue of civilizations, including religious cooperation) has failed, then what can be its alternative? This is discrimination, racism, xenophobia, Islamophobia, anti-Semitism" (Niftiyev, 2015).

If we look at the strategic principles of the Azerbaijani model of multiculturalism, we will see that today multiculturalism is based on dialogue on ethnic and religious grounds and is controlled by proper integration processes. The core of multiculturalism is coexistence in conditions of peace, humanism and tolerance. The main issue here is the mutual dialogue of



those who worship different religions and speak different languages. The principle of the universal value system of the Republic of Azerbaijan, which has a poly-ethnic and poly-confessional essence, leads the way. In our country, representatives of different ethnic groups and different religions live peacefully with each other in conditions of peace and mutual cooperation.

In general, intercultural dialogue was defined in the "White Paper on Intercultural Dialogue" at the 118th Session of the Ministers of Foreign Affairs of the Council of Europe. In the "White Paper", "intercultural dialogue is based on mutual understanding and respect between individuals of different ethnic, cultural, religious, linguistic origins and heritage and Intercultural dialogue is understood as a process involving an open and honest exchange of ideas between groups. It requires the willingness and ability to listen to the opinions of others, as well as the freedom and ability to express oneself. (White Paper on Intercultural Dialogue. (Strasbourg, May 7, 2008) (Xudanlı, 2018).

## **Conclusion**

Most countries today are multicultural. Multiculturalism of the society arises from ethnic, cultural and religious differences. Frequent displacement of people has led to ethno-cultural and religious diversity in most countries of the world. For proponents of multiculturalism, spiritual diversity in nation-states is more important than statistics. Spiritual diversity is studied in terms of language, religion and ethnicity. Of course, there are specific difficulties in determining this variety. Determining the boundaries of ethnicity is considered one of the biggest.

As a result, while trying to create a unipolar world model, the West did not offer an alternative approach that could interest all the countries of the world. Basing the world order only on Western values became the main obstacle to stable international relations at the global level, dangerous threats and challenges for humanity appeared, and as a result, talk began about the fall of the liberal world. Today's trends also provide predictions about the intensity with which the world will develop in the future. In such a case, the effective management of ethno-cultural and religious diversity becomes relevant.

## **REFERENCES**

1. Azərbaycanca azsaylı xalqlar, [http://www.azerbaijans.com/content\\_1703\\_az.html](http://www.azerbaijans.com/content_1703_az.html)
2. AZƏRTAG (2012)-Böyük Britaniya parlamentində Azərbaycanın dinlərarası tolerantlıq modeli müzakirə edilmişdir, [https://azertag.az/xeber/Boyuk\\_Britaniya\\_parlamentinde\\_Azerbaycanin\\_dinlerarasi\\_tolerantliq\\_modeli\\_muzakire\\_edilmisdirHeyder\\_Aliyev\\_Fondunun\\_vitse\\_prezidenti\\_Leyla\\_Aliyeva\\_konfransda\\_istirak\\_etmisdir-192074](https://azertag.az/xeber/Boyuk_Britaniya_parlamentinde_Azerbaycanin_dinlerarasi_tolerantliq_modeli_muzakire_edilmisdirHeyder_Aliyev_Fondunun_vitse_prezidenti_Leyla_Aliyeva_konfransda_istirak_etmisdir-192074)
3. AĞSTAFA-Multikulturalizm Azərbaycanın həyat tərzidir, <http://aghstafa.cls.az/front/files/libraries/288/documents/456116293.PDF>
4. AZERTAG (2012)-Böyük Britaniya parlamentində Azərbaycanın dinlərarası tolerantlıq modeli müzakirə edilmişdir, [https://azertag.az/xeber/Boyuk\\_Britaniya\\_parlamentinde\\_Azerbaycanin\\_dinlerarasi\\_tolerantliq\\_modeli\\_muzakire\\_edilmisdirHeyder\\_Aliyev\\_Fondunun\\_vitse\\_prezidenti\\_Leyla\\_Aliyeva\\_konfransda\\_istirak\\_etmisdir-192074](https://azertag.az/xeber/Boyuk_Britaniya_parlamentinde_Azerbaycanin_dinlerarasi_tolerantliq_modeli_muzakire_edilmisdirHeyder_Aliyev_Fondunun_vitse_prezidenti_Leyla_Aliyeva_konfransda_istirak_etmisdir-192074)
5. ABDULLAYEV, Kamal (2016), Azərbaycan multikulturalizmi bu gün: Portuqaliyadan İndoneziyayadək... Multikulturalizm.- № 1.- S. 37-43
6. CƏFƏROV, Nizami (2015), Azərbaycançılıq ideologiyasının təkamülündə yeni mərhələ - İlham Əliyev mərhələsi 525-ci qəzet.- 24 dekabr.- № 237.- S. 4.

7. ƏHƏDOVA , Sevda (2014), Bakı -Elm : Müasir dünyada mədəniyyətlərarası münasibətlər, s. 19  
[http://bookcollector.az/file/pic/xeber//2018-05/1526989946\\_muasir\\_dunyada\\_medeniyyetlerarasi\\_munasibetler.pDf](http://bookcollector.az/file/pic/xeber//2018-05/1526989946_muasir_dunyada_medeniyyetlerarasi_munasibetler.pDf)
8. İSMAYILOV, Gündüz (2014), BAKI: Tolerantlıq,  
<http://shirvan.cls.az/front/files/libraries/2474/books/629270040.pdf>
- 9.QURBANLI ,Mübariz (2016), Azərbaycanın multikulturalizm modeli dünya səviyyəsində ən mükəmməl nümunədir, <http://azpress.az/index.php?lang=az&sectionid=news&id=56756>
10. MEHDİYEV, Ramiz (2007), Azərbaycançılıq-milli ideologiyanın kamil nümunəsi Azərbaycan. -9 noyabr.- № 252.- S. 4.
11. MURADOVA, Bahar (2016), Azərbaycanda multikulturalizm dövlət siyasətinin prioritet istiqamətidir Xalq qəzeti.- 8 may.- № 99.- S. 3.
12. NİFTİYEV ,Niyaz (2015), Azərbaycan multikulturalizmi yeni baxış bucağında,  
<https://modern.az/az/news/88828>
13. TAĞIYEV, Ə. (2017) , Bakı: Milli kimlik və multikultural proseslər, s. 310
14. XUDANLI Faiq (2018), Mədəniyyətlərarası dialoq, pluralizm və mədəni müxtəliflik,  
<http://kaspi.az/az/medeniyyetlerarasi-dialoq-pluralizm-ve-medeni-muxteliflik/pages/q.pdf>
15. ÜGEÖZ, Perihan (2003), İstanbul : Mədəniyyətlərarası Əlaqə, İstanbul, Üstün Eserler Neşriyat evi  
<https://studylibtr.com/doc/568221/kulturlerarası-iletişim>
16. YÜKSEL A. Haluk , KÜNÜÇEN H. Hale (2006), Ankara: Emine Demiray, Genel İletişim, Pegem A yayınları, s.124.
17. Kültürlerarası iletişim, istanbul : <https://studylibtr.com/doc/568221/kulturlerarası-iletişim> (2006).
18. HALL, E.T. (1976), How Cultures Collide, Psychology Today 10, s. 66-79
19. HECHMANN, Friderich (1993), Multiculturalism difined seven ways, What makes a nation?, The Social Contract Press, Volume 3, number 4  
[https://www.thesocialcontract.com/artman2/publish/tsc0304/article\\_273.shtml](https://www.thesocialcontract.com/artman2/publish/tsc0304/article_273.shtml)
20. HERITAGE (1993)- Azərbaycan Respublikasının Prezidenti Ümummilli lider Heydər Əlirza oğlu Əliyevin Andıçmə mərasimində nitqi Bakı, <http://lib.aliyev-heritage.org/az/66679364.html>.

## Mütevazı Liderlik, İş Performansı ve Çalışan Sessliliği Demografik Özelliklere Göre Farklılık Gösterir mi? \*

**Prof. Dr. Sebahattin YILDIZ**

Kafkas University  
syildiz@kafkas.edu.tr  
Orcid: 0000-0001-7625-5358

**Şehnaz SARIGÜL GÖKÇE**

Kafkas University  
sehnazsarigul@hotmail.com  
Orcid: 0009-0004-5310-6244

### ÖZET

Araştırmanın amacı, çalışanların demografik özelliklerine göre mütevazı liderlik, ses davranışı ve iş performansındaki farklılıkları incelemektir. Araştırma verileri, Türkiye’deki bir kamu üniversitesinin 251 personelinden toplanmıştır. Bulgulara göre, katılımcıların cinsiyetlerine, medeni durumlarına ve yaşlarına göre mütevazı liderlik, çalışan sessliliği ve iş performansı anlamlı bir farklılık göstermemiştir. Katılımcıların eğitim düzeylerine göre mütevazı liderlik ve çalışan sessliliği anlamlı farklılık gösterirken, iş performansı anlamlı farklılık göstermemiştir. Katılımcıların iş tecrübesine göre mütevazı liderlik ve iş performansı anlamlı farklılık gösterirken, çalışan sessliliği anlamlı farklılık göstermemiştir. Katılımcıların görevlerine göre mütevazı liderlik algılarının, sesslilik davranışlarının ve iş performanslarının istatistiksel olarak farklılaştığı tespit edilmiştir. Buna göre akademik personelin idari personele göre daha fazla mütevazı liderlik algısına sahip oldukları, sesslilik davranışının ve iş performanslarının daha yüksek olduğu tespit edilmiştir.

**Anahtar Kelimeler:** Mütevazı liderlik, İş performansı, Sesslilik

## Do Humble Leadership, Job Performance And Employee Voice Differ By Demographic Characteristics?

### ABSTRACT

The aim of research is to examine whether humble leadership, employees voice and job performance differ according to their demographic characteristics. Research data were collected from 251 staff of a public university in Turkey. According to the findings, humble leadership, employee voice and job performance did not show any significant differences according to the gender, marital status, age of the participants. While humble leadership and employee voice showed significant differences according to the educational levels of the participant, job performance did not differ significantly. While humble leadership and job performance showed significant differences according to the work experience levels of the participant, employee voice did not differ significantly. It was determined that participants’ humble leadership perceptions, voice behavior and job performance differed statistically depending on their task. Accordingly, it is seen that academic staff have more humble leadership perception, voice behavior and job performance than administrative staff.

**Keywords:** Humble leadership, Job performance, Voice

\* Bu çalışma Prof. Dr. Sebahattin YILDIZ danışmanlığında Kafkas Üniversitesi Sosyal Bilimler Enstitüsü yüksek lisans öğrencisi Şehnaz SARIGÜL GÖKÇE tarafından hazırlanan yüksek lisans tez çalışmasından türetilmiştir.

## GİRİŞ

Mütevazı liderlik, ses davranışı ve iş performansı son dönemlerde oldukça ilgi çeken ve çalışılan konular arasındadır. Özellikle insan kaynaklarının temin ve seçimi çalışanların demografik özellikleri bağlamında ele alındığında kurum ve şirketlere önemli bilgiler verebilecektir. Araştırmanın temel problemi bu değişkenlerin akademik kurumlarda çalışanların demografik özellikleri bağlamında farklılaşıp farklılaşmadığının belirlenmesinin cevabının yazında verilmemiş olmasıdır.

Çalışanların belli demografik özelliklerinin örgütsel çıktılarına etkisini bilerek buna yoğunlaşmak çalışılan konular açısından önem arz edecektir. İlgili konulardaki farklılıkları ortaya koymak, bir katma değer sağlayacağı ve farklı fikir ve düşünceleri ortaya çıkaracağı için yazındaki bir boşluğu dolduracaktır.

Bu araştırmanın amacı, çalışanların demografik özelliklerine göre mütevazı liderlik, ses davranışı ve iş performansındaki farklılıkları incelemektir. Özellikle bir kamu üniversitesi bağlamında özgün olan bu konuların incelenmesi alana önemli katkılar sağlayacaktır.

## 1. LİTERATÜR

Bu bölümde araştırma değişkenleri ile ilgili teorik bilgilere yer verilmiştir. Mütevazı liderlik, çalışan sesliliği ve iş performansı değişkenleri öncelikle tanımlanmış, özelliklerinden bahsedilmiştir ve demografik özellikler bağlamında bu değişkenlerle ilgili yazındaki çalışmalara değinilmiştir.

### 1.1 Mütevazı Liderlik

Mütevazılık, kişinin öz değerini abartmadan, alçak gönüllü olarak tutum ve davranışlarda bulunmasıdır (Nielsen vd., 2010). Mütevazılık, insanın kendisini, başkalarını ve yeni bilgi ve fikirleri nasıl gördüğünü etkiler. Bu bağlamda mütevazılık, insanın kendisini daha objektif olarak görmesini, başkalarını değerlendirirken onlara değer vermesini ve takdir etmesini ve yeni bilgilere ve fikirlere açık olmasını sağlar (Rego vd., 2019: 1012-1013).

Owens ve Hekman (2012) tarafından ortaya atılan mütevazı liderlik, bir liderin hem kendisini hem de astlarını çok yönlü ve nesnel bir bakış açısıyla değerlendirmesi, astların güçlü yönlerini ve katkılarını takdir etmesi (Owens vd., 2013) ve onlardan geri bildirimler alması durumudur (Yuan vd. 2018; Zhu vd. 2019). Mütevazı lider, sahip olduğu güçlü yönlerin ve sınırlarının bilincinde, kibirsiz, çalışanlarının öneri ve fikirlerine önem vererek karşılıklı gelişme kaydeden davranışlar sergilediği takdirde örgütün yönetimi kolaylaşacaktır (Ali vd., 2020). Mütevazı liderler kendi eksikliklerinin farkında olan liderlerdir ve astlardan gelen yeni fikirlere açıktırlar. Bu yönleriyle mütevazı lider, çalışanların ses davranışlarını ve astların güçlü yönlerini önemseyen liderdir (Liu, 2016: 732).

Yazında üniversitelerde mütevazı liderlik çalışmalarının yetersiz olması münasebetiyle farklı kurumlarda ve farklı liderlik özelliklerinin demografik değişkenler açısından incelendiği çalışmalar ele alınmıştır.

Gümüş vd.'nin (2015) turizm işletmelerinin 80 yöneticisi üzerinde yaptıkları çalışmada cinsiyete, yaşa, deneyim ve eğitim durumuna göre dönüştürücü ve işlemci liderlik tarzları farklılık göstermemiştir.

Yine Çomruk'un (2022) Mersin ilindeki hastanelerde çalışan 380 personel üzerinde yaptıkları çalışmada da cinsiyete ve medeni duruma göre bazı liderlik tarzları (etkileşimci, dönüştürücü, serbest bırakıcı, babacan ve etik) anlamlı farklılık göstermemiştir. Yaşa göre bazı liderlik tarzları (dönüştürücü, serbest bırakıcı, babacan) anlamlı farklılık göstermemiş iken eğitim durumuna göre bazı liderlik tarzları (etkileşimci ve serbest bırakıcı) anlamlı farklılık

göstermiştir. Çalışma süresine göre ise bazı liderlik tarzları (etkileşimci, dönüştürücü, babacan ve etik) anlamlı farklılık göstermiştir. Statüye göre (çalışan-yönetici farkı) bazı liderlik tarzları (etkileşimci, dönüştürücü, serbest bırakıcı, babacan ve etik) anlamlı farklılık göstermemiştir. Özyılmaz'ın (2020) Manisa ilinde faaliyet gösteren gıda sektörü işletmelerinin 123 çalışanı ile yapılan çalışmada cinsiyete göre paternalist liderlik anlamlı farklılık göstermiştir. Buna göre erkeklerin liderlik algısı kadınlara göre daha yüksek çıkmıştır. Medeni duruma, deneyime, konuma ve eğitim seviyesine göre ise paternalist liderlik anlamlı farklılık göstermemiştir. Öztürk ve Kılıç'ın (2015) Karatekin Üniversitesindeki 318 akademik ve idari personel üzerinde yaptıkları çalışmada personelin görevine göre karizmatik liderlik algısı farklılık göstermiştir. Buna göre idari personelin karizmatik liderlik algısı akademik personele göre daha yüksektir.

## 1.2 Çalışan Sessliliği

Çalışanın sessliliği “kurumsal veya birim işleyişini geliştirmek amacıyla işle ilgili konularda fikirlerin, önerilerin, kaygıların veya görüşlerin isteğe bağlı olarak iletilmesi” şeklinde tanımlanmaktadır (Morrison, 2011: 375). Genelde çalışanların sessliliğinin kurumsal performansı geliştiren unsurlardan birisi olduğu ve bundan dolayı kurumsal ya da örgütsel yaşamın sürdürülebilirliği açısından önem arz ettiği (Babadağ ve Kerse, 2022: 996) kabul edilmektedir. Özellikle rekabet gücünü artırmak isteyen, hızla değişen çevreye uyum sağlamak ve gelişmek isteyen işletmeler için çalışanların sessliliği ya da ses davranışı çok önemlidir (Liu, 2016: 732).

Yazında üniversitelerde çalışan sessliliği çalışmalarının yetersiz olması münasebetiyle farklı kurumlarda sessliliğin demografik değişkenler açısından incelendiği çalışmalar ele alınmıştır.

Soyalın'ın (2019) Siirt ilinde görev yapan 409 sağlık çalışanı ile yapılan çalışmada cinsiyete, medeni duruma, yaşa, eğitim durumuna, çalışma süresine, pozisyona göre sesslilik anlamlı farklılık göstermemiştir.

Özyılmaz'ın (2020) Manisa ilinde faaliyet gösteren gıda sektörü işletmelerinin 123 çalışanı ile yapılan çalışmada cinsiyete, eğitim durumuna, deneyime, konuma göre sesslilik anlamlı farklılık göstermemiştir. Medeni duruma göre ise sesslilik anlamlı farklılık göstermiştir. Evlilerin çalışan sessliliği bekarlardan daha yüksektir.

Çomruk'un (2022) Mersin ilindeki hastanelerde çalışan 380 personel üzerinde yaptıkları çalışmada da cinsiyete, medeni duruma, yaşa, eğitim düzeyine, çalışma süresine, statüye (yönetici-çalışan) göre sesslilik davranışı anlamlı farklılık göstermemiştir.

Özdemir ve Sarioğlu Uğur'un (2013) Sivas ilindeki 4343 kamu ve özel sektör çalışanı (işçi, memur) üzerinde yaptıkları çalışmada, erkeklerin kadınlara göre sesslilik davranışı daha yüksektir. Yaşa, çalışma süresine ve eğitim durumuna göre ise örgütsel ses davranışı farklı değildir. Pozisyon dikkate alındığında yöneticilerin çalışanlara göre ses davranışı daha yüksektir. Yine özel sektör çalışanlarının kamu sektörü çalışanlarına göre ses davranışları daha yüksek çıkmıştır. Fakat memur ve işçi arasında örgütsel sesslilik düzeyi farklı değildir.

Yine Şahin Yarbağ'ın (2019) Muğla ve Antalya illerinde 5 yıldızlı otellerdeki 193 çalışan üzerinde yaptıkları çalışmada erkeklerin sessliliği kadınlardan daha yüksektir.

Büyükbeşe vd.'nin (2017) NATO bünyesinde Afganistan'daki kamplarda görev yapan çeşitli uluslardan 598 sivil ve resmi çalışan üzerinde yaptıkları çalışmada işgören sessliliği evli ve bekar katılımcılar arasında farklılaşmaktadır. İş gören sessliliği evli olanlar lehine anlamlı farklılık göstermektedir. Yine iş gören sessliliği yaşa göre katılımcılar arasında farklılaşmaktadır. İş gören sessliliği 18-25 yaş aralığında olanlar ile 41-45 yaş aralığında olanlar ve 36-40 yaş aralığında olanlar arasında anlamlı farklılık göstermektedir. Ayrıca iş gören sessliliği çalışma süresine göre katılımcılar arasında farklılaşmaktadır. İş gören sessliliği 1-10 yıl, 11-15 yıl ve 16-

20 yıl arası iş tecrübesine sahip olanlar ile 21 yıl ve üzeri iş tecrübesine sahip olanlar arasında anlamlı farklılık göstermektedir.

Yılmaz'ın (2022) İzmir ilindeki devlet hastanesinin 406 çalışanı üzerinde yapılan çalışmada, çalışan sesliliği eğitim durumuna göre farklılık göstermektedir. Buna göre lisansüstü eğitimde olanların hem lisans hem de lise eğitim seviyesinde olanlara göre seslilikleri daha yüksektir. Yine çalışan sesliliği göreve göre farklılık göstermektedir. Buna göre hemşire-ebelerin seslilikleri diğer personellere göre daha yüksektir.

Bulut'un (2016) ulusal güvenlikle ilgili bir kamu kurumundaki 341 çalışan üzerinde yaptığı çalışmada eğitim durumuna, hizmet yılına ve halen çalıştığı kurumdaki çalışma süresine, statüye (yönetici-çalışan) göre ses verme davranışı farklılık göstermemiştir.

### 1.3 İş Performansı

Bingöl'e (2019: 273) göre performans "belirlenen koşullara göre bir işin yerine getirilme düzeyi veya çalışanın davranış biçimidir". İş performansı "bir bireyin standart bir zaman aralığında gerçekleştirdiği birbirinden ayrı davranışların kurum için toplam değeri (Motowidlo vd., 1997: 72) olarak tanımlanmaktadır. İş performansı sadece bireyin bilgi, beceri ve çabasıyla elde edilemeyebilir, ayrıca kurumun bu emeği arttıracak koşulları sağlamasına bağlıdır (Yıldız vd., 2014: 35).

Yazında üniversitelerde iş performansı çalışmalarının yetersiz olması münasebetiyle farklı kurumlarda demografik değişkenler açısından ele alınan çalışmalar da ele alınmıştır.

Aşkun'un (2018) Antalya ilinde sahne sanatları organizasyonu şirketleri bünyesinde çalışan 7 farklı ülkeden 305 yabancı uyruklu sahne sanatçısı üzerinde yaptıkları çalışmada iş performansı cinsiyete, medeni duruma göre farklılık göstermemiştir. İş performansı yaşa göre ise anlamlı farklılık göstermiştir. Buna göre 16-25 ile 26-35 yaş aralığında çalışanların 0-15 yaş aralığında olanlara göre performanslarının daha yüksek olduğu gözlenmiştir. Yine iş performansı eğitim durumuna göre farklılaşmıştır. Buna göre lise ve lisans mezunları ilkokul mezunlarına göre daha yüksek performans algılamışlardır.

Boztürk'ün (2020) Sivas Cumhuriyet Üniversitesi merkez yerleşkesinde idari kadro da görev yapan 302 personel üzerinde yaptıkları çalışmada da iş performansı cinsiyete, medeni duruma, eğitim durumuna ve yaşa göre farklılık göstermemiştir. İş performansı çalışma süresine göre farklılık göstermiştir. Çalışma süresi 10-19 yıl olan katılımcıların iş başarıları düzeyleri çalışma süresi 1-9 yıl ve 20 yıl ve üzeri olan katılımcılara göre daha düşüktür. İş performansı idari göreve göre farklılık göstermiştir. Memur olanların performans algıları diğerlerine göre (idari yönetici ve sürekli işçi hariç diğerleri) daha düşüktür.

Yine Öztürk ve Karaşin'in (2023) İstanbul'daki vakıf üniversitelerinde görev yapan 548 akademik personel üzerinde yaptıkları çalışmada cinsiyete, medeni duruma, yaşa, eğitim durumuna, akademik unvana göre işgören performansı farklılık göstermemiş iken çalışma süresine göre işgören performansı farklılık göstermiştir.

## 2. METODOLOJİ

Çalışmanın amacı bir kamu kuruluşundaki çalışanların mütevazı liderlik algılarının, seslilik davranışlarının ve iş performanslarının demografik özelliklere göre farklılık gösterip göstermediğini belirlemektir.

Çalışmanın türü uygulamalı bir çalışmadır. Çalışmanın tasarımı tanımlayıcı şekilde belirlenmiştir. Veri toplama tekniği ankettir. Araştırma verileri normallik göstermediği için, farklılıkları belirlemek üzere nicel analiz yöntemlerinden nonparametrik testler (Kruskal-Wallis H Testi ve Mann-Whitney U Testi) kullanılmıştır.



## 2.1 Örneklem ve Ölçekler

Araştırma verileri, Türkiye’deki bir kamu üniversitesinin 251 personelinden (124 akademik ve 127 idari) toplanmıştır. Örneklem yöntemi kolayda örneklemedir. Araştırmanın ana kütesini 1430 personel (908 akademik + 522 idari) oluşturmaktadır. Ankete katılan 251 kişiden oluşan örneklemin evreni temsil ettiği söylenebilir (Saruhan ve Özdemirci, 2013: 199).

Araştırmada kullanılan ölçekler şunlardır:

- **Mütevazı liderlik ölçeği:** Katılımcıların liderlerinin mütevazılıklarını ölçmek için Owens vd. (2013) tarafından geliştirilen ve Kerse vd. (2020) tarafından Türkçe’ye uyarlanan dokuz maddeli ve tek boyutlu ölçek kullanılmıştır.
- **Çalışan sesliliği ölçeği:** Katılımcıların seslilik davranışlarını ölçmek için Van Dyne ve LePine (1998) tarafından geliştirilen ve Arslan ve Yener (2016) tarafından Türkçe’ye uyarlanan altı maddeli ve tek boyutlu ölçek kullanılmıştır.
- **İş performansı ölçeği:** Katılımcıların iş performanslarının ölçülmesinde önce Kirkman ve Rosen (1999), daha sonra ise, Sigler ve Pearson (2000) tarafından kullanılan ve Çöl tarafından Türkçe’ye uyarlanan dört maddeli ve tek boyutlu iş performansı ölçeği kullanılmıştır.

## 2.2 Araştırmanın Hipotezleri

Sosyal psikoloji alanında yapılan çalışmalarda demografik değişkenlerin birbirine benzer etkisinin olduğu varsayımından ziyade, farklılıkların ayrı bir teorik yapı olarak ele alınması önerilmektedir (Pelled, 1996: 618). Böylece birbirine benzer kategoriler yakın düşünceleri paylaşacağından, bu anlamda demografik çeşitliliğin farklı görüş, fikir ve katkıları getirebileceği söylenebilir (Büyükbese vd., 2017: 312).

Araştırma problemini çözmek üzere 3 hipotez geliştirilmiştir. Bunlar:

- H1: Demografik özelliklere göre mütevazı liderlik algısı farklılık gösterir.
- H2: Demografik özelliklere göre çalışan sesliliği farklılık gösterir.
- H3: Demografik özelliklere göre iş performansı farklılık gösterir.

## 3. BULGULAR

Katılımcıların %51,4’ünün kadın ve %48,6’sının erkek; %80,5’inin evli ve %19,5’inin bekar; %84,5’inin 26-50 yaş aralığında, %13,9’unun 51 ve üzeri yaşta ve %1,6’sının 25 ve altı yaşta oldukları görülmektedir. Yine katılımcıların %52,2’sinin lisansüstü eğitim seviyesinde, %33,9’unun lisans seviyesinde ve %13,9’unun ön lisans ve altı eğitim seviyesinde; %53’ünün 11-20 yıl arası tecrübeye sahip, %24,3’ünün 21 yıl ve üzeri tecrübeye sahip ve %22,7’sinin 10 yıl ve altı iş tecrübesinde oldukları görülmüştür. Görev bakımından ise %50,6’sının idari ve %49,4’ünün akademik personelden oluştuğu gözlenmiştir.

Çalışmanın geçerliliği için keşfedici faktör analizi yapılmıştır ve güvenilirliği için Cronbach Alpha iç tutarlılık katsayısına bakılmıştır. Değişkenlerin ortalamalarının da gösterildiği Tablo 1’e göre ölçeklerin geçerli ve güvenilir olduğu söylenebilir.

Araştırmacılar (Gürbüz ve Şahin, 2018) K-S ve Shapiro-Wilk testi sonuçlarının anlamlı olması ( $p < 0,05$ ) durumunda verilerin normal dağılım göstermediğini belirtmiştir. Ayrıca çarpıklık ve basıklığa ait istatistik değerinin kendi standart hatalarına bölünmesi ile elde edilen “z” değerinin  $\pm 1,5$ ’in altında olması verilerin normal dağıldığı anlamına gelmektedir (Tabachnick ve Fidell, 2013). Bu açıklamalar doğrultusunda ölçeklere ait **çarpıklık, basıklık, K-S ve Shapiro-Wilk** testi sonuçlarına göre verilerin normal dağılım göstermedikleri söylenebilir.



**Tablo-1:** Geçerlilik ve Güvenilirlik Analizi

ÖLÇEKLER	KMO	BARTLETT Küresellik Testi	AÇIKLANAN VARYANS	GÜVENİLİRLİK	MEAN
Mütevazı liderlik	,938	2094,02 (p<.05)	73,124	,953	<b>3,29</b>
Çalışan sesliliği	,841	919,680 (p<.05)	64,615	,890	<b>3,81</b>
İş performansı	,811	576,166 (p<.05)	74,944	,886	4,02

Demografik özelliklere göre mütevazı liderlik, çalışan sesliliği ve iş performansının farklılaşp farklılaşmadığını belirlemek için farklılık testleri yapılmıştır. Araştırma verileri normallik göstermediği için, mevcut araştırmamızda farklılıkla ilgili hipotezlerin test edilmesinde nonparametrik testler (Kruskal-Wallis H Testi ve Mann-Whitney U Testi) kullanılmıştır.

### 3.1 Cinsiyet Değişkenine İlişkin Sonuçlar

Katılımcıların mütevazı liderlik, seslilik ve iş performanslarının cinsiyetlerine göre istatistiksel açıdan anlamlı bir farklılıklarının olup olmadığı Mann-Whitney U Testi ile analiz edilerek sonuçlar Tablo 2’de raporlanmıştır.

**Tablo-2:** Cinsiyet Değişkenine Göre Mann-Whitney U Testi

Değişkenler	Grup	Ortalama sırası	M-U Değeri	p
Mütevazı Liderlik	Kadın	127,53	7671,5	0,730
	Erkek	124,38		
Çalışan Sesliliği	Kadın	126,30	7830	0,945
	Erkek	125,68		
İş Performansı	Kadın	128,34	7618,5	0,757
	Erkek	123,96		

Tablodaki sonuçlar incelendiğinde katılımcıların cinsiyetlerine göre mütevazı liderlik, seslilik ve iş performansı ölçeklerine verdikleri yanıtların istatistiksel açıdan anlamlı bir farklılığının olmadığı görülmektedir (p>0,05).

### 3.2 Medeni Durum Değişkenine İlişkin Sonuçlar

Anket çalışmasına katılan iş görenlerin medeni durumlarına göre mütevazı liderlik, seslilik ve iş performanslarının farklılık gösterip göstermediği Mann-Whitney U Testi ile kontrol edilmiş ve sonuçlar Tablo 3’de verilmiştir.

Sonuçlar katılımcıların medeni hallerine göre mütevazı liderlik, seslilik ve iş performanslarının istatistiksel açıdan anlamlı bir farklılık göstermediğini doğrulamıştır (p>0,05).

**Tablo-3:** Medeni Durum Değişkenine Göre Mann-Whitney U Testi

Değişkenler	Grup	Ortalama sırası	M-U Değeri	P
Mütevazı Liderlik	Bekar	116,93	4504,5	0,327
	Evli	128,20		
Çalışan Sessliliği	Bekar	117,73	4544	0,368
	Evli	128,00		
İş Performansı	Bekar	119,99	4654,5	0,508
	Evli	127,46		

### 3.3 Yaş Değişkenine İlişkin Sonuçlar

Katılımcıların yaşlarına göre mütevazı liderlik algılarının, ses davranışlarının ve iş performanslarının anlamlı bir farklılık gösterip göstermediğinin kontrol edilmesi amacıyla Kruskal-Wallis H Testi uygulanmış ve sonuçlar Tablo 4’de verilmiştir.

Sonuçlar incelendiğinde katılımcıların yaşlarına göre mütevazı liderlik algılarının, ses davranışlarının ve iş performanslarının istatistiksel olarak anlamlı bir farklılık göstermediği tespit edilmiştir ( $p>0,05$ ).

**Tablo-4:** Yaş Değişkenine Göre Kruskal-Wallis H Testi

Değişken	Grup	Ortalama sırası	$\chi^2$	p
Mütevazı Liderlik	25 ve altı	150,13	2,358	0,308
	26-50 arası	128,19		
	51 ve üstü	109,99		
Çalışan Sessliliği	25 ve altı	122,50	3,049	0,218
	26-50 arası	129,58		
	51 ve üstü	106,51		
İş Performansı	25 ve altı	147,75	0,431	0,806
	26-50 arası	126,04		
	51 ve üstü	123,24		

### 3.4 Eğitim Seviyesine İlişkin Sonuçlar

Katılımcıların eğitim seviyelerine göre mütevazı liderlik algılarının, ses davranışlarının ve iş performanslarının anlamlı bir farklılık gösterip göstermediği Kruskal-Wallis H Testi ile kontrol edilmiş ve sonuçlar Tablo 5’de verilmiştir.

**Tablo-5:** Eğitim Değişkenine Göre Kruskal-Wallis H Testi

Değişken	Grup	Ortalama sırası	$\chi^2$	P
Mütevazı Liderlik	Önlisans ve altı	125,09	<b>18,939</b>	<b>0,000</b>
	Lisans	99,58		
	Lisansüstü	143,39		
Çalışan Sosliliği	Önlisans ve altı	99,56	<b>11,341</b>	<b>0,003</b>
	Lisans	115,74		
	Lisansüstü	139,73		
İş Performansı	Önlisans ve altı	124,91	5,319	0,070
	Lisans	112,39		
	Lisansüstü	135,12		

Sonuçlar incelendiğinde katılımcıların mütevazı liderlik algılarının ve ses davranışlarının eğitim seviyelerine göre istatistiksel olarak anlamlı farklılıklarının olduğu görülmektedir. Hangi eğitim seviyeleri arasında anlamlı farklılık olduğunun tespit edilmesi amacıyla Mann-Whitney U Testi uygulanmış ve sonuçlar Tablo 6’da verilmiştir.

**Tablo-6:** Eğitim Değişkenine Göre Mann-Whitney U Testi

Değişkenler	Grup	Ortalama sırası	M-U Değeri	p
Mütevazı Liderlik	Önlisans ve altı	70,24	1146,5	0,058
	Lisans	56,49		
	Önlisans ve altı	72,84	1919,5	0,137
	Lisansüstü	86,35		
	Lisans	86,09	<b>3663</b>	<b>0,000</b>
	Lisansüstü	123,04		
Çalışan Sosliliği	Önlisans ve altı	55,17	1301	0,274
	Lisans	62,69		
	Önlisans ve altı	62,39	<b>1553,5</b>	<b>0,003</b>
	Lisansüstü	89,14		
	Lisans	96,04	<b>4508,5</b>	<b>0,017</b>
	Lisansüstü	116,58		

Buna göre katılımcıların mütevazı liderlik algılarının lisans ve lisansüstü eğitime sahip olanlarda anlamlı bir farklılığa sahip olduğu görülmektedir ( $U = 3663$ ,  $p < 0,01$ ). Bulgular lisansüstü eğitime sahip olan katılımcıların (ortalama sırası = 123,04) lisans eğitimine sahip olan katılımcılara (ortalama sırası = 86,09) göre liderlik algılarının daha yüksek olduğunu doğrulamıştır. Ayrıca katılımcıların eğitim seviyelerine göre lisansüstü eğitime sahip olanların (ortalama sırası = 89,14; 116,58) ön lisans (ortalama sırası = 62,39) ve lisans (ortalama sırası = 96,04) eğitimine sahip iş görenlere göre sesliliklerinin daha yüksek olduğu tespit edilmiştir.

### 3.5 İş Tecrübesine İlişkin Sonuçlar

Araştırmaya katılan iş görenlerin tecrübelerine göre mütevazı liderlik algılarının, ses davranışlarının ve iş performanslarının istatistiksel olarak anlamlı bir farklılığa sahip olup olmadığının tespit edilmesine yönelik olarak Kruskal-Wallis H Testi uygulanmış ve sonuçlar Tablo 7’de verilmiştir.

**Tablo-7:** İş Tecrübesi Değişkenine Kruskal-Wallis H Testi

Değişken	Grup	Ortalama sırası	$\chi^2$	p
Mütevazı Liderlik	10 yıl ve altı	151,76	<b>9,439</b>	<b>0,009</b>
	11-20 yıl arası	117,50		
	21 yıl ve üzeri	120,45		
Çalışan Sesliliği	10 yıl ve altı	140,49	3,162	0,206
	11-20 yıl arası	120,44		
	21 yıl ve üzeri	124,57		
İş Performansı	10 yıl ve altı	147,37	<b>6,738</b>	<b>0,034</b>
	11-20 yıl arası	119,21		
	21 yıl ve üzeri	120,83		

Sonuçlara göre katılımcıların mütevazı liderlik algıları ve iş performansları tecrübelerine göre istatistiksel olarak anlamlı bir farklılığa sahiptir. Hangi gruplar arasında anlamlı bir farklılık olduğunun tespit edilmesi amacıyla Mann-Whitney U Testi uygulanmış ve sonuçlar Tablo 8’de verilmiştir.

Buna göre, 10 yıl ve altı tecrübeye sahip olanların (ortalama sırası = 113,10; 67,74) 11-20 yıl arası (ortalama sırası = 87,96) ve 21 yıl ve üzeri (ortalama sırası = 51,87) tecrübeye sahip işgörenlere göre daha yüksek mütevazı liderlik algılarının olduğu görülmektedir. Ayrıca katılımcıların 10 yıl ve altı tecrübeye sahip olanların (ortalama sırası = 110,62) 11-20 yıl arası (ortalama sırası = 89,02) tecrübeye sahip işgörenlere göre daha yüksek iş performanslarının olduğu görülmektedir.

**Tablo-8:** Tecrübe Değişkenine Göre Mann-Whitney U Testi

Değişkenler	Grup	Ortalama sırası	M-U Değeri	p
Mütevazı Liderlik	10 yıl ve altı	113,10	<b>2787,5</b>	<b>0,004</b>
	11-20 yıl arası	87,96		
	10 yıl ve altı	67,74	<b>1273</b>	<b>0,012</b>
	21 yıl ve üzeri	51,87		
	11-20 yıl arası	96,55	3929,5	0,725
	21 yıl ve üzeri	99,58		
İş Performansı	10 yıl ve altı	110,62	<b>2928,5</b>	<b>0,011</b>
	11-20 yıl arası	89,02		
	10 yıl ve altı	65,75	1382,5	0,055
	21 yıl ve üzeri	53,66		
	11-20 yıl arası	97,20	4016	0,909
	21 yıl ve üzeri	98,16		

### 3.6. Görev Değişkenine İlişkin Sonuçlar

Katılımcıların çalıştıkları kurumdaki görevlerine göre mütevazı liderlik algılarının, ses davranışlarının ve iş performanslarının istatistiksel olarak anlamlı bir farklılığa sahip olup olmadığı Mann-Whitney U Testi ile incelenmiş ve sonuçlar Tablo 9’da verilmiştir.

Sonuçlar incelendiğinde katılımcıların görevlerine göre mütevazı liderlik algılarının, seslilik davranışlarının ve iş performanslarının istatistiksel olarak farklılaştığı tespit edilmiştir. Akademik personelin (ortalama sırası = 145,60) idari personele (ortalama sırası = 106,86) göre daha fazla mütevazı liderlik algısına sahip oldukları görülmektedir. Çalışanların seslilik davranışları bakımından akademik personelin (ortalama sırası = 136,02) idari personele (ortalama sırası = 116,21) göre daha fazla seslilik davranışlarının olduğu söylenebilir. Son olarak akademik personelin (ortalama sırası = 137,19) idari personele (ortalama sırası = 115,07) göre iş performanslarının daha yüksek olduğu tespit edilmiştir.

**Tablo-9:** Görev Değişkenine Göre Mann-Whitney U Testi

Değişkenler	Grup	Ortalama sırası	M-U Değeri	p
Mütevazı Liderlik	Akademik personel	145,60	<b>5443,5</b>	<b>0,000</b>
	İdari personel	106,86		
Çalışan Sosliliği	Akademik personel	136,02	<b>6631</b>	<b>0,028</b>
	İdari personel	116,21		
İş Performansı	Akademik personel	137,19	<b>6486,5</b>	<b>0,013</b>
	İdari personel	115,07		

Hipotez testinin sonuçları dikkate alındığında Tablo 10’de gösterildiği gibi 3 hipotezin de bazı demografik değişkenler bağlamında kısmen desteklendiği söylenebilir.

**Tablo-10:** Hipotez Testi Sonuçları

HİPOTEZLER	SONUÇ
H1: Demografik özelliklere göre mütevazı liderlik algısı farklılık gösterir.	<b>Kısmen desteklendi</b> (Eğitim, İş tecrübesi ve Görev)
H2: Demografik özelliklere göre çalışan sesliliği farklılık gösterir.	<b>Kısmen desteklendi</b> (Eğitim, Görev)
H3: Demografik özelliklere göre iş performansı farklılık gösterir.	<b>Kısmen desteklendi</b> (İş tecrübesi, Görev)

## SONUÇ

Bu araştırmanın amacı, çalışanların demografik özelliklerine göre mütevazı liderlik, ses davranışı ve iş performansındaki farklılıkları incelemektir. Araştırma verileri, Türkiye’deki bir kamu üniversitesinin 251 personelinden toplanmıştır.

Bulgulara göre, katılımcıların **cinsiyetlerine** göre mütevazı liderlik anlamlı bir farklılık göstermemiştir. Bunun nedeni çalışanların (kadın, erkek) liderlerini aynı düzeyde mütevazı algılamaları olabilir. Bu sonuçlar literatürdeki bazı liderlik çalışmalarıyla (Gümüş vd., 2015; Çomruk, 2022) paralellik gösterirken, bazı çalışmalarda (Özyılmaz, 2020) erkekler lehine farklılık göstermiştir. Bulgulara göre, katılımcıların cinsiyetlerine göre çalışan sesliliği anlamlı bir farklılık göstermemiştir. Bunun nedeni çalışanların (kadın, erkek) aynı düzeyde seslilik davranışı sergilemeleri olabilir. Bu sonuçlar literatürdeki bazı çalışmalarla (Soyalın, 2019; Özyılmaz, 2020; Çomruk, 2022) paralellik gösterirken bazı çalışmalarda (Özdemir ve Sarioğlu Uğur, 2013; Şahin Yarbağ, 2019) erkekler lehine farklılık göstermiştir. Bulgulara göre, katılımcıların cinsiyetlerine göre iş performansı anlamlı bir farklılık göstermemiştir. Bunun nedeni çalışanların (kadın, erkek) iş performansı algılarının aynı olması olabilir. Bu sonuçlar literatürdeki bazı çalışmalarla (Aşkun, 2018; Boztürk, 2020; Öztürk ve Karaşin, 2023) paralellik gösterirmiştir.

Bulgulara göre, katılımcıların **medeni durumlarına** göre de mütevazı liderlik anlamlı bir farklılık göstermemiştir. Bunun nedeni evli ve bekârların liderlerini aynı düzeyde mütevazı algılamaları olabilir. Bu sonuçlar literatürdeki bazı liderlik çalışmalarıyla (Çomruk, 2022; Özyılmaz, 2020) paralellik gösterirmiştir. Bulgulara göre, katılımcıların medeni durumlarına göre çalışan sesliliği anlamlı bir farklılık göstermemiştir. Bunun nedeni evli ve bekârların seslilik davranışlarının aynı olmasıdır. Bu sonuçlar literatürdeki bazı çalışmalarla (Soyalın, 2019; Çomruk, 2022) paralellik gösterirken, bazı çalışmalarda (Büyükbeşe vd., 2017; Özyılmaz, 2020) evliler lehine farklılık göstermiştir. Bulgulara göre, katılımcıların medeni durumlarına göre iş performansı anlamlı bir farklılık göstermemiştir. Bunun nedeni evli ve bekârların iş performansı algılarının aynı olmasıdır. Bu sonuçlar literatürdeki bazı çalışmalarla (Aşkun, 2018; Boztürk, 2020; Öztürk ve Karaşin, 2023) paralellik gösterirmiştir.

Bulgulara göre, katılımcıların **yaşlarına** göre mütevazı liderlik algıları anlamlı bir farklılık göstermemiştir. Bunun nedeni yaş kategorilerine göre (25 ve altı, 26-50 ve 51 ve üzeri) çalışanların liderlerini aynı düzeyde mütevazı algılamaları olabilir. Bu sonuçlar literatürdeki bazı liderlik çalışmalarıyla (Gümüş vd., 2015; Çomruk, 2022) paralellik gösterirmiştir. Bulgulara

göre, katılımcıların yaşlarına göre çalışan sesliliği anlamlı bir farklılık göstermemiştir. Bunun nedeni çalışanların yaş kategorilerine göre seslilik davranışlarının aynı olmasıdır. Bu sonuçlar literatürdeki bazı seslilik çalışmalarıyla (Soyalın, 2019; Özdemir ve Sarioğlu Uğur, 2013; Çomruk, 2022;) paralellik gösterirken, bazı çalışmalarda (Büyükbeşe vd., 2017) farklılık göstermiştir. Bulgulara göre, katılımcıların yaşlarına göre iş performansı anlamlı bir farklılık göstermemiştir. Bunun nedeni yaş kategorilerine göre çalışanların iş performansı algılarının aynı olmasıdır. Bu sonuçlar literatürdeki bazı çalışmalarla (Boztürk, 2020; Öztırak ve Karaşin, 2023) paralellik gösterirken, bazı çalışmalarda (Aşkun, 2018) daha büyük yaş lehine farklılık göstermiştir.

Bulgulara göre, katılımcıların **eğitim düzeylerine** göre mütevazı liderlik farklılık göstermiştir. Katılımcıların mütevazı liderlik algılarının lisans ve lisansüstü eğitime sahip olanlarda anlamlı bir farklılığa sahip olduğu görülmüştür. Buna göre lisansüstü eğitime sahip olan katılımcıların lisans eğitimine sahip olan katılımcılara göre «mütevazı liderlik» algılarının daha yüksek olduğu söylenebilir. Bunun nedeni eğitim durumu yükseldikçe mütevazı liderlik algısının artması olabilir. Bu sonuçlar literatürdeki bazı liderlik çalışmalarıyla (Çomruk, 2022) paralellik gösterirken, bazı çalışmalarda (Özyılmaz, 2020, Gümüş vd., 2015) eğitim durumuna göre liderlik algısı farklılık göstermemiştir. Ayrıca, katılımcıların eğitim düzeylerine göre çalışan sesliliği anlamlı farklılık göstermiştir. Katılımcıların eğitim seviyelerine göre lisansüstü eğitime sahip olanların hem ön lisans hem de lisans eğitimine sahip işgörenlere göre «sesliliklerinin» daha yüksek olduğu tespit edilmiştir. Bunun nedeni eğitim durumunun artması ile çalışan sesliliğinin artabileceğidir. Bu sonuçlar literatürdeki bazı seslilik çalışmalarıyla (Yılmaz, 2022) paralellik gösterirken, bazı çalışmalarda (Çomruk, 2022; Bulut, 2016; Özdemir ve Sarioğlu Uğur, 2013; Özyılmaz, 2020; Soyalın, 2019) eğitim durumuna göre seslilik farklılık göstermemiştir. Yine katılımcıların eğitim düzeylerine göre iş performansı anlamlı farklılık göstermemiştir. Bunun nedeni farklı eğitim durumunda olan çalışanların performanslarını aynı algılamasıdır.

Bu sonuçlar literatürdeki bazı performans çalışmalarıyla (Boztürk, 2020; Öztırak ve Karaşin, 2023) paralellik gösterirken, bazı çalışmalarda (Aşkun, 2018) eğitim düzeyi arttıkça performans algısı artmıştır.

Bulgulara göre katılımcıların **iş tecrübesine** göre mütevazı liderlik anlamlı farklılık göstermiştir. Buna göre 10 yıl ve altı tecrübeye sahip olanların hem 11-20 yıl arası hem de 21 yıl ve üzeri tecrübeye sahip iş görenlere göre daha yüksek «mütevazı liderlik» algılarının olduğu görülmektedir. İlginç bir şekilde mütevazı liderlik algısı iş tecrübesi arttıkça düşmüştür. Bu sonuçlar literatürdeki bazı liderlik çalışmalarıyla (Çomruk, 2022) paralellik gösterirken, bazı çalışmalarda (Gümüş vd., 2015; Özyılmaz, 2020) liderlik algısı iş deneyimine göre değişmemiştir. Yine katılımcıların iş tecrübesine göre çalışan sesliliği anlamlı farklılık göstermemiştir. Bunun nedeni iş tecrübesi farklı olan katılımcıların sesliliklerinin aynı olması olabilir. Bu sonuçlar literatürdeki bazı seslilik çalışmalarıyla (Soyalın, 2019; Özyılmaz, 2020; Çomruk, 2022; Bulut, 2016; Özdemir ve Sarioğlu Uğur, 2013) paralellik gösterirken, bazı çalışmalarda (Büyükbeşe vd., 2017) seslilik iş tecrübesine göre farklılık göstermiştir. Ayrıca katılımcıların iş tecrübesine göre iş performansı anlamlı farklılık göstermiştir. Katılımcıların 10 yıl ve altı tecrübeye sahip olanların 11-20 yıl arası tecrübeye sahip iş görenlere göre daha



yüksek «iş performanslarının» olduğu görülmektedir. Bu sonuçlar literatürdeki bazı çalışmalarla (Boztürk, 2020; Öztürk ve Karaşin, 2023) paralellik göstermektedir.

Katılımcıların **görevlerine** göre mütevazı liderlik algılarının, istatistiksel olarak farklılaştığı tespit edilmiştir. Buna göre akademik personelin idari personele göre daha fazla mütevazı liderlik algısına sahip olduğu tespit edilmiştir. Bu sonuçlar literatürdeki bazı liderlik çalışmalarıyla örneğin Öztürk ve Kılıç'ın (2015) çalışmasıyla “idari personelin karizmatik liderlik algısının akademik personelden fazla olması bağlamında” paralellik göstermektedir. Bazı çalışmalarda ise (Çomruk, 2022; Özyılmaz, 2020) liderlik algısı göreve göre farklılaşmamaktadır. Bulgulara göre, katılımcıların görevlerine göre seslilik davranışlarının farklılığı tespit edilmiştir. Buna göre akademik personelin idari personele göre daha fazla seslilik davranışlarının olduğu tespit edilmiştir. Bu sonuçlar literatürdeki bazı sektörlerdeki seslilik çalışmalarıyla (Yılmaz, 2022; Özdemir ve Sarıoğlu Uğur, 2013) paralellik gösterirken bazı çalışmalarda (Çomruk, 2022; Bulut, 2016; Özyılmaz, 2020; Soyalm, 2019) göreve/statüye/konuma göre seslilik farklılık göstermemiştir. Bulgulara göre, katılımcıların görevlerine göre iş performanslarının farklılaştığı tespit edilmiştir. Buna göre akademik personelin idari personele göre daha yüksek iş performanslarının olduğu tespit edilmiştir. Bu sonuçlar literatürdeki bazı üniversite çalışmalarıyla paralellik (Boztürk, 2020) gösterirken bazı çalışmalarda (Öztürk ve Karaşin, 2023) akademik unvana göre performans farklılaşmamaktadır.

Bu çalışma, üniversitelerde mütevazı liderlik ve çalışan sesliliği ile ilgili özgün bir çalışmadır. İlgili kurum için bir öneri mütevazı liderliğin (3,29) iyileştirilmesine yönelik çalışmalar ve eğitimler yapılmasıdır. Özellikle lisans düzeyindekilerin, idari personelin ve 11 yıl ve üzeri iş tecrübesine sahip olanların amirlerine eğitimler verilmelidir. Yine idari personelin (görev) ve önlisans ve lisans eğitimindeki personelin (eğitim) eleştiri ve görüşlerini ifade etmeleri için sesliliğinin (3,81) artırılması önerilmektedir.

İlerleyen çalışmalarda öneri olarak, bu değişkenler farklı sektörler bağlamında incelenebilir ya da farklı demografik değişkenler bağlamında ele alınabilir. Kamuda yapılacak çalışmalarda seslilik yasalar yönetmelikler nedeniyle az olabilir. Özelde ise seslilik daha fazla olabilir. Araştırmanın kısıtlarından birisi demografik özelliklere göre yapılan bir çalışma olmasıdır. Diğerisi ise, sadece kamu üniversitesine özgü olmasıdır.

## KAYNAKÇA

- Ali, M., Zhang L., Shah, S.J., Khan, S. ve Shah, A. M. (2020). "Impact Of Humble Leadership on Project Success: the Mediating Role of Psychological Empowerment and Innovative Work Behavior", **Leadership & Organization Development Journal**, 41, 349–367.
- Arslan, A. ve Yener, S. (2018). "İşgören Sessizliği Ölçeğinin Türkçe'ye Uyarlanması Çalışması", **Yönetim ve Ekonomi Araştırmaları Dergisi**, 14(1), 173-191.
- Aşkun, V. (2018). İş Performansının Kişilik Özellikleri ve Demografik Özellik Değişkenlerine Göre İncelenmesi, Akdeniz Üniversitesi Sosyal Bilimler Enstitüsü, Yayınlanmış Yüksek Lisans Tezi, Antalya.
- Babadağ, M. ve Kerse, G. (2022). "Justice for employee voice: A dimensional analysis", **Independent Journal of Management & Production**, 13(5), 995-1025.
- Barutcugil, İ. (2006). Eğitimsel Değişimin Moral, İş Doyumu ve Motivasyon Üzerindeki Etkileri, Üniversite ve Toplum, **Yöneticinin Yönetimi**, Editör: M. Bayrakçı İstanbul: Kariyer Yayınları, 9 (1), 1-16.
- Bingöl D. (2019). **İnsan Kaynakları Yönetimi**, 5. Baskı, Beta Yayınları, İstanbul.
- Boztürk, P. (2020). **Demografik Özelliklerin Stres ve Performans Üzerindeki Etkisi: Cumhuriyet Üniversitesinde Bir Uygulama**, Cumhuriyet Üniversitesi Sosyal Bilimler Enstitüsü, Yayınlanmış Yüksek Lisans Tezi, Sivas.
- Bulut, H. (2016). **Liderlik Tarzlarının Çalışan Sessizliğine Etkisi**, Kara Harp Okulu Savunma Bilimleri Enstitüsü Yayınlanmış Yüksek Lisans Tezi, Ankara.
- Büyükebe, T., Okun, O. Olcay ve Sayı, B. (2017). "İş Gören Sessizliğinin Demografik Değişkenler Açısından Değerlendirilmesi: Çokuluslu Bir Örneklem Üzerinde Çalışma", **International Journal of Academic Value Studies**, 3(9), 309-322.
- Çomruk, M. (2022). **Yöneticilerin Algılarının Liderlik Tarzları İle Çalışan Sessizliği Arasındaki İlişkinin İncelenmesi: Mersin İli Özel ve Üniversite Hastanesi Örneği**, Mersin Üniversitesi Sağlık Bilimleri Enstitüsü, Yayınlanmış Yüksek Lisans Tezi, Mersin
- Gümüş, A., Korkutata, A. ve Göktaş, V. (2015). "Üst Düzey Yöneticilerin Demografik Özellikleri İle Liderlik Tarzları Arasında İlişki: Sakarya ve Kocaeli İlindeki Turizm İşletmelerinde Bir Araştırma", **Elektronik Mesleki Gelişim ve Araştırmalar Dergisi**, 3(1), 53-70.
- Gürbüz, S., ve Şahin, F. (2018). Sosyal bilimlerde araştırma yöntemleri. Seçkin Yayıncılık, Ankara.
- Kerse, G., Koçak, D. ve Özdemir, Ş. (2020) . "Mütevazı Liderlik Ölçeğinin Türkçe Uyarlaması ve Mütevazı Liderliğin Sessizlik Davranışına Etkisi: Kuşak Farklılığının Düzenleyici Rolü", **İşletme Araştırmaları Dergisi Journal of Business Research-Turk**, 12(2), 1769-1787
- Liu, C. Y. (2016). "Does humble leadership behavior promote employees' voice behavior? – A dual mediating model", **Open Journal of Business and Management**, 4: 731-740
- Morisson, E. W. (2011). "Employee Voice Behavior: Integration and Directions For Future Research", **The Academy of Management Annals**, 5 (1), 373–412.
- Motowidlo S J, Borman W C, Schmit M J (1997) "A Theory of Individual Differences in Task and Contextual Performance. **Human Performance**, 10(2), 71–83.
- Nielsen, R., Marrone, J. A. ve Slay, H.S. (2010). "A New Look at Humility: Exploring the Humility Concept and Its Role in Socialized Charismatic Leadership", **Journal of Leadership & Organizational Studies**, 17, 33-43.
- Owens, B. P. ve Hekman, D. R. (2012). Modeling how to grow: An inductive examination of humble leader behaviors, contingencies, and outcomes, **Academy of Management Journal**, 55(4), 787-818.
- Özdemir ve Sarıoğlu Uğur (2013). "Örgütsel Ses ve Sessizlik Algılamalarının Demografik Nitelikler Açısından Değerlendirilmesi: Kamu ve Özel Sektörde Bir Araştırma", **Atatürk Üniversitesi İktisadi ve İdari Bilimler Dergisi**, 27 (1), 257-281.
- Öztrak, M. ve Karaşin, Y. (2023). "Akademik Personelin rol Belirsizliğinin İş Performansı Üzerindeki Etkisinin İncelenmesi: İstanbuldaki Vakıf Üniversiteleri Üzerinde Bir Uygulama". **Van Yüzüncü Yıl Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi**, 8(15), 58-71.
- Öztürk, Y. ve Kılıç, İ. (2015). "Yöneticilerin Karizmatik Liderlik Davranışlarının Üniversitelerde Çalışan Akademik ve İdari Personelin Motivasyonuna Etkisi: Çankırı Karatekin Üniversitesi Örneği", **Journal of Recreation and Tourism Research**, 2(3), 1-8.
- Özyılmaz, B. (2020). **Paternalistik Liderlik Algısının Çalışan Sessizliğine Etkisi: Gıda Sektörü Çalışanları Üzerine Bir Araştırma**, Celal Bayar Üniversitesi Sosyal Bilimler Enstitüsü, Yayınlanmış Yüksek Lisans Tezi, Manisa.
- Pelled, L. H. (1996). "Demographic Diversity, Conflict, and Work Group Outcomes: An Intervening Process Theory", **Organization Science**, 7, 615–631.

- Rego, A., Owens, B., Yam, K. C., Bluhm, D., Cunha, M. P. E., Silard, A., ... & Liu, W. (2019). "Leader humility and team performance: Exploring the mediating mechanisms of team PsyCap and task allocation effectiveness", *Journal of management*, 45(3), 1009-1033.
- Saruhan, Ş., & Özdemirci, A. (2013). *Bilim, Felsefe ve Metodoloji*. Beta Basım Yayın, İstanbul.
- Soyalın, M. (2019). *Örgütsel etik iklim, psikolojik güvenlik, güç mesafesi yönelimi ve çalışan sesliliği davranışı arasındaki ilişkiler*, Atatürk Üniversitesi Sosyal Bilimler Enstitüsü, Yayınlanmış Doktora Tezi, Erzurum.
- Şahin Yarbağ, P. (2019). "Kadın Çalışanların İşgören Sesliliği, Psikolojik Sermaye ve Aidiyet Algısı Üzerine Bir Araştırma: Antalya ve Muğla İlleri Örneği" *KADEM Kadın Araştırmaları Dergisi*, 5(2), 359-385.
- Sigler, T.H. ve Pearson, C.M. (2000). "Creating an Empowering Culture: Examining the Relationship Between Organizational Culture and Perceptions of Empowerment", *Journal of Quality Management*, 5, 27-52.
- Tabachnick, B. G. ve Fidell, L. S. (2013). "Using multivariate statistics", Boston, Pearson.
- Van Dyne, L.ve LePine, J. A. (1998). "Helping and Voice Extra-Role Behaviors: Evidence of Construct and Predictive Validity", *Academy of Management Journal*, 41(1), 108-119.
- Yıldız, S. Savcı, G. ve Kapu, H. (2014). "Motive Edici Faktörlerin Çalışanların İş Performansına ve İşten Ayrılma Niyetine Etkisi" *Yönetim ve Ekonomi Dergisi*, 21 (1), 233- 249.
- Yılmaz, E. (2022). *Hastane Çalışanlarında Etik Liderlik Algısının Çalışan Sesliliği ve Psikolojik Güçlendirme Üzerine Etkisi*, Süleyman Demirel Üniversitesi Sosyal Bilimler Enstitüsü, Yayınlanmış Yüksek Lisans Tezi, Isparta.
- Yuan, L., Zhang, L. and Tu, Y. (2018). "When a Leader is Seen as Too Humble: A Curvilinear Mediation Model Linking Leader Humility to Employee Creative Process Engagement", *Leadership & Organization Development Journal*, 39(4), 468-481. <https://doi.org/10.1108/LODJ-03-2017-0056>



## **E Waste Trade and Trans-Boundary Pollution A Quest for Environmental Justice: You Can Recycle Anything with a Plug Battery or Cable-2023**

**Prof Dr. Saji KumarN L**

Government Law College, Kerala University  
sajikumarnl@gmail.com  
<https://orcid.org/0009-0007-4972-5423>

**Prof Dr Sanju V K**

Government Law College, Kerala University  
sanjuvyshnav@gmail.com  
<https://orcid.org/0009-0000-8326-9512>

### **ABSTRACT**

The purpose of this article is to identify decussating themes in the international context of transactions in the life cycle of electronic products-visible and invisible e-waste generation and the consequent transboundary pollution . This study examines the issues in the trans boundary movement of e-waste with respect to importation and treatment of e-waste , from the point of view of environmental justice. Electronic waste is one of the relatively fast-growing solid waste streams. Although international policies have been formulated to better limit the global transboundary movement of hazardous waste, the existence of illegal trade and “informal” recycling has exacerbated the global recycling of e-waste. The toxic substances produced affect the global ecological environment which raises concern for environmental justice. Electronic waste is recognized as the transboundary pollutant and hazardous waste stream of the twenty-first century. e-waste bin contain highly valuable precious metals and other secondary resources as well as hazardous toxic substances, the issue of their regulation lies at a liminal space between products and wastes. This complex legal interface pinpoints the distinct and sometimes contradictory international regimes of liberalized trade and environmental protection. The global movement of e waste treated by informal recycling industries in developing countries, and given the continued structural exclusion of these marginalized e-waste recycling sectors from official waste governance paradigms, raises the hue and cry for environmental justice. The present article examines the discussion of transboundary pollution of e-waste within international environmental law and analyses the efficacy of the present regulations and enforcement mechanisms..

**Keywords:** E-Waste Generation - Transboundary Pollution- Environmental Justice- Basel Convention- International Trade

The phrase "e-waste," appears as the extended form "electronic waste," refers to any excess, malfunctioning, or outdated electronic gadgets that have outlived their original owners.. In reality, the majority of e-waste is made up of computers, televisions, mobile phones, and electronic gaming consoles because these are the items that people are most likely to replace quickly when they want to get the newest technology. Thus, there is a connection between the issue of electronic waste and what producers refer to as planned landfills and issue directives on remanufacturing.

Dealing with e-waste is a significant challenge due to its vast range of resources and some potentially dangerous substances. When electrical things are not cleared properly, some of those dangerous substances may end up in our surrounding affecting the environment and human health leading to the infringement of Human Right. Many different materials make up e-waste, and some of them include toxic substances that, if improperly handled, can have a negative effect on both human health and the environment.. When compared to gray items, waste from brown and white goods is less toxic. Extremely harmful substances including lead, cadmium, mercury, beryllium, BFR, polyvinyl chloride, and phosphor compounds can be found in computers. A mobile phone has Extremely toxic substances like americium (carcinogenic), lead (affects nervous system), cadmium, mercury (causes impairment in senses), sulphur (a component of sulphuric acid), beryllium (causes neural disorder), poly vinyl chloride and phosphor elements (causes lungs and muscle disorder), cadmium (causes kidney and lung damage), and BFR (affects nervous system, causes thyroid problems and liver problem and stimulates cancerous cells leading to the increased mortality rate of human beings and other organisms in the environment. The issue has only gotten worse due to the declining cost of electronics The UN estimates that up to 50 million tonnes of e-waste are produced worldwide year.

## **IDENTIFICATION OF THE PROBLEM**

Technological Revolution has significantly improvised digital progress, which has become the newest buzzword, permeating every aspect of society. Application of electrical and electronic instruments has led to an increasing production of a new but dangerous stream of e-waste The word "e-waste" can also mean "a variety of electrical and electronic equipment (EEE) that is outdated, nearing its end of its useful life, and no longer has any value for its owner. Technological progress has made life comfortable and at the same time its menace of e waste generation has cross-bordered the nations which has a deep rooted impact in the society. In such scenario it is high time that a quest for environmental justice is maneuvered and strict regulations for its implementations may be enforced for preventing transportation and dumping of e-waste which causes trans-boundary pollution.

## **OBJECTIVE OF STUDY**

The researchers 's goal is to examine and assess the issue of managing e-waste brought about by the technological revolution and to introspect the legal framework legislated at the international level as well as national level in order to assess the impact of e waste disposal which causes trans boundary pollution . The researchers intend to examine whether Indian laws

pertaining to this topic are in line with international criteria, the researcher plans to quickly review the guidelines set forth by the organizations in charge of overseeing electronic trash. The researcher will make a comparison of the legal precepts followed by other countries as well as India.

### Research Questions

- 1 What are the different kinds of e waste and the impacts it poses to the environment?
- 2 What are the multifarious factors of causation of e-waste and its trans boundary pollution?
- 3 What international conventions and national regulations, have been passed regarding the management of e-waste?
5. What international conventions have been passed to regulate trans boundary movement of e waste?
- 6 What type of accountability is attributed to the environmental polluters of e waste ?
- 7 What innovative regulatory mechanisms can be laid down for regulating impact of e waste and its trans boundary flow?

### HYPOTHESIS

The study is based on the following hypothesis

- 1 International Regulations as well as National Laws in India are not adequate for curbing the menace of effective e-waste management and its trans-boundary movement
- 2 Corporate Social Responsibility (CSR ) is inefficient and the problem of e waste management is unregulated.

### METHODOLOGY

The researchers has carried out Doctrinal study based on specific research methodology based on an analysis of the legal literature .A descriptive research is followed from primary statutes in accordance with International Conventions and national legislations Secondary Data is also analysed from journals and other statutory books .Resources are also made available from websites and other online resources

### LITERATURE REVIEW

Extensive literature study was conducted based on International Conventions . The significant international convention on e-waste, the Basel convention, established the significance of e-waste in ecological law.The Rotterdam and Bamako conventions, expanded on the idea of e-waste management legislation . The investigator additionally examined the Waste Electrical and Electronic Equipment (WEEE) Directive of the European Union. The main source of e-waste regulations that are enacted or inspired globally, nearly in every country, is the WEEE



directives . The success of e-waste legislation passed globally and the management systems that were implemented in response have also been compared by researchers, who have included their results and recommendations in their study. Additionally, the researcher has studied Indian laws on e-waste and analyzed the competency to control the problem of e-waste. Researcher has also studied various judgments passed by the courts in India and abroad and has opined the verdicts in his study

## **E WASTE-INTRODUCTION**

The problem of e waste and its trans boundary flow is a deadly disaster which affect the human population and the environment as a whole. The quickest creation of e-waste is a result of the rapid advancement of technical innovation, the rate of obsolescence in the electronic industry, and the rise of technology. As a result, end-of-life solutions and life cycle impact assessments are the main focus. Undoubtedly, these amazing technological innovations have improved our quality of life, but they have also brought about a trash build up catastrophe on a global scale. The need to keep up with the latest technology led to the problem of e-waste and what manufacturers call planned obsolescence, which is the process by which an item is meant to become obsolete after a certain period of time and therefore need to be replaced by the end user. These emissions, especially those that cross international borders, are causing a catastrophic collapse of electronic waste. .A recent survey estimates that in 2021, the world produced 63.3 million tons of electronic waste, with China producing the majority of this waste. In wealthy nations such as those in the GCC, e-waste accounts for about 8% of the streams of municipal solid garbage. Over 5% of all municipal solid waste streams worldwide are made up of electronic garbage, and this percentage is rising as more and more electronic products are solid. It comprises cell phones and chargers, laptops, printers, keyboards, CPUs, typewriters, remote controls, compact discs, headphones, batteries, LCD/Plasma TVs, air conditioners, refrigerators, and other home appliances. E-waste is dangerous in nature when it contains components that are similar to lead, mercury, arsenic, cadmium, selenium, hexavalent chromium, and flame retardants in amounts that are over threshold. When it is cleared, it leaves behind severe pollution and over a thousand different compounds, many of which are toxic. Products with a power cord or a battery are classified as EEE. Other parts of equipment that are categorized as e-waste include batteries, circuit boards, plastic casings, cathode-ray tubes, activated glass, and lead capacitors. As per the UN estimate from 2012, there is a projected 33% increase in worldwide e-waste from 49.7 million to 65.4 million tons annually by 2017. By 2030, it's anticipated that cell phone e-waste in India alone will have increased 25 times. Frequent and needless purchases of EEE are caused by consumer demand and a high rate of obsolescence. Globally, around 54 million metric tons of e-waste were produced in 2019. Unknown to us, 83% of the hazardous e-waste produced is probably transferred through unregulated international channels and ends up as harmful pollution in the environment. In 2019 the e-waste generated is 53.6 million metric tons and by 2030 it is expected to escalate by 74.7 million metric tons. The largest generators of e waste are Europe, North America, and Oceania..Only 17 % of e-waste is recycled- the rest is dumped. Ghana, Nigeria, China, India, Pakistan, and Vietnam- major dumping grounds from developed countries such as the United



States, Europe, and Australia (UNEP estimate). Malaysia has an installed recycling capacity of 515,009 tonnes. In Indonesia, less than half of the waste is adequately processed, while the rest is thrown in open-dumping landfills.

A complete ban on the international sale of used electronics has been demanded by certain campaigners in response to the growing environmental justice concerns around e-waste treatment. However, in the context of international traffic in hazardous materials, the goal of programs to promote domestic recycling of obsolete electronic equipment or to outlaw the export of e-waste is not always to safeguard the environment and global health. To "control the export of electronic waste in order to ensure that such waste does not become the source of counterfeit goods that may re-enter military and civilian electronics supply chains in the United States, and for other purposes," for instance, the "H.R.3036—Secure E-Waste Export and Recycling Act" was introduced in the 111th Congress of the United States (2021–2022).

### **TRANSBOUNDARY MOVEMENTS AND DUMPING**

The trans-boundary movement of e waste is caused by several pressurizing factors such as High cost of proper e-waste management and disposal, coupled with the pursuit of economic profits, Lack of adequate infrastructure and regulation in developed countries also leads to the trans-boundary flow of e-waste. Lack of capacity and resources in developing countries to manage e-waste effectively is another impelling factor for the movement of e-waste. Cheaper Labour and strict regulations lead to increased flow of e waste and consequential pollution. Electronics industry's focus on constant release of upgraded electronics encourages consumers to purchase and dispose of their old ones – creating a constant demand for e-waste processing, which is often outsourced to developing countries. Hence it is high time that research is to be carried out in manufacturing radiation hazard products and regulating the legal framework for movement of trans-boundary flow of e waste.

### **HUMAN RIGHTS AND ENVIRONMENTAL CONCERNS**

There is a grave risk of exposing Informal workers, including women, children and marginalized extracting valuable materials at grave risk to health- E-waste contains toxic chemicals and heavy metals which imposes a high magnitude of radiation hazards that poses severe threat to the environment as well as human health. WHO concluded that nearly 13 million women and 18 million children work, hoping to recover small amounts of copper or gold from discarded products. Electronic waste treated as regular household waste, with little consideration to its potential impacts. Informal and illegal processing of involves burning which releases toxic chemicals and heavy metals into the air, water, and soil. Release of greenhouse gas leads to climate change and consequential exposure to health deterioration. In India - High concentration of heavy metals is found in soil and dusts in informal e-waste. The recycling sectors of Chandigarh and Ludhiana, Punjab- high concentrations in dermal samples also. In Congo - detrimental environmental impacts associated with electronic products begin at the stage of mining natural mineral resources to produce many of the material constituents, for example, cobalt. In United States employment of prisoners in e-waste management increases.

the risk of health deterioration. The above study emphasises the need of the hour to curb the trans-boundary flow of e waste

## INTERNATIONAL CONVENTIONS ON E WASTE MANAGEMENT

Over the past 20 years, numerous international conventions pertaining to hazardous wastes have been signed by numerous member countries on a global scale. However, the European Union's WEEE Directive is the sole comprehensive and unique source of recommendations and principles on the management of e-waste alone. The most extensive worldwide ecological agreement on hazardous and other wastes is the **Basel Convention on the Control of Trans-boundary Movements of Hazardous Wastes and their Clearance**. It came into effect on May 5, 1992, after being signed by 173 countries on March 22, 1989. It was primarily developed to stop the economically driven disposal of hazardous waste from wealthy to developing countries, which had happened as a result of stricter environmental laws and a sharp increase in the cost of clearing hazardous trash in developed countries. The Convention's first ten years (1989–1999) were mostly focused on three agenda items

- establishing a framework to regulate the "cross-border" transportation of hazardous wastes, or the transfer of hazardous wastes across international borders;
- Creating the standards for "Ecologically Sound Management" (ESM); and . Implementing a "control system" that requires written notice in advance.
- The agenda for the previous ten years (2000-2010) was established by the 1999 Ministerial Declaration, which was agreed at the Fifth Conference of the Parties (COP-5). Two topics were given particular attention:
  - Enhancing the trans-boundary framework by prioritizing the complete implementation and enforcement of treaty obligations;
  - Reducing the production of hazardous waste. The government ministers gathered in Basel, Switzerland, on the occasion of the Basel Convention on Hazardous Wastes' tenth anniversary in December 1999, adopted a declaration on the environmentally sound handling of hazardous wastes.
- Exact guidelines for the oversight of the Basel Convention's implementation and compliance are included in the convention. A number of the Convention's articles require the Parties to take appropriate action to carry out and uphold its provisions as well as to deter and penalize behavior that violates the Convention.

One of the main tenets of the Basel Convention is that hazardous wastes should be managed as close to the place of production as feasible in order to reduce the potential damage to human health and the environment. As a result, in accordance with the Convention, cross-border transfers of hazardous wastes or other wastes are permitted only after the State of trade notifies the appropriate authorities of the State of trade in and transit in writing in advance. The Basel Convention's history has seen a number of significant turning points since it came into effect. To name a few, there was the 1995 Ban Amendment, which forbade the export of hazardous

wastes for any reason from countries included in the latest proposed Annexure VII to the Convention, which includes Parties that are members of the European Union (EU), the Organization for Economic Co-operation and Development (OECD), and Liechtenstein, to any other Parties to the Convention. Due to the requirement of ratification by three-quarters of the Parties who accepted it, the Ban Amendment has not yet come into effect. It is currently seen as morally obligatory. Neither the Basel Ban Amendment nor the original Basel Convention have been approved by India.

In December 1999, the Protocol on Liability and Compensation was approved. This set forth guidelines for accountability and damages reparations for hazardous waste spills that happen by accident during clearance, trade-in, or trade-out processes.

In December 2002, during the Sixth Conference of Parties (COP6), the Compliance Mechanism was approved. This encouraged the early detection of execution and compliance issues that the Parties were facing, such as handling illegal traffic or fulfilling reporting requirements. At the Seventh Conference of Parties (COP7) in 2004, the Ministerial Statement on "Partnerships for Meeting the Global Waste Challenge" was approved.

November 2006 saw the adoption of the Basel Convention at the Eighth Conference of the Parties (COP8) in Nairobi. A high-phase "Global Forum on E-wastes" was called as a result. Creating international remanufacturing standards for refurbished computers and endorsement of the Ban Amendment to the Convention, which forbids the transfer of dangerous waste from industrialized countries. The Global Forum on E-wastes in Nairobi had at last made the problem a top priority. The secretariat provides assistance to the parties that face difficulties in ratifying the Ban Amendment.

## **THE ROTTERDAM CONVENTION**

The trade in hazardous wastes is regulated by the Rotterdam Convention on the Prior Informed Consent (PIC) Procedure for Certain Chemicals and Pesticides in International Trade, but it makes no promise to reducing the use and release of these materials. The Rotterdam Convention was ratified in September 1998 and went into effect in February 2004. There were 117 Parties and 73 signatures as of July 2007. There are 140 parties as of right now. India became a member of the convention on May 24, 2005. It is a multilateral treaty that encourages sharing duties between exporting and importing countries in safeguarding the environment and public health from the damaging effects of dangerous chemicals. The Convention encourages information sharing between Parties regarding a wide variety of potentially dangerous chemicals that can be traded in or exported. The Rotterdam Convention emphasizes a different Basel Convention principle, which has to do with transparency and ecologically sound management (ESM) of hazardous chemicals, in addition to the principle of prior informed consent (PIC). E-waste contains mercury compounds, polybrominated biphenyls (PBB), and polychlorinated biphenyls (PCB), among the 40 chemical substances specified by the Convention. A proposal to amend Article 16 was considered on June 2022 and would be further considered in 2025 regarding the e waste

## **BAMAKO CONVENTION**

The twelve member states of the Organization of African Unity adopted the Bamako Convention, also known as the Bamako Convention on the Prohibition of the Import into Africa and the Management of Transboundary Movement of Hazardous Wastes, in January 1991 at Bamako, Mali. The convention went into effect in March 1999.<sup>58</sup>

By minimizing the amount of hazardous waste produced and its potential hazards, the Convention seeks to safeguard both human health and the environment. Article 4.1 requires all Parties to forbid the trade-in of any hazardous waste from non-Contracting Parties into Africa, regardless of the rationale for the trade-in. The waste categories specified in Annex I of the Bamako Convention, any trash having any of the attributes specified in Annex II of the Bamako Convention Bamako Convention was required to be signed due to the collapse of the Basel Convention to forbid the transfer of dangerous waste to less developed countries and after it was discovered that certain rich countries were exporting toxic substance. The third Conference of the Parties (COP 3) in 2020 to the Bamako Convention adopted a set of decisions reaffirming the Parties' commitment to strengthen the Convention in order to prevent African countries from receiving unwanted hazardous waste in their territories .

## **EUROPEAN UNION**

All shipments of hazardous waste from European Union (EU) members to developing countries are forbidden by the directives of the EU legislation that carries out the Basel Convention. The European Society's 2002/96/EC directive on waste electrical and electronic equipment is known as the Waste Electrical and Electronic Equipment (WEEE) Directive. In February 2003, this and the Restriction of Hazardous Substances (RoHS) Directive (2002/95/EC) were made into European Law. The European Society's 2002/96/EC directive on waste electrical and electronic equipment is known as the Waste Electrical and Electronic Equipment (WEEE) Directive. In February 2003, this and the Restriction of Hazardous Substances (RoHS) Directive (2002/95/EC) were made into European Law

## **THE NAIROBI DECLARATION**

Members of the Basel Convention reached a consensus on the problem of e-waste in Nairobi, Kenya, and pledged to raise public awareness of the problem, its difficulties, and potential solutions at every level. They will support and foster knowledge sharing and the transfer of cutting-edge technology for the environmentally responsible handling of e-waste from developed to developing and transitional economies. A strategic alliance aimed at addressing e-waste was started inside the Basel Convention framework with the goal of enhancing the environmentally responsible handling of e-goods worldwide. One of the goals of the declaration was to establish and strengthen programs and initiatives at the national, regional, and international levels to support the implementation of measures meant to manage e-waste in an environmentally responsible manner, making use of the Basel Convention regional centers as needed.

## **THE PARTNERSHIP FOR ACTION ON COMPUTING EQUIPMENT) 2011**

A multistakeholder collaboration called the Partnership for Action on Computing Tool (PACE) was founded to handle the environmentally responsible disposal of discarded and obsolete computer hardware. The multistakeholder Working Group defined the proposed scope of work, terms of reference, finance arrangements, and structure of PACE. It was composed of members from governments, academic institutions, international organizations, remanufacturers, and makers of personal computers. The Partnership was introduced at the Conference of the Part's ninth meeting

. International Labour Organization (ILO) adopted 17 points, 2019- ensuring decent work in e-waste management. Hosting of independent agendas on the topic by UNEP, the WHO, OECD and the United Nations Industrial Development Organization. In 2006, INTERPOL Pollution Crime Working Group (PCWG) concluded that organized crime groups are actively involved in pollution crimes

## **E-WASTE MANAGEMENT LAWS IN CANADA**

Reducing the dangerous clearing and processing phases of e-waste and boosting the stages of reuse, remanufacturing, and revival is an issue that Canada is facing. Additionally, this is motivating producers to design safer products.

In light of the global e-waste management dilemma, e-waste management legislation enable a thorough overview and analysis of e-waste management in Canada. It highlights the progress made in this area in Canada and examines the advantages and disadvantages of various industry models and alternative strategies for managing e-waste. There isn't a federal law in Canada that addresses e-waste management expressly. In Ontario, electrical and electronic equipment regulations fall under the Resource Recovery and Circular Economy Act updated in 2020. Canada continues to work with the international community to resolve critical e-waste issues.

## **THE REGULATORY FRAME WORK-USA**

USA has introduced the National Computer Remanufacturing Act, along with many other legislation pertaining to electronic trash, for consideration. In the meanwhile, the Resource Conservation and Recovery Act of 1976 is the primary federal statute managing solid waste. It only applies to CRTs; state laws may differ. In addition, there are several laws that address battery clearance. Along with the Consumer Electronics Association, a number of trade associations are advocating for the implementation of comprehensive federal legislation. The first government bill to explicitly address electronic trash was approved by the House Science and Technology Committee on March 25, 2009, according to sponsor Ralph Hall (R-TX). The funding was granted for research aimed at minimizing electronic waste and mitigating ecological effect. The first government bill to explicitly address electronic trash was approved by the House Science and Technology Committee on March 25, 2009, according to sponsor Ralph Hall (R-TX). The funding was granted for research aimed at minimizing electronic waste and mitigating ecological effect. The "Electronic Device Remanufacturing Research and Development Act" was proposed by Senators Amy Klobuchar (D-MN) and Kristen Gillibrand



(D-NY) on July 6, 2009 Bill S.1397 calls for a sustainable plan for electronic equipment and provides funding for the research and development of additional sustainable designs, which would decrease the amount of toxic waste and increase the reuse and remanufacturing of electronic goods, in addition to its primary goal of halting illegal e-waste dumping. The first state to enact legislation addressing the problem of e-waste was California. With funds from the advance resurgence charge, it enacted a more comprehensive garbage ban in 2003.

The latest amendment in USA regarding e waste management vis-a vis E-Waste (Management) Second Amendment Rules, **2023**:

### **THE REGULATORY FRAME WORK-UK**

The Waste Framework Directive (EU) establishes a standard definition of waste and offers the legal foundation for garbage collection, transportation, disposal, and recycling. According to the directive, every member state must take the required steps to ensure that trash is recovered or disposed of in a way that doesn't harm the environment or public health. It also covers the prerequisites for permits, registration, and inspections.

Additionally, the directive mandates that member states take the necessary steps to promote, among other things, the resurgence of waste through remanufacturing, reuse, reclamation, or any other method with the goal of extracting secondary raw resources or the use of waste as a source of energy, as well as the prevention or reduction of waste production and its treatment. This has brought the European Union (EU) into effect. conditions throughout the Environmental Permitting process (England and Wales) 2010 Regulations. European Union (EU) laws, a UK statutory instrument, and a UK plan make up the regulations governing waste shipment. Together, they establish a framework for enforcement and manage waste movements between the UK and other countries. The goals of the Restriction of Hazardous Substances in Electrical and Electronic Tools (RoHS) and Waste Electrical and Electronic Equipment (WEEE) directives are to increase the reuse, revival, and remanufacturing of electrical and electronic equipment while reducing the amount of waste generated by it. Packaging of Waste Regulations ensures the smooth operation of the internal market and to facilitate a high level of ecological protection by standardizing procedures for the management of packaging and packaging waste End of Life Vehicle Regulations 2003. In order to save the environment, this rule attempts to stop waste from end-of-life cars and to encourage the variety, reuse, and remanufacturing of their components. The revised European Union (EU) Waste Framework Directive (revised WFD) was adopted when the Environment Council met on 20 October 2008.. The UK generates the second-highest amount of e-waste per capita in the world, with 23.9 kg. Uswitch says that recent research suggests that by 2024, the UK will overtake Norway to become the world's biggest contributor.

### **REGULATORY FRAME WORK-INDIA**

As far as the regulatory frame work of India is considered there are plethora of regulations enactment in Environmental Protection. The Constitution of India enshrines the right to have a healthy environment under Article 21 and this is enforced through judicial

interpretations, The various statutory laws to protect our environment is legislated in accordance with the directive laid in Article 48 A namely The Environment (Protection) Act, 1986, Environment (Protection) Rules, 1986- E-waste (Management) Rules, 2022 etc. According to the definition in the statute e waste means electrical and electronic equipment, including solar photo-voltaic modules or panels or cells, whole or in part discarded as waste, as well as rejects from manufacturing, refurbishment and repair processes ;environmentally sound management of e-waste’ means taking all steps required that e-waste is managed in a manner which shall protect health and environment against adverse effects, which may result from such e-waste -(a) manufacturer; (b)producer; (c) refurbisher; or (d) recycler- mandatory registration-extended producer responsibility- Environmental compensation all kinds of garbage, including toxic and dangerous pollutants, are traded into India in exchange for inexpensive raw materials..

The Central Pollution Control Board (CPCB) estimates the e-waste generation at national level based on the countrywide sales data provided by producers and average life of notified electrical and electronic equipment (EEE), as mandated under the E-waste Management Rules, 2016. As per the information available with CPCB, e-waste generated in the country from twenty-one (21) types of EEE notified under the E-Waste (Management) Rules, 2016 since Financial Year (FY) 2017-18 .During 2021-22 the generation and accumulation of e waste due to import is 1601155.36 tonnes. The Ministry's Hazardous and Other Wastes (Management and Trans-boundary Movement) Rules, 2016 govern the import and export of hazardous and other wastes. E-waste is not allowed to be imported and is listed under Basel No. A1180 in schedule VI of the aforementioned regulations...The E-Waste (Management) Rules, 2022 were notified by the Ministry in November of 2022 after a thorough revision of the previous set of rules. They are now in effect as of April 1, 2023. With the strengthened Extended Producer Responsibility (EPR) regime for e-waste recycling, these new regulations aim to handle e-waste in an environmentally sound manner. All manufacturers, producers, refurbishers, and recyclers must register on the CPCB-developed portal. The Management, Handling, and Trans-boundary of Hazardous Wastes Movement) Rules, 2008 govern the cross-border trade-in, trade-out, and trade-out of hazardous waste and e-waste. In compliance with these guidelines, Hazardous wastes cannot be traded in for clearance. reprocessing are the only uses for which, The Pollution Control Committee or the State Pollution Control Board are responsible for overseeing the hazardous waste remanufacturing units. According to the Rules, every trade-in consignment must also include a movement document, The topic of e-waste trade-in and trade-out is not covered under the 2011 e-waste regulations. The Hazardous Waste Rules, 2008 govern the cross-border transfer of e-waste and hazardous garbage. Only with authorization from the Ministry of Environment and Forests and a license from the Directorate General of Foreign Trade may the import of e-waste be taken into consideration for actual users.- The value of global commerce in remanufactured goods has already surpassed \$100 billion. Like other Asian countries, India has seen pressure from industrialized countries to loosen trade-in regulations so that its remanufactured goods can enter its markets.

Even yet, a few clauses in a select few rules permit the trade-in of e-waste Computers and peripherals from zones designated primarily for trade-out, such as Export Oriented Units



(EOU), Export Processing Zones (EPZ), Software Technology Parks (STP), and Electronics Hardware Technology Parks (EHTP), may be traded in for a zero customs duty under the Foreign Trade (Development and Regulation) Act, 1992.

Developed countries exploit these legal loopholes to transfer hazardous electronic waste to India. The E-waste regulations of 2011 state that: "Used electrical and electronic equipment or parts cannot be traded in for use in India by any manufacturer, distributor assortment center, refurbisher, dismantler, recycler, end-user, or bulk end-user." With the exception of trade-ins for repairs or refurbishments or to satisfy Extended Producer Responsibility (EPR) requirements. The Hazardous Wastes Rules of 2008 govern the international transportation of hazardous waste, including e-waste. The Directorate General of Foreign Trade (DGFT) license and approval from MoEF are required for genuine users in India to trade in e-waste for the sole purpose of remanufacturing or reprocessing. It is not legal for traders to import e-waste. In its 192nd Report on the "Functioning of the Central Pollution Control Board" (CPCB), the Department of Parliamentary Standing Committee on Science & Technology, Environment & Forests concluded that e-waste will be a major issue in the future due to modern living standards rising and increased financial expansion. The Central Pollution Control Board (CPCB) was given the authority to administer regulations on hazardous wastes, biomedical wastes, municipal solid wastes, and plastic wastes with the passage of the Environment Protection Act, 1986. The Division of Hazardous Waste Management, which falls under the jurisdiction of the CPCB, has been in charge of managing e-waste. The CPCB reports that 36,165 industries in India produce about 6.2 MT (Metric Tonnes) of hazardous waste annually, of which 2.7 MT are landfillable, 0.41 MT are incinerable, and 3.08 MT are recyclable. In response to the Bhopal Gas tragedy and as part of its pledge under the Stockholm Conference<sup>158</sup> in 1972, India passed its first comprehensive ecological law in 1986 with the EPA. Under Section 3 of the Environment (Protection) Act, 1986, the Central Government is granted broad authority to establish guidelines, protocols, and exercise oversight.

. The Hazardous Material (Management, Handling and Transboundary transportation) Rules, 2007, which the Central Government drafted in an effort to provide adequate legislation for e-waste, forbid cross-border transportation of hazardous waste as defined by the Basel Convention, to which India is a signatory. The Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2008 were notified on September 24, 2008. To further supervise the application of the Hazardous Wastes (Management, Handling and Transboundary Movement) Rules, 2008, the Ministry of Environment and Forests has established a Coordination Committee. The Ministry of Finance (Department of Revenue), Ministry of Commerce and Industry (DGFT), Ministry of Shipping, CPCB, and a few State Pollution Control Boards and experts make up the Committee. The Government has laid certain guidelines. The Guidelines place significant emphasis on the notion of Extended Producer Responsibility (EPR), which serves as the foundation for clearing procedures in Western nations. Extended Producer's Responsibility (EPR) was envisaged in e-waste rules in India. There are lacunae in the e waste management. First and foremost, it ignores the 90 percent of e-waste generated in the unorganized, small, and medium-sized industries. Secondly,

the Regulations fail to acknowledge the extent of cross-border e-waste trafficking under several categories, such as metal scraps and used electrical equipment., the Rules do not specify the industry model for end-users' assortment of e-waste. Thirdly, the Ministry of MSME states that the MSME segment is primarily impacted as manufacturers by the most recent e-waste regulations, which place different obligations on MSMEs with relation to e-waste collection, disposal, and remanufacturing.

It can be inferred from reading the following rulings from the Hon. Supreme Court of India and several High Courts that, in the lack of strict guidelines, disposing of e-waste in India is not that difficult. It also demonstrates the ineffectiveness of India's legislative measures aimed at managing e-waste. India has thus emerged as the top location for the disposal of e-waste

Following are some of the notable decisions relating to e waste .

Eastron enterprises inc. vs. Commissioner of customs Eastron Overseas Inc., Mataji Enterprises asked the Commissioner of Customs at ICD, Permission for the import of Data Graphic Display Tubes into India from Malaysia has been granted by Tughlakabad and New Delhi. It was stated that these products qualified for the Open General License trade-in program. The petitioner claimed that the respondent customs body was using the argument that the products were "Electronic Waste" since they were old and used, which was preventing the discharge of the aforementioned shipment. , it was directed that the respondent authority would pass an order to release the goods to petitioner inside a period of three weeks

The petitioner traded in a shipment of second hand computer parts at the Cochin Port in M/s. Deccan Enterprises v. Commissioner of Customs The petitioner claimed that the products still had a significant amount of residual life left in them even though they were utilized. India is a market for this. However, the respondent denied the petitioner's request to clear the products, citing the reason that the trade-in items contained hazardous electronic trash.

In a notable case involving second hand printing machines, M/s. Twenty-First Century Printers vs. Collector of Customs, the importer was found to be the rightful party and it was determined that the machines were not considered electronic waste. As per J. Jyoti Balasundaram's opinion the item trade-in is a composite machine classifiable under the notification by Customs authority. The goods were covered by OGL188. There was no cause for confiscation of goods and imposition of penalty. As such the impugned order is set aside”.

In contrast to the 2016 regulations, which require e-waste manufacturers, producers, refurbishers, and recyclers (or MPRRs) to obtain authorization from the relevant State Pollution Control Board, the 2022 regulations require MPRRs to register on the portal, or "Portal," which will be developed by the Central Pollution Control Board (or "CPCB").

Though India has advanced in the area of legislating on the disposal of hazardous waste still there are lot to focus on the import policies of second hand electrical and electronic equipments and dumping of e waste from developed countries. The enforcement mechanism may also be stringent to curb the menace of e waste pollution.

## CONCLUSIONS AND SUGGESTIONS

Garbage of every kind, including trade-in garbage, is produced worldwide, including e-waste, municipal solid waste, and hazardous industrial waste. The amount of waste produced in the last several years has become a greater and greater menace to the environment and human health.. India's CPCB (Central Pollution Control Board) has designated around 88 industrial zones that are critically polluted. Such zones discharge pollutants into rivers, bodies of water, and even groundwater in some locations. Research has also demonstrated that industrial effluents contaminate crops, though it is unclear how much of an impact this has

## DEFECTS IN IMPLEMENTATION

The Legal and policy frameworks are limited in their ability to effectively address the problem of e-waste dumping in developing countries. The laws Focus on reducing the environmental and health impacts of e-waste, rather than the root causes and there is Lack of international co-operation and enforcement mechanisms. The Basel Convention is largely ineffective in part because of loopholes that hinge on international humanitarian donation of used electronic products. Another reason is the economic incentives associated with the international market for used electronic product components and refurbished devices such as mobile phones. The Regulatory policies on e-waste exportation are not well coordinated with strategies to eliminate or reduce the concentrations of toxic chemicals present in products. The intention of initiatives to ban the exportation of e-waste or to promote the domestic recycling of used electronic products is not always about protecting global health and the environment in the context of international trade in hazardous materials Additionally, there is a lack of coordination between regulatory regulations regarding the export of e-waste and efforts to lower or eliminate the amounts of hazardous substances found in electronic devices. These disparities have resulted in the rise of activist

In the light of the analysis of International and National framework the study has proved that there are lack of adequate laws at International level and National level to prevent the trans-boundary movement of e waste from developed countries to developing countries and there is clarion call for environmental justice. In this scenario the researchers intend to put forth suitable suggestions that is likelihood of combating and curbing the flow of e waste. To mitigate the systemic inequalities and institutional racism inherent to the waste crisis, it is crucial to allow those on the frontline of environmental justice's struggles to hold a central role in creating zero waste communities. Corporations must take full responsibility for their products by making Extended Producer Responsibility a mandatory practice; prioritising redesign and waste prevention; and setting up systems that make the disposal of waste redundant .Nations should enforce a measure to manufacture electronic and electrical products that that free from the risk of health hazards .Additionally the restrictions to purchase e items for a particular commodity must be enforced A multi-faceted approach involving international cooperation and regulation, and responsible actions of the electronics industry, and the conscious choices of individuals may be imposed A complementary strategy to engage multinational corporations to be proactive in the environmental justice movement regarding e-waste. An Inclusive Agenda for

Environmental Justice for E-Waste Management Designing international litigation with monetary compensation as an appropriate interim measure should be made as a remedial measure. An international tribunal for e-waste is to be established as forums for claims that serve as a temporary monetary solution to human rights violations caused by illicit international transactions. The nations must adopt regulations to dispose e waste and prevent trans-boundary movement by adopting Best Technological devices and practices. The International conventions and regulations may be made more stringent in e waste trade and the trans-boundary flow of it and penalty mechanisms should be imposed on nations which contravene the International regulations. Hence on a joint collaboration at the International as well as national level the menace of E waste trade and its trans- boundary movement can be curbed for a solution to the quest for environmental justice.

## REFERENCES

- 1 Basel Convention Action Network 2005
- 2 Basel Convention Secretariat 2007
- 3 Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Clearance
- 4 EU Directive on WEEE European Commission 2006
- 5 Environment and Energy, Resource Management, Sustainability  
19th January 2023
- 6 United Nations Environment Program (UNEP), Division of Technology, Industry, and Economics, International Environmental Technology Center. E-waste volume I: inventory assessment manual. 2007

## INDIAN LAW:

- 1 Air (Prevention and Control or Pollution) Act, 1981
- 2 The Batteries (Management and Handling) Rules, 2001
- 3 The Constitution of India, 1950
- 4 The Environment (Protection) Act, 1986
- 5 E-waste (Management and Handling) Rules, 2011
- 6 The e-waste (Management) Rules, 2015
- 7 The e-waste (Management) Rules, 2016
- 8 E- Waste (Management) Rules, 2022
- 9 Hazardous wastes (Management and Handling) Rules, 1989
- 10 Hazardous Wastes (Management and Handling) Amendment Rules, 2003
- 11 The Hazardous Waste (Management, Handling and Transboundary Movement) Rules, 2008
- 12 The Hazardous and other wastes (Management and Transboundary Movement) Rules, 2015
- 13 The Hazardous and other wastes (Management and Transboundary Movement) Rules, 2016
- 14 Municipal Solid Wastes (Management and Handling) Rules, 2000
- 15 New 2023 Waste Management Legislation in the UK
- 16 Status note on E-Waste (Management and Handling) Rules, 2011
- 17 UN E-Waste Recycling Legislations in 2022

## ARTICLES

- 1 Bernhardt, A., & Gysi, N. (2013). *The World's Worst 2013: the top ten toxic threats* (pp. 10-12). NY/Zurich: Blacksmith Institute & Green Cross Switzerland.
- 2 Cases, T. (2018). How to Extend the Lifespan of Your Smartphone. Retrieved from <https://www.ceotodaysmagazine.com/2018/02/how-to-extend-the-lifespan-of-your-smartphone>
- 3 Chia, K. (2018). Four major electronic retailers provide in-store e-waste recycling bins. Retrieved from <https://www.straitstimes.com/singapore/four-major-electronic-retailers-provide-in-store-e-waste-recycling-bins>
- Chow, Y. (2018). Environmental Justice Atlas. Retrieved from <https://ejatlas.org/print/guiyu-national-circular-economy-industrial-park>
- 4 Echegaray, F., & Hansstein, F. (2017). Assessing the intention-behavior gap in electronic waste recycling: the case of Brazil. *Journal Of Cleaner Production*, 142, 180-190.
- 5 Levina, S. (2015). Can You Spot Your Old PC at One of the World's Largest Electronic Dumps?. Retrieved from <https://slate.com/technology/2015/09/a-photo-gallery-of-an-electronic-wasteland-guiyu-china.html>



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

- 6 Misachi, J. (2017). Guiyu, China – The Largest Electronic Waste Site in the World. Retrieved from <https://www.worldatlas.com/articles/guiyu-china-the-largest-electronic-waste-site-in-the-world.html>
- 7 Moscaritolo, A. (2018). In No Rush to Upgrade Your Smartphone? You're Not Alone. Retrieved from <https://sea.pcmag.com/jitterbug-flip-greatcall/28324/in-no-rush-to-upgrade-your-smartphone-youre-not-alone>
- 8 Siau, M. (2018). E-waste management system to be up by 2021. Retrieved from <https://www.todayonline.com/singapore/e-waste-management-system-be-2021>
- 9 StarHub. (2019). RENEW (REcycling the Nation's Electronic Waste). Retrieved from <http://www.starhub.com/about-us/corporate-sustainability/recycling-nations-electronic-waste.htm>
- 10 Teh, C. (2019). Only one in 10 young Singaporeans recycles electronic waste: Survey. Retrieved from <https://www.straitstimes.com/singapore/only-one-in-10-young-singaporeans-recycle-electronic-waste-survey>



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Management of Technological Innovations in the Tourism Industry and Management System of International Tourism**

**Maftuna ASHUROVA**

Master's student of Pilgrimage Tourism

Termiz State University

maftuna.ashurova.00@mail.ru

### **ABSTRACT**

This article is about modern tourism and its benefits. At the same time, technological innovations in the tourism industry were discussed. Tourism industry (industry) is a mutually coordinated system that provides tourism services, work and goods necessary for the consumption of tourists in the process of tourism. The development of mass tourism in the world has caused such an intense development of the tourism industry and the interdependent sectors of the economy, religion and culture, and the education system.

**Keywords:** Tourism Industry , Tourism Operators, The Development of Tourism.

## INTRODUCTION

Based on these conditions, it can be said that the tourism industry is hotels and other means of accommodation, transportation services, catering facilities, places and facilities for entertainment, education, treatment, health care, sports, It is a set of organizations that implement religious - ceremonial, business and other purposes, tourism operators and tourism agencies, as well as offer tourist - excursion and guide - translation services. The Law of the Republic of Uzbekistan "On Tourism" The concept of tourism industry is defined as follows: Tourism industry is a set of various entities of tourism activity that provide services to tourists (hotels, tourist complexes, campsites, motels, boarding houses, public catering, transport companies, culture, sports facilities, etc.). It is worth noting that the relationship of the participants in such a system already existed in the Middle Ages, when the first beginnings of the tourism process and industry existed in the organization of visits to holy places from European countries. For example, after a tourist applies to an intermediary in order to make a pilgrimage, he must obtain a supreme permission from the Pope, and then he selects a group of pilgrims who will leave for the holy land, equips the floating ships and delivers these groups to the destination, their accommodation, food, or It was necessary to turn to a specialized company engaged in the provision of guides and security guards, as well as other services.

After paying enough money to the company to organize the trip, the pilgrim is free from carrying a large amount of money with him. (Note: at that time, as you know, there were no bills. Road robbers are not fictional characters. By the way, even now we are not moving away from our predecessors in this regard). In essence, this activity has all the elements of modern tourist activity, including the issues of its financing, and they differ little from the methods of formalizing modern trips. At the current stage of development, regardless of the social structure of the country or the tourist center, there are a number of different types of enterprises that carry out tourist activities in the field of tourism, such as: tourism organizers (tour operators and tourist agencies), enterprises of the transport and accommodation system of tourists, catering establishments, attractions and entertainment places, as well as other tourist and related services (for example, banking institutions, insurance services, etc.) are available. Special types of tourism can be attended by medical institutions, institutions of the educational system, and sports and other institutions that correspond to the goals of the concrete tourist product. It is important that all these organizations complement each other harmoniously and are able to provide all services necessary for the consumer and at a sufficient level of assortment.



Tourism organizers include two types of enterprises in the field of tourism: tour operators and tourist agencies. These enterprises are not directly involved in the tourism service itself, but only act as an intermediary between the consumer and the service provider. Apart from these, their activity is also service provision. According to the French tourist legislation, these enterprises are correctly called tourism organizers, according to the nature and nature of their tasks.

After the independence of the Republic of Uzbekistan, fundamental reforms are being carried out in all sectors of the economy. In particular, the State attaches great importance to the development of tourism.

The role and importance of international tourism in the world economy is increasing year by year, and it is becoming one of the most profitable sectors in the world. In the development of the tourism sector, it is also necessary to take into account the fact that many people who lived in our republic before or who belong to the Uzbek nationality live outside our country.

Talking about the indicators of the tourist flow, which caused controversy among many people, it should be noted that Uzbekistan uses the methodology of the UNWTO, which is considered the leading organization in the field of tourism, to count tourists. 167 countries of the world use this calculation method. According to it, a person who visits a country for any purpose other than employment and spends a day or more there is a tourist or guest.

## REFERENCES

1. Никольская Е.Ю. Стратегия управления человеческими ресурсами в индустрии гостеприимства и туризма, М.РИСК, 2008, №2.
2. . Никольская Е.Ю. Концептуальные вопросы туристского образования . Вестник Сочинского государственного университета туризма и курортного дела. 2010. №3 (13). С.82-85
3. Davronova , A. ., & Boboyorova , H. . (2022). SURXONDARYONING TARIXIY OBIDALARI. Theoretical Aspects in the Formation of Pedagogical Sciences, 1(4), 60–62. извлечено от <http://www.econferences.ru/index.php/tafps/article/view/769>
4. Davronova , A. ., & Boboyorova , H. . (2022). SURXONDARYO TURIZIMI. Евразийский журнал социальных наук, философии и культуры, 2(11), 28–30. извлечено от <https://in-academy.uz/index.php/ejsspc/article/view/4205>
5. Boboyorova, H. ., & Davronova , A. . (2022). SURXON MILLIY LIBOSLARI TARIXI. Инновационные исследования в современном мире: теория и практика, 1(24), 25–27. извлечено от <https://www.in-academy.uz/index.php/zdit/article/view/4149>

## Psikolojik Sağlamlılığın Çalışma İstekliliğine Etkisi: Sağlık Çalışanları Üzerine Bir Araştırma

**Selma SÖYÜK**

İstanbul Üniversitesi

Sağlık Bilimleri Fakültesi Hastane İşletmeciliği ABD, İstanbul/Türkiye

ssoyuk@iuc.edu.tr

Orcid: 0000-0001-9822-9417

**İbrahim GÜN**

Batman Üniversitesi

Sağlık Bilimleri Fakültesi Sağlık Yönetimi ABD, Batman/Türkiye

ibrahim.gun@batman.edu.tr

Orcid: 0000-0002-1674-9097

**Feyza ÇETİNKAYA KUTUN**

Sultan 2. Abdulhamid Han Eğitim ve Araştırma Hastanesi, İstanbul/Türkiye

feyza.cetinkaya@gmail.com

Orcid: 0000-0002-8184-7080

### ABSTRACT

Sağlık çalışanları pandemi döneminde en çok yıpranan meslek gruplarından biri olmuştur. Pandeminin yıkıcı etkisinde sağlık profesyonellerinin maruz kaldıkları zor şartlar onların çalışma istekliliklerini derinden etkilemiştir. Bu noktada sağlık çalışanlarının psikolojik sağlamlılıkları onlara zorlu pandemi şartlarına karşı mücadelede güç vermiştir. Bu kapsamda gerçekleştirilen çalışmanın amacı sağlık çalışanlarında psikolojik sağlamlılığın pandemi dönemlerinde çalışma istekliliğine olan etkisini incelemektir.

Araştırma için gerekli izinler kurumlardan alınmış olup, Araştırmada kolayda örneklem yöntemi kullanılmıştır. İstanbul'da bir hastanede gerçekleştirilen çalışmada, araştırmaya katılmayı kabul eden 257 sağlık profesyoneli araştırmanın örneklemini oluşturmaktadır. Araştırmada kullanılan ölçekler normal dağılıma uygunluk göstermekte olup verilerin analizinde parametrik testlerden yararlanılmıştır. Normal dağılıma uygunluk eğiklik ve basıklık değerlerine bakılarak test edilmiştir. Psikolojik sağlamlılık ve çalışma istekliliği değişkenleri arasında ilişki Pearson Korelasyon Analizi ile, psikolojik sağlamlılığın çalışma istekliliği üzerine etkisi ise basit doğrusal regresyon analizi ile gerçekleştirilmiştir. Araştırmada ayrıca frekans analizleri de gerçekleştirilmiştir. Araştırmada toplanan verilerin analizi SPSS 25 ile analiz edilmiştir.

Elde edilen bulgulara göre psikolojik sağlamlılık ölçeğinden elde edilen ortalama puan  $3,33 \pm 0,62$  ve çalışma istekliliği ölçeğinden elde edilen puan  $3,60 \pm 0,64$  olarak tespit edilmiştir. Araştırma değişkenleri arasında hafif düzeyde anlamlı ilişki olduğu tespit edilmiştir ( $r = 0,255$ ;  $p < 0,05$ ). Psikolojik sağlamlılığın çalışma istekliliğine olan etkisi basit doğrusal regresyon analizi ile incelenmiş olup, psikolojik sağlamlılığın çalışma istekliliği üzerinde pozitif yönlü ve anlamlı bir etkisinin olduğu sonucuna ulaşılmıştır ( $\beta = 0,264$ ;  $R^2 = 0,06$ ;  $p < 0,05$ ).

Sağlık çalışanlarında psikolojik sağlamlılığın pandemi dönemlerinde çalışma istekliliğine olan etkisinin incelendiği bu çalışmada psikolojik sağlamlılığın sağlık çalışanlarının çalışma isteklilikleri üzerine önemli etkileri olduğunu göstermektedir. Araştırma sonuçlarına göre psikolojik sağlamlılık arttıkça çalışma istekliliği de artmakta ve psikolojik sağlamlılığın çalışma istekliliği üzerine anlamlı ve pozitif yönlü etkisi bulunmaktadır.

**Anahtar Kelimeler:** Psikolojik sağlamlılık, Çalışma istekliliği, sağlık çalışanları.

## Effect of Psychological Resilience on Willingness to Work: A Study on Healthcare Workers

### ABSTRACT

Healthcare workers have been one of the most worn-out professional groups during the pandemic period. The difficult conditions faced by healthcare professionals due to the devastating impact of the pandemic have deeply affected their willingness to work. At this point, the psychological resilience of healthcare workers has given them strength in the fight against difficult pandemic conditions. The aim of the study carried out in this context is to

examine the effect of psychological resilience in healthcare workers on their willingness to work during pandemic periods.

The necessary permissions for the research were obtained from the institutions and convenience sampling method was used in the research. The study conducted in a hospital in Istanbul. 257 health professionals who agreed to participate in the research. The scales used in the research normally distributed and parametric tests were used in the analysis of the data. Normal distribution assumption was tested by skewness and kurtosis values. The relationship between psychological resilience and willingness to work was determined by Pearson Correlation Analysis, and the effect of psychological resilience on willingness to work was determined by linear regression analysis. Frequency analyzes were also carried out in the research. The data collected in the study was analyzed with SPSS 25.

According to the findings, the mean score obtained from the psychological resilience scale was  $3.33 \pm 0.62$  and the score obtained from the willingness to work scale was  $3.60 \pm 0.64$ . It was determined that there was a slightly significant relationship between the research variables ( $r = 0.255$ ;  $p < 0.05$ ). The effect of psychological resilience on willingness to work was examined by linear regression analysis, and it was concluded that psychological resilience had a positive and significant effect on willingness to work ( $\beta = 0.264$ ;  $R^2 = 0.06$ ;  $p < 0.05$ ).

This study, which examines the effect of psychological resilience in healthcare workers on their willingness to work during pandemic periods, shows that psychological resilience has significant effects on healthcare workers' willingness to work. According to the research results, as psychological resilience increases, willingness to work also increases, and psychological resilience has a significant and positive effect on willingness to work.

**Keywords:** Psychological Resilience, Willingness To Work, Healthcare Professionals

## GİRİŞ

2020 yılında, sağlık çalışanları yeni, yetersiz bilinen ve ölümcül bir hastalık olan Koronavirüs 2019 Hastalığı (COVID-19) nedeniyle dramatik bir pandemi ile karşı karşıya kaldılar (Marvaldi, Mallet, Dubertret, Moro, ve Guessoum, 2021). 2023 sonu itibari ile etkileri oldukça azalmış, global bir tehdit olmaktan çıkmasına rağmen sağlık çalışanları üzerinde psikolojik, sosyal ve ekonomik sorunlar göz ardı edilemez. COVID-19'un sağlık çalışanları üzerinde önemli sorunlara yol açması ve onların zihinsel, duygusal ve psikolojik sağlığı ile iyilik haline olan etkileri tamamen ortadan kalkmış değildir (Ayhan, Balsak, ve Ayhan, 2022; Hu ve Bentler, 1999; Khattak, Saeed, Rehman, ve Fayaz, 2021; Mo ve ark., 2020). Sağlık profesyonelleri pandemi döneminden en çok etkilenen meslek gruplarının başında gelmektedir ve pandemi ile mücadelenin baş kahramanlarıdır. Salgınlarla mücadelede en önemli kaynaklardan biri kuşkusuz ki insan kaynaklarıdır. Sağlık profesyonelleri enfeksiyon kontrolü, enfeksiyon önleme, sınırlama ve izolasyonda önemli bir rol oynarlar ve genel nüfusa kıyasla yüksek risk grubunu temsil ederler (Galanis, Vraha, Fragkou, Bilali, ve Kaitelidou, 2021). Salgınla mücadele eden sağlık profesyonelleri için psikolojik sağlamlık pandemiye karşı önemli bir silah olarak görülmektedir ve çalışma istekliliği üzerinde önemli etkileri olduğu düşünülmektedir.

## TEORİK ÇERÇEVE

Psikolojik sağlamlık kavramı, esnek ve elastik olma anlamına gelmektedir. Ramirez'e göre psikolojik sağlamlık; "hastalıktan, depresyondan, değişimlerden ya da kötü durumlardan çabucak iyileşme yeteneği; kendini toparlayabilme, incindikten, gerildikten sonra eski haline kolayca dönebilme, elastikiyet" olarak ifade edilmektedir. (Öz ve Bahadır Yılmaz, 2009). Psikolojik sağlamlık zorlu durumlar karşısında kalınsa bile pozitif olabilme ve beklenmeyen durumlara kolay uyum sağlama becerisi olarak ifade edilmektedir (Çelebi, 2020). Bazı insanlar, yaşadıkları stresli ve travmatik durumlar karşısında anksiyete ve depresyon gibi ruhsal sıkıntılara tepki gösterirken, diğerleri olumsuz duygulardan kısa sürede kurtulabilir ve normal yaşantılarına devam edebilir. Kendini toparlayabilen ve olağan yaşamlarına dönebilen insanların sahip olduğu bu dayanıklılık, pozitif psikoloji yaklaşımında psikolojik sağlamlıkla açıklanmaktadır (Bozdağ, 2020). Psikolojik sağlamlık kavramı, her şey yolundayken ortaya çıkmayan, ancak bir yakının kaybı, ciddi bir hastalık veya hastalık tehdidi, boşanma, doğal afetler gibi travmatik yaşantılar sonrasında devreye giren bir süreç olarak düşünülebilir. Bu duruma, salgın ve ölümcül bir virüs tehdidi gibi faktörler de eklenebilir (Çelebi, 2020). Yaşanan pandemi birçok sağlık çalışanını farklı boyutlarda etkilemiş ancak bu grup içerisinde psikolojik olarak daha sağlam olanlar için süreç daha az yıpratıcı olarak ilerlemiştir.

Araştırmalar, sağlık sektörü çalışanlarının salgın dönemlerindeki çalışma istekliliğini etkileyebilecek faktörlere dair yöneticilere önemli bir perspektif sunabilir. Salgın sürecinde çalışmaya devam etme isteği, sağlık sisteminin temel bir gereksinimi olup, birçok riski içinde barındırır. Bu nedenle, sağlık çalışanlarının istekliliğini anlamak, gelecekte benzer durumlarda sağlık iş gücü eksikliğini önleme konusunda kritik bir öneme sahiptir (Koç ve Alpar, 2022). Sağlık çalışanlarının kriz yaratan olaylar sırasında çalışmaktan kaçınması yeni bir durum değildir. Geçmişte Roma'daki 2. yüzyıl vebası, 14. ve 17. yüzyıl salgın ölümleri, Londra'daki Büyük Veba, 1665 ve 1918 Büyük Grip Pandemisi sırasında hastaların terk edilmesi geçmişte yaşanan örnekler arasındadır (Martin, 2011). Hemşireler üzerinde yapılan bir çalışmada salgın döneminde çalışmaya istekli olmada en çok kabul gören ölçütlerin; hastalanma durumunda tedavi ve bakımlarının karşılanmasının güvenceye alınması (%79,72), prim ödemesi (%79,44), bulaş riski nedeniyle çalışanlara kalacak yerin düzenlenmesi (%75,77) olduğu tespit edilmiştir (Koç ve Alpar, 2022). 1990'ların ortalarında, terörizm tehdidi ve 1997'de A/H5N1'in ortaya

çıkışıyla tetiklenen olarak, sağlık çalışanlarının tehditkâr olaylar sırasında çalışmaktan kaçınma konusundaki araştırmalar artmıştır (Martin, 2011). Son olarak da tüm Dünya'nın yaşamış olduğu COVID-19 pandemisi bu konuya ilginin daha da artmasına sebep olmuştur. Sağlık profesyoneli açığı olan ülkelerde pandemi ile mücadele etmek daha da zor bir hal almış, dolayısı ile ülkelerin bütün sistemlerini özellikle insan kaynağı açısından derinden etkilemiştir. Pandemi döneminde daha güçlü kalan sağlık profesyonelleri çalışmaya daha istekli olup olmadıklarını test ettiğimiz bu çalışmanın amacı, sağlık çalışanlarında psikolojik sağlamlılığın pandemi dönemlerinde çalışma istekliliğine olan etkisini incelemektir.

## YÖNTEM

Araştırmanın gerçekleştirilebilmesi için ilgili kurum ve kuruluşlardan izinler alınmış olup, araştırmaya katılan sağlık profesyonellerinin gönüllü onam formları alınmıştır. Araştırmaya destek vermeyi kabul edenlere 3 bölümden oluşan anket formu dağıtılmış ve cevapları alınmıştır. İlk bölümde sosyodemografik sorular, ikinci bölümde psikolojik sağlamlık ölçeği ve üçüncü bölümde çalışma istekliliği ölçeği kullanılmıştır. Anket formunu doldurmak yaklaşık 5 dakika sürmüştür. Araştırmada kolayda örneklem yöntemi kullanılmıştır ve veriler 2022 yılında toplanmıştır. Araştırmada ayrıca çalışma istekliliği ölçeğinin geçerlilik ve güvenilirlik çalışması da yapılarak ulusal literatüre kazandırılmıştır.

### Katılımcılar

Araştırma İstanbul'da bulunan bir hastanede araştırmaya katılmayı kabul eden 257 katılımcı ile gerçekleştirilmiştir. Katılımcıların %68'i kadın, %53,6'sı evli ve büyük çoğunluğu lisans mezunudur (%77,3). Katılımcıların meslekleri incelendiğinde yaklaşık %21'i hekim, %56'sı hemşire ve %23'ü diğer (teknisyen/tekniker, sağlık memuru, tıbbi sekreter, laborant vb.) sağlık profesyonellerinden oluşmaktadır. Katılımcıların büyük çoğunluğu klinik, ameliyathane ve polikliniklerde çalışmaktadır (%87).

### Veri Toplama Araçları

Araştırmada sosyodemografik sorularla beraber psikolojik sağlamlık ölçeği ve çalışma istekliliği ölçeği kullanılmıştır. Psikolojik Sağlamlık ölçeğinin geçerlilik ve güvenilirlik çalışması Doğan (2015) tarafından gerçekleştirilmiştir. Ölçek 6 maddeden oluşmakta olup, 5'li Likert tiptedir (1=hiç uygun değil; 5= tamamen uygun). Gerçekleştirilen çalışmada Cronbach's Alpha değeri 0,803 olarak tespit edilmiştir. Ölçekten elde edilen puan yükseldikçe psikolojik sağlamlık da yükselmektedir. Araştırmada kullanılan çalışma istekliliği ölçeği Zewudie ve ark. (2021) tarafından geliştirilmiş ve yazarlar tarafından geçerlilik ve güvenilirlik analizleri yapılmıştır. Ölçek 10 sorudan oluşmaktadır ve 5'li Likert tiptedir. İlk olarak İngilizce'den Türkçe'ye dil bilimciler tarafından çevrilmiş, daha sonra çevirilerin tekrar İngilizcesi ile uyumu farklı dil bilimciler tarafından incelenerek dil geçerliliği sağlanmıştır. Daha sonra kapsam ve yapı geçerliliği tamamlanmıştır. Yapılan analizler sonucunda Cronbach's Alpha değeri 0,864, Kaiser Meyer Olkin değeri 0,858, Bartlett's küresellik testi sonucu 0,05'ten küçüktür ve faktör analizine uygundur. Açıklanan toplam varyans %60,25, faktör yükleri ise 0,59 ile 0,85 arasındadır. Uyum iyiliği değerleri CMIN/df= 2,41, CFI=0,98, TLI=0,97, GFI=0,97, RMSEA= 0,06 olarak tespit edilmiştir. Elde edilen bu değerlerin geçerlilik ve güvenilirlik varsayımlarını karşıladığı görülmektedir (Hu ve Bentler, 1999).

## Veri Analizi

Verilerin analizi SPSS 25 ve SPSS AMOS 24 ile gerçekleştirilmiştir. Araştırma ölçeklerinden çalışma istekliliğine dair faktör analizleri yapılmıştır. Araştırma kapsamında frekans analizi, açımlayıcı ve doğrulayıcı faktör analizi, korelasyon analizi ve regresyon analizleri yapılmıştır. Verilerin normal dağılıma uygunluğu eğiklik ve basıklık değerleri incelenerek tespit edilmiştir. Buna göre verilerin eğiklik ve basıklık değerleri  $\pm 2$  aralığında olduğundan verilerin normal dağıldığı varsayılmış ve araştırmada parametrik testler kullanılmıştır (George ve Mallery, 2010).

## BULGULAR VE TARTIŞMA

Tablo 1’de araştırmada kullanılan değişkenlere dair ortalama puan, standart sapma, eğiklik ve basıklık, Cronbach alfa ve korelasyon katsayısı değerleri sunulmuştur. Buna göre psikolojik sağlamlık ölçeğinden elde edilen ortalama puan  $3,35 \pm 0,62$  iken çalışma istekliliği ortalama puanı  $3,60 \pm 0,64$  olarak tespit edilmiştir. Eğiklik ve basıklık değerlerine göre veriler normal dağılıma uygunluk sağlamakta olup, Ölçeklerin güvenilirlik katsayıları sırasıyla 0,803 ve 0,864 olarak tespit edilmiştir. İki değişken arasındaki ilişki Pearson Korelasyon analizi ile incelenmiştir. Analiz sonuçlarına göre psikolojik sağlamlık ile çalışma istekliliği arasında hafif düzeyde anlamlı ve pozitif bir ilişki bulunmaktadır ( $r=0,25$ ;  $p<0,05$ ). Bu çalışmada psikolojik sağlamlık ölçeğinden elde edilen puan ortalaması yüksektir. Sağlık çalışanlarının genel psikolojik sağlamlık düzeyine bakıldığında yüksek olduğu yapılan diğer çalışmalarda da görülmektedir (Ağırkaya ve Erdem, 2023). Çalışma istekliliği Nashwan, Abujaber, Mohamed, Villar, ve Al-Jabry (2021) tarafından gerçekleştirilen bir çalışmada hemşirelerin çalışma isteklilikleri incelenmiş ve pandemi döneminde yaklaşık %11’i çalışmaya istekli olmadıklarını belirtmişlerdir. Ganz ve ark. (2019) ise algılanan tehdit ile çalışma istekliliği arasında negatif yönlü bir ilişki olduğunu ifade etmişlerdir. Ke ve ark. (2021) ise çalışmalarında hemşirelerin %3,2’sinin pandemi döneminde çalışmaya istekli olmadıklarını ifade etmişlerdir. Gerçekleştirmiş olduğumuz çalışmada çalışma istekliliği ortalama puanının yüksek olması Türkiye’de çalışan sağlık çalışanları açısından olumlu bir durumdur. Gerçekleştirmiş olduğumuz çalışmaya paralel şekilde, bir araştırmada başa çıkma yeteneği ile çalışma istekliliği arasındaki ilişki anlamlı ve pozitif olarak tespit edilmiştir (Son, Lee, Kim, Lee, ve You, 2019).

**Tablo 1.** Çalışma değişkenine ilişkin ortalama puan, standart sapma, eğiklik ve basıklık, cronbach alfa ve korelasyon katsayısı

	Sayı	Ortalama	Standart sapma	Eğiklik	Basıklık	$\alpha$	1	2
1 Psikolojik sağlamlık	257	3,335	0,624	-0,294	-0,168	0,803	-	0,250*
2 Çalışma istekliliği	257	3,603	0,647	-0,831	1,406	0,864	-	-

\* $p<0,001$  düzeyinde anlamlı

Psikolojik sağlamlığın çalışma istekliliğine etkisinin incelendiği basit doğrusal regresyon analizi sonuçlarına göre, psikolojik sağlamlığın çalışma istekliliğine etkisi anlamlı ve pozitifdir ( $F= 17,748$ ;  $p<0,05$ ). Psikolojik sağlamlık değişkenindeki 1 birimlik artış çalışma istekliliğini 0,26 puan artırmaktadır. Ayrıca, çalışma istekliliğindeki %6’lık değişim psikolojik sağlamlık değişkeni tarafından açıklanmaktadır (Tablo 2). Literatürde psikolojik sağlamlığın çalışma istekliliğine etkisini inceleyen kısıtlı sayıda çalışma vardır. Gerçekleştirilen bir çalışmada psikolojik sağlamlık değişkenine yakın olan ve belirleyicisi olarak ifade edilen başa çıkma



yeteneğinin çalışma istekliliğini artırdığı ifade edilmiştir (Son ve ark., 2019). Gerçekleştirilen bir başka çalışmada iyimserliğin ve profesyonel davranışın çalışma istekliliği üzerinde anlamlı ve pozitif etkilerinin olduğu ifade edilmiştir (Zhang ve Qiu, 2023). Bizim çalışmamızda da psikolojik sağlıkla çalışma istekliliği üzerine anlamlı bir etkiye sahiptir.

**Tablo 2.** Psikolojik sağlamlığın çalışma istekliliğine etkisi

Değişken	$\beta$	Standart Hata	R	R <sup>2</sup>	t	F	p
Sabit	2,721	0,213			12,772		0.000
Psikolojik Sağlamlık	0,264	0,063	0,255	0,065	4,213	17,748	0.000

## SONUÇ VE ÖNERİLER

Psikolojik sağlamlığın çalışma istekliliği üzerine etkisinin incelenmesi amacı ile gerçekleştirilen bu araştırmanın sonucunda, psikolojik sağlamlık ile çalışma istekliliği arasında anlamlı ve pozitif yönlü bir ilişki olduğu tespit edilmiştir. Ayrıca psikolojik sağlamlığın çalışma istekliliği üzerinde anlamlı ve pozitif etkisi de bulunmaktadır. Sağlık çalışanları pandemi şartlarında en çok zorlanan meslek gruplarının başında gelmektedir. Onların pandemi ile mücadelede ortaya koymuş oldukları mücadele aynı zamanda toplum sağlık düzeyinin yükseltilmesi konusunda da oldukça kıymetlidir. Zorlu şartlar altında çalışarak büyük fedakarlıklar yapan sağlık profesyonelleri zaman zaman koruyucu ekipmanlardan yoksun kalmış, psikolojik sorunlar yaşamış ve tükenmişlik sendromuna uğramışlardır. Bütün bu olumsuzlukların arasında sağlık profesyonellerinden psikolojik sağlamlığı yüksek olanlar diğerlerine kıyasla çalışma istekliliği konusunda bir adım öne çıkmaktadır. Salgın süreçlerinde sağlık profesyonellerinin çalışma istekliliğini etkileyen unsurlar belirlemek gelecekte karşılaşılabilecek salgınlar konusunda sağlık işgücü planlamasına önemli katkılar sunmaktadır. Halihazırda Türkiye'nin OECD ülkelerine kıyasla sağlık işgücü konusunda geride olması özellikle mevcut çalışanlardan üst düzeyde verim alabilmeyi zorunlu kılmaktadır. Sağlık işgücü açısından eksiklik yaşayan ülkeler için mevcut insan kaynağından en iyi şekilde yararlanmayı sağlayacak politikalar geliştirilmeli ve sağlık profesyonellerinin çalışma istekliliklerini etkileyen unsurlar dikkatle incelenmelidir.

## KAYNAKÇA

- Ağırkaya, K., & Erdem, R. (2023). Psikolojik sağlamlık: sağlık çalışanları açısından bir değerlendirme. *Pamukkale Üniversitesi İşletme Araştırmaları Dergisi*, 10(2), 656-678.
- Ayhan, F., Balsak, H., & Ayhan, V. (2022). The effects of compulsory isolation measures during the COVID-19 pandemic: The example of prison workers. *The International Journal of Health Planning and Management*, 37(5), 2905-2917. doi:10.1002/hpm.3528
- Bozdağ, F. (2020). Pandemi Sürecinde Psikolojik Sağlamlık. *Electronic Turkish Studies*, 15(6).
- Çelebi, G. Y. (2020). Covid 19 salgınına ilişkin tepkilerin psikolojik sağlamlık açısından incelenmesi. *IBAD Sosyal Bilimler Dergisi*(8), 471-483.
- Doğan, T. (2015). Kısa psikolojik sağlamlık ölçeği'nin Türkçe uyarlaması: Geçerlik ve güvenirlik çalışması. *The Journal of Happiness & Well-Being*, 3(1), 93-102.



- Galanis, P., Vraka, I., Fragkou, D., Bilali, A., & Kaitelidou, D. (2021). Nurses' burnout and associated risk factors during the COVID-19 pandemic: A systematic review and meta-analysis. *Journal of advanced nursing*, 77(8), 3286-3302. doi:10.1111/jan.14839
- Ganz, F. D., Margalith, I., Benbenishty, J., Hirschfeld, M., Wagner, N., & Toren, O. (2019). A conflict of values: nurses' willingness to work under threatening conditions. *Journal of Nursing Scholarship*, 51(3), 281-288.
- George, D., & Mallery, P. (2010). *SPSS for Windows step by step: A simple guide and reference, 17.0 update* (10a.ed ed.). Boston: Pearson.
- Hu, L. t., & Bentler, P. M. (1999). Cutoff criteria for fit indexes in covariance structure analysis: Conventional criteria versus new alternatives. *Structural equation modeling: a multidisciplinary journal*, 6(1), 1-55.
- Ke, Q., Chan, S. W. c., Kong, Y., Fu, J., Li, W., Shen, Q., & Zhu, J. (2021). Frontline nurses' willingness to work during the COVID-19 pandemic: A mixed-methods study. *Journal of advanced nursing*, 77(9), 3880-3893.
- Khattak, S. R., Saeed, I., Rehman, S. U., & Fayaz, M. (2021). Impact of fear of COVID-19 pandemic on the mental health of nurses in Pakistan. *Journal of Loss and Trauma*, 26(5), 421-435. doi:10.1080/15325024.2020.1814580
- Koç, Z., & Alpar, Ş. E. (2022). COVID-19 Salgını Sürecinde Hemşirelerin İşe Devamsızlık Durumları ve Çalışma İstekliliği. *Sağlık ve Hemşirelik Yönetimi Dergisi*, 9(1), 89-100.
- Martin, S. D. (2011). Nurses' ability and willingness to work during pandemic flu. *Journal of Nursing Management*, 19(1), 98-108.
- Marvaldi, M., Mallet, J., Dubertret, C., Moro, M. R., & Guessoum, S. B. (2021). Anxiety, depression, trauma-related, and sleep disorders among healthcare workers during the COVID-19 pandemic: A systematic review and meta-analysis. *Neuroscience & Biobehavioral Reviews*, 126, 252-264.
- Mo, Y., Deng, L., Zhang, L., Lang, Q., Liao, C., Wang, N., . . . Huang, H. (2020). Work stress among Chinese nurses to support Wuhan in fighting against COVID-19 epidemic. *Journal of Nursing Management*, 28(5), 1002-1009. doi:10.1111/jonm.13014
- Nashwan, A. J., Abujaber, A. A., Mohamed, A. S., Villar, R. C., & Al-Jabry, M. M. (2021). Nurses' willingness to work with COVID-19 patients: the role of knowledge and attitude. *Nursing open*, 8(2), 695-701.
- Öz, F., & Bahadır Yılmaz, E. (2009). Ruh sağlığının korunmasında önemli bir kavram: Psikolojik sağlamlık. *Hacettepe Üniversitesi Hemşirelik Fakültesi Dergisi*, 16(3), 82-89.
- Son, H., Lee, W. J., Kim, H. S., Lee, K. S., & You, M. (2019). Hospital workers' psychological resilience after the 2015 Middle East respiratory syndrome outbreak. *Social Behavior and Personality: an international journal*, 47(2), 1-13.
- Zewudie, A., Regasa, T., Kebede, O., Abebe, L., Feyissa, D., Ejata, F., . . . Mamo, Y. (2021). Healthcare professionals' willingness and preparedness to work during COVID-19 in selected hospitals of southwest Ethiopia. *Risk Management and Healthcare Policy*, 391-404.
- Zhang, G., & Qiu, Y. (2023). *A Study on Influencing Factors of Working Willingness of Social Work Major Based on SEM Model*. Paper presented at the Proceedings of the 4th International Conference on Economic Management and Model Engineering, ICEMME 2022, November 18-20, 2022, Nanjing, China.



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Evaluation Model on Digital Business Transformation at The Early Phase for PT XYZ, Toll Road Operator Company**

**Diah Eka Yulianti**

Sekolah Tinggi Manajemen IPMI, Indonesia

diah.yulianti@ipmi.ac.id

Orcid: 0009-0004-7754-3377

**Ir. Yulita F Susanti, M.Sc. Ph.D**

Sekolah Tinggi Manajemen IPMI, Indonesia

yulita.susanti@ipmi.ac.id

Orcid: 0000-0001-9631-6074

### **ABSTRACT**

Many companies have transformed their business into the digital area to attain new opportunities or evolve sustainable strategies for their business. During the transformation, most companies focus on technology development to bring quality products to the market. Afterward, they sometimes disregard the evaluation process regularly, due to lots of product development pipeline targets. The importance of the evaluation process in digital business especially in the early phase for the novice company in digital business is related to their financial and value implications for the business as well. The research objective of this study is to provide the conceptual evaluation model on digital business at the early stage of transformation by conducting qualitative research with the general business management practices method for PT XYZ, a toll road operator company, as the case study with the limitation of some aspects such as business performance, product and IT management, and human capital. The conceptual model will benefit an early digital business company in accelerating towards a fully digital business company.

**Keywords:** Digital, Business, Transformation, Evaluation Model.

## 1. INTRODUCTION

PT XYZ is the market leader of toll road operators in Indonesia, its core business consists of transaction management, gate maintenance service, and traffic management, while it offers Information Technology (IT) Based Services as well to optimize its core business. The IT-based products comprise information and communication systems, toll transaction systems, weigh-in motion (WIM), automatic vehicle classification (AVC), and intelligent traffic analysis (ITA). The products' services comprise procurement, installation, development, operation, and maintenance.

In 2021, the Toll Road Regulatory Agency on behalf of the Ministry of Public Works and Housing signed the cooperation agreement for a Non-Contact Toll Transaction System based on Multi-Lane Free Flow (MLFF) [1]. The government will take over the transaction business from the toll road operator with their Advanced Toll Road System through the appointed third party. This situation will disrupt PT XYZ's core business on the toll transaction systems. PT XYZ must adapt to this regulation threat as a business opportunity. So, PT XYZ has formulated a breakthrough strategy to take on this challenge by creating a new business line related to its core business which consists of a parking system, payment gateway, and payment ecosystem through the Point of Sales application and Payment Point Online Bank (PPOB).

The massive and progressive development has been done for many new digital products, yet the revenue and user target have not corresponded to the business plan. However, it is not pointed out particularly at the Key Performance Indicator (KPI) measurement since it has been a minor part of each indicator or has not been included yet, so it becomes indistinctively when the digital business performance is measured. KPIs are set to monitor the status of goal achievement [2]. PT XYZ's Key Performance Indicator has adopted the Balance Scorecard method to evaluate the company's performance. This paper will provide a profound explanation and adapted model of the Key Performance Indicator for early digital business-transformed companies so that they can apply preferable and valuable evaluation for their strategic digital business decision.

## 2. LITERATURE REVIEW

### 2.1. Digital Theory

Digital Business Strategy is an organizational strategy formulated and executed by leveraging digital resources to create differential value [2]. This working definition highlights 3 key points namely :

- (1) going beyond the traditional view, thinking of IT strategy as a function within firms and recognizing the pervasiveness of digital resources in other functional areas such as operations, purchasing, supply chain, and marketing;
- (2) going beyond systems and technologies, which might have narrowed the traditional views of IT strategy to recognize digital resources, thereby being in line with the resource-based view of strategy (e.g., Barney 1991; Conner and Prahalad 1996; Wernerfelt 1984, 1995);
- (3) explicitly linking digital business strategy to creating differential business value, thereby elevating the performance implications of IT strategy beyond efficiency and

productivity metrics to those that drive competitive advantage and strategic differentiation

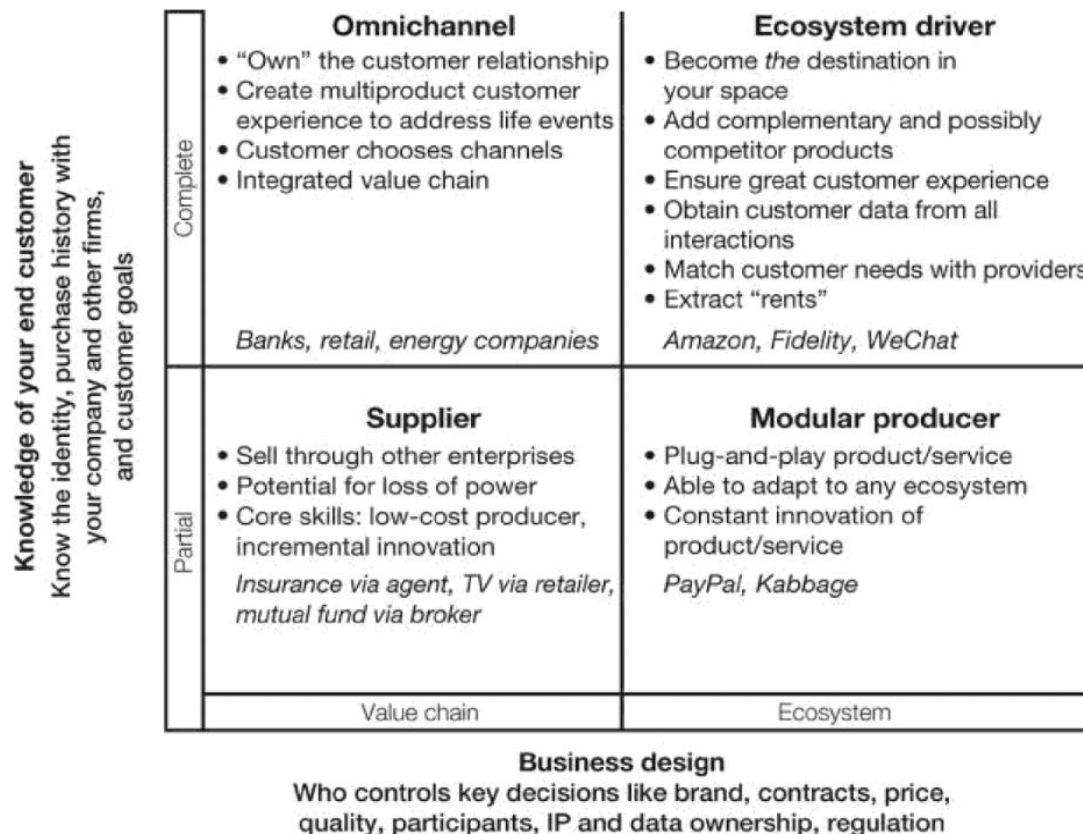
Digital Business Transformation is applying technology to build new business models, processes, software, and systems that result in more profitable revenue, greater competitive advantage, and higher efficiency [3]. Digital Transformation is not about digital or technology, the key is differentiating the business by offering customers something new and compelling, enabled by technology that digital offers, and creating a destination customers want to visit. [4]

## 2.2. Digital Business Framework

Digitization is compelling to move a company's business models on two dimensions, namely [4]:

1. Moving from a controlled value chain (Michael Porter circa 1980) to more complex and networked systems
2. Moving from less familiarity with customer needs and life events to a better, closer understanding of them results in better customer engagement.

Those Digital Business Model (DBM) dimensions generate four distinct business models, each within a quadrant representing different capabilities and varying average financial performance. The figure of DBM is illustrated as follows [4]:



Source: P. Weill and S. L. Woerner, “Thriving in an Increasingly Digital Ecosystem,” *MIT Sloan Management Review* 56, no. 4 (June 16, 2015): 27–34. © 2017 MIT Sloan Center for Information Systems Research. Used with permission.

Figure 2 Type of Digital Business Model

### **2.3. Balanced Scorecard**

Balanced Scorecard is a method to measure firm performance on a holistic view that was first presented by Kaplan and Norton in 1992. Over time, the balanced scorecard depicts and measures a firm's current operating performance, as well as the drivers of future performance, by tracking and measuring four dimensions of business: financial, customer, internal process, and innovation and learning, which are described as follows:

- a. Financial Perspective: How do we look to shareholders?
- b. Customer Perspective: How do customers see us?
- c. Internal Business Process Perspective: What must we excel at?
- d. Innovation and Learning Perspective: How can we continue to improve and create value?

## **3. RESEARCH METHOD**

The proposed evaluation model will be developed based on the existing applied model customized to the company's circumstances and then enriched with the common practice model in digital business. The analysis of PT XYZ's Balanced Scorecard will be conducted on business performance, product, and IT management from the Balanced Scorecard perspective and then combined with the findings of multiple studies from leading journals, reviews, and chapter books into narrative review. Finally, the new concept of the evaluation model is established with any limitations that are proposed.

## **4. RESULT AND DISCUSSION**

### **4.1. Current Condition**

#### **4.1.1. PT XYZ Digital Business Condition**

PT XYZ's new business lines have been started since the beginning of 2023 to provide the payment platform for the toll road users' ecosystem and associates namely payment gateway, payment point online banking, rest area tenant point of sales and payment, and parking management. Those new business lines are leading to digital business. PT XYZ still operates its core business simultaneously with the new business line. Here are some pieces of information about PT XYZ's new line of business:

1. The target revenue for 2023 is 1 % of total revenue.
2. The IT Unit as the product owner, the developer, and the custodian of the product must recruit additional experts and people to support this business
3. The organization has not changed yet, so the other related divisions must do extra tasks to manage this new line of business.

#### **4.1.2. PT XYZ KPI**

PT XYZ's KPI is formulated based on Balanced Scorecard model as follows:

PERSPECTIVES		NO	KEY PERFORMANCE INDICATORS
Indonesia Value for Social Economy	Financial	1	Net Profit Margin (NPM)
		2	Operating Cashflow to Sales
		3	Operating Profit Margin
		4	Return on Equity (ROE)
		5	Gross Profit Margin
		6	Effectiveness of Operational Controls
	Operational	7	SLA Compliance
		8	Toll Road Operation Market Share
Technology Leadership		9	Intelligent Transport System Implementation
		10	SLA for Toll Revenue Settlement
		11	Level of Domestic Products Use
Business Model Innovation		12	Digital Business Model Transformation as technology-based company
		13	New Contract
		14	Company Guidelines for Quality Standardization

Figure 3 PT XYZ's  
KPI

The mapping areas of Balanced Scorecard into PT XYZ's Key Performance Indicators are segregated into Indonesia Value for Social Economy which refers to the Financial and Customer Perspective, Technology Leadership which refers to Internal Business Process, and the last is Business Model Innovation which refers to the Innovation and Learning Perspective. Every perspective from this KPI is set down to all departments in the PT XYZ following the role and responsibilities of each department.

KPI for the financial perspective from no 1 to 6 describes the financial performance of PT XYZ company i.e., revenue, profit (operating, net, and gross), cash flow, the return of equity ratio, and account receivables effectiveness, to measure the comprehensive PT XYZ's financial stability. However, it cannot explain specifically which is the financial for supporting the digital growth. This finding is confirmed as well from the short interview with one of PT XYZ's IT top-level management that the KPI is defined in very general for the company target and yet targeting the current or usual business, for instance, the KPI from the IT Directorate is as follows: (1) the fulfillment of Electronic Toll Collection and Infocom System revenues; (2) the Gross Profit Margin from the Electronic Toll Collection and Infocom System revenue. There is no indicator defined for the digital business revenue and the profit margin.

From the customer perspective, the KPI defines the measurement of core business that is delivered to the customer, consisting of operational SLA and the achievement of market share in toll road operation business. The detailed indicators that are derived from the basic KPI are described as follows:



Indicators	PIC
The Toll Road Operation Market Share Target	Finance Dept.
Electronic Toll Collection and Infocom System SLA	IT Dept.
Employee Productivity	HC Dept.
Operational SLA (Traffic and Transaction Management)	Operation Dept.
Operational Cost Control Effectiveness	All Dept.
Customer Satisfaction Index	All Dept.

Figure 4 Operational Indicators of PT XYZ's KPI

In the Internal Business Process, which is interpreted into Technology Leadership, the indicators consist of technology implementation (Intelligent Transport System), SLA of Toll Revenue Settlement (based on time), and finally the level of domestic products use (one of the government policies for improving the use of technology domestic products). The implementation of an Intelligent Transport System is a program that can differentiate PT XYZ from other toll road operator companies. The derivative indicators for the operation department are the Availability and Mean Time Between Failure for the toll equipment. The indicator for the HC department is talent development which consists of employee arrangement, competency development, and Human Capital Information System implementation.

The last indicator group in PT XYZ's KPI is Business Model Innovation which pairs with Innovation and Learning Perspective. PT XYZ defines these indicators with the achievement numbers of the new digital business model, the new contract assignment outside holding group companies, and the enhancement of company guidelines regarding international and national standardization (ISO). These KPI indicators are assigned to the IT Department, Operation Department, and Human Capital Department.

#### 4.2. Analysis

With the core and new business lines running simultaneously at PT XYZ, both need to be evaluated. Balanced Scorecard helps PT XYZ transform strategies and vision into measurable steps, however, some points need to be more defined and transparent to figure out the key success factor for identifying the KPIs and to encourage both core and new business line performance as well.

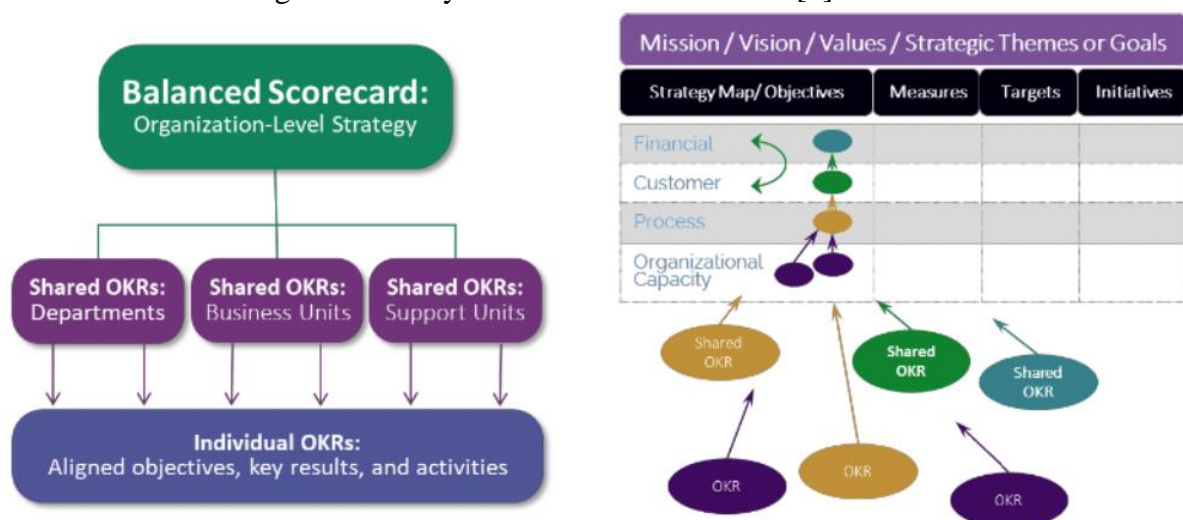
This study conducts short interviews with 2 key persons about SWOT (Strength, Weakness, Opportunity, Threat) from business and IT units regarding the company's digital transformation plan as inputs to improve the evaluation model. The ultimate company's goal is to create an ecosystem in digital payment, where started with early phase is at the toll road ecosystem.

Strengths	Weaknesses
<ul style="list-style-type: none"> <li>A clear vision, mission, and direction in digital transformation has been stated in the Strategic Business Plan</li> <li>A strong commitment from management and shareholder</li> </ul>	<ul style="list-style-type: none"> <li>Lack of knowledge / best practice update</li> <li>Various character and background of employee demographic</li> <li>The IT Governance has not been standardized yet</li> </ul>

<ul style="list-style-type: none"> <li>• Good competencies and capabilities in resources both the human and technology</li> <li>• The largest market share in toll road operations</li> </ul>	
Opportunities	Threats
<ul style="list-style-type: none"> <li>• The growth penetration in digital payment is high</li> <li>• The various technology solutions</li> </ul>	<ul style="list-style-type: none"> <li>• Very fast technology disruption and solution</li> <li>• Red ocean market</li> </ul>

#### 4.3. Proposed Model

The management of KPIs is the management of indicators to know which points exactly must be added or removed from a process so that a product or service achieves the previously outlined objectives [5]. In 1999, John Doerr developed a new methodology based on Balanced Scorecard to manage more detail in key objectives, called OKR stands for Objective Key and Results. John Doerr has defined OKR system as an essential management scheme based on critical thinking, collaborative efforts, and structured objectives. This concept highlights the relation between the goals set by the employees themselves as their OKRs and the company's OKRs. Many successful technology companies have implemented this method in their day-to-day businesses [5]. The OKR model is heralded for its simplicity, there are Objectives, which qualitatively capture what you are trying to achieve, and Key Results, which measure progress towards the objective [8]. OKRs are set on an individual and team/shared basis and frequently reevaluated, usually quarterly [7]. The Balanced Scorecard is used to formulate and operationalize high-level strategy, while OKR will align it by connecting Objectives at each level that will be managed iteratively in a bidirectional manner [7].



So, in the context of performance evaluation for digital business in the early phase, Balanced Scorecard perspective combined with detailed OKR will be proposed as the

evaluation model. The result of the proposed evaluation model for PT XYZ would be figured out by the table below:

Number	Perspective	Indicators
<b>OKR#1</b>	<b>Financial</b>	
Objective #1:	Profitability Ratio from New Business Line	
Key Result #1	Operating Margin	Net Profit Margin
Key Result #2	Company's Growth Asset	Return of Asset
<b>OKR#2</b>	<b>Customers</b>	
Objective #2:	Market Share Penetration in New Product	
Key Result #1	New customer for each new line business	Traffic Traction Growth for Minimum Viable Product
Key Result #2	100% positive reviews of our products	Customer Satisfaction Index for New Product
<b>OKR#3</b>	<b>Internal Processes</b>	
Objective #3:	Digital transformation internal process improvement	
Key Result #1	Digital talent	Digital Employee Survey Score
Key Result #2	Development Process Standardization	Maturity Process Index Level
Key Result #3	Service Management Standardization	Maturity Process Index Level
<b>OKR#4</b>	<b>Innovation and Learning</b>	
Objective #4:	Competitive Advantage Business Model	
Key Result #1	New Business Line	Integrated Platform

Figure 5 The additional KPI with Key Objectives Results of PT XYZ

## 5. CONCLUSION AND RECOMMENDATION

PT XYZ has already focused its business area on technology since the organization has gone beyond the business-IT alignment and formulated the strategy “by leveraging digital resources to create differential value” (Bharadwaj et al., 2013). Moreover, this differential value can create a competitive advantage and valuable positions for future opportunities [6]. Digital transformation research describes the primacy of strategy over technology, in which the strategy becomes the essence of the plan for the implementation of digital solutions in the physical domains of business should have systematic organizational support. This support activity is monitored with a tool, system, or framework [5]. The Balanced Scorecard captures the status of the company’s goal achievement and transforms strategies; however, some points need to be elaborated on in detail to provide specific data for all levels of management. So, this study has proposed the implementation of Key Performance Indicators with Balance Scorecard frameworks combined with Objective Key Results for PT XYZ as the preliminary stage of its digital business transformation. With the new proposed evaluation model, PT XYZ can do a better evaluation of its business performance continuously in a comprehensive way to reach multiple growths in facing the technology disruption era. To verify the advantage of this model, qualitative and quantitative studies are required for PT XYZ, then can be continued the implementation to other companies which have the same purpose and stage condition.

## REFERENCES

- [1]<https://bpjt.pu.go.id/berita/implementation-of-the-signing-of-the-cooperation-agreement-for-the-non-cash-toll-transaction-system-based-on-multi-lane-free-flow-mlff>
- [2] Yamamoto, S. (2020). A strategic map for digital transformation. *Procedia Computer Science*, 176, 1374-1381.
- [3] Schwertner, K. (2017). Digital transformation of business. *Trakia Journal of Sciences*, 15(1), 388-393.
- [4] Weill, P., & Woerner, S. (2018). *What's your digital business model?: six questions to help you build the next-generation enterprise*. Harvard Business Press
- [5] Fabac, R. (2022). Digital Balanced Scorecard System as a Supporting Strategy for Digital Transformation. *Sustainability*, 14(15), 9690.
- [6] Boström, E., & Celik, O. C. (2017). Towards a maturity model for digital strategizing: A qualitative study of how an organization can analyze and assess their digital business strategy
- [7] Wilsey, D. (2019). Using OKRs with Balanced Scorecard. *North Carolina*.



## Road Map of Artificial Intelligence Implementation in Indonesian Retailers

**Yuna Davina HASIBUAN**

Sekolah Tinggi Manajemen IPMI

yuna.davina@ipmi.ac.id

Orcid: 0009-0000-6946-0986

**Prof. Dr. Ir M. Syamsul MAARIF, M. Eng, Dipl. Ing, DEA**

Sekolah Tinggi Manajemen IPMI

syamsul.maarif@ipmi.ac.id

### ABSTRACT

Artificial Intelligence (AI) was perceived as the future of industries. Despite the controversy it raised as the result of human set of skills replacement, the adoption of AI was put in place as the industry movement towards technology advancement. Retailer, in a business of providing space for customers to purchase goods from, was in no place to avoid the AI implementation. Dealing with customers, shoppers, products, and supply chain process opened up opportunity for business improvement using the AI. Starting with the increasing awareness of data importance, implementation of AI expectedly would elevate this conservative business by incorporating machine learning into the business process. However, the development of artificial intelligence in retailer did not see a firm road map yet. According to early observation, even the starting points of development, be it the infrastructure, capability or human resource, did not undergo the standardized measurement to reach a certain readiness state. The objective of this research was to assess and analyze the stages of AI implementation in retailer in Indonesia. Data was collected primarily from two retailer companies. Reference was taken from previous studies and journals discussing the related subjects. The study used qualitative methodology, in which in depth interviews with the IT Directors of the respective retailers and subject matter experts conducted in explorative way. Combined altogether, a road map of implementation for Indonesian retailers was built, so it served as guideline and frame work for the industry development.

**Keywords:** Artificial Intelligence, Retail, Road Map, AI Implementation In Industry

## INTRODUCTION

Artificial Intelligence (AI) has accelerated development in many industry sectors. From improving efficiency to predict the next trend, AI has ignited business evolution, with Internet of Things (IoT) become the key enabler. Perceived as the future of any industries, the implementation of AI is expected to grow the respective business, which in the end will increase the profit for the company.

Retailer, in a business of providing space for customers to purchase goods from, was in no place to avoid the AI implementation. Dealing with customers, shoppers, products, and supply chain process opened up opportunity for business improvement using the AI. Starting with the increasing awareness of data importance, implementation of AI expectedly would elevate this conservative business by incorporating machine learning into the business process. The adoption of AI in the retail business so far have covered :

- Automation
- Loss prevention
- Sustainability
- Bringing down cost
- Supply chain optimization
- Customer satisfaction

Moreover, retail industry in Indonesia, as what will be discussed in this study, has proven to be one of the most reliable business, especially the grocery retailers. Providing daily necessities, the retailer has proven itself to survive amidst the COVID-19 disruption, which hit other field of business. In Indonesia, the growth rate of retail industry is compounded to 4,6% , with 3,6 million of retail outlets spread across the country (*Indonesia Retail Market 2021-2025, report from Technavio*). While retail is considered one of the most conservative line of business, AI is considered the most updated and advanced technology for the development. The synergy of both in the benefit of each other would be interesting to study for reference of implementation of technology to conservative business.

## LITERATURE REVIEW

### Artificial Intelligence Definition

Taken from the text book, AI is defined as the study of (intelligent) agents that receive precepts from the environment and take action. Each such agent is implemented by a function that maps percepts to actions, and we cover different ways to represent these functions, such as production systems, reactive agents, logical planners, neural networks, and decision-theoretic systems (Russell, S. J., & Norvig, P. (2010). *Artificial intelligence a modern approach*.) A more concise definition was given by Mariana Antonescu in her paper which described AI as intelligent systems created to use data, analysis, and observations to perform certain tasks without needing



to be programmed to do so (Antonescu, D. (2018) *Are business leaders prepared to handle the upcoming revolution in business artificial intelligence?* Qual. Access Success)

Recent discussion usually grouped AI into traditional and generative types. Traditional AI focused on performing specific task intelligently. Examples of traditional AI are Siri, Alexa and recommendation engine in e-commerce platform. These AI followed specific rules and did the job well, but they didn't create anything new. Generative is the new frontier of AI. The distinct characteristic that differed it from the traditional was that generative AI created something new from the information given. They received input, learned from the database they had, and produced new outcomes. ChatGPT was the perfect example of generative AI. Despite the different capabilities, there were no type that was better than the other. In the implementation to business, it is about finding the most suitable type of AI to solve the business case, regardless the types.

### **Retail Business Model**

The retail business model comprised of interlinked dimension, that is the customer value proposition and the operating model (Patricio Ramos, Rob Souza, and Pedro Esquivias, (2010). *The Elements of A Retail Business Model*). Customer value proposition dealt with what is being offered to customers. It involved product or service offering, shopping experience and pricing model. Operating model was the enabler for customer value proposition. It covered organization, cost and value chained. Optimization and efficiency were usually the target for this model

### **PREVIOUS STUDY**

A narrative study conducted in 2020 by Wiebke Reim, Josef Astrom and Oliver Eriksson summed up the process of AI implementation in business into four stages :

- Step 1 : to understand AI and organizational capabilities. Related to this step was the challenge in transparency and analog process
- Step 2 : to understand current business model, potential business model innovation and business ecosystem role. Here lies the challenge of AI misunderstanding. One of it be the human labor replacement agent
- Step 3 : to develop and refine the capabilities needed to implement AI. Again, transparency would likely to become the issue in this step
- Step 4 : reach organizational acceptance and develop internal competencies. At this step, employee might lack in trust in AI due to another misunderstanding

### **METHODOLOGY**

This study will use primarily qualitative methodology, which refers to research that produces descriptive data (Stevan J.Taylor, Robert Bogdan and Marjorie L de Vault (2015) *Introduction To Qualitative Methods*). Qualitative methodology will focus on elaboration and description of a phenomenon, unlike quantitative who focused on reliability and scalability of the data.

### Data Collection

Data will be collected from two main resources :

1. Primary data, from interview with subject matter experts in AI and retailer industry. Interview will elaborate on the experts' point of view and elaboration on the AI development and its implementation in the business. This data will be used as the source of hypothesis building later on
2. Secondary data, from journals, articles, media contents and books. Material will cover, but not limited to, artificial intelligence, retail industry, and business model development. Findings from the sources will be combined into narrative description

Focus case will be done for one of the retailer company in Indonesia. Immersion approach will be used where researcher will dive into the business to understand and assess the condition of the company related to AI adoption

### Data Analysis

The primary data coming from interview will be analyzed through narrative method. It will result in reformulation, general description of the data.

Case study on a particular retailer will use VRIO analysis to assess the comparative advantage of the company. The collected information will be cross-coded to the steps of AI implementation explained in the Previous Study section to elaborate the current condition of AI adoption in the company's business process.

Hypothesis would be built after data collection was done.

### Limitation And Future Research

The study is currently in literature review and data collection process. It is still an on-going research with findings will be concluded after data collection and analysis are done.

Future research might involve quantitative methodology for validating the findings from qualitative

### References

- Marr, B. (2023, July 24). *Innovation*. Forbes: <https://www.forbes.com/sites/bernardmarr/2023/07/24/the-difference-between-generative-ai-and-traditional-ai-an-easy-explanation-for-anyone/?sh=72ce7cca508a> adresinden alındı
- Ramos, P., Souza, R., & Esquivias, P. (2010, July 28). *Publication*. BCG: <https://www.bcg.com/publications/2010/strategy-elements-retail-business-model> adresinden alındı
- Reim, W., Åström, J., & Eriksson, O. (2020). Implementation of Artificial Intelligence (AI): A Roadmap for Business Model Innovation. *MDPI*, 180.
- Russel, S. J., & Norvig, P. (1995). *Artificial Intelligence A Modern Approach*. USA: Prentice-Hall Inc.
- Taylor, S. J., Bogdan, R., & Devault, M. L. (1984). *Introduction To Qualitative Research And Methods*. USA: Wiley.



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Investing in Restaurant Sector in Indonesia: The Return and Risk of Food and Beverages Business**

**Rachmat Mirza Aditya**

IPMI International Business School

mirza.rachmat@ipmi.ac.id

Orcid: 0009-0000-7401-6396

**Fardiaz Dedi**

IPMI International Business School

dedi.fardiaz@ipmi.ac.id

### **ABSTRACT**

With Indonesia's developing economy and the steady growth of Indonesia's GDP, there are an increasing number of investors, both foreign and domestic, in the Indonesia Stock Exchange. The increase is also contributing to the rise of investment opportunities including investment in the restaurant business. Investment return and risk are critical factors for these investors, and this paper analyzed in detail the opportunities of restaurant investment. The result would help current and future investors decide on building up their portfolio. Through in-depth interviews with restaurant owners, angel investors, and bankers, investment in the restaurant sector was reviewed in detail. The analysis of the interviews shows the return on investment and benefits that investors would get and the risk that these investors already experienced, and they would like to avoid. This research is limited to the experience and knowledge of the interviewee which could be more explored and specified in future research.

**Keywords:** Investment, Restaurant, Return, Risk

## INTRODUCTION

### Indonesia vs ASEAN countries

Association of South East Asian Nation was founded 1967 with 10 nation members in it by-date and among ASEAN countries, Indonesia has the biggest market which shown by its gross domestic product (GDP) soared at 1,186 billion USD in 2021 with Malaysia came in second with 373 billion USD (figure 1). Although with the highest GDP, Indonesia's GDP growth hasn't been the largest in the past few years. Most of ASEAN countries took a hit in 2020 due to COVID-19 pandemic, but most have grow back since then (figure 2). Indonesia stands in the middle for its GDP growth compared to other ASEAN countries.

#### • GDP (current billion US\$)

ASEAN Country	2017	2018	2019	2020	2021
Indonesia	1,016	1,042	1,119	1,059	1,186
Malaysia	319	359	365	337	373
Singapore	343	377	375	345	397
Philippines	328	347	377	362	394
Myanmar	61	67	69	79	65
Vietnam	281	309	330	343	363
Thailand	456	507	544	500	506
Brunei Darussalam	12	14	13	12	14
Cambodia	22	25	27	26	27
Lao PDR	17	18	19	19	19

Source: World Development Indicator

Figure 1. GDP amongst ASEAN countries from 2017-2021 (2022 Indonesia Investment Guidebook).

• **GDP growth (annual %)**

ASEAN Country	2017	2018	2019	2020	2021
Indonesia	5.07	5.17	5.02	-2.07	3.69
Malaysia	5.81	4.84	4.44	-5.65	3.13
Singapore	4.66	3.66	1.10	-4.14	7.61
Philippines	6.93	6.34	6.12	-9.52	5.70
Myanmar	5.75	6.40	6.75	3.17	-17.98
Vietnam	6.94	7.20	7.15	2.94	2.59
Thailand	4.18	4.22	2.15	-6.20	1.57
Brunei Darussalam	1.33	0.05	3.87	1.13	-1.61
Cambodia	7.00	7.47	7.05	-3.10	3.03
Lao PDR	6.89	6.25	5.46	0.50	2.53

Source: World Development Indicator

Figure 2. GDP growth amongst ASEAN countries (2022 Indonesia Investment Guidebook)

### Indonesia production and consumption

Looking closer to Indonesia's GDP, the top 4 provinces that contributed in Indonesia's GDP are in the island of Java. DKI Jakarta, East Java, West Java, and Central Java produces more than 1,000 trillion IDR or about 64 billion USD on each province with DKI Jakarta produces more than 2,000 trillion IDR or about 128 billion USD in regional GDP (figure 3). Indonesia has 38 provinces, but other than the top 4 highest regional GDP, the other provinces are deep below the top 4 which shows that there are opportunities in the other provinces. The regional GDP growth are between 23.7%-44.6% in average with the total average of 34.6%.

• **Top 10 Provinces by Regional GDP (PDRB) 2016-2021**  
(In IDR trillion)

Province	2016	2017	2018	2019	2020	2021
DKI Jakarta	2,159.1	2,365.4	2,592.6	2,768.2	2,772.4	2,914.6
East Java	1,855.7	2,012.9	2,188.8	2,299.8	2,299.5	2,454.5
West Java	1,653.2	1,788.1	1,960.6	2,084.6	2,088	2,209.8
Central Java	1,087.3	1,172.8	1,268.3	1,347.9	1,348.6	1,420.8
North Sumatra	626.1	684.6	741.3	811.2	811.3	859.9
Riau	681.7	704.7	752.3	728.6	729.2	843.2
East Kalimantan	508.9	591.9	635.5	607.6	626.4	695.2
Banten	517.9	563.6	613.8	626.0	607.3	665.9
South Sulawesi	377.1	415.6	461.8	504.1	504.5	545.2
South Sumatra	353.9	382.9	419.4	456.6	458.4	491.6

Source: Statistics Indonesia (BPS)

Figure 3. Top 10 Indonesian Provinces by Regional GDP (2022 Indonesia Investment Guidebook)

According to Badan Pusat Statistik (Indonesia Statistical Central Agency), the growth of Indonesia's average monthly expenditure per capita were in down slope from 2013-2021 (Figure 4). Although the growth was declining, but one thing in common that from 2013 to 2021 the food consumption were more than 50% from the total average expenditure per capita. This shows that Indonesian spent more on foods than non-food category.

**Figure 3.3. Average Expenditure per Capita (Rupiah Per Month) 2013-2021**

Output Type	Average expenditure per capita (Rupiah per month)								
	2013	2014	2015	2016	2017	2018	2019	2020	2021
Food	299,112	336,738	366,834	397,100	457,927	479,558	490,754	518,073	545,942
Non-Food	206,349	235,848	292,580	314,166	322,666	372,548	392,075	415,622	425,503
<b>Total</b>	<b>505,461</b>	<b>572,586</b>	<b>659,414</b>	<b>711,266</b>	<b>780,593</b>	<b>852,105</b>	<b>882,829</b>	<b>933,695</b>	<b>971,445</b>
<b>Total Growth</b>		<b>13.28%</b>	<b>15.16%</b>	<b>7.86%</b>	<b>9.75%</b>	<b>9.16%</b>	<b>3.61%</b>	<b>5.76%</b>	<b>4.04%</b>

Source: Statistics Indonesia (BPS)

Figure 4. Average Expenditure per Capita of Indonesians.



### Restaurant

According to Oxford Dictionary, restaurant is a place where people pay to eat meals that cooked/prepared on the premises. With the high percentage of average expenditure of Indonesians are in food, restaurant business is an intriguing investment opportunity for, either local or foreign, investors to build their portfolio in Indonesia. Compared to other ASEAN countries, Indonesia has the highest market and underdeveloped territories.

### Question

When there are opportunities, there are returns and risks that need to be considered. Investors who are intrigue with restaurant business need more attention to this opportunity. Returns from restaurant business with the high market like Indonesia should be lucrative, but the amount and types of returns are still questions to be asked. Similar with risks that will come up when starting a restaurant business in Indonesia. Both variables are crucial deciding factor for investors.

### Objectives

This study has the objective to inform and educate the potential investors, either within Indonesia or outside of Indonesia, about food and beverages business in terms of its return and risk which allow the potential investors to consider and reconsider their judgement on their investment portfolios.

## LITERATURE

Sipahutar and Sanjaya (2019), Sarra et al (2020), Mikrad and Budi (2020) researched on Indonesian companies in hospitality, hotel, and restaurant businesses in Indonesia Stock Exchange (IDX). Sipahutar and Sanjaya (2019) found that these businesses have a low total asset turnover ratio which affect the return on asset albeit less significant. Sarra et al (2020) researched on debt-to-equity ratio, price-earnings ratio, and current ratio of the companies to its price-to-book value. Mikrad and Budi (2020) researched on price-to-book value that was affected by debt-to-asset ratio, price-earnings ratio, and current ratio.

### Return

According to Mudditt and Leggatt (2023), investors are expecting a return of 8%-10% year-on-year with considerable risk.

### Risk

According to Snowdon (2021), there are 2 type of risks that investors need to consider: systematic risk and unsystematic risk. Systematic risk includes interest rate, market, reinvestment rate, etc, while unsystematic risk includes business risk, financial risk, credit risk, etc.

## METHODOLOGY

### Research type

The research uses content and narrative qualitative analysis through professional interviews and open-sourced data. The interviews are in-depth conversation with the source who are experts in their fields. The content and narrative of the answers are gathered to be analyze. Open-sourced data are gathered through online and offline research.

#### Data Type

The primary data are the source's in-depth interview and the secondary data are the data from open-sourced data as support for the primary data.

#### Data Collection Method

Direct interviews are conducted with experts in their fields.

#### Population and Sample

The population is represented from restaurant owners, business owners, angel investors, and bankers in Jakarta which is a province with the highest regional GDP in Indonesia. The sample are 2 persons from each group

### CONCLUSION AND RECOMMENDATION

#### Limitation

The research was done only through interview of several experts in Jakarta which has the biggest regional GDP in Indonesia but also the most dense of Indonesia. There are research need to be conducted to get more detailed results. The interviews are based on subjective point of view of the experts and might be biased. Further research are needed.

#### Recommendation

The research was done to give investors a guide for restaurant business with return and risk in mind. There are other aspects of restaurant business that investors need to consider to decide on portfolio diversification for restaurant business. For further research, investors are eager to get more information about potential businesses in Indonesia and researcher can look further on other businesses opportunities.

### REFERENCE

- Mikrad, FNU, and Agung Budi. "PENGARUH STRUKTUR MODAL, LIKUIDITAS, DAN KEPUTUSAN INVESTASI TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN JASA SUB SEKTOR PARIWISATA, HOTEL, DAN RESTORAN YANG TERDAFTAR DI BEI TAHUN 2014-2018." *Dynamic Management Journal*, vol. 4, no. 1, 2020.
- Mudditt, Jessica, and Johanna Leggatt. "Highest Return on Investments Explained." *Forbes*, Forbes Magazine, 22 Aug. 2023, [www.forbes.com/advisor/au/investing/highest-return-on-investments/#:~:text=PDS%20and%20TMD-,What%20Is%20a%20Good%20Return%20On%20Investment%3F,so%20too%20could%20the%20losses.](https://www.forbes.com/advisor/au/investing/highest-return-on-investments/#:~:text=PDS%20and%20TMD-,What%20Is%20a%20Good%20Return%20On%20Investment%3F,so%20too%20could%20the%20losses.)
- Sarra, Hustna D, et al. "PENGARUH KEPUTUSAN PENDANAAN, KEPUTUSAN INVESTASI, DAN LIKUIDITAS TERHADAP NILAI PERUSAHAAN PADA PERUSAHAAN SUB SEKTOR PARIWISATA, HOTEL, DAN RESTORAN YANG TERDAFTAR DI BEI TAHUN 2014-2018." *Jurnal Manajemen Bisnis Program Pascasarjana Universitas Muhammadiyah Tangerang*, vol. 9, no. 2, 2020, pp. 118–128.
- Sipahutar, Roni P, and Surya Sanjaya. "Pengaruh Current Ratio dan Total Asset Turnover terhadap Return On Assets Pada Perusahaan Restoran, Hotel Dan Pariwisata yang Terdaftar di Bursa Efek Indonesia." *Jurnal Riset Akuntansi Dan Bisnis*, vol. 19, no. 2, 2019, pp. 200–211. 2019, <https://doi.org/doi.org/10.30596/jrab.v19i1.4753>.
- Snowdon, Michael. "A Guide to Types of Investment Risk." *The National Council on Aging*, 12 May 2021, [www.ncoa.org/article/a-guide-to-types-of-investment-risk](https://www.ncoa.org/article/a-guide-to-types-of-investment-risk).

## Karanlık Kişilik Özellikleri ve Kariyerizm Eğilimi Arasındaki İlişkinin İncelenmesine Yönelik Bir Çalışma

**Dr. Öğr. Üyesi Fazilet NOHUT**

Bolu Abant İzzet Baysal Üniversitesi,  
Seben İzzet Baysal MYO  
faziletnohut@ibu.edu.tr  
Orcid: 0000-0002-5470-7744

**Doç. Dr. Özlem BALABAN**

Sakarya Üniversitesi  
İşletme Fakültesi  
adiguzel@sakarya.edu.tr,  
Orcid: 0000-0001-6830-5052

### ÖZET

Bireyler için çalışma hayatında var olabilmek bir işe ya da kariyere sahip olmanın çok daha ötesinde bir anlam ifade etmektedir. Bireylerin kariyerleri yoluyla elde etmeye çalıştıkları güç ve statü arzusu zaman zaman yıkıcı bir rekabete neden olabilmektedir. Bu yıkıcı rekabet ise hem örgütlerde hem de toplumsal yaşamda göz ardı edilemeyecek derecede olumsuz sonuçlara neden olabilmektedir. Yapmaktan çok olmayı, performans sergilemekten çok performans sergiliyormuş gibi davranmayı ifade eden kariyerizm eğilimi örgütlerde istenmeyen sonuçların önemli bir yordayıcısı olabilmektedir. Dolayısıyla kariyerizm eğilimine neden olabilecek öncüllerin bilinmesi ve örgütler tarafından buna göre önlem alınması oldukça önemlidir. Kariyerizm eğilimine sebep olan örgütsel, çevresel ve bireysel pek çok neden olabilir. Bu çalışmada kariyerizm eğilimine sebep olacak bireysel faktörlerin ortaya konulması amaçlanmıştır. İnsan davranışlarının en önemli belirleyicilerinden birisi hiç şüphesiz ki bireylerin sahip olduğu kişilik özellikleridir. Kişiliğin karanlık yönünü ifade eden narsisizm, Machiavellizm ve psikopati kişilik özellikleriyle kariyerizm eğilimi arasında bir ilişkinin olup olmadığı bu araştırmanın temel sorusunu oluşturmaktadır. Bu soruya cevap bulmak için aktif çalışma hayatında yer alan oldukça geniş bir örneklem (n=1090) üzerinde anket tekniği kullanılarak nicel bir çalışma yürütülmüştür. Anketlerden elde edilen veriler SPSS 24 paket programı kullanılarak analiz edilmiş ve karanlık kişilik özelliklerinin her bir boyutu ve kariyerizm eğilimi arasında anlamlı bir ilişki olduğu sonucu ortaya konmuştur.

**Anahtar Kelimeler:** Kişilik özellikleri, karanlık üçlü, kariyerizm

## A Study to Examine the Relationship Between Dark Personality Traits and Careerism Tendency

### ABSTRACT

For individuals, being able to exist in working life means much more than having a job or a career. The desire for power and status that individuals try to achieve through their careers can sometimes lead to destructive competition. This destructive competition can cause negative consequences that cannot be ignored in both organizations and social life. The tendency towards careerism, which refers to being more than doing, acting as if one is performing rather than performing, can be an important predictor of undesirable outcomes in organizations. Therefore, it is very important to know the antecedents that may cause careerism tendencies and to take precautions accordingly by organizations. There may be many organizational, environmental and individual reasons that cause the tendency towards careerism. This study aims to reveal the individual factors that will cause careerism tendencies. One of the most important determinants of human behavior is undoubtedly the personality traits of individuals. The main question of this research is whether there is a relationship between the personality traits of narcissism, Machiavellianism and psychopathy, which express the dark side of personality, and the tendency towards careerism. To find an answer to this question, a quantitative study was conducted on a very large sample of employees (n = 1090) in active working life. The data obtained from the surveys were analyzed using the SPSS



## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

24 package program. The results say that there is a significant relationship between each dimension of dark personality traits and careerism tendency.

**Keywords:** Personality traits, dark triad, careerism tendency.

## GİRİŞ

İçinde bulunduğumuz çağın özelliklerinin etkilediği en önemli konuların başında istihdam ilişkileri gelmektedir. Artık ne örgütler çalışanlarına uzun vadeli bir istihdam güvencesi verebilmekte, ne çalışanlar örgütlerine uzun vadeli bir bağlılık sözü verebilmektedir. Dahası çalışanların sahip oldukları meslekleri dahi hayat boyu sürdürme eğiliminde olmadıkları görülmektedir. Geleneksel iş yapış biçimleri radikal bir dönüşüme uğramıştır. Değişmeyen tek şey ise insanın rasyonel bir varlık olduğu gerçeğidir.

Şartları her geçen gün ağırlaşan zorlu rekabet ortamında ayakta kalma mücadelesi veren bireyler doğal olarak çalışma yaşamından en yüksek faydayı elde etmeye çalışmaktadırlar. Ancak belirsizliğin tüm gücüyle hakim olduğu günümüz dünyasında örgütün amaç ve hedefleriyle bireyin amaç ve hedeflerinin ortak bir noktada buluşması her zamankinden daha zor olmaktadır. Dolayısıyla rasyonel bir varlık olarak hareket eden birey zaman zaman kendi bireysel hedeflerine ve elde edeceği faydalara öncelik vererek ne çalışma arkadaşlarına ne de örgüte verebileceği zararları düşünmeden hareket edebilmektedir. Dahası bu eğilimde olan bireyler örgütlerde çok önemli pozisyonlarda yer alabilmektedirler.

Bir çalışanın örgütün imkan ve kaynaklarını her ne pahasına olursa olsun kendi lehine kullanmaya çalışması ve dahası bunu kendine bir hak görmesi çok önemli yıkıcı sonuçları da beraberinde getirebilmektedir. Bir diğer ifadeyle manipülasyon, ihmal, istismar ve suiistimal yoluyla örgütün, iş çevresinin ve çalışma arkadaşlarının gözünde başarı imajı yaratma becerisi olarak tanımlayabileceğimiz kariyerist davranışlar ortaya çıkabilmektedir.

Bir iş ortamında çalışma barışının sağlanabilmesi için kariyerist davranışların ya da kariyerizm eğiliminin bilinmesi bu tip davranışların öcüllerinin anlaşılması şirketler ve çalışanlar açısından son derece önemlidir. Bireylerin davranışlarını etkileyen bir çok faktör olsa da davranışların en önemli belirleyicisinin kişilik özellikleri olduğu ifade edilebilir. Dolayısıyla bu çalışma kişilik özellikleri kariyerist davranışların bir öncülü olabilir mi? sorusundan yola çıkılarak tasarlanmıştır.

Manipülatif doğası, empati becerilerinden yoksunluk, çıkarıcılık, istismar ve suistimal gibi öne çıkan özelliklerinin kariyerist davranışlarla ortak özellikler taşıması nedeniyle de kariyerizm ve karanlık kişilik özellikleri arasındaki ilişki incelenmiştir. Her ne kadar yazında karanlık kişilik özelliklerinin kariyerist davranışlarla ilişkisini inceleyen çalışmalar olsa da henüz yeterli düzeyde çalışmanın olmadığı görülmektedir.

Bu çalışmayla kariyerizm kavramı hakkında bir farkındalık oluşturmak, bireysel bir öncül olabilir mi düşüncesiyle karanlık kişilik özellikleriyle kariyerist eğilimlerin ilişkisini ortaya koymak ve bu vesileyle de ilgili alan yazına katkı sunmak amaçlanmaktadır.

### 1. ARAŞTIRMANIN KAVRAMSAL ÇERÇEVESİ

Bu bölümde araştırmanın değişkenlerini oluşturan kariyerizm kavramı ve karanlık kişilik özellikleri açıklanmış ve genel olarak bir literatür özeti yapılmıştır. Öncelikle kariyerizm kavramı ele alınmış, öncülleri ve sonuçları ortaya konulmaya çalışılmıştır. Ardından yazında karanlık üçlü olarak da bilinen karanlık kişilik özellikleri tüm boyutlarıyla açıklanmaya çalışılmıştır.

### 1.1 Kariyerizm

TDK (2021)'in tanımına göre kariyer yapmayı en yüksek amaç olarak gören bir düşünce biçimini yansıtan tutum ve davranışlar kariyerizm olarak adlandırılmaktadır. Öte yandan kavramla ilgili ilk tanımlamaların Feldman ve Weitz (1991) tarafından yapıldığı görülmektedir. Buna göre kavram, bireylerin iş yaşamının ahlaki ve meşru gerekliliklerini ihlal ederek bir performans yanılması üzerinden kariyer süreçlerinde çeşitli avantajlar elde etme eğilimi olarak tanımlanmaktadır (Feldman ve Weitz, 1991). Bir statünün ya da kariyer düzeyinin gerekliliklerini yerine getirmekten, içinde bulunulan örgütü temsil etmekten, görev ve sorumluluk bilinciyle hareket etmekten daha ziyade belirli makam ve unvanlara erişebilmeyi ifade eden bir yaklaşımdır kariyerizm. Örgüt için faydalı *eylem ve icraatlerden ziyade bireysel prestiji ve görünmeyi* önemseyen bir düşünce tarzıdır. Kariyerist bir tutumla kariyer ilerlemesi ve örgütsel avantajlar sağlayan bireylerin örgütlerini bir atlama taşı olarak görmeleri, daima daha iyisinin arayışı içinde oldukları ifade edilmektedir (Hamilton ve Treurer, 2012; Rousseau, 1990). Bratton ve Kacmar (2004) kariyerist eğilimleri *uç kariyerizm* olarak nitelendirmişlerdir. Buna göre bireyler itibar, statü ve güç elde edebilmek amacıyla iş çevrelerini olumlu ya da olumsuz davranışlarla manipüle etme eğilimi içinde olabilmektedirler. Kısaca ifade etmek gerekirse kariyerizm eğilimi örgütün ve diğerlerinin çıkarlarından ziyade bireyin kendi menfaat ve çıkarlarını yükseltme yönelimli, yıkıcı sonuçlara zemin hazırlayan bir anlayışa karşılık gelmektedir. Yazında var olan tanımlamalar incelendiğinde kavramın hem tutumsal hem de davranışsal iki yönünün olduğu görülmektedir (Bouzidiani ve Torun, 2019). Dolayısıyla kariyerist bir düşünce yapısının temellerini oluşturan belirli inanışlar ve varsayımları anlamakta fayda vardır. Bu varsayımlar Feldman ve Weitz (1985) tarafından aşağıdaki şekilde ifade edilmiştir:

- Sadece erdemli davranışlarla örgütsel ilerleme ve başarı elde edilemez.
- İyi yapılandırılmış, doğru kişilerden oluşan bir sosyal ağ kariyer ilerlemesi için oldukça önemlidir.
- Gerçekten başarılı olmasan da başarılı bir çalışan imajı çizmek ilerleme kaydetmek için önemlidir.
- Birey şirketin sunduğu avantajları kendisinin hakettiğine inanıyorsa (öyle ki kariyerist bir birey her zaman bu şekilde düşünür) bunları elde etmek için diğer çalışanlarla adil olmayan bir şekilde rekabet edebilir.
- Örgüt bireyin çıkarlarını düşünmez, günün birinde mutlaka çıkar çatışması yaşanır. Dolayısıyla birey kendi çıkarlarını kimsenin inisiyatifine bırakmadan sağlama almalıdır.
- İşveren ve çalışan arasında bağlılık ve sadakatin olduğuna inanmak rasyonel değildir. Çünkü çalışan asla işverene sadık olduğu için ödüllendirilmez.

Bu varsayım ve inançlara sahip olan bir bireyin çalışma yaşamında kariyerist taktiklerle ilerlemeyi tercih edebilmektedir. Bu doğrultuda daha yüksek kariyer ve ödül beklentileri için başkalarının düşünce, fikir, emek ve imkanlarını kendi lehine kullanma ve yönetme eğiliminde olabilmektedirler (Gabriel ve Savage, 1978).

Bu karanlık kariyer ilerleme taktığının ne olduğunu anlamak kadar bu eğilime sebep olan faktörleri anlamak da önemlidir. Nitekim bir davranışının sergilenmesinde bireysel, örgütsel ve çevresel nedenler oldukça önemli rol oynayabilmektedir. Başlangıçta doğru bir meslek seçimi yapamamış olmak, doğru kariyer hedeflerini belirleyememek, çıkarıcı kişilik özelliklerinin

baskın olması, örgüte gereğinden fazla aidiyetin getirmiş olduğu etik körlük, bireyin sorumlulukları ve çalışmak zorunda olması gibi nedenler *bireysel faktörler* arasında değerlendirilebilir.

Örgütün şeffaf ve adil bir işe alım ve terfi politikasının olmaması, objektif olmayan performans değerlendirme yöntemleri, örgütün ücret politikasının piyasa şartlarının altında kalması, örgütsel adaletin sorgulanmasına yol açacak çeşitli uygulamalar *örgütsel nedenler* arasında değerlendirilebilir.

Son olarak *çevresel nedenler* arasında ise ekonomi ve teknolojiye yaşanan hızlı değişimler, geleneksel kariyer anlayışının evrilmesi, bazı mesleklerin yok olmaya yüz tutması, yüksek işsizlik oranları, toplumsal değerlerin yozlaşması, diğer işletmelerin daha cazip görünen insan kaynakları politikaları gibi faktörler gösterilebilir (Adams, 2011; Feldman ve Weitz, 1985; Yıldız vd.2015).

Buraya kadar kariyerizm kavramının ne olduğu, temel varsayımları ve öncülleri açıklanmaya çalışılmıştır. Bundan sonraki başlıkta ise araştırma sorusunun ikinci değişkeni olan karanlık kişilik özellikleri açıklanmaya çalışılacaktır.

## 1.2 Karanlık Kişilik Özellikleri

Kişilik, bireylerin birbirinden ayredilmesini sağlayan, yaşam boyunca edindikleri tecrübeler ile birlikte doğuştan getirdikleri özellikler bütünü olarak tanımlanabilir. Bireyin sahip olduğu genetik mirasının üzerine inşaa edilen psikolojik bir yapılanma süreci olarak da ifade edilebilir (Digman, 1990). Kişilik bireylerin tutarlı davranış kalıpları olarak da tanımlanabilir (Burger, 2016). Kişilik, bireyin diğerleriyle iletişim ve etkileşim süreçlerinde kullandığı yollar, belirli olay, olgu ve davranışlara tepki verme biçimleri olarak da tanımlanabilir (Robbins ve Judge, 2013). Karanlık kişilik özellikleri ise Paulhus ve Williams (2002) tarafından ilk defa kullanılmış bir kavram olarak yazında karanlık üçlü olarak da bilinen adıyla yerini almıştır. Karanlık kişilik özellikleri tanımlamasıyla insan doğasında kötü niyetli bir tarafın da olabileceği ve bunun iletişim ve etkileşim süreçlerindeki yansımaları açıklanmaya çalışılmaktadır (Özsoy, 2017; Polatçı ve Yeloğlu, 2021). Paulhus ve Williams (2002)'nin çalışmasında patolojik özellikler göstermeyen yani klinik düzeyde belirtiler taşımayan narsisizm, psikopati ve Makyavelizm kişilik özelliklerini kişiliğin karanlık yönünü temsil eden üç bileşenli biryapı olarak ele almış ve buna da “Karanlık Üçlü” adını vermiştir.

Klinik düzeyde belirti göstermeyen ancak günlük yaşamda karşılaşılabilen bu üç özellik de gerek çalışma ortamında gerekse bireyin sosyal yaşamında bireyin empatiden yoksun, duygusuz, çıkar odaklı bir yapıya meyletmesini ifade etmektedir (Furnham, 2022).

**Narsisizm:** Narsisizm ismini bir yunan mitinden almıştır. Bu mit kısaca sudaki yansımasının güzelliğine kapılmış, hayran hayran kendini izlerken, gerçeklik algısını kaybetmiş olan Narcissusun sonunda dengesini kaybederek suya düşmesi ve kendi yansıması içinde yitip giden bir yaşamın hikayesini konu almaktadır. Tıpkı bu mitteki kahraman gibi gerçek hayatta naristik özelliklere sahip bireylerin de en belirgin özellikleri kendilerine aşırı derece hayran olmaları, abartılmış benlik algıları ve kendilerinin çevrelerindeki diğer herkesten daha üstün olduklarına inanmalarıdır. Başarı ve zirve adeta onlara verilmiş bir haktır. Ödül, iltifat, övgü ve alkışlar ise bu hakedilmiş zirvenin olağan getirileridir. Dolayısıyla bu inançları onları eleştirelere ve görülmemeye karşı fazla kırılgan yapmaktadır. Öte yandan manipülatif bir doğaya sahip olmak, renkli kişilikleriyle kişisel reklam konusunda başarılı olmak, başarı odaklı ve rekabetçi bir



doğaya sahip olmak, her şeyin en iyisini haketiklerine dair temeli olmayan inançlara sahip olmak, empati yeteneğinden uzak olmak, diğerlerinin duygularına yabancı olmak, dolayısıyla iletişimlerinde alaycılığa fazlasıyla yer vermek, başkalarının başarılarını küçümsemek, değersizleştirmek, kıskançlık ve hasetlik gibi özellikler bir narsisti tanımlayan diğer özellikler olarak ele alınabilir (Furnham, 2022; Özsoy vd.; 2017; Robbins ve Juge, 2013).

**Psikopati:** Kavram ilk olarak 1941 yılında Helven Cleckley’e ait “Akıl Sağlığı Maskesi” adlı kitapta anılmıştır. Kitapta psikopatlardan akıl sağlığı maskesi ardından hareket eden bir diğer ifadeyle normalmiş gibi görünen patolojik ya da profesyonel yalancılar olarak bahsedilmektedir. Utanma duygusundan yoksun oluklarının ve içsel kontrol odaklarının olmadığı da ifade edilmektedir (Millon vd., 2020:196-197). Amerikan psikiyatri derneği tarafından psikopat kişilik özelliği, genellikle bireyin geleneklere ve toplumun değerlerine karşıt nitelikte davranışlar sergilemesi olarak açıklanmaktadır. Bununla birlikte psikopatik özelliğe sahip bireylerin kendi çıkarlarına doyum sağlamak amacıyla yaptıkları davranışların sonucunda meydana gelebilecek toplumsal sorunlara aldırmaşızın; dürtüsel, anlık hazza yönelik davrandıkları ve ortaya çıkan sonuçlardan ötürü herhangi bir vicdan azabı, sorumluluk ya da suçluluk duymadıkları da ifade edilmiştir (Geçtan, 1978). Dolayısıyla psikopat kişilik özelliğine sahip bireylerin düşük empati yeteneği, dürtüsellik, heyecan arayışı ve sonucunu düşünmeden anlık hevesler peşinden koşmak gibi özellikler gösterdikleri söylenebilir (Paulhus ve Williams, 2002). İmaj yönetimi konusunda oldukça maharetli olan psikopatlar hiçbir otoriteye bağlı hareket etmedikleri için diğer bireyler üzerinde sıcakkanlı, zeki, eğlenceli, rahat ve sempatik bir insan oldukları izlenimi bırakırlar. Ancak herhangi bir otoriteyi kabul etmemelerinin temelinde içsel kontrol odaklarının bulunmaması yatmaktadır. Dolayısıyla herhangi bir toplumsal ya da ahlaki değere bağlı olmamalarının sonucu olarak diğer bireylerin duyguları da onlar için bir anlam ifade etmemektedir (Geçtan, 1978; Millon vd.2020). Dahası, hatalardan ders almama, sebatsızlık, istismar ve sömürü, acımasızlık, kendini üstün görme, diğerlerine güvenememe, bencillik, aktif bir savunma mekanizması gibi özellikler de psikopat kişilik özelliğine sahip bireylerin gösterdiği başlıca karakteristikleridir (Adler, 1983; Geçtan, 1978; Göka ve Beyazyüz, 2019; Furnham, 2022; Özsoy ve Ardıç ,2017; Özsoy vd., 2017; Polatçı ve Yeloğlu, 2021; Millon vd. 2020).

### **Makyavelizm**

Bireyin sergilediği her davranış ve hareketin odağına kendi şahsi çıkarlarını yerleştirme eğilimi olarak ifade edilen bir kavramdır. Bu motivasyonla hareket etmek diğer bireyleri çıkarıcı bir yolla sömürmeyi, kurallara, yasalar ve otoriteye umursamaz bir şekilde karşı gelemekle kendini göstermektedir. Davranışlarında şahsi çıkarlarına hizmet eğilimi göstermek ve bu uğurda her yolu mübah saymak Makyavelizm olarak ifade edilebilir. Şahsi menfaatleri için başkalarını sık sık pohpohlamak, sık sık yalana başvurmak, çeşitli kazanımlar elde edebilmek için iyi kötü demeden her türlü yolu denemek ve başkalarını aldatırken yetekneklerini kullanmaktan zevk duymak Makyavelist bireylerin öne çıkan özellikleridir (Furnham, 2022:158). Diğer karanlık kişilik özelliklerinde olduğu gibi empati yeteneğinden yoksunluk, otorite tanımazlık, ahlaki değerlerden yoksunluk gibi özellikler de Makyavelist kişilik özelliğinin başlıca karakteristikleri arasındadır Öte yandan intikam duygularının yüksek olması, başarılı olmasalar bile başarılıymış gibi biz izlenim bırakabilmeleri de Makyavelizmin diğer özellikleri arasında ele alınabilir. Ayrıca çalışma ortamında istismar, hırsızlık ve benzeri diğer yıkıcı iş yeri

davranışlarını gösterme eğilimlerinin yüksek olduğu ifade edilebilir (Kuyumcu ve Dahling, 2014; O'Boyle vd.2011; Özsoy ve Ardıç, 2017; Paulhus ve Williams, 2002).

Buraya kadar olan kısımda çalışmanın temel değişkenlerini oluşturan kavramlar açıklanmaya çalışılmıştır. Yukarıda yapılan kavramsal tanımlamalardan da görüleceği üzere kariyerizm eğilimi ve karanlık üçlü kişilik özelliklerinin ortak noktası olarak kişisel çıkarların yükseltilmesi ve çeşitli manipülasyon teknikleriyle başkalarının gözünde olumlu imaj oluşturma çabası olduğu görülmektedir. Bu ortak özelliklerden yola çıkarak araştırmanın temel sorusu aşağıdaki gibi yapılandırılmıştır:

**Araştırma sorusu:** Kariyerizm eğilimi ve karanlık kişilik özellikleri arasında bir ilişki var mıdır?

Bu sorudan yola çıkarak da **araştırmanın hipotezleri** oluşturulmuştur:

H1: Kariyerizm eğilimi ve narsistik kişilik özelliği arasında bir ilişki vardır.

H2: Kariyerizm eğilimi ve psikopatik kişilik özelliği arasında bir ilişki vardır.

H3: Kariyerizm eğilimi ve Makyavelist kişilik özelliği arasında bir ilişki vardır

Araştırma sorusunun cevaplanması ve hipotezlerin test edilmesi için izlenen adımlar ikinci bölümde ele alınmıştır.

## 2. ARAŞTIRMA

Bu bölümde araştırmanın yönetimi, örnekleme, kullanılan ölçekler, yapılan analizler ve bulgulara yer verilmiştir.

### 2.1 Araştırma Yöntemi ve Örneklem

Bu araştırma verileri anket tekniği kullanılarak elde edilen, nicel analiz yöntemleri uygulanarak gerçekleştirilen bir çalışmadır. Araştırmanın örnekleme hem kamu ve özel sektörü kapsayan çeşitli meslek ve pozisyonlarda aktif çalışma hayatının içinde olan bireylerden oluşmaktadır. Elde edilen anketler (n=1090) SPSS 24 istatistik programı kullanılarak analiz edilmiştir. Bu bağlamda tanımlayıcı istatistikler, geçerlik güvenirlik analizleri ve korelasyon analizleri yapılmıştır.

### 2.2 Araştırmada Kullanılan Ölçekler

**Kariyerizm Ölçeği:**

Katılımcıların kariyerist davranış eğilimlerini ölçmek amacıyla Feldman ve Weitz (1991) tarafından geliştirilmiş Yıldız (2015) tarafından Türkçe'ye uyarlanmış, toplam 7 ifadeden oluşan kariyerizm ölçeği kullanılmıştır.

**Karanlık Kişilik Özellikleri Ölçeği:**

Karanlık kişilik özelliklerini ölçmek için ise Webster (2010) tarafından geliştirilmiş ve Özsoy vd. (2017) tarafından Türkçe'ye uyarlanmış, toplam 12 ifadeden oluşan ve üç alt boyuta sahip olan karanlık üçlü ölçeği kullanılmıştır. Ölçeğin soru formu, narsisizm, psikopati ve Makyavelizm alt boyutlarını ölçmeye yönelik olarak yapılandırılmıştır.

### 2.3 Araştırmanın Bulguları

#### **Demografik Bulgular**

Katılımcıların demografik özelliklerine ilişkin bulgular incelendiğinde araştırmada 537 kadın (%49.3), 553 erkek (%50.7) katılımcının olduğu görülmüştür. Katılımcılardan 630 kişi (%57,8) evli, 460 kişinin (%42.2) ise bekar olduğu görülmüştür. Katılımcıların yaş ortalaması 34.2 dir. Eğitim durumlarına göre incelendiğinde ise 91 kişinin (%8.4) lise ve altı, 136 kişinin (%12.5) önlisans, 618 kişinin (%56.7) lisans, 187 kişinin (%17,2) yüksek lisans, 58 kişinin (%5.2)

doktora düzeyinde eğitime sahip olduğu görülmüştür. Katılımcıların 474'ü (%43.5) kamu sektöründe, 616'sının ise (%56.5) özel sektörde çalıştığı görülmüştür.

### **Tanımlayıcı İstatistikler ve Güvenilirlik Analizleri**

Araştırmada kullanılan ölçeklere ait tanımlayıcı istatistikler ve güvenilirlik analizi sonuçlarının ise Tablo 1 de sunulduğu şekilde gerçekleştiği görülmüştür.

**Tablo 1: Tanımlayıcı İstatistikler ve Güvenilirlik Analizi Sonuçları**

	Ort±SS	Min-Max (Medyan)	Çarpıklık	Basıklık	Cronbach's Alpha
<b>Kariyerizm Ölçeği</b>	3,26±0,81	1-5 (3.29)	-0,379	0,096	<b>.84</b>
<b>Karanlık Kişilik Özellikleri</b>	2.09±0.69	1-5 (2.08)	0,578	0,409	<b>.88</b>
Makyavelizm	1.88±0.81	1-5 (1.75)	0,99	0,82	<b>.82</b>
Psikopati	1.81±0.74	1-5 (1.75)	0,983	0,99	<b>.71</b>
Narsizm	2.59±1	1-5 (2.5)	0,076	-0,848	<b>.88</b>

**Kaynak:** Nohut, F.(2022). Kişilik Özellikleri ve Kariyerizm Eğilimi Arasındaki İlişkide Örgütsel Destek Algısının Düzenleyici Rolü, Yayınlanmamış Doktora Tezi

### **Hipotez Testleri**

Araştırmanın hipotezleri değişkenler arası ilişkiyi test etmeye yönelik olduğundan korelasyon analizleri yapılmıştır. Yapılan korelasyon analizi sonuçlarına göre kariyerizm eğilimi ve karanlık kişilik özelliklerinin tüm alt boyutları arasında pozitif yönlü ve anlamlı bir ilişki olduğu ortaya çıkmıştır. Korelasyon analizine ilişkin detaylar Tablo 2.'de gösterildiği gibidir.

**Tablo 2: Değişkenlerarası Korelasyon Analizi Tablosu**

Değişkenler	Kariyerizm	Karanlık Kişilik Özellikleri			
		TKKÖ	N	P	M
Kariyerizm	-	.14**	.14**	.08**	.11**
Toplam Karanlık Kişilik Özellikleri (TKKÖ)	.14**	-	.82**	.77**	.84**
Narsisizm (N)	.14**	.82**	-	.39**	.50**
Psikopati (P)	.08**	.77**	.39**	-	.58**
Makyavelizm (M)	.11**	.84**	.50**	.58**	-

\*p<0.05; \*\*p<0.0

**Kaynak:** Nohut, F.(2022). Kişilik Özellikleri ve Kariyerizm Eğilimi Arasındaki İlişkide Örgütsel Destek Algısının Düzenleyici Rolü, Yayınlanmamış Doktora Tezi

### **3. Bulguların Yorumlanması**

Araştırma sonuçları kariyerizm eğilimi ve karanlık kişilik özelliklerinin tüm alt boyutları arasında pozitif yönlü bir ilişki olduğunu göstermektedir. Nitekim araştırmanın kavramsal çerçevesi incelendiğinde de kariyerist eğilimlerin ve karanlık kişilik özelliklerinin birçok ortak noktası olduğu görülmektedir. Bu araştırmadaki her iki değişkenin de en önemli ortak noktasının bireylerin iş ve sosyal ilişkilerini menfaat odaklı bir motivasyonla sürdürmeleri olarak ifade edilebilir. Öte yandan etkili imaj yönetimi, manipülatif bir doğa, yüzeysel insan ilişkileri, empatiden yoksunluk, duygusal bağ kuramama, diğer insanlara güvenme becerilerinden yoksunluk, kolay yalan söyleyebilme, başka insanları kullanma ve istismar gibi yıkıcı özellikler hem kariyerist eğilimlerin hem de karanlık kişilik özelliklerinin belirleyici özellikleri olarak ifade edilebilir. Dolayısıyla bu ortak özellikler araştırma sonucunda elde edilen kariyerizm eğilimi ve karanlık kişilik özellikleri arasındaki pozitif yönlü ilişkiyi

desteklemektedir. Bunun yanı sıra ilgili alan yazın incelendiğinde kariyerist eğilimlerle karanlık kişilik özellikleri arasındaki ilişkinin varlığını ortaya koyan çalışmalar olduğu görülmektedir (Baka, 2018; Chiaburu, 2013; Kuyumcu ve Dahling, 2014; Naseer vd., 2020; Woodman vd., 2011). Örneğin (Chiaburu, 2013) psikopatik kişilik özelliğine sahip bireylerin kariyerist eğilimler göstermeye yatkın olduğunu yaptığı çalışmaya ortaya koymuştur. Öte yandan kurumun objektif bir performans değerlendirme sisteminin olmaması durumunda narsistik kişilik özelliği (Woodman vd.2011) ve Makyavelist kişilik özelliğine (Kuyumcu ve Dahling, 2014) sahip bireylerin kariyerist eğilim gösterdikleri ifade edilmektedir. Öte yandan kariyerist eğilimlerin doğru yönetildiği takdirde iş yerinin lehine olacak şekilde yönlendirilebileceği yani yapıcı sapkın iş yeri davranışlarından meydan okuyucu davranışların yordayıcısı olabileceğini ifade eden önemli bir çalışma Yıldız vd. (2015) tarafından ortaya konulmuştur. Bu araştırmanın bulguları da kariyerist tutumlara sahip çalışanlarla örgütün lehine sonuçlar üretebilecek şekilde çalışmanın mümkün olabileceğini göstermesi açısından önemlidir.

## SONUÇ

İş yaşamıyla ilgili ezberlerin hızla bozulduğu bir çağ yaşanmaktadır. Toplumsal, çevresel, teknolojik, politik, ekonomik vb. bir çok faktör bireylerin yaşantılarında ve yaşamı yorumlayışlarında radikal dönüşümlere neden olmaktadır. Geleneksel iş yapış biçimlerinin değişiyor olması, örgüt ve çalışan arasındaki karşılıklı beklentilerin de değişmesi sonucu beraberinde getirmektedir. Her ne kadar araştırmada çalışan bireylerin işlerine ve örgütlerine karşı olan bağlılıklarının yüzeysel ve manipülatif olduğu vurgulansa da günümüz işletmeleri de çalışanlarına eskiden olduğu gibi uzun vadeli istihdam güvencesi verememektedir. Bu açıdan bakıldığında işveren ve çalışan arasındaki çıkar odaklı ilişkinin günümüz şartlarında duygusallıktan uzak olmasının tek taraflı olmadığı görülmektedir. Ancak işveren ve çalışan arasında sadece çıkar odaklı bir ilişkinin olması önemli sorunları beraberinde getirecektir. İş yaşamında başarının en önemli şartı uyumdur. Dolayısıyla bu noktada çalışan ve örgütün amaçları, değerleri, beklentileri ve hedefleri açısından karşılıklı uyum içinde olması oldukça önemlidir. Öte yandan örgütlerin çalışanların yıkıcı davranışlarını önlemek için tutarlı politikalara sahip olması, objektif performans değerlendirme süreçleri uygulaması, örgütsel adaletin sorgulanmasına neden olabilecek uygulamalardan uzak durulması kariyerist davranışlar için uygun zemin oluşumunu engelleyecektir. Bunun yanı sıra işle alımlarda uygulanacak çeşitli testler, yapılan çok yönlü ve detaylı mülakatlar adayların karanlık kişilik özellikleri skalasında hangi noktaya yakın oldukları hakkında bilgi verecektir. Ayrıca bu aşamada karşılıklı beklentilerin net olarak anlaşılması ileride yaşanabilecek sorunların önüne geçme konusunda faydalı olacaktır.

Ancak karanlık kişilik özellikleri ya da kariyerist eğilimlere sahip olan bireylerden kaçınmak ya da bu eğilimleri yok etmek pratikte her zaman mümkün olmayabilir. Dolayısıyla bu karanlık özellikler örgütlere fayda sağlayacak şekilde yönetilebilir mi sorusuna cevap aramak bir araştırma önerisi olarak sunulabilir.

**Etik Beyan:** Bu bildiri Sakarya Üniversitesi İşletme Enstitüsü, Yönetim ve Organizasyon Anabilim Dalında Doç.Dr.Özlem BALABAN danışmanlığında, Fazilet NOHUT (2022) tarafından hazırlanan “Kişilik Özellikleri ve

Kariyerizm Eğilimi Arasındaki İlişkide Örgütsel Destek Algısının Düzenleyici Rolü” isimli yayımlanmamış doktora tezinden elde edilen verilerden yararlanılarak hazırlanmış ve sunulmuştur.

## KAYNAKÇA

- Adams, J. W. (2011). **Examination of inter-relationships between psychological contract, careerist orientation, and organisational citizenship behaviour**. (Unpublished Doctoral Thesis), City University London.
- Baka, Ł. (2018). When do the ‘dark personalities’ become less counterproductive? The moderating role of job control and social support. **International Journal of Occupational Safety and Ergonomics**, 24(4), 557-569.
- Bouzdiani, İ., & Torun, A. (2019). The impacts of underemployment and careerism on organizational trust and creativity: The moderating roles of personality and organizational collectivism, **Research Journal of Business and Management**, 6 (4) , 291-305
- Burger, Jerry M.(2016), **Kişilik**, Kaknüs Yayınları:269, Çev. İnan Deniz Erguvan Sarioğlu ,Psikoloji Serisi:10, İstanbul
- Bratton, V. K., & Kacmar, K. M. (2004). Extreme careerism: The dark side of impression management. In R. W. Griffin ve A. M. O’Leary-Kelly (Eds.), **The dark side of organizational behavior** (pp. 291–308). San Francisco: Jossey-Bass.
- Chiaburu, D. S., Muñoz, G. J., & Gardner, R. G. (2013). How to spot a careerist early on: Psychopathy and exchange ideology as predictors of careerism. **Journal of Business Ethics**, 118(3), 473–486.
- Digman, J. M. (1990). Personality structure: emergence of the five-factor model. **Annual Review of Psychology**, 41, 1, 417-440
- Feldman, D. C. (1985). The new careerism: Origins, tenets, and consequences. **The Industrial Psychologist**, 22, 39-4.
- Feldman, D., & C., Weitz, B. A. (1991). From the invisible hand to the glad-hand: understanding a careerist orientation to work. **Human Resource Management**, 30(2), 237-257.
- Furnham, A.(2022) **Psikoloji 101, Yaşantımızı biçimlendirmiş 101 fikir, kavram ve kuram**, çeviri: S.Emre Bekman, Orenda Kitap, İstanbul.
- Gabriel, R. A., & Savage, P. L. (1978). **Crisis in command: Mismanagement in the army**. Newyork: Hill and Wang
- Geçtan, Engin (1978). **Çağdaş insanda normal dışı davranışlar**. Ankara Üniversitesi Eğitim Fakültesi Yayınları:69
- Göka, E.; & Beyazyüz, M.(2019). **Geçimsizler: Kişilikleri tanıma ve geçinmeyi kolaylaştırma kitabı**. Kapı Yayınları, Psikoloji 22
- Hamilton, S. M., & Von Treuer, K. (2012). An examination of psychological contracts, careerism and ITL. **Career development international**. [Volume 17, Issue 5](#), 475-494.
- Kuyumcu, D., Dahling, J.J. (2014). Constraints for Some, Opportunities for others? interactive and indirect effects of machiavellianism and organizational constraints on task performance ratings. **Journal of Business and Psychology**, 29(2), 301-310.
- Liman, Anıl (2019). **Örgütsel Performansın Öncülleri Olarak Etik Liderlik ve Kariyerizm**. Yayımlanmamış Yüksek Lisans Tezi, Gebze Teknik Üniversitesi, Kocaeli
- Millon, T., Grossman, S., Millon, C., Meagher, S., & Ramnath, R. (2020). **Modern yaşamda kişilik bozuklukları**. Çev. Elif Okan Gezmiş, İstanbul, Türkiye İş Bankası Yay.
- Moiser, Michael M. (1989). Getting a Grip on Careerism, Joint Servicess Comittee on Professional Ethics, **Air Command And Staff Coll Maxwell AFB AL**.1-22.
- Naseer, S., Bouckennooghe, D., Syed, F., Khan, A., Qazi, S.. (2020). The malevolent side of organizational identification: unraveling the impact of psychological entitlement and manipulative personality on unethical work behaviors. **Journal of Business and Psychology**. 35(3), 333-346.
- Nohut, F.(2022). **Kişilik Özellikleri ve Kariyerizm Eğilimi Arasındaki İlişkide Örgütsel Destek Algısının Düzenleyici Rolü**, Sakarya Üniversitesi, İşletme Enstitüsü, Yayımlanmamış Doktora Tezi
- O’Boyle, E. H., Forsyth, D. R., Banks, G. C., & McDaniel, M. A. (2012). A meta-analysis of the Dark Triad and work behavior: a social exchange perspective. **Journal of applied psychology**, 97(3), 557-579
- Özsoy, E., Ardiç, K. . (2017). Karanlık üçlü’nün (narsisizm, makyaavelizm ve psikopati) iş tatminine etkisinin incelenmesi. **Yönetim ve Ekonomi: Celal Bayar Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi**, 24 (2), 391-406.
- Özsoy, E., Rauthmann, J. F., Jonason, P. K., & Ardiç, K. (2017). Reliability and validity of Turkish version of dark triad dirty dozen (DTDD-T), short dark triad (SD3-T) and single item narcissism scale (SINS-T). **Personality and Individual Differences**, 117, 11-14

- Paulhus, D. L., & Williams, K. M. (2002). The Dark Triad of personality: Narcissism, Machavelliniasm, and Psychopathy. **Journal of Research in Personality**, 36, 556-563.
- Polatcı,S., Yeloğlu, H . (2021). Karanlık ve Aydınlık Kişilik Özelliklerinin Girişimcilik Niyeti Üzerindeki Etkisinin İncelenmesi, **Journal of Organizational Behavior Review**, 3 (1), 73-87.
- Robbins, S. P., & Judge, Timothy A. (2013). **Örgütsel Davranış**, Çev. Prof.Dr. İnci Erdem,14. Basımdan Çeviri, Nobel Yayın.
- Rousseau, D. M. (1990). New hire perceptions of their own and their employer's obligations: A study of psychological contracts. **Journal of Organizational Behavior**, 11(5), 389- 400.
- Woodman, T., Roberts, R., Hardy, L., Callow, N., & Rogers, C. H. (2011). There is an "I" in TEAM: Narcissism and social loafing. **Research Quarterly for Exercise and Sport**, 82(2), 285-290.
- Yıldız, B. (2015). **The antecedents of constructive and destructive deviant workplace behaviors**. (Unpublished Doctoral Dissertation), Kocaeli: Gebze Technical University.
- Yıldız, B., Yıldız, H., & Alpan, L. (2015). Olağandışı işyeri davranışlarının bir öncülü olarak kariyerizm. 3. **Örgütsel Davranış Kongresi**, 684-689.





## **Financial Ratio Measurement and Analysis of PT Chandra Asri Petrochemical Tbk. After Completing its Expansion Butadiene Plan in 2018 and The Effect of COVID-19 Pandemic for Periode Year of 2019 - 2022**

**Ahmad FAUZAN S.Si**

Sekolah Tinggi Manajemen IPMI, Indonesia

ahmadfauzan@ipmi.ac.id

Orcid: 0009-0008-4570-4681

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

The chemical industry is the top three contributors to the performance of the non-oil and gas processing industry in Indonesia and spurs national economic growth. Supporting Indonesia economic growth PT Chandra Asri Petrochemical Tbk fulfilled their commitment with completing its new expansion of Butadiene plan in 2018. Butadiene is one of petrochemical products that is widely used as a precursor to produce synthetic rubber products such as tire, resin and plastic. However one year after the company completed the expansion, COVID-19 pandemic strike worldwide. This condition hardly pushes down demand of petrochemical products as a raw material of many downstream industries. This study aims to measure and analyze the financial performance of the company as the largest petrochemical company in Indonesia through financial ratio analysis 1) Return on Asset 2) Return on Invested Capital 3) Net Profit Margin 4) Invested Capital Turnover for the periode 2019-2022. With The financial ratio analysis authors believe the finding will be helpful to explore how the “unwanted” event was impacted to a strategic investment plan.

**Key Words:** Petrochemical, Financial Performance, Covid-19.



## INTRODUCTION

COVID-19, which has touched about 200 countries, is one of the largest economic and humanitarian catastrophes of our time. The global economy saw its most severe contraction since the Great Depression as a result of the COVID-19 pandemic, with the GDP growing by 2.8 percent in 2019 but falling by 3.0 percent in 2020 (IMF 2022). In addition to being a public health emergency, the COVID-19 epidemic has severely damaged Indonesia's economy. Basri, M. Chatib, and Syarifah Namira Fitriana in their Studies 2022, COVID-19 entered Indonesia in March 2020, then April to June of 2020 saw the Indonesian government enact the first Large-Scale Social Restrictions, in which economic activity was also restricted. In addition, the Indonesian economy shrank by 5.3% in the second quarter of 2020. Despite the fact that Q3 2020 saw even more negative growth, Indonesia entered a recession in conclusion Indonesian economy remained in negative growth in 2022. In accordance with GDP data of Indonesia from World Bank data how Indonesia suffer in 2020 because of COVID-19.

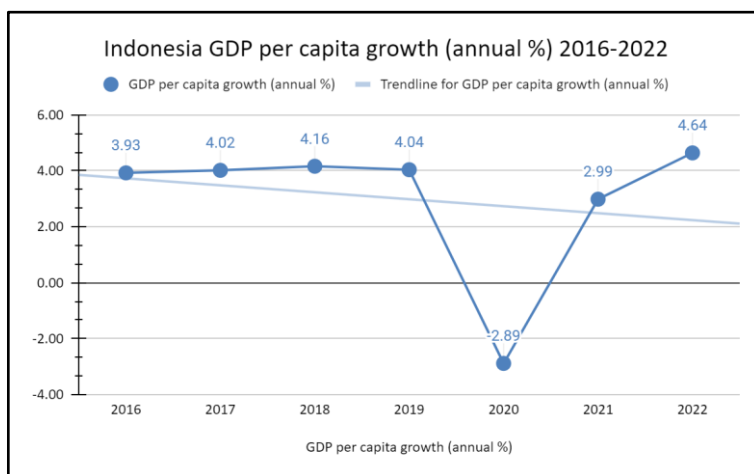


Figure 1. Indonesia GDP per capita (Source : World Bank data)

(Rubies and Jedrzejewski, 2022). The implementation of social and travel restrictions by some nations has resulted in a decline in demand for petrochemicals, which is severely affecting the worldwide petrochemical industry. Additionally, the global petrochemical production hubs are experiencing a reduction in supply, which is also having an impact. There will be a 7% decrease in the worldwide chemical output index between April 2020 and the end of 2019 according to ICIS.

Because of its significant influence on society as a whole, Indonesia views the petrochemical sector as strategically important. Products made from petroleum derivatives are an essential component of modern living, including homes, clothes, packaging, and medications. The production of all these products primarily relies on the six petrochemical building blocks: ethylene, propylene, butylene, benzene, toluene, and xylene. (Harisasono, 2022). Supporting Indonesia to fulfill petrochemical needs PT Chandra Asri Petrochemical Tbk completing its new expansion of Butadiene plan in 2018, however in November 2019, Covid -19 impacted all around the world.. The purpose of this study is to evaluate and assess the financial performance of the company as the largest petrochemical company in Indonesia through financial ratio analysis 1) Return on Asset 2) Return on Invested Capital 3) Net Profit Margin 4) Inventory Turnover 5) Acid-test Ratio 6) Debt to Equity Ratio 7) Operating Cash Flow Ratio for the periode 2018-2022. With The financial ratio analysis authors believe the finding will be helpful to explore how the “unwanted” event was impacted to a strategic investment plan.

## 1. LITERATURE REVIEW

### 1.1 Petrochemical Industry in Indonesia

As per Indonesian law on *UU No 3 tahun 2014* about industrialization, petrochemical industries is one of the ten priorities in industrialization. Petrochemical Industry can be categorized as a middle industry from upstream and downstream of crude oil based industry. 2020's Denny Saputera stated The downstream industry, which the petrochemical industry serves, depends on a variety of chemical raw ingredients from the processing of crude oil, including butadiene, benzene, and naphtha. Semi-finished items are the end product of this business, which produces finished products. Olefins and aromatics are the raw materials that are processed to create derivative products like ethylene glycol, vinyl chloride (VCM), styrene, and others. The various kinds of raw materials used in the petrochemical industry are described together with their applications in Picture 1.

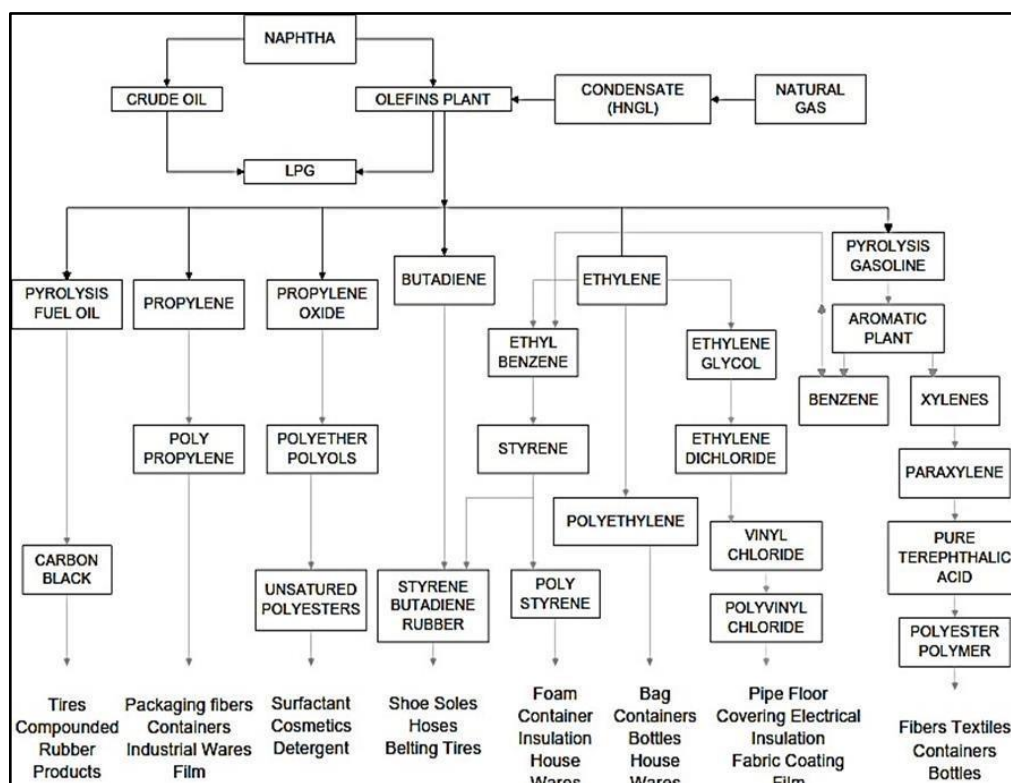


Figure 2. Petrochemical Production (Source : Petrochemical industry tree)

## 1.2 Chandra Asri Petrochemical

Founded in 1992, Chandra Asri Petrochemical (CAP) is the biggest petrochemical firm in Indonesia. As Indonesia's leading chemical company, providing infrastructure solutions and operating an integrated petrochemical plant and supporting facilities. Facilities are provided by Chandra Asri Petrochemical for the manufacturing of various petrochemicals, including butadiene, MTBE, naphtha cracker, and butene-1 plants. Together with this expansion, CAP is building our second petrochemical complex, which will enable us to better satisfy the need for petrochemical goods domestically and lessen the amount of imports into the country. CAP wants to stay at the top of the market, support Indonesia's economic expansion, and improve the country's trade balance. The combination of PT Tri Polyta Indonesia Tbk and PT Chandra Asri, which resulted in PT Chandra Asri Petrochemical Tbk (Chandra Asri), laid the groundwork for CAP's strength. SCG Chemicals Co. Ltd. became a strategic partner and stakeholder in the merger. The primary stakeholder of Chandra Asri, PT Barito Pacific Tbk, was acquired by SCG Chemicals, making CAP the largest publicly traded petrochemical company in Indonesia

## 1.3 Financial Ratios Analysis Variables

### Profitability Ratios

Measuring a company's profitability requires assessing its capacity to meet its long-term financial goals and its potential to generate wealth and other associated benefits. It is frequently linked to the sustainability of management across all resources and equity..

- Return of Asset (ROA) **ROA = Net Income / End of Period Assets**
  
- Return on Invested Capital **(ROIC) =  $\frac{\text{Net Operating Profit After Tax (NOPAT)}}{\text{Invested Capital (IC)}}$**
  
- Net Profit Margin **Net Profit Margin Ratio =  $\frac{\text{Net Profit}}{\text{Revenue}}$**

### Asset Utilization Ratios

The efficiency with which a business uses its assets to generate revenue is gauged by asset utilization ratios.

$$\text{Inventory Turnover Ratio} = (\text{Cost of Goods Sold})/(\text{Average Inventory})$$

- Inventory turnover

### Liquidity Ratios

A ratio used to assess a company's capacity to pay short-term debt is called the liquidity ratio.

- The acid-test ratio **Acid-Test Ratio =  $\frac{\text{Current Assets} - \text{Inventories}}{\text{Current Liabilities}}$**

### **Solvency Ratios**

The percentage of assets financed by debt is calculated using the following ratios: the leverage ratio, often known as the liquidity ratio (Kasmir,2013).

- Debt to Equity Ratio

$$\text{Debt to Equity Ratio} = \text{Total Debt} / \text{Shareholders' Equity}$$

- operating cash flow ratio

$$\text{Operating Cash Flow Ratio} = \frac{\text{Cash Flow from Operations}}{\text{Current Liabilities}}$$

## **2. METHODOLOGY**

The study's conclusions will be shown as quantitative data, including PT. Chandra Asri Petrochemical's analysis, measurement, and performance based on a financial report that was obtained from the business's official website. The main source of data is the full year report for the years 2018–2022, which is processed using financial ratios to assess the impact of the COVID-19 pandemic and the trend of PT Chandra Asri Petrochemical's financial position following the completion of its expansion butadiene plan in 2018.

## **3. LIMITATION**

This study added to the body of knowledge regarding the current state of the business sector and financial performance in the real world of work. Although this paper starts by looking at a single industry, it also analyzes the health of the firm's financial performance and looks at methods for the company to survive in the future with a focus on another area that will affect sustainability and financial improvement. It is advised to assess SOEs' financial performance from various angles, including operational and administrative.

## **4. RESULT AND DISCUSSION**

### **4.1 Return Of Asset (ROA) & Return On Invested Capital (ROIC)**

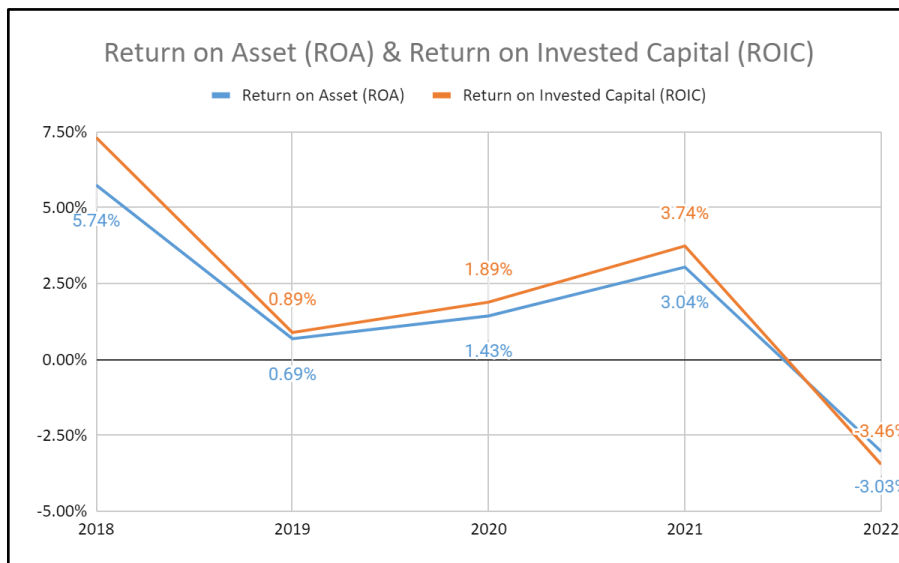


Figure 3. ROA & ROIC of CAP 2018-2022

The ratio of a company's profitability to its total assets is called return on assets, or ROA. The return on assets (ROA) measures how well a business uses its resources to turn a profit. The Return on Invested Cash (ROIC) gauges how successfully a company distributes funds to profitable endeavors. ROIC provides an indication of how effectively a business uses its capital to turn a profit. Data show right after CAP Completing it's new Butadien plan the ROA decreased significantly to 0.69%, this condition happened because in 2019 CAP increased it's asset around 9% but had income after tax significantly decreased -87% vs 2018 condition. Meanwhile on pandemic situations in 2020 and 2021 CAP gain positif income after tax so the ROA score is going up. However the rising price of crude oil in 2022 make CAP get negative both of ROA and ROIC

#### 4.2 Net Profit Margin

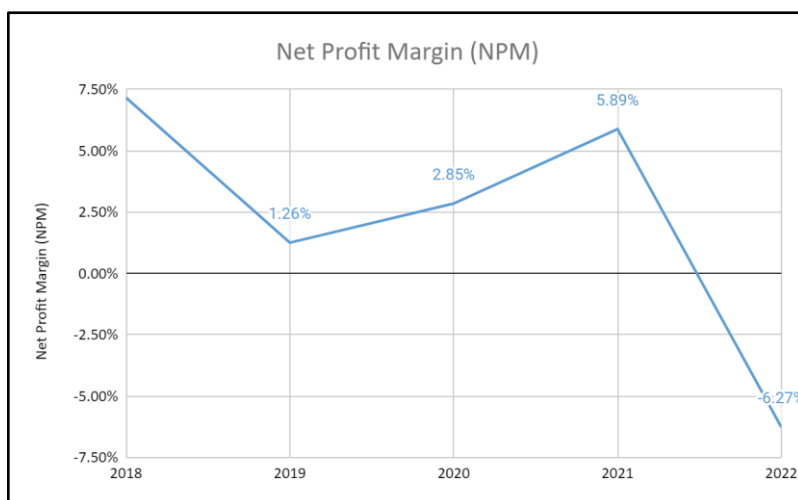


Figure 4. NPM ratio of CAP 2018-2022

The term "net profit margin" refers to the amount of net income or profit earned as a percentage of revenue. The amount of profit that a business makes from every dollar of revenue it receives is shown by its net profit margin. The fall in NPM in 2019 was mostly caused by a decline in sales revenue, which follows the same pattern as ROA and ROIC. Harisasono 2022 on his study stated Indonesia had negatif export import petrochemical trading activity, in 2019. According to the Indonesian Central Bureau of

Statistics, USD 21.51 billion worth of chemicals and products made from chemicals were imported. In the interim, this sector's export activity amounted to just USD 12.65 billion. In deep CNBC indonesia reported this CAP decreasing profit in 2019 mainly because of the slowdown effect of the global economy at that time also several CAP factories had to do scheduled turnaround maintenance. In 2020 and 2022 NPM of CAP bounced back, while COVID-19 condition CAP succeeded in implementing their business continuity plan or BCP. with these BCP CAP still fully operating despite on COVID-19 conditions.

#### 4.3 Inventory turnover

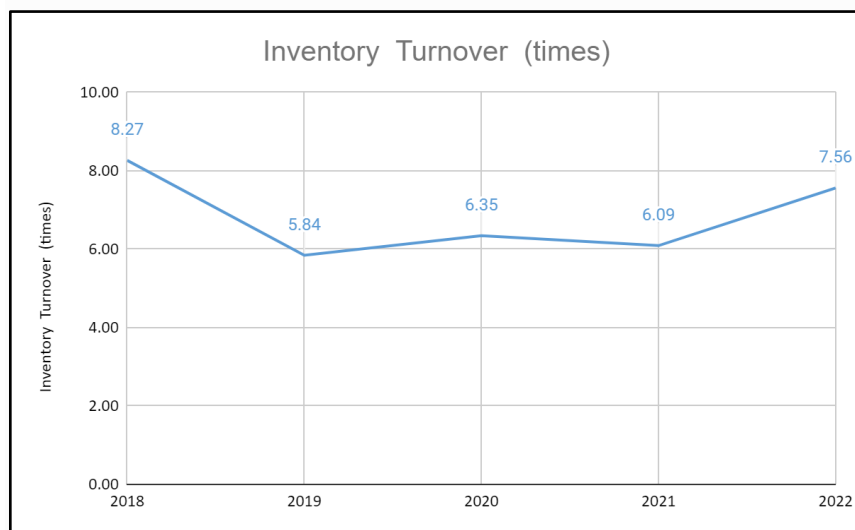


Figure 5. Inventory turnover of CAP 2018-2022

Divide the cost to create the goods sold during a certain time period by the average value of the company's product inventory during that same time period to find inventory turnover, another asset utilization ratio. A higher ratio is more desirable than a low one as a high ratio tends to point to strong sales. After 2018 the slowing global economy in 2019 then follow covid situation in 2020 and 2021. Inventory turnover ratio in 2019 decreasing -2.4 point from 2018 and slightly stagnan up to 2021, then in 2022 inventory turnover bounce back increased to 7.56 times

#### 4.4 The Acid-Test Ratio

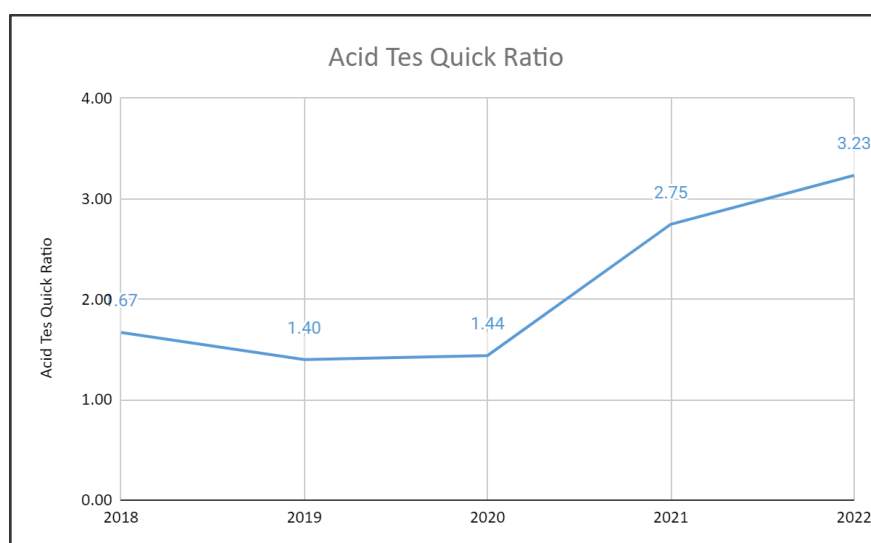


Figure 6. Acid test ratio of CAP 2018-2022

The acid-test ratio, commonly known as the quick ratio, uses data from a firm's balance sheet to indicate whether it has the means to cover its short-term liabilities. Due to this acid test ratio it shows CAP had good ability to overcome its short term liabilities.

#### 4.5 Debt to Equity Ratio

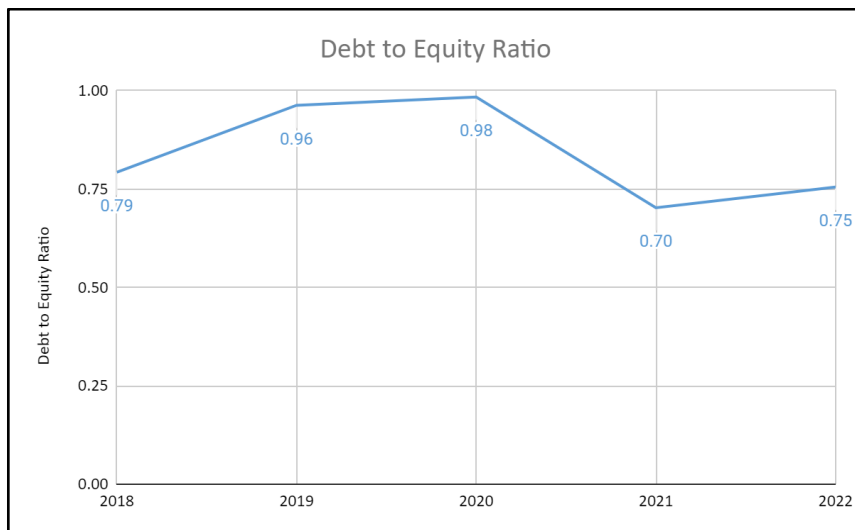


Figure 7. Debt to Equity of CAP 2018-2022

A corporation's financial leverage is assessed using the debt-to-equity (D/E) ratio, which is computed by dividing the total liabilities of the company by the equity held by its shareholders. The debt-to-equity ratio (D/E ratio) indicates how much a company is financing its activities with debt as opposed to its own resources. From those data CAP had a good number below 1 of D/E ratio compared with Petroleum Refining And Related Industries that had ratio averagely above 1 (readyratio.com). It reasonable for Petrochemical industry had biggie D/E ratio than other type of industry because for Petrochemical need a huge amount of investment for running the business

#### 4.6 The Operating Cash Flow

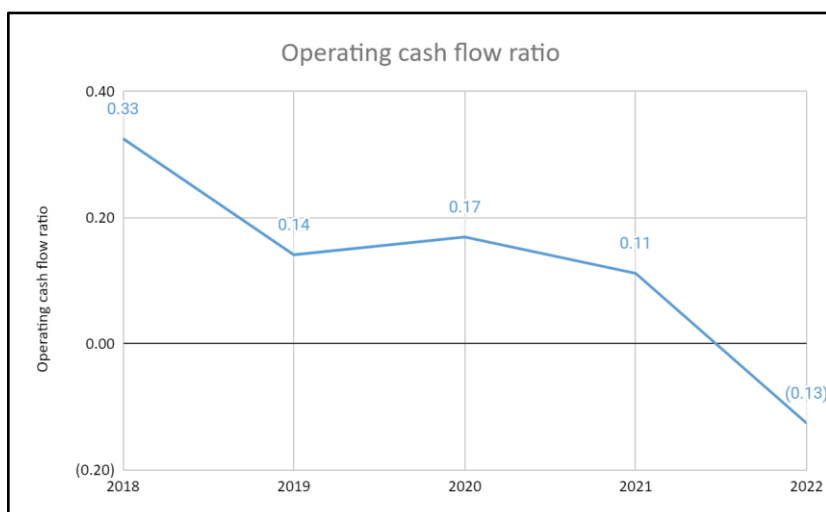


Figure 8. Operating cash flow ratio of CAP 2018-2022



A measure of how easily current liabilities are paid by cash flows from a company's operations is called the operating cash flow ratio. After completing its expansion in 2018 CAP Current liabilities is increased, however the slowing down of global economy in 2019 following COVID-19 outbreak in 2020 & 2021 and continuing off crude oil price drop make the operating cash flow had a negative trend from 2018 to 2022.

## CONCLUSION

As defined before, this study aims to measure and analyze the financial performance of the company as the largest petrochemical company in Indonesia through financial ratio analysis 1) Return on Asset 2) Return on Invested Capital 3) Net Profit Margin 4) Inventory Turnover 5) Acid-test Ratio 6) Debt to Equity Ratio 7) Operating Cash Flow Ratio for the periode 2018-2022.

The result shows that the company is resilient by Covid-19, it shows by positif trend on ROA, ROIC and NPR. Petrochemical industry as the plastic raw material, demand is rising due to high demand on personal protective equipment that is based on plastic material. Also The Company formed a special COVID-19 task force and arranged remote work with scheduled work shifts so that employee could implement social distancing and work safely. The Company also properly implemented comprehensive health protocols such as remote working for staff, provision of masks and vitamins, hand washing facilities, as well as policies and socialization on COVID-19 (Suyanto, 2020)

However despite the COVID-19 CAP being more sensitive to the global economic condition, like happen on 2019 of global economic uncertainty with the ongoing US-China trade war and new supply of petrochemical capacity additions coming onstream in the US and China resulting in moderating margins which adversely affected the Company's financial performance. Also in 2022 the events of the war between Russia and Ukraine occurred while the recovery from the impact of the COVID-19 pandemic was underway make, the global supply chain was disrupted, resulting in an imbalance between supply and demand levels. Price jumped dramatically, including for crude oil. those condition explain why CAP get negatif mark of ROA, ROIC and NPM on year 2019 and 2022.

with financial ratio analysis of Chandra Asri Petrochemical, it shows these typical industries is sensitive to global economic condition especially to crude oil price and uncertain supply-demand condition.

## REFERENCES

- Basri, M. C., & Fitriana, S. N. (2022). The Indonesian Economy in the time of COVID-19. *COVID-19 in Indonesia*, 12-45.
- Chandra Asri Petrochemical Consolidate Financial Report 2018 - 2022
- Chandra Asri Petrochemical Annual Report 2018 - 2022
- Harisasono, T. Y., & Sunitiyoso, Y. (2022). The Road towards a Resilient Base Petrochemical Industry in Indonesia: A Transformative Scenario Planning Approach.
- Kasmir. (2013). *Analisis Laporan Keuangan*. Cetakan Keenam. Jakarta: Raja Grafindo Persada.
- Peraturan Perundang-undangan, Undang-undang (UU) Nomor 3 Tahun 2014 tentang Perindustrian, Retrieved December 1 2023, from, <https://peraturan.bpk.go.id/Details/38572/uu-no-3-tahun-2014>
- Rubies, M. & Jedrzejewski, M. (2020). COVID-19's Impact on the Petrochemical Industry. Retrieved December 1 2023, from, <https://www.gpca.org.ae/2020/06/24/covid-19s-impact-on-the-petrochemical-industry/>



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

Saputera, D., Saudi, M., & Sinaga, O. (2020). PETROCHEMICAL INDUSTRY RAW MATERIAL SPREAD UPSTREAM TO DOWNSTREAM IN THE PANDEMIC COVID-19 PERIOD. *PalArch's Journal of Archaeology of Egypt/Egyptology*, 17(10), 1352-1371.

Wareza, M (2019). Global Lesu, Laba Chandra Asri di Q3-2019 Terjun Bebas 81%, Retrieved December 1 2023, from, <https://www.cnbcindonesia.com/market/20191223083400-17-125087/global-lesu-laba-chandra-asri-di-q3-2019-terjun-bebas-81>

## **Girişimcilerin Dijital Teknoloji Kullanımına Yönelik Tutumlarının İşletmelerinin İnovasyon Yeteneklerine Etkisi: (Saha Araştırma)**

**Dr. Nuray Görker**

Anadolu University  
nurayb@anadolu.edu.tr  
Orcid: 0000-0001-9307-9288

**Dr. Tülin Baltalılar**

Beykent University  
tulinbaltalilar@gmail.com  
Orcid: 0000-0001-8521-6617

**Assoc. Prof. Dr. Özlem Atan**

Haliç University  
ozlematan@halic.edu.tr  
Orcid: 0000-0002-9667-4573

**Dr. Füsun Toros**

Yaşar University  
fusuntoros@yahoo.com  
Orcid: 0000-0003-4500-1608

### **ÖZET**

Dijital teknoloji, toplumda üretkenliği, sosyal yaşamı destekleyip güçlendiren, küresel ekonomiyi büyümeyi hızlandıran bir olgudur. Bilgi iletişim teknolojileri, toplumdaki birçok alanda dijital dönüşüme katkı sağladığı gibi, aynı zamanda girişimcilik faaliyetlerini yeniden yapılandırıcı bir etkiye sahiptir. Bu nedenle, bilgi teknolojilerindeki yeniliklerin, girişimciler tarafından izlenmesi ve uygulanması, girişimcilik faaliyetlerinin başarısında kilit rol oynamaktadır. Dijital teknoloji kullanımına yönelik tutum düzeyinin yeterli düzeyde olmaması durumunda, girişimciler, kaynak ve fırsatlardan yararlanmada ve yenilikçi fikir geliştirmede zorluklarla karşılaşabilmektedir. Bu çalışmanın amacı, İzmir ilinde, faaliyet gösteren işletme sahibi girişimcilerin, dijital teknoloji kullanımına yönelik tutumlarının işletmelerinin inovasyon yeteneklerine olan etki düzeyini belirleyebilmektir. Böylece dijital ortamda girişimcilik faaliyetlerinin etkinliğini arttırmaya yönelik ne gibi iyileştirme çalışmalarının gerçekleştirilebileceğinin öngörülmesi de hedeflenmektedir. Bu amaçla, tasarlanan saha araştırmasıyla, İzmir ilinde farklı sektörlerde faaliyet göstermekte olan 140 girişimciye, yüz yüze ve online anket uygulanmıştır. Elde edilen veriler IBM SPSS Statistics 29.0 paket programı kullanılarak analiz edilmiştir. Bu çalışmada ilave olarak, dijital girişimcilik ve inovasyona ilişkin kavramlar açıklanmakta, bu alanda yapılan ulusal ve uluslararası çalışmalardan söz edilmektedir. Bu araştırmadan elde edilen bulgular doğrultusunda, girişimcilerin dijital teknolojiye yönelik tutum ve inovasyon yeteneklerinin geliştirilmesine ilişkin öneri ve yorumlara yer verilmiştir.

**Anahtar Kelimeler:** Dijital Teknoloji Kullanımına Yönelik Tutum, İnovasyon Yetenekleri, Girişimcilik Becerileri.

## **The Effects of Entrepreneurs' Attitudes towards the Use of Digital Technology The Impact of Enterprises on Innovation Abilities: (A Field Research)**

### **ABSTRACT**

Digital technology is a phenomenon that supports and strengthens productivity, social life in society, accelerates the growth of the global economy. Information and communication technologies contribute to digital

transformation in many areas of society, and at the same time have a restructuring effect on entrepreneurial activities. Therefore, the monitoring and implementation of innovations in information technologies by entrepreneurs plays a key role in the success of entrepreneurial activities. If the level of attitude towards the use of digital technology is not at a sufficient level, entrepreneurs may face difficulties in taking advantage of resources and opportunities and developing innovative ideas. The aim of this study is to determine the level of influence of the attitudes of business owner entrepreneurs operating in Izmir on the use of digital technology on the innovation abilities of their enterprises. Thus, it is also aimed to predict what kind of improvement works can be carried out to increase the effectiveness of entrepreneurial activities in the digital environment. For this purpose, a “face-to-face and online” survey was applied to 140 entrepreneurs operating in different sectors in Izmir province with the designed field research. The obtained data were analyzed using IBM SPSS Statistics 29.0 package program. In addition, the concepts related to digital entrepreneurship and innovation are explained in this study, and national and international studies conducted in this field are mentioned. In line with the findings obtained from this research, suggestions and comments on the development of entrepreneurs' attitudes towards digital technology and innovation abilities have been included.

**Keywords:** Attitude Towards the Use of Digital Technology, Innovation Capabilities, Entrepreneurial Skills.

## GİRİŞ

Bilgi ve iletişim teknolojisindeki ilerlemeler sayesinde, girişimcilere yeni iş olanakları, kaynak ve fırsatlar sunulmaktadır. Yapay zekâ, büyük veri analitiği, nesnelerin interneti gibi dijital teknolojiler, yeni ürünlerin tasarlanmasını ve pazara sunulmasını, yenilikçi fikirlerin geliştirilmesini hızlandırmaktadır. Bulut bilişimi gibi, dijital araçlar, iş süreçlerini optimize ederek, işletmelerin yenilikçi projelere daha fazla kaynak ayırmasına sağlar (Gupta et al, 2019). Dijital platformlar ve sosyal medya, müşterilerle etkileşim kurulmasını ve geri bildirim alınmasını kolaylaştırır.

İşletmelerin dijitalleşme sürecine geçiş yaparken, girişimcilerin dijitalle ilişkin geliştirdikleri algı, ilgi ve tutumları önemli rol oynamaktadır. Dijitalle yönelik algı, ilgi ve tutumun yeterli düzeyde olmaması durumunda, girişimciler, yenilikçi fikirler geliştirme, uygulama, dijital işletme kurma ve dijital araç ve platformları etkin şekilde kullanmada sorunlarla karşılaşmaktadır. Bu yetersizlik, işletmenin dijital dönüşüme geçişinin yavaş olmasına ya da dijital dönüşüm sağlayamayarak kaynak ve fırsatlardan yeterli ölçüde yararlanamamasına yol açmaktadır. Bu araştırmada “Girişimcilerin dijital teknolojiye yönelik tutumu, örgütün inovasyon yeteneklerini ne düzeyde etkilemektedir?” sorusuna cevap aranmaktadır. Bu değişkenlerin birlikte incelendiği ve etki analizinin yapıldığı araştırma sayısı oldukça sınırlıdır. Dijital yetenekler, örgütün dijital inovasyonun önemli bir belirleyici olduğunu ifade edilebilir. Dijital çağda, girişimcilerin yeni fırsatların yakalayabilmeleri için geliştirmesi gereken yeteneklerin yetersizliği ve karşılaşılan problemler, bu araştırmayı yönlüten unsurlar arasındadır.

## 1. KAVRAMSAL ÇERÇEVE

### 1.1. Girişimciler ve Dijital Teknolojiye Yönelik Tutum

Literatürde dijital teknoloji, bilgilerin bir ekran üzerinde elektronik ortamda görüntülenmesi, saklanması olarak tanımlanmaktadır (Cabı, 2006). Günümüzde, bilgisayar, kamera, web teknolojilerini kapsayan tüm uygulamalar, yapay zekâ, nesnelerin interneti gibi olgular dijital teknoloji kapsamına girmektedir.

Literatürde yapılan bir araştırmada, katılımcıların en önemli istihdam edilebilirlik becerileri incelenmiş ve bu becerilerin eleştirel düşünme, yaratıcılık, koordinasyon ve bilişsel esneklik olduğu belirlenmiştir. Araştırmanın sonuçlarına göre, girişimcilikte en önemli beceriler, inovasyon yapma yeteneği daha sonra sırasıyla, hayal/gücü, vizyon, organizasyon becerisi, yaratıcılık, müzakere etme ve inisiyatif kullanabilme becerisi olduğu ortaya çıkmıştır. Özetle, girişimcilik faaliyetlerinin etkinliği açısından inovasyon yapma yeteneği, bilişsel esneklik gibi becerilerin, önemli olduğu belirtilebilir (Papadakis, V. M., ve Kostakis, 2019).

### 1.2. İnovasyon Yetenekleri

İnovasyon, ekonomide gelişmeyi teşvik eden, işletmenin rekabet edebilme ve yenilik yapabilme yeteneği sağlayan önemli bir itici güçtür. Bulsara et al.(2009) inovasyonu, yeni uygulamalara farklı bir bakış açısı olarak ifade etmektedir. İnovasyon kavramı, yeni ürün ve hizmetlerin, yeni üretim ve arz yöntemlerinin oluşturulmasını kapsamaktadır. Literatürde, inovasyon kavramı, yeni fikirlerin belirli bir süreçte olgunlaşmasıyla gerçekleşecek olumlu getiri ve katma değeri ifade etmektedir (Durna,2012). Bu çalışmada, inovasyon yetenekleri, girişimcilere ait işletmelerin, yenilikçi fikir ve ürün geliştirme yeteneklerini ifade etmektedir.

### 1.3. Girişimcilik ve Dijital Girişimcilik Kavramları

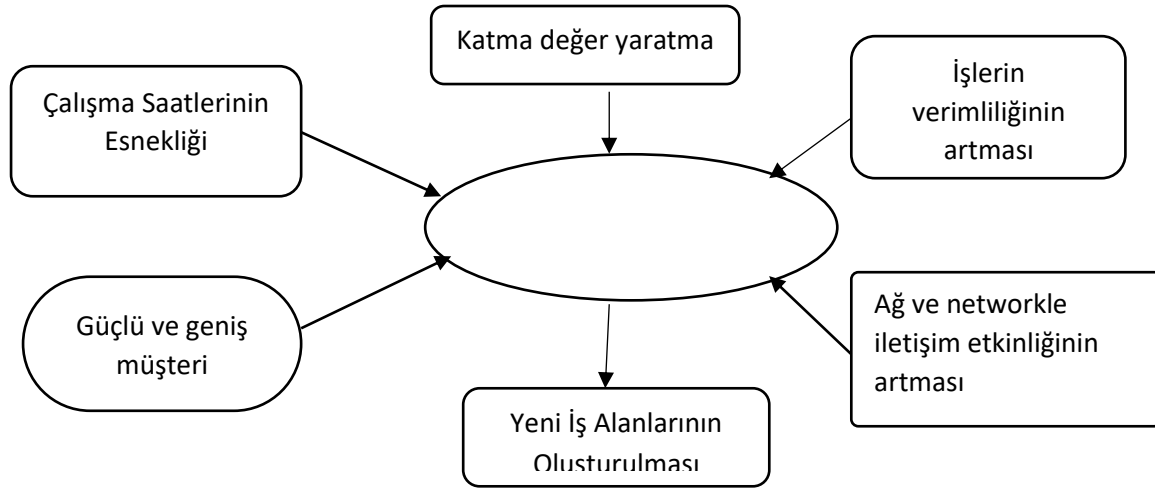
Girişimcilik kavramı, çeşitli yazarlar tarafından farklı şekilde tanımlanmaktadır. Literatürdeki çalışmalarında, araştırmacı Liebestein’a göre girişimci, pazardaki boşlukları algılayan; Kirzner’a göre girdiyi işleyen, Schumpeter’a göre fırsatları yakalayan ve girişimsel aktivitelere öncülük eden kişidir. Cantillon, Say girişimciyi, kaynakları değerlendirip işi planlayan ve risk alan kişi olarak ifade etmiştir.

**Tablo 1.** Literatürde Dijital Girişimciliğe İlişkin Tanımlar.

Le Dinh ve ark (2018)	Internet, bilgi ve iletişim teknolojisi aracılığıyla, işletmenin faaliyetlerinin önemli bir kısmının dijitale aktarılmasıdır.
Hull ve ark (2017)	Bir işletmede fiziksel olan unsurların bir bölümünün veya tamamının dijitalleştirilmesi.
Davidson ve Vast (2010)	Dijital medyanın bilgi ve iletişim teknoloji kullanımına dayalı sunduğu fırsatların izlenmesi, araştırılması ve uygulanması.
Guthrie (2014)	Elektronik ağlar üzerinden, dijital ürünler üretilmesi ve bunlardan kazanç sağlamak amacıyla, bir girişimin oluşturulmasıdır.

### 1.4. Dijital Girişimcilik

Dijital girişimcilik, girişimciler tarafından çeşitli dijital teknolojilerin benimsenmesini ve dijital işletmelerin kurulmasını ifade eder. Dijital girişimcilik, girişimcileri çeşitli platformlar aracılığıyla birbirine bağlaması sayesinde, girişimcilere çeşitli fırsatlar sunmaktadır. Böylece girişimciler, pazar alanını geliştirerek ve iş hacmini genişleterek, ekonomideki boşlukların azaltılmasını sağlamaktadır (Kraus ve ark, 2017). Girişimcilik faaliyetlerinde dijital teknolojileri kullanmanın potansiyel faydaları şöyle gösterilebilir.



**Şekil 1.** Dijital Girişimciliğin Avantajları

Oecd (2015) raporunda, girişimcilik faaliyetlerinde dijital teknolojilerin kullanımı ve sosyal medya aracılığıyla, pazarlama ve operasyonel maliyetlerin azaltılması, e-değer oluşturma, iş zekâsına daha iyi erişim sağlanacağı ifade edilmiştir. Günümüzde, dijital platformların yeni iş modellerinin geliştirilmesiyle oluşturulduğu görülmektedir. Dijital teknolojiler, yenilikçi fikirlerin ortaya çıkmasını, geliştirilmesini ve uygulanmasını kolaylaştırır. Böylece, daha yenilikçi ürün ve hizmetlerin geliştirilmesini sağlar.

## 2. GİRİŞİMCİLERİN DİJİTAL TEKNOLOJİ KULLANIMINA YÖNELİK TUTUMLARININ İŞLETMELERİNİN İNOVASYON YETENEKLERİNE ETKİSİ ÜZERİNE BİR ARAŞTIRMA

### 2.1. Araştırma Amacı

Bu araştırmanın amacı, girişimcilerin, dijital teknoloji kullanımına yönelik tutumlarının işletmelerinin inovasyon yeteneklerine olan etki düzeyini belirleyebilmektir.

### 2.2. Araştırma Yöntemi

Araştırmada nicel araştırma yöntemi kullanılmış ve veriler anket yoluyla elde edilmiştir. Araştırmada dijital girişimcilerden verilerin elde edilmesinde Kartopu örnekleme yönteminden kullanılmıştır. Anket formu, gönüllülük esasına göre online ve yüz yüze görüşme yöntemiyle uygulanmıştır. Katılımcıların seçilmesinde, Kartopu örnekleme yönteminden yararlanılmıştır.

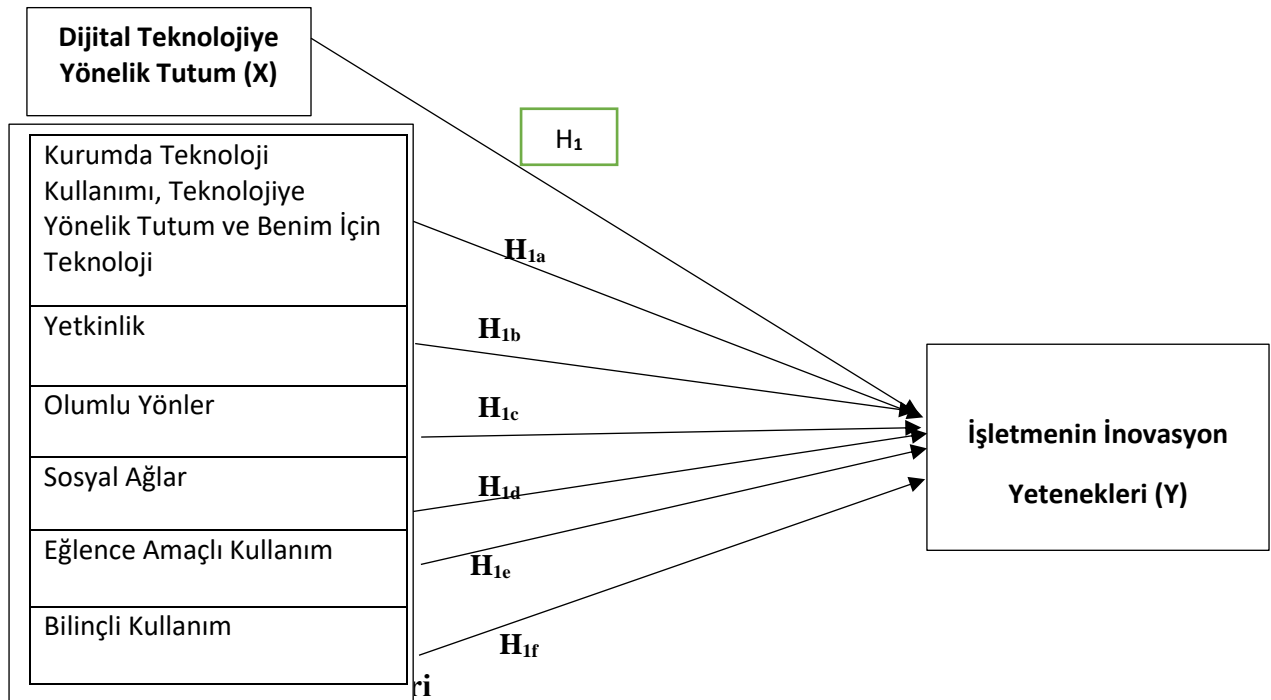
### 2.3. Araştırma Örneklemi

Araştırmanın örneklemini İzmir ilinde faaliyet gösteren 140 dijital girişimci oluşturmaktadır. İzmir’de faaliyet gösteren işletme sahibi girişimciler, bu araştırmanın evrenini oluşturmaktadır.

### 2.4. Araştırma Modeli

Araştırma neden-sonuç ilişkisine dayalı açıklayıcı araştırma modeliyle gerçekleştirilmiştir. Araştırma modelinde bağımsız değişken (X), girişimcilerin dijital teknolojiye yönelik tutumlarıdır. Bağımlı değişken (Y) ise, işletmenin inovasyon yetenekleridir.

Şekil 1. Araştırma Modeli



*Araştırmanın Ana Hipotezi:*



**Hipotez 1:** Girişimcilerin dijital teknolojiye yönelik tutumları, işletmenin inovasyon yeteneklerini etkilemektedir.

Ayrıca, girişimcilerin dijital teknolojiye yönelik tutumları ölçeğinin alt boyutlarına yönelik alt hipotezler belirlenmiştir:

**Hipotez 1a:** Kurumda teknoloji kullanımı boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir

**Hipotez 1b:** Yetkinlik boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir.

**Hipotez 1c:** Olumlu yönler boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir.

**Hipotez 1d:** Sosyal ağlar boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir.

**Hipotez 1e:** Eğlence amaçlı kullanım boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir.

**Hipotez 1f:** Bilinçli kullanım boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir.

## 2.6. Araştırmanın Ölçekleri

Yapılan çalışmada Girişimcilerin Dijital Teknolojiye Yönelik Tutumları Ölçeği ile İnovasyon Yetenekleri Ölçeği kullanılmıştır. Her iki ölçekteki ifadeler (“1=Kesinlikle katılmıyorum”, “2=Katılmıyorum”, “3=Kararsızım”, “4=Katılıyorum”, “5=Kesinlikle Katılıyorum”dan oluşan) 5’li Likert tipi tutum ölçeği ile ölçülmüştür.

### 2.6.1. Girişimcilerin Dijital Teknolojiye Yönelik Tutumları Ölçeği

Araştırmada, girişimcilerin dijital teknolojiye yönelik tutumlarını belirlemek amacıyla Cabı (2016) tarafından geliştirilen, altı alt boyutlu “Dijital Teknolojiye Yönelik Tutum Ölçeği” kullanılmıştır. Ölçeğin alt boyutları; Kurumda Teknoloji Kullanımı, Teknolojiye Yönelik ilgi ve Benim için Teknoloji (sekiz madde), Yetkinlik (yedi madde), Olumsuz Yönler (beş madde), Sosyal Ağlar (dört madde), Eğlence Amaçlı Kullanım (üç madde), Bilinçli Kullanım (üç madde)’den oluşmaktadır.

### 2.6.2. İnovasyon Yeteneği Ölçeği

Girişimcilerin işletmelerinin inovasyon yeteneklerini belirlemek amacıyla Marvel ve Lumpkin (2006, 2007) tarafından geliştirilen ve 10 maddeden oluşan tek boyutlu “İnovasyon Yetenekleri Ölçeği” kullanılmıştır.

## 2.7. Araştırmanın İstatistiksel Veri Analizi

Araştırmanın istatistiksel veri analizi sonuçlarına aşağıda yer verilmiştir:

### 2.7.1. Demografik Analiz

Girişimcilerin demografik ve kişisel özellikleri ile işletmelerine yönelik özelliklerinin analiz edildiği frekans tablosu aşağıda yer almaktadır:

**Tablo 1. Girişimcilerin Demografik Özellikleri**

Girişimcilerin Özellikleri			Girişimcilere Ait İşletmelerin Özellikleri		
1. Cinsiyet	Frekans (N)	Yüzde %	9. İşletmeyi Yönetenler	Frekans (N)	Yüzde %
Kadın	65	46	Girişimci	52	37
Erkek	75	53	Aile Fertleri	23	16
<b>2. Medeni Durum</b>			Ortaklar	25	17
Evli	16	11	Profesyoneller	12	0.8
Bekar	124	88	Yöneticiler	28	0.2
<b>3. Yaş</b>			<b>10. İşletmelerin Faaliyet Sektörü</b>		
31-35 Yaş Arası	38	27	Tekstil	15	10
36-40 Yaş Arası	17	21	Gıda	21	15
41-50 Yaş Arası	46	32	Dekorasyon	4	2.86
51-60 Yaş Arası	33	23	Hizmet	84	60
61 ve Üzeri	6	4	İnşaat Malzemeleri	6	4.29
<b>4. Eğitim Durumu</b>			El Sanatları	4	2.86
Lise Mezunu	21	15	Kozmetik	4	2.86
Lisans	68	48	Takı ve Aksesuar	2	1.43
Yüksek Lisans	33	22	<b>11. Faaliyet Süresi</b>		
Doktora	4	1	2 yıldan az	31	22
Diğer	6	0.2	2-5 Yıl Arası	43	31
<b>5. Girişimcilik Süresi</b>			6-10 Yıl Arası	25	18
1 Yıldan Az	36	25	10-15 Yıl Arası	8	0.6
1-5 Yıl Arası	46	32	16-20 Yıl Arası	6	0.4
6-10 Yıl Arası	15	10	20 Yıldan Fazla	27	19
11-15 Yıl Arası	10	7	<b>12. İşletmede Toplam Çalışan Sayısı</b>		
16 Yıl ve Üzeri	33	23	9'dan Az	90	64
<b>6. İşinizde Amaca Ulaşma Düzeyiniz</b>			10-49 Yıl Arası	28	2
Çok Düşük	9	6	50-99 Yıl Arası	5	1
Düşük	20	14	100-150 Yıl Arası	5	0.3
Orta	49	35	151-250 Yıl Arası	3	0.2
Yüksek	40	28	250 Yıldan Fazla	9	0.6
Çok Yüksek	22	15	<b>13. Tescilli Marka, Patent veya Faydalı Model</b>		
<b>7. Danışmanlık alma Durumu</b>			Var	59	42
Evet	25	17	Yok	81	57
Hayır	115	82	<b>14. İhracat Durumu</b>		
<b>8. Yabancı Dil Bilgisi</b>			İhracat Yapmıyoruz	88	62
İngilizce	113	80	Doğrudan İhracat	12	0.8
Fransızca	16	11	Dolaylı İhracat	15	11
Almanca	11	7	Her İkiside	25	17
<b>15. Sosyal Medya Kullanımı Durumu</b>			<b>16. Bilişim Teknolojileri Kullanım Düzeyi</b>		
Instagram	92	66	Çok Düşük	8	7
LinkedIn	33	24	Düşük	20	14
Facebook	12	8	Orta	54	38
Twitter	3	2	Yüksek	38	27
			Çok Yüksek	20	14

### 2.7.2. Araştırma Ölçeklerinin Güvenilirlik Analizi

Dijital teknolojiye yönelik tutum ölçeğinin, genel Cronbach Alfa katsayısı, 0,901 olarak hesaplanmıştır. Ölçeğin alt boyutlarına ait Cronbach Alfa değerleri sırasıyla şöyledir: Kurumda Teknoloji Kullanımı adlı birinci alt boyutun Cronbach Alfa değeri, 0,919; Yetkinlik alt boyutu Cronbach alfa değeri, 0,920; Olumlu Yönler Cronbach Alfa değeri 0,853; Sosyal Ağlar alt boyutunun Cronbach Alfa değeri 0,878; Eğlence Amaçlı Kullanım alt boyutunun Cronbach Alfa değeri 0,892 ve son boyut olan Bilinçli Kullanım alt boyutunun Cronbach Alfa değeri 0,706 olarak hesaplanmıştır. Inovasyon Yeteneği ölçeğinin Cronbach Alfa katsayısı 0,823 olarak bulunmuştur. Sonuç olarak, araştırma ölçeklerinin güvenilirlik düzeylerinin yüksek olduğunu ifade edebiliriz.

### 2.8. Araştırmanın Hipotezlerinin İstatistiksel Olarak Test Edilmesi

Araştırma hipotezlerinin test edilmesinde basit doğrusal regresyon analizi kullanılmıştır. Regresyon analizi öncesinde, araştırma değişkenlerinin basit doğrusal regresyon analizine uygun olup olmadığına yönelik tüm şartlar test edilmiştir. Araştırma değişkenlerinin tüm şartları sağladığı doğrulanmıştır. Bu şartlara göre, bağımlı ve bağımsız değişkenler eşit aralıklı ölçme düzeyinde bulunmaktadır. Aynı zamanda sürekli değişkendir. İkinci olarak, bağımlı ve bağımsız değişkenlere normallik testi yapılmış ve normal dağılıma sahip olduğu görülmüştür. Üçüncü olarak, bağımlı ve bağımsız değişkenler arasında doğrusallık testi yapılmış ve doğrusal ilişkinin olduğu belirlenmiştir. Dördüncü olarak, uç değerlerin bulunmadığı ve hataların normal dağıldığı görülmüştür. Değişkenler eş varyanslıdır. Hatalar birbirinden bağımsızdır.

#### H<sub>1</sub> Ana Hipotezinin Test Edilmesi

Bu araştırmada dijital teknolojiyi kullanım düzeyi yüksek olan girişimcilerin işletmelerinin inovasyon yeteneklerinde artış meydana geleceği öngörülmektedir.

#### Regresyon Analizi

Değişkenler	Düzeltilmiş R <sup>2</sup>	F	Anlamlılık F	Std Beta	t değeri	p değeri
Dijital Teknoloji Kullanımına Yönelik Tutum	0,124	19,466	.001	,352	7,260	.001*

**Bağımsız Değişken:** Dijital Teknoloji Kullanımına Yönelik Tutum (Genel)

**Bağımlı Değişken:** Inovasyon Yeteneği

**İnovasyon Yeteneği = 2.078 + 0.352 Dijital Teknoloji Kullanımına Yönelik Tutum**

Basit Doğrusal Regresyon Analizi sonucunda, girişimcilerin dijital teknoloji kullanımına yönelik tutumlarının, işletmelerinin inovasyon yeteneklerini pozitif yönde etkilediğini ileri süren H<sub>1</sub> hipotezi kabul edilmiştir.

#### Alt Hipotezlerin Test Edilmesi

**H<sub>1a</sub> Alt Hipotezinin Test Edilmesi:** Bu araştırmada; kurumda teknoloji kullanımı, teknolojiye yönelik ilgi ve benim için teknolojiye yönelik tutumu yüksek olan girişimcilerin işletmelerinin inovasyon yeteneğinde artış meydana geleceği öngörülmektedir.

### Regresyon Analizi

Değişkenler	Düzeltilmiş R <sup>2</sup>	F	Anlamlılık F	Std Beta	t değeri	p değeri
Kurumda Teknoloji Kullanımı, Teknolojiye Yönelik İlgi	0,142	22,808	.001	,377	7,530	.001*

**İnovasyon Yeteneği= 2,045+ 0,377 KT Kullanımı, TY İlgi ve Benim İçin Teknoloji**

Basit Doğrusal Regresyon Analizi sonucu, kurumda teknoloji kullanımı boyutunun, işletmenin inovasyon yeteneklerini pozitif yönlü etkilediğini ileri süren **H<sub>1a</sub>** hipotezi kabul edilmiştir.

*H<sub>1b</sub> Alt Hipotezinin Test Edilmesi:* Bu araştırmada; yetkinlik düzeyi yüksek olan girişimcilerin işletmelerinin inovasyon yeteneğinde artış meydana geleceği öngörülmektedir.

### Regresyon Analizi

Değişkenler	Düzeltilmiş R <sup>2</sup>	F	Anlamlılık F	Std Beta	t değeri	p değeri
Yetkinlik	0.085	13,973	.001*	,303	3,378	.001*

**İnovasyon Yeteneği= 2,689 + 0,303 Yetkinlik**

Yetkinlik boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir. **H<sub>1b</sub>** hipotezi kabul edilmiştir.

*H<sub>1c</sub> Alt Hipotezinin Test Edilmesi:* Bu araştırmada; olumlu yönler odaklanan girişimcilerin işletmelerinin inovasyon yeteneğinde artış meydana geleceği öngörülmektedir.

### Regresyon Analizi

Değişkenler	Düzeltilmiş R <sup>2</sup>	F	Anlamlılık F	Std Beta	t değeri	p değeri
Olumlu Yönler	0,030	5,272	.001	,192	2,296	.023*

**İnovasyon Yeteneği= 2,899+ 0,192 Olumlu Yönler**

Basit doğrusal regresyon analizi sonucu, olumlu yönler boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir. **H<sub>1c</sub>** hipotezi Kabul edilmiştir.

*H<sub>1d</sub> Alt Hipotezinin Test Edilmesi:* Bu araştırmada; sosyal ağlar bağlantısı güçlü olan girişimcilerin işletmelerinin inovasyon yeteneğinde artış meydana geleceği öngörülmektedir.

### Regresyon Analizi

Değişkenler	Düzeltilmiş R <sup>2</sup>	F	Anlamlılık F	Std Beta	t değeri	p değeri
Sosyal Ağlar	0,031	4,391	.038*	,192	2,296	.038*

**İnovasyon Yeteneği= 2,997+ 0,176 Sosyal Ağlar**

Basit doğrusal regresyon analizi sonucu, sosyal ağlar boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir. **H<sub>1d</sub>** hipotezi kabul edilmiştir.

*H<sub>1e</sub> Alt Hipotezinin Test Edilmesi:* Bu araştırmada; dijital teknolojiyi eğlence amaçlı kullanan girişimcilerin işletmelerinin inovasyon yeteneğinde artış meydana geleceği öngörülmektedir.

### Regresyon Analizi

Değişkenler	Düzeltilmiş R <sup>2</sup>	F	Anlamlılık F	Std Beta	t değeri	p değeri
Eğlence Amaçlı Kullanım	- 0,007	,077	.782	,024	0,278	.782

### İnovasyon Yeteneği= 3,304 + 0,024Eğlence Amaçlı Kullanım

Basit doğrusal regresyon analizi sonucu, eğlence amaçlı kullanım boyutu, işletmenin inovasyon yeteneklerini pozitif yönlü etkilememektedir. **H<sub>1e</sub>** hipotezi reddedilmiştir.

*H<sub>1f</sub> Alt Hipotezinin Test Edilmesi:* Bu araştırmada; dijital teknolojinin bilinçli kullanımının girişimcilerin işletmelerinin inovasyon yeteneğinde artış meydana geleceği öngörülmektedir.

### Regresyon Analizi

Değişkenler	Düzeltilmiş R <sup>2</sup>	F	Anlamlılık F	Std Beta	t değeri	p değeri
Bilinçli Kullanım	0,031	4,391	.038*	,192	2,296	.038*

### İnovasyon Yeteneği= 2,313 + 0,333 Bilinçli Kullanım

Basit doğrusal regresyon analizi sonucu, Bilinçli Kullanım boyutu, işletmenin inovasyon yeteneklerini pozitif yönde etkilemektedir. **H<sub>1f</sub>** hipotezi kabul edilmiştir.

## 3. SONUÇ ve ÖNERİLER

Dijital teknolojiler, geleneksel iş yapısı ve süreçlerinin, küresel düzeyde daha rekabetçi ortamlarda yeniden şekillendirilmesine katkı sağlar. Dijital teknolojiler, girişimcilerin kurdukları işlerini geliştirebilmek için stratejik yöntemler kullanmalarını desteklemektedir. Girişimcilerin dijital teknolojilerden yararlanarak iş kurması, geleneksel iş fırsatlarının dışına çıkarak, küresel ortamda faaliyet göstermelerine olanak sağlar. Böylece, işletmelerin yeni fırsatları değerlendirmede rekabetçi olma ve sürdürülebilirliği sağlamada avantaj sağlayabilir. Bunun yanı sıra, girişimcilerin deneyimleri artmakta ve iş bağlamında farklı bakış açıları oluşmaktadır. Sonuç olarak, girişimciler dijital alanda faaliyet göstererek, yenilikçi fikir ve teknolojiler geliştirerek yeni iş modelleri oluşturabilirler.

Araştırmada, verilerin analiz sonuçları, girişimcilerin dijital teknolojiye yönelik tutumunun, örgütün inovasyon yeteneklerini pozitif yönde etkilediğini göstermektedir. Demografik analiz sonuçları, katılımcıların yaklaşık % 52'sinin bilişim teknolojilerini orta ve yüksek düzeyde kullanabildiğini göstermektedir. Girişimcilerin çoğunun ortaklar aracılığıyla, bireysel olarak veya aile fertleriyle işletmelerini kurdukları ve en az lisans düzeyinde eğitilmiş oldukları anlaşılmaktadır. Katılımcıların bilişim teknolojilerini eğlence amaçlı kullanmadıkları, iş için ve bilinçli şekilde kullanma eğiliminde oldukları görülmektedir.

Dijitalleşme, inovasyon için gerekli araçları ve altyapıyı sağlarken, kurumda inovasyon kültürü oluşturmak suretiyle, girişimcileri sürekli gelişen bir iş ortamında rekabetçi kalmak için dijital teknolojileri benimsemeye ve bunlardan yararlanmaya yönlendirmektedir. Günümüzde, başarılı girişimcilerin çoğu, genellikle inovasyon yeteneklerini arttırmak için dijitalleşmenin gücünü kullanmanın yollarını araştırmaktadır. Bu araştırmanın sonuçları, girişimcilikte inovasyon yetenekleri ile dijitalleşme arasında simbiyotik ilişkinin varlığını doğrulamaktadır. Yapılan saha araştırması, kurumların dijital dönüşüm sürecinde, girişimcilerin dijital teknoloji kullanımına yönelik ilgi ve tutumunun, inovasyon yeteneklerine olumlu yönde etkilediğini

göstermektedir. Dijitale yönelik yeterli düzeyde ilgi ve yapıcı tutum olmadan, girişimcilerin dijital işletme kurması, dijital araç ve platformları etkin olarak kullanması problemlere yol açmaktadır. Bu nedenle, girişimcilerin bu konudaki farkındalığının artırılması önemlidir. Bu amaçla, girişimlerin dijital teknoloji kullanım düzeyinin artırılmasına yönelik eğitimler verilebilir. Girişimcilerin dijital dönüşüm sürecinde; üniversite, sanayi, sivil toplum kuruluşları gibi paydaşlar arasında işbirliğinin geliştirilmesi oldukça faydalı olabilir. Ayrıca, girişimci merkezlerin, işletmelerin dijital dönüşümünde yol gösterici rehberlik etmesi önerilebilir.

## KAYNAKÇA

Cabi, E. (2016). Attitude Scale for Digital Technology. *Kastamonu Eğitim Dergisi*, 24(3), 1229-1244.

Elia, Gianluca, Margherita, Alessandro, Passiante, Giuseppina, (2020). Digital Entrepreneurship Ecosystem: How Digital Technologies and Collective Intelligence are Reshaping the Entrepreneurial Process, *Technological Forecasting and Social Change*, Elsevier, 150(C).

Fiona, Sussan, Zoltan J. Acs, (2017). The Digital Entrepreneurial Ecosystem, *Small Business Economics*, Springer, 49(1).

Fossen, Frank M. Sorgner, Alina, (2021). Digitalization of Work and Entry into Entrepreneurship, *Journal Of Business Research*, Elsevier, Vol. 125(C), 548-563.

Gandhi, S. Bulsara H. (2009). Techno-Innovation to Techno Entrepreneurship through Technology Business Incubation in India: An Exploratory Study. *Asia Pacific Journal of Innovation and Entrepreneurship*, 3 (1).

Giones, F., & Brem, A. (2017). Digital Technology Entrepreneurship: A Definition and Research Agenda. *Technology Innovation Management Review*, 7, 44-51.

Kraus S. ve Palmer C. (2018). Digital Entrepreneurship: a Research Agenda on New Business Models for the Twenty-First Century. *International Journal of Entrepreneurial Behavior Research*, 25, 2, 353-375.

Marvel, Matthew ve Lumpkin. (2006). Opportunity Recognition and Innovation: How Technology Entrepreneurs Use Prior Knowledge to Construct Radical Innovations. *Frontiers of Entrepreneurship Research*, 26, (9), 13.

Papadakis, V. M., ve Kostakis, I. (2019). Female Entrepreneurship and Employability in The Digital Era: the Case of Greece. *Journal of Open Innovation*, 4(2), 1-15.

Paul, Justin & Alhassan, Ibrahim & Binsaif, Nasser & Singh, Prakash, (2023). Digital Entrepreneurship Research: A Systematic Review, *Journal of Business Research*, Elsevier, 156(C).

Taylor-Wesselink & Teulon. ( 2022). The Interaction and Influence of Digital and Non-Digital Structures, Cultures and Social Norms on Entrepreneurship. *Canadian Journal Administration Science*. 1–15.

Oecd(2015). <http://www.bilgitoplumu.gov.tr/2015/oecd-dijital-ekonomi-gorunumu-2015-raporu-yayimlandi/>

## Sinema ve Toplumsal Hafıza: Kaygı Filmi Üzerine Bir Alımlama Çalışması

**PhD. Cand. Gülşen KOPARIR**

Istanbul University

Radio Tv Cinema

gulsen-koparr@hotmail.com

Orcid: 0000-0002-6049-0393

### ÖZET

Bu çalışma, kitle iletişim araçlarının toplumsal hafıza kurma üzerindeki etkisini ve bu etkinin izleyici tarafından nasıl alımlandığını incelemeyi amaçlamaktadır. Bu doğrultuda, toplumsal hafızayı odağına alan Kaygı adlı film örneklem olarak seçilmiş ve izleyicilerin de katılımıyla alımla çalışması gerçekleştirilmiştir. Çalışma üç bölümden oluşmaktadır. İlk bölümde, toplumsal hafıza ve sinema konusunda kuramsal çerçeveye yer verilmiş, ikinci bölümde Kaygı adlı film toplumsal hafıza bağlamında değerlendirilmiş ve son olarak üçüncü bölümde de izleyicilerin alımlamaları yorumlanmıştır. Çalışmanın sonucunda, izleyicilerin kitle iletim araçlarını filmde gösterilen kodlar doğrultusunda baskıcı ve manipülatif bir biçimde değerlendirdikleri ve egemen okuma gerçekleştirdikleri görülmüştür. Ancak, kitle iletişim araçlarının toplumsal hafıza üzerindeki etkisi sorulduğunda, izleyicilerin bir kısmının müzakereli ve karşıt okuma gerçekleştirdikleri tespit edilmiştir.

**Anahtar Sözcükler:** Toplumsal Hafıza, Kitle İletişim Araçları, Sinema, Alımlama Çalışması

## Cinema and Social Memory: A Reception Study on the Inflamm Movie

### ABSTRACT

This study aims to examine the impact of mass media on the formation of collective memory and how this impact is perceived by the audience. In this context, the film titled "Inflamm" was selected as a sample focusing on collective memory, and a reception study was conducted with the participation of the audience. The study consists of three parts. The first part provides a theoretical framework on collective memory and cinema, the second part evaluates the film "Inflamm" in the context of collective memory, and finally, the third part interprets the audience's receptions. As a result of the study, it was observed that the audience evaluates mass media in a coercive and manipulative manner based on the codes depicted in the film, performing a dominant reading. However, when asked about the impact of mass media on collective memory, it was found that some viewers engaged in deliberative and oppositional readings.

**Keywords:** Social Memory, Mass Communication, Cinema, Reception Research



## Introduction

Collective memory is formed not only as a result of direct witness accounts or indirect information transmission through factors such as family and environment but also through mediated forms of communication. Mass media, by making information accessible to individuals and circulating it among them, possesses the power to alter and transform existing realities. According to Huyssen, new media serves the function of being the carrier of memory. Historically, traumatic events have been commodified in films, museums, documentaries, or websites. In this regard, it is not possible to consider historical events independently of the media content to which they are related (Huyssen, 2003: 18).

Cinema creates a space that amalgamates reality, the unreal, the present, the moment, and dreams on the same mental plane. In this context, cinematic images and representations are not randomly constructed but are built in a manner resonant with the human psyche. Cinema involves both the image of the human soul and the soul of the cinema in its imagery (Morin, 2005: 202-203). Cinema, deepening social imagination, allows individuals to separate themselves from their own existence through identification, enabling them to become the person they are watching, even though the viewer remains physically inactive, transforming them into a wanderer (Diken and Laustsen, 2022: 19). Additionally, cinema films encompass images that creators can touch and access in the viewer's memory regardless of when they were produced. Individuals may encounter images reflecting their own lives, sorrows, fears, and desires, as well as representations of different cultures, lifestyles, and ethical and political events. All encountered representations play a constructive role in the formation and shaping of our memory.

In this study, the aim is to examine how the mass media portrayed in the film "Inflame" (2017) is perceived by the audience. Through this examination, the study seeks to reveal how mass media shapes the processes of societal remembering and forgetting, and aims to uncover the role of cinema films in the formation of collective memory. The selection of "Inflame" as the sample is motivated by the film's exploration of both the impact of mass media on societal memory and its role in the act of forgetting, as well as its illustrative role in the function of cinema as a reminder. Within the scope of the literature review for this study, 14 participants, consisting of 9 women and 5 men who had not previously watched the film "Inflame," were interviewed, and a reception study was conducted.

Reception studies are conducted with the aim of revealing the interaction between media content and the audience. According to the reception theory, which considers the audience as a meaning producer, a text does not have a single meaning (Yoo and Buzinde, 2012: 223). This is because, despite media texts being equipped with powerful messages and images, each viewer confronts them with their own life story, and messages exist as much as the inferences of the recipient. The viewer's experiences and perspective influence their position in relation to the message.

In this study, for use in reception analysis, the semi-structured interview technique was employed as a data collection method, and viewers were asked questions after watching the

film. The way in which viewers perceived the film and positioned themselves in response to it was examined using Stuart Hall's "Encoding-Decoding" model. According to Hall, media texts are highly meaningful, and the recipient can engage in three different readings. These reading forms are referred to as dominant-hegemonic reading, negotiated reading, and oppositional reading. Dominant-hegemonic reading signifies the interpretation of the sender's message by the recipient in a way that aligns with its intended meaning. Negotiated reading involves the recipient processing the codes through their own mental processes and subsequently accepting some codes while contesting others. In oppositional reading, the recipient rejects all the codes presented by the sender and offers a contrasting viewpoint (Hall, 1999: 59-61).

### **Social Memory**

Memory is an accumulative concept intrinsically linked with time. According to Bergson, it signifies "the storage and accumulation of the past in the present" (Deleuze, 2021: 109). All experiences, information, and encounters are stored in memory. However, defining memory merely as a place where information is stored would be inadequate. This is because memory not only encapsulates the information of the past but also represents the positioning of the past through the present moment.

Collective memory, also known as social memory, encompasses the shared experiences, acceptances, victories, defeats, rules, and all aspects of daily life within a given society. According to Nora, "memory is rooted in the concrete, extension, movement, image, and object" (2006: 19). It is always in a dynamic state as it involves the transmission of the past from a common pool to future generations. This dynamic nature can be illustrated with interconnected circles, forming a complex structure through the socialization of individuals within groups, communities, and society. As evident from this, there is no memory specific to societies; memory is always individual and personal. However, due to the process of socialization, it becomes socially determined and shaped within the framework of societal influences (Asmann, 2015: 44). The interdisciplinary subject of social memory was first examined from a sociological perspective by Maurice Halbwachs. According to Halbwachs, our memories are collective, and individuals are not isolated. Even if they are not physically present, we always carry a group of people within us and hear their voices. Events we experience individually or witness are recalled to us by others (2019: 30). The objective and subjective are perpetually ambiguous and intertwined. Individuals are also objectively situated within subjectivity (Diken and Laustsen, 2022: 28).

The subject of memory entails both the acts of forgetting and remembering. According to Plato's theory of recollection, the soul possesses knowledge of everything, and every piece of information individuals learn through inquiry is, in fact, a form of recollection (2010: 163). According to Assmann, remembering is "an emotional relationship, a conscious connection with the past that goes beyond cultural shaping and rupture" (2015: 43). In the act of remembering, various forms of societal expression such as the current time frame, endorsed ideas, language, and symbols are utilized (Halbwachs, 2022: 49). Bergson suggests that when searching for a memory that doesn't come to mind, one detaches from the present and initially settles into a general past time, then into a specific moment of the past. The memory here is in

a virtual state, and as the act of remembering intensifies, it transitions into an operational state (Cited in Deleuze, 2021: 115).

A strong memory experience shapes the remembered moment in relation to the present. In other words, the acts of remembering fill the gaps of the past through the present. This experience can occur organically or inorganically. Organically described remembering involves the recall of traces or specific images from the past. Any triggering element, such as seeing an object, hearing a sound, or any associative cue, can lead to the experience of remembering. These triggering elements are as unique and individual as people's life experiences.

When examining memory studies, it is often noted that Marcel Proust is frequently referenced. In his novel *"Remembrance of things past,"* Proust provides an original example of association by narrating how the protagonist is transported to the past by a lime blossom tea and a madeleine, depicting the process of recollection. In addition, the experience termed as inorganic is more about being reminded than remembering. This reminder can be initiated by an individual, an institution, or a state, and it can also be systematically and intentionally carried out by mass media. The external imposition of specific images as reminders can not only inaccurately revive the past but may also add fictional memories to real ones (Halbwachs, 2019: 32). Schacter also discusses exposure to news from mass media, emphasizing the uncertainty and unreliability of the sources. He provides an illustration to exemplify this situation. Consider reading an article in a newspaper about the honesty of a famous person; however, due to mistrust in the source, you may choose to disregard it. Several months later, while conversing with someone about the honesty and loyalty of famous individuals, you may recall the article from the newspaper but be unable to remember its source. In the absence of the knowledge that the source was unreliable, the information from the article begins to create its own reality, convincing us of its authenticity (Schacter, 2022: 178).

Social memory can be reconstructed through the act of reminding, but it can also be reshaped through the act of forgetting. Forgetting policies are implemented by state apparatuses as a systematic method of deliberate forgetting for the purpose of reconstructing history or obscuring certain points. When examining Czech history, it is observed that writers resorted to this system twice by being convicted, and historians were dismissed from their duties (Connerton, 2019: 30). Here, a gradual memory loss is discussed, induced by external pressure. As memory becomes blurred and access to sources is cut off, the act of forgetting takes place.

### **Social Memory and Cinema**

Like all forms of art, cinema is a result of the process of seeing, discerning, and perceiving. Badiou defines cinema as a mixed branch nourished by borrowing from other art forms (Cited in Diken and Laustsen, 2022: 26). Furthermore, artworks draw inspiration from both the artist's emotions, desires, and fears, and the social, economic, and cultural conditions in which the artist exists. Therefore, the artist, as a mixed individual, is a person who exhibits the power of sight, and only someone who sees can make differentiations and connections. After the act of seeing, the artist first decides where they will be and where they will stand. This is because the artist is not only a seeing individual but also someone who knows how to ignore

(Timuçin, 1992: 33-34). In this context, cinema films "reveal the social subconscious by offering a mirror that enables identification and social control" (Diken and Laustsen, 2022: 28).

When we talk about memory studies in cinema, political, ethical, and identity issues often come to mind. However, cinema films convey the codes, norms, boundaries, and entire way of life of the culture in which they are produced. In this regard, the powerful impact of a film on our memory is not solely experienced through social issues. Cinema films constitute a field of encounters, offering the audience numerous diverse representations. With its magical and objective nature, cinema resembles a vast archetypal womb containing the world's myriad perspectives as its embryogenic potential carrier (Morin, 2005: 169). Suner also mentions that cinema not only bears witness to social and historical events but also possesses a critical stance (2020: 16). This is because the position of the camera, the arrangement of the image, and the decisions made in editing are essentially strategies of representation, and the representation of the social world is a political phenomenon (Ryan and Kellner, 2010: 419). In this context, cinema films do not merely replicate the physical world but create a representation of an organized and idealized reality. Cinema actively plays a role in the representation of historical events, the transmission of the past, concealing or reconstructing it. Cinematic images, while providing information about the past, can be guiding or contribute to other images of the past, thus shaping their own histories (Erkılıç, 2012: 69-70). At the same time, all these representations, settings, cultural codes of the era, and the director's perspective on that period are documented and carry the quality of a record. As an example from the early years of cinema, Georges Méliès' film "Dreyfus Affair" (1899; *L'affaire Dreyfus*), inspired by the Captain Dreyfus case accused of treason, documented a political issue of the time.

Cinema not only allows us to witness many events but also filters and reinterprets past information through narrative memory. In this way, the past is transformed, and like films, other works of art also create their own reality. Alain Resnais' film "Hiroshima Mon Amour" appears as a work re-presented to memory, fulfilling its role as a reminder (Erkılıç, 2012: 72).

### **Analysis of the Film *Inflame* in the Context of Social Memory**

The film "Kaygı" (2017), directed by Ceylan Özgün Özçelik, focuses on the theme of social memory and emphasizes collective amnesia. The film conveys the intrusive nature of mass media to its audience, serving as an example of the act of oblivion.

The protagonist, Hasret, works as a scriptwriter at a television channel called Tek TV. Having lost her family in the Sivas Massacre, Hasret begins to question her past and believes that her family's death is being concealed from her, contrary to what her aunt, who claims they died in a car accident, suggests. Consequently, Hasret decides to investigate the day of her family's death in the archives of the television channel she works for and on internet websites. In the archives, Hasret becomes suspicious due to the absence of any political or accident-related news and the exclusive presence of art-related topics on that date. While explaining this situation to her friend Mehmet, she expresses it as "what if they are hiding something from us," highlighting the role of mass media in forgetting. The choice of the term "reminding" is

deliberate here. This is because the film, in terms of its subject matter, reminds us of what influences our forgetting, what we should not forget.

In the opening sequence of the film, Hasret engages in a conversation with her friends about social media and news. This discussion at home not only references social media users but also resembles the interactions of a conversation on a platform. The characters can be grouped into those who criticize social media, those who defend cyber attacks, those who advocate the right to protest, supportive individuals, and ghost users. Additionally, the background of the forgetting process includes the urban transformation movement. Nora refers to concrete images or remnants of past periods as memory sites. These include museums, archives, monuments, festivals, associations, anniversaries, etc., which persist as witnesses and reminders of a specific period. While these memory sites distinguish one society from others, they also serve as places that foster a sense of belonging among society members. Memory sites positioned against time and forgetfulness immortalize death and materialize the immaterial. (Nora, 2006: 23-32). In this context, the film utilizes images such as high-rise buildings, constructions, and mosque restoration, where there is no trace of the past. Moreover, by mentioning the changing of street names, the film indicates that the forgetting process is not solely driven by mass media; it shows that information can replace each other. Place names are not only determinants of a location or the names of boundaries. They also serve the mnemonic function of evoking and reintroducing familiar stories. Therefore, when naming places, the intention is to select individuals or memories to be remembered (Connerton, 2012: 20-22).

### **Ethics Committee Approval**

Ethical approval for the in-depth interviews forming the basis of the study was obtained on April 27, 2023, with the letter numbered 1744285 submitted to the Istanbul University Ethics Committee for Social and Human Sciences Research.

### **Findings and Interpretation**

A total of 14 individuals, including 9 women and 5 men, who had not previously watched the film "Inflame," were selected for the study. Female viewers were coded as "K," and male viewers were coded as "E," followed by numerical identification. The reception analysis was conducted with viewers aged between 19 and 37 from five different cities: Istanbul, Tekirdağ, Samsun, Antalya, and Ankara. The socio-demographic characteristics of the viewers are presented in the table below.

**Table 1: Socio-demographic Characteristics of Participants**

<b>Participant</b>	<b>Age</b>	<b>Education Level</b>	<b>Employment Status</b>	<b>City</b>
K1	28	Postgraduate	Working	Istanbul
K2	29	Undergraduate	Not Working	Istanbul
K3	22	Undergraduate	Not Working	Tekirdağ
K4	27	Postgraduate	Working	Istanbul

K5	24	Undergraduate	Not Working	Samsun
K6	33	Undergraduate	Not Working	Antalya
K7	19	Student	Not Working	Istanbul
K8	27	Postgraduate	Working	Istanbul
K9	26	Associate Degree	Not Working	Istanbul
E1	27	Undergraduate	Working	Ankara
E2	24	Associate Degree	Working	Istanbul
E3	37	Undergraduate	Working	Istanbul
E4	27	Undergraduate	Working	Istanbul
E5	24	Undergraduate	Working	Istanbul

A semi-structured interview form was developed as the data collection method, and in-depth interviews were conducted. The approach of using an interview form implies the pre-preparation of questions and topic headings that will be directed to the participants during the interview. In this approach, the interviewer has the flexibility to follow the prepared list while conducting the interview. However, to obtain more detailed information, the interviewer also has the freedom to ask additional questions and change the sequence of questions according to the flow of the conversation (Yıldırım and Şimşek, 2021: 130). In this context, participants were questioned after watching the film, and four main topics were identified. These include the reception of mass media in the film, the reception of news manipulations, the reception of the impact of mass media on social memory, and the reception of the film's impact on social memory.

Before focusing on these topics, general questions were directed to the viewers. Firstly, they were asked whether they had any information about the Sivas massacre before watching the film. Nine viewers stated that they had information, while five viewers indicated that they had no information. One viewer who claimed to have information mentioned, 'I became aware through the *#unutmadımaklımdahashtags* shared on social media every year,' highlighting the reminder role of mass media on social memory. Secondly, a question was posed regarding whether they think the media makes people forget or remember certain facts. All participating viewers expressed that the media both makes people forget and remember the facts.

### **The Reception of Mass Media in the Film**

The film highlights the powerful and inevitable influence of mass media. All viewers involved in the reception study evaluated the portrayal of mass media as biased, misleading, oppressive, and dependent. Viewers coded as K1, K4, and K7, who expressed their opinions sequentially, emphasized the guiding and determining features of mass media.

K1

"The film shows how mass media manages our perception. It illustrates how news is shaped during editing and how, in newspaper headlines, it directs the public's perception rather than focusing on the main topic in the content, making them look from a completely different perspective."



K4

"Perception management has been depicted in a way that will create."

K7

"The film clearly shows that not everything we see or hear in the mass media is true, and it explicitly demonstrates that what someone wants us to see or hear is broadcast, and unbiased broadcasting is frankly not quite possible."

Viewers E1, E2, E4, E5, and K6 addressed the ideological dimension of mass media.

E1

"I believe the film portrays mass media as entirely dependent and inclined towards biased reporting."

E2

"I paid particular attention to headlines, titles, and contents on television and in newspapers and kept track. What high-ranking executives and scriptwriters say has been served to the public in the same way, providing incorrect information. Thus, these means of reaching the public have been depicted in the film as misleading the public."

E4

"The film shows that mass media misguides with orders from superiors or those in charge."

E5

"Divisive, oppressive, and manipulative."

K6

"Journalism, mobbing applied by superiors, and efforts to mislead the public with news lacking transparency are portrayed in the film. The fact that the news channel's name is 'Tek TV' in the film is also significant."

Viewers coded as K2, K3, E3, K5, and K8 talked about the impact of mass communication on truth.

K2

"It is mostly shown as a tool that misleads the public by keeping them unaware of the truth."

K3

"The way it is portrayed in the film seems close to reality. I can't speak definitively because I haven't had experience in such companies, but the idea of media outlets distorting the truth both to conform to political conditions and for headline purposes doesn't sound very unusual to me."

E3

"It has been portrayed as false journalism."

K5

"Television is shown as a mass communication tool that does not reflect the truth."

K8



"The media in the film has transformed into something completely opposite, like the black-haired woman called blonde. It has turned wrong into right and shaped it."

### **News Manipulation Perception**

In the film, it is observed that news is manipulated, and editors act as gatekeepers. Viewers, K2, K4, K6, K7, and K8, express that these scenes are realistically depicted and associate them with mainstream media today.

K2

"The media pressure depicted in the film is also the biggest problem with today's mainstream media. That's why I think it was handled realistically."

K4

"I believe it happens in real life too. It's like selective perception. Depending on who reports the news and where they focus, that's what we see. The news can be accurate but incomplete."

K6

"I don't think there is a news channel that doesn't cherry-pick. Even news channels claiming not to be biased still cherry-pick, in my opinion."

K7

"I believe it's like this in reality, and the film reflects it very well. I think most news, except for live broadcasts (which are a bit suspicious), is not conveyed as it happened but as it is wanted to be conveyed."

K8

"Unfortunately, news cherry-picking and distorted headlines are still happening today. In the film, I felt Hasret's Inflammation about wanting to intervene in this situation but not being able to do anything."

Viewers coded as E1 and K5 made references to hate speech and the concept of othering.

E1

"As a result of the news, people are being misled. This triggers hatred towards certain groups and communities."

K5

"As a society, we cannot learn about global developments in a realistic way in our country. News manipulated according to someone's interests can lead to our misdirection and incorrect attitudes towards some people."

K1 and E4 emphasized that news has a decisive impact on societal perception.

K1

"I believe that the film shows how the public's perception is managed regarding the images of cherry-picked news, and instead of presenting the facts comprehensively, what is wanted to be conveyed is presented."

E4

"In the film, the managers of the mentioned TV channel can control the audience with relevant, exaggerated, and directing headlines. Even the anger and raised voice of the presenter in the main news have credibility for viewers."

In the film, attention is drawn to a poster hanging on the wall of the television channel. The statement written on this poster, "ne görüyorsanız o, ne duyuyorsanız o" (what you see is what you get, what you hear is what you get), is also uttered by the news anchor during the main news bulletin. Viewer K3 emphasized the dramatic irony of this sentence, highlighting the director/character/viewer relationship.

K3

"Unfortunately, it's not incredibly unbelievable that most organizations claiming to present the truth also use this deceptive method. The film employs a technique called dramatic irony with the statement 'ne görüyorsanız o, ne duyuyorsanız o.'"

The viewer coded as E3 emphasized that directive arrangements made on the news are done according to the category of the news.

E3

"I think it only happens in political issues. Except for gossip, I don't think such a thing is done in other news."

### **Perception of the Impact of Mass Media on Social Memory**

The film, by providing viewers with a glimpse into the working environment of a television channel, questions the accuracy of the information that shapes our memory by showing both the raw and presented versions of news. It also allows viewers to question their roles as spectators in their own lives. Participants in the study were asked whether mass media has a shaping effect on social memory within the framework of the film. While 13 viewers stated that mass media has an effect on social memory, one viewer expressed the opposite opinion.

Viewers K1, K2, K5, E4, and E5 evaluated the scenes presented in the film. They observed the power of mass media to shape the agenda, either by distorting or omitting information, and its ability to create a new agenda.

K1

"The film shows how the statements of Furkan Muzaffer shown on television are manipulated for perception management, and how the collective memory of society is constructed."

K2

"In the film, events are skipped in the news montage, and even if new developments occur within a day, they are omitted, and the agenda is forgotten by the public."

K5

"It portrayed the hiding of the Sivas massacre from the public for years."

E4

"When we look at the film, the media presents correct or incorrect, current, or old information to the audience whenever and however it wants, in line with the interests of one or more individuals."

E5

"They present events with distorted facts, cutting an existing event in the film to fit their arguments and presenting it to the public."

Viewers E1 and K4 associated the media pressure depicted in the film with George Orwell's novel "1984."

E1

"People are made to believe in untrue things by presenting biased news, which triggers the feeding of hatred towards some segments and groups. This is similar to the part in the novel '1984' where Big Brother is watching you. We should accept the truths served to us without questioning; that's what is emphasized."

K4

"We start to believe in things that we see and hear more often, starting to forget and not remember and beginning to forget what we haven't seen. We start to believe in things we hear frequently, even if they are not true. The film is portrayed accurately, realistic but a bit dystopian. It reminded me of the book '1984.'"

Viewers E2, K3, K6, K7, and K8 highlighted that the information presented in a mass format by mass media is not questioned or researched by the viewer. They positioned themselves as passive against mass media.

E2

"Hasret continued her job despite knowing that she was unintentionally and knowingly presenting false and illogical information to protect her job. She still mentioned to her colleagues that it was not true. But after closing herself at home and quitting going to work, she started to become numb, not reacting to new news and headlines, not reacting, and accepting some things in a resigned state."

K3

"People who are not directly involved in political and social events are unlikely to question or verify the event unless they are closely interested in the event. The failure to confirm this misinformation leads to it being engraved in the social memory as the wrong form. The film clearly conveys criticisms of this systemic misinformation and the editing of news."

K6

"I think the media has a great impact on social memory. We use the internet, newspapers, or televisions to remember events that happened years ago. Therefore, what they give us shapes what we remember based on the information they provide. I interpreted the film's portrayal of the news channel distorting events, cutting off the broadcast during opposition speech, and broadcasting penguin documentaries and marriage programs as a way of shaping society."

K7

"It is easier for us not to react to news we encounter without investigating their truth, just to accept them as they are. Since the majority of society directly accepts the news they see, the accuracy of the news source they follow becomes their truth, and their falsehood becomes their falsehood. In the film, the transmission of a real event is not as it happened but rather as it is arranged in fiction, with the explanation 'this is how it was wanted from above.'"

K8

"I actually experienced the shock Hasret felt while editing the news in ourselves. The specific censored headlines, the channel that cannot be impartial, the people who must obey orders from above, and the distortion of the actual events really make you think after a while whether the event happened like this."

In addition to the powerful shaping or constructive features of the media mentioned above, Klapper argues that mass media has a limited effect on the audience but reinforces existing situations. He describes this phenomenon under the heading of "selective exposure." Viewers tend to follow media content that supports their own beliefs and avoid content that contradicts them (As cited in Özçetin, 2020: 100). Viewer K9 also emphasized that individuals are not passive in the face of codes coming from the media, highlighting the situation of selective exposure.

K9

"In my opinion, the media, as presented in news bulletins, does not shape the right and wrongs of society. Everyone watches what they find right and avoids watching what they find wrong. I couldn't perceive the media as influencing social memory as it is reflected in news bulletins."

### **Inflame Film's Impact on Social Memory**

The question of whether Inflame has an impact on social memory was posed to the viewers. Nine viewers expressed that the film is effective on social memory, emphasizing its role as a reminder. On the other hand, five viewers asserted that the film does not have an impact

on social memory. Additionally, they mentioned that cinema films, in general, do not have a lasting impact on social memory and are primarily seen as entertainment tools.

Below are statements from viewers who believe the film has an impact on social memory:

K1:

"The film is effective on social memory. Especially in the initial scenes, Hasret had a saying 'When 'Social' comes before Media, you think the public is in charge and you get carried away.' Mass media determines what and how we discuss things. Social media, often considered a place where everyone can freely express their thoughts, is also one of them. Mass media shapes what it makes us think, and we discuss and argue about what it makes us think, all of which we think are our own thoughts."

K2:

"In the film, referencing the Sivas massacre, which many people overlook or forget, has become an example of how cinema affects social memory."

K3:

"Cinema films establish memory about social events and remembrance. Therefore, a well-researched and respectfully made film can refresh the community's memory, while a sensationalized and disrespectful work can poison this memory. However, regardless of which one is watched, both create awareness in a person prone to receiving an event. Especially for people like me who are a bit younger, it is not certain that we know or remember this event that occurred in 1993. Also, the poignancy of the last scenes of the film creates a great sympathy and responsibility towards those targeted in the event."

E4:

"The Inflamm film is creating social memory. The audience of the film narrating the Sivas events may begin to develop antipathy towards the opposing group. Additionally, it reveals forgotten or unknown truths. This situation occurs with other films broadcast on television."

K5:

"In this film, the Sivas massacre is particularly intended to be reminded to the public. In this aspect, I think it is effective on social memory."

E5:

"It reminds us of an event that happened years ago. It exposes the pressure of the media. An effective film on social memory."

K6:

"The film aims to remind us of the Sivas massacre. Watching Hasret's claustrophobia, Inflamm, and mostly numbness, we felt it together."

K8:

"It creates a social memory by reminding us of the Sivas massacre that is no longer mentioned."

K9:

"In the film, because we can empathize more easily, we can give a grain of truth to a point we previously said was wrong, or conversely, we can see the wrong side of what we previously said was correct. Therefore, it affects social memory."

Statements from viewers who believe the film does not have an impact on social memory:

E1:

"No, it is not effective; cinema films can create memory depending on their category. But this film is not creating it."

E2:

"Cinema films can contribute to people's thinking, ideas, and imagination. However, the contribution obtained is not rational. What each person gains from it cannot be known."

E3:

"I don't think cinema establishes or directs memory. People go to watch movies for entertainment. This film, like a psychological film, we only understand the event in the last scene. It does not affect our memory."

K4:

"I think it will be forgotten after a while because it is too pessimistic."

K7:

"I don't think cinema films will create a social memory. Films contribute to an increase in awareness, but it will not lead to a collective action. Because the goal of the viewer is always to enjoy the film, and taking action will happen after the occurrence of an active event. After watching, it provides enlightenment, awareness, but will not create a permanent social memory. Because, as viewers, we look at cinema films not with the view of 'learning a lesson' but with the understanding of 'art for art,' so I think it will lose its impact after a while."

### **Conclusion and Evaluation**

Cinema is an experiential domain comprising images that embody diverse cultures, perspectives, historical knowledge, and future depictions. This study aimed to reveal how cinema is evaluated by audiences and how it is positioned among other mass media.

According to the results of the reception analysis, mass media depicted in the film was perceived by audiences as oppressive, manipulative, and deceptive. This reception suggests that the director's initial coding was accurately conveyed, and a dominant reading was established. While evaluating scenes depicting the manipulation of news, viewers observed that editors and the character named "the blonde" functioned as threshold guardians, leading them to question their own positions in relation to mass media. Two distinct audience positioning receptions were identified, categorized as passive and active.

Furthermore, when questioning the impact of mass media on collective memory and the influence of the film "Inflame" on shaping collective memory, negotiations and oppositional readings were encountered. Some viewers expressed that cinema could be effective when addressing political processes. However, since collective memory refers to a concept that also pertains to society's shared routines, processes, and, to some extent, its culture, all cinema films have an impact on our collective memory. It is crucial to consider what a film shows as well as what it omits.

A portion of the audience asserted that cinema films undertake the task of shaping collective memory. They pointed out that the film "Inflame" reminded them of the Sivas Massacre in 1993 and created a memory for future generations. An audience member citing films such as "Dağ" and "Börü" emphasized cinema's role as an ideological apparatus. However, some viewers argued that cinema serves as a means of entertainment and does not take on the responsibility of shaping collective memory. In the case of the film "Inflame" viewers highlighted its psychological thriller nature, its reminder of the Sivas Massacre in the final scene, and predicted its lack of permanence due to its dystopian and dark themes.

According to audience reception, films that are gloomy, dark, or suspenseful tend not to have a lasting impact and are often forgotten. Viewers expressing this view mentioned that films of this nature have lower demand, and people generally go to the cinema to enjoy their weekends or leisure time. The notion that information acquisition or the imprinting of specific images on our memory is under the control of the audience was observed. Additionally, the perception that television plays a more significant role compared to cinema in mass media was predominant, with cinema being regarded as more innocent than television.

## References

- Assman, J. (2015). *Kültürel Bellek*. (A. Tekin, Çev.) İstanbul: Ayrıntı Yayınları.
- Connerton, P. (2019). *Toplumlar Nasıl Anımsar*. (A. Şenel, Çev.) İstanbul: Ayrıntı Yayınları.
- Connerton, P. (2012). *Modernite Nasıl Unutturur*. (K. Kelebekoğlu, Çev.) İstanbul: Sel Yayıncılık.
- Deleuze, G. (2021). *Bergsonculuk*. (H. Yücefer, Çev.) İstanbul: Alfa.
- Diken, B., Laustsen, C. B. (2022). *Filmlerle Sosyoloji*. İstanbul: Metis Yayıncılık.
- Erkılıç, S. D. (2012). *Türk Sinemasında Tarih ve Bellek*. Ankara: De Ki.
- Halbwachs, M. (2022). *Hafızanın Toplumsal Çerçevesi*. (B. Uçar, Çev.) Ankara: Heretik.
- Halbwachs, M. (2019). *Kolektif Bellek*. (Z. Karagöz, Çev.) İstanbul: Pinhan Yayıncılık.
- Hall, S. (1999). Encoding / Decoding, Media Studies, Paul Morris & Sue Thornhom (ed), Edinburgh University Press, 51-61.
- Huysen, Andreas. (2003). *Present Past: Urban Palimpsests and the Politics of Memory*. Stanford: Stanford University Press.
- Morin, E. (2005). *The Cinema or the Imaginary Man*. Minneapolis: University of Minnesota Press.
- Nora, P. (2006). *Hafıza Mekanları*. (M. E. Özcan, Çev.) Ankara: Dost Kitabevi.
- Özçetin, B. (2020). *Kitle İletişim Kuramları*. İstanbul: İletişim Yayınları.
- Platon. (2010). *Diyaloglar*. İstanbul: Remzi Kitabevi.
- Ryan, M., Kellner, D. (2010). *Politik Kamera: Çağdaş Hollywood Sinemasının İdeolojisi ve Politikası*. (Çev. E. Özsayar.) İstanbul: Ayrıntı Yayınları.
- Schacter, D. L. (2022). *Belleğin İzinde: Beyin, Zihin ve Geçmiş*. (E. Özgün, Çev.) İstanbul: Yapı Kredi Yayınları.
- Suner, A. (2020). *Hayalet Ev: Türk Sinemasında Aidiyet, Kimlik ve Bellek*. İstanbul: Metis Yayınları.
- Timuçin, A. (1992). *Gerçekçi Düşünce- Gerçekçi Sanat*. İstanbul: İnsancıl Yayınları.
- Yıdırım, A. ve Şimşek, H. (2021). Sosyal bilimlerde nitel araştırma yöntemleri. (12. Baskı). Ankara: Seçkin Yayıncılık.
- Yoo, E.E., Buzinde, C.N. (2012). Gazing Upon the Kingdom an Audience Reception Analysis of a Televised Travelogue. *Annals of Tourism Research*, 39, (1), 221–242.



## Eğitim-Öğretim ve Sürdürülebilirlik

**Dr. Mukadder Güneri**

Researcher

mukadderguneri@gmail.com

Orcid ID: 0000-0002-4384-6183

### ÖZET

Eğitim tarihine baktığımızda, tarih öncesi çağlardan bugüne eğitim-öğretim, insanoğlu için gerekli olmuştur. İster Sokrates'e göre öğrenmek ruhun bir parçası olan akılda doğuştan getirilen fikirlerin hatırlanması, ister filozof John Lock'a göre insan zihni boş bir levhadır, deneyimlerle levha şekillenir olsun, insanoğlu tarih öncesi çağlarda farkında olmaksızın deneme yanılma yöntemi ile zorunluluktan dolayı çoğu şeyi öğrenmiş ve kendisinden sonra gelenlere, onların yaşamlarını kolaylaştırmak amacıyla öğretmiştir. Bu süreçten sonra öğrenme, biliçli bir etkinlik ve bir toplumsal faaliyete dönüşmüştür. Yani eğitim bilenin, bilmeyene öğretmesi(usta-çırak ilişkisi) şeklinde başlamış ve sonra örgün eğitim şeklini almış ve kurumsallaşmıştır. Görüldüğü gibi eğitimin varlık sebebi, yaşamın sürdürülebilirliğiyle doğrudan ilgilidir. Genelde eğitim-öğretimde iletişim aracı olarak öncelikle eşya, modeller, hareket, ses, çizim, resim, yazı ve işaretler kullanılır. Günümüz dünyasında ise teknolojik gelişmelere paralel olarak gelişen kitle iletişim araçları, kaçınılmaz olarak iletişimi, eğitim- öğretim temel aracı haline getirmiştir. Özellikle dijital medya, insanın öğrenme alanını, kendi ilgi ve öğrenme isteğine paralel olarak sınırsız hale getirmiştir. Bu durum eğitim-öğretim anlayışının değişmesine neden olmuştur. Öte yandan, teknolojik alanda hızla devam eden gelişmeler ve sonuçları, yeni yaşam biçimlerini ve yeni ihtiyaçları beraberinde getirmiştir. Bugün yeni gelişmeleri ve yeni dünyayı daha iyi anlayabilmek için gerek bireysel, gerekse toplumsal yaşamda, eğitim-öğretim her zamankinden daha önemli hale gelmiştir.

Bu bilgilerden hareketle, "eğitim-öğretim ve sürdürülebilirlik" sözcükleri, nitel bir yöntem ve fenomenolojik bir yaklaşımla, günümüz dünyası açısından incelenmiştir.

**Anahtar Kelimeler:** Eğitim-öğretim, İnsanoğlu, Sürdürülebilirlik, Teknoloji, Yaşam.

## Education-Training and Sustainability

### ABSTRACT

When we look at the history of education has been necessary for human being prehistory times to today. Whether, according to Socrates, learning is the remembering of innate ideas in the mind, which is a part of the soul, according to the philosopher John Lock, the human mind is a blank slate and the sheet is shaped by experiences, in prehistoric times, human beings learned many things out of necessity by trial and lapse without realizing it and learned from themselves. He taught those who came after him in order to make their lives easier. After this process learning, turned into a conscious activity and a social activity. In other words, education started as the knowledgeable teaching the unknowing (master-apprentice relations), and then it took the form of formal education and became institutionalized. As can be seen, the reason for the existence of education is the needs required for the sustainability of human life. In general, object, models, movement, sound, drawing, pictures, writing and signs are used as communications tools in education and training. In today world, mass media, which have developed in parallel with technological developments, have inevitable made communications the basic tool of education and the training. On the other hand, rapidly continuing developments in the technological field and their results have brought about new lifestyles and new needs. Today, in order to better understand new developments and the new world, education- training has become more important than ever in both individual and social life.

Based on this information, the words education-training and sustainable were examined in terms of today's world with a qualitative method and a phenomenological approach.

**Keywords:** Education-training, Human Being, Sustainability, Life.



## GİRİŞ

Bilindiği üzere eğitim-öğretim denilince, ilk akla gelen canlı insandır. İnsanın doğumundan ölümüne kadar geçen sürece yaşam denir. Eğitim- öğretim, insanoğlunun yaşam süreci boyunca önemli ola gelmiştir. İster Sokrates’e göre öğrenmek ruhun bir parçası olan akılda doğuştan getirilen fikirlerin hatırlanması, ister filozof John Lock’a göre insan zihni boş bir levhadır, deneyimlerle levha şekillenir olsun, insanlar dünyaya gelişlerinden bu yana ilk karşılaştıkları anne, baba, aile bireyleri, akraba, arkadaş, okul, sosyal çevreleriyle etkileşim yoluyla edindikleri yeni bilgi ve becerilerini, diğer insanlara iletmek için çeşitli araç ve yöntemler kullanmışlardır. Örneğin eşya, modeller, hareket, ses, çizim, resim, yazı ve işaretler. Görüldüğü gibi eğitim-öğretim varlık sebebi, yaşamın sürdürülebilirliğiyle doğrudan ilgilidir.

Öte yandan toplu insan gruplarını aynı anda etkileyebilenler, bugün kitle iletişim araçları olarak adlandırılmaktadırlar. Günümüz dünyasında hızla gelişen iletişim teknolojisine paralel olarak gelişen kitle iletişim araçları, kaçınılmaz olarak iletişimi, eğitim- öğretimin temel aracı haline getirmiştir. Özellikle dijital ortam. Bugün bilgiye ulaşmada, internet ortamı öne çıkmıştır. Bu nedenle, insanın eğitim-öğretim alanı, kendi ilgi ve öğrenme isteğine paralel olarak artmış olup, çeşitlilik oranı gün geçtikçe artış göstermektedir. Teknolojik alanda hızla devam eden gelişmeler ve sonuçları, günümüz dünyasında, askeri, ekonomik, dini, idari, kültürel, siyasi, sosyal yönden yeni düşünce, yaklaşımları ve bunlara ilişkin uygulamaları, yaşam biçimlerini ve yeni ihtiyaçları beraberinde getirmiştir. Bu nedenle “eğitim-öğretim ve sürdürülebilirlik” sözcükleri, geçmişten günümüze ele alınarak geçirdiği evreleri, geleceğe dair söz söylemek adına gözden geçirilmiştir.

## 1.LİTERATÜR

Koşulların elverdiği ölçüde, “eğitim-öğretim ve sürdürülebilirlikle” ilgili eser ve makale üzerinden yapmış olduğum araştırmalarımda, eğitim-öğretim ve sürdürülebilirlik ile ilgili doğrudan bir makale veya esere rastlamadım. Ancak Genel Türk Tarihi ve Türk Eğitim Tarihine ilişkin eserlerde doğrudan, dolaylı çeşitli bilgiler bulunmaktadır. Başlangıçta, Farabi, Kaşgarlı Mahmud, İbni Sina, Yusuf Has Hacib ve tarihi süreçte aşağıda yer verilecek olan tarihi şahsiyetlerin eğitime-öğretime dair belirlemiş olduğum görüşleri değerlendirilmiştir. Yine eğitimci Edger Dale(27 Nisan 1900 - 8.3.1985)’nin öğrenme ya da yaşam diye adlandırılan konisi, eğitim-öğretim ve sürdürülebilirliğe ilişkin bir değerlendirmesi, bugünkü iletişim araçlarının daha iyi anlaşılması amacıyla yapılmıştır.

## 2. METODOLOJİ

İnsanlık tarihine baktığımızda, insanlığın bugüne kadar yaşamamış olduğu bir değişim sürecini yaşadığı görülür. Bu durum eğitim-öğretim ve sürdürülebilirlik açısından da sözkonusudur. Her birey, toplum ve devletlere göre değişkenlik gösterse de yüzyıllarca hemen hemen eğitim-öğretim ve sürdürülebilirlik konularında aynı anlayış içinde olan ve aynı araç ve gereçleri kullana gelen insanoğlu, bugün yeni bir düşünce, anlayış, yeni araç ve gereçlerle tanışmıştır. Bu nedenle, “eğitim-öğretim ve sürdürülebilirlik” sözcükleri, nitel bir yöntem ve fenomenolojik bir yaklaşımla, günümüz dünyası açısından incelenmiştir.

### 3. BULGULAR

#### 3.1. Eğitim-öğretim ve sürdürülebilirlik Açısından Genel Türk Tarihine Kısa Bir Bakış

**3.1.1.** Türklerin, İslamla tanışmadan önce(9- 10 uncu yıllardan önce) eğitim-öğretim ve sürdürülebilirlikle ilgili tutum ve davranışlarını iki yerleşkeli yaşam biçimleri ve töre belirler.

**3.1.2.** Bilge ve alp özelliğine sahip gençler yetiştirmek. **3.1.3.** Hem bilge, hem de savaşçı ve adil. **3.1.4.** Başlıca geçim kaynakları sürü beslemek olduğu için et, süt, deri gibi hayvan ürünlerinin değerlendirilmesi için çeşitli araç gereçlerin yapılmasında usta-çırak, yani bilenin bilmeyene öğretmesi. **3.1.5.** Savaşçı gençlerin kılıç kuşanmasında demir madenlerinin işlenmesi sonucu zorunlu olarak meslek eğitimi. **3.1.6. Cinsiyet ayırmaksızın çocuk sevgisi, eğitim-öğretimi yaşamın sürekliliği açısından önemlidir.** Sorumluluk anne ve babanıdır. “iyi oğlana ataç, iyi kız anaç” denir. **3.1.7.** Toplumun güveni, çoğalmasa ve bu gibi sorumluluklar hakana aittir(Ögel, 1979: 317, 1984: 403, 1971: 644, Thomsen: 2002: 147-149).

**3.1.2.** Müslüman olduktan sonra yerleşik hayata geçen Türkler, özellikle iç Asya’da güçlü devlet olan Karahanlı Döneminde, devlet başkanlarının eğitim-öğretime önem vermeleri, bilime ve bilim adamlarını himaye etmeleri ve medreselerin kurulup yaygınlaştırılması sonucu çok gelişir. Aşağıda sözü edilecek Farabi, İbni Sina, Yusuf Has Hacib, Kaşgarlı Mahmud, Ahmet Yesevi, Edip Ahmet bin Mahmut Yüknek’i bu dönemde yaşamış şahsiyetlerdir.

**3.1.3.** Selçuklular ve Beylikler döneminde eğitim-öğretime devlet adamları çok önem verir. Birer örgün eğitim kurumları olan medreseler gelişir ve ülke topraklarının hemen hemen her tarafına yayılır. Ayrıca bu dönemde iki kurum göze çarpar. **3.1.3.1.** Atabeglik Kurumu; Hakanın çocuklarını gelecekte yönetime hazırlamak için deneyimli biri tarafından özel eğitilmesi. **3.1.3.2.** Ahilik kurumu: Ahilik küçük esnaf, usta, kalfa ve çıraklar ve bu gibi lerin dayanışmalarını ve mesleklerini dürüstlikle yapmalarını sağlayan bir sistem. 13. yüzyılda Kırşehir’de yaşayan Ahi Evran’ın Ahiliğin kurucusu olduğu biim camiasında kabul görür. Ayrıca Siyasetname adlı bir eseri yazan, Melikşah’ın atabeyliğini yapan Nizamülmülk eğitim tarihinde kendinden söz ettiren şahsiyetlerden biridir. Ona göre: **3.1.3.3.** Devlet yönetiminin temel ilkesi adalettir. **3.1.3.4.** Hükümdar halkının refah ve mutluluğundan sorumludur. **3.1.3.5.** Hakan görevlendirme yaparken öncelikle ehlini dikkate almalıdır(Turan: 1969, s. 478, Köymen 1982: 310, Baykara, 1985: 167).

**3.1.4.** Osmanlı Döneminde örgün eğitim kurumları medreseler çok yaygınlaşır. **3.1.4.1.** Fatih Medreseleri, Süleymaniye Medreseleri eğitim-öğretimin belli başlı kurumlarıdır. Bu medreseler ulema sınıfı, şeyhülislam, müderrisler yetiştirir. Öğrencilerin tüm ihtiyaçları karşılıksız sağlanır. Sınıf geçme değil, ders sistemi uygulanır. Öğrenciler kendi işlerini kendileri yapar. Medrese öğrencileri cer sistemi gereği her yıl en uzak köylere gider, edindikleri bilgiler, onlarla paylaşır. **3.1.4.2.** İlkokullar, sıbyan mektepleri hemen hemen her mahallede her köyde camilerin yanında bulunur. Temel olarak Kuran okutulur. İlkokul, 1776-1839 yılları arasında, zorunlu olması kararı alınır. **3.1.4.3.** Endurun’un amacı, hükümdara, devlete koşulsuz sadık, çok iyi devlet adamı yetiştirmek. Devşirme çocuklarını alıp üst düzey yönetici olarak yetiştiren okul. Daha sonra bu okula Türk çocukları da alınmaya başlanır(Kul sistemi). **3.1.4.4.**

Askeri okullar. **3.1.4.5.** Azınlık Okulları. **3.1.4.5.1.** Rum okulları, **3.1.4.5.2.** Ermeni Okulları, **3.1.4.5.3.** Yahudi okulları, **3.1.4.5.4.** Yabancı okullar. **3.1.4.6.** Memur Yetiştiren Okullar: **3.1.4.6.1.** Bab-ı Ali Mektebi, **3.1.4.6.2.** Bab-ı defteri Mektebi. **3.1.4.7.** Örgün, yaygın eğitim kurumların dışında eğitim-öğretim yerleri. Bu yerlerde Osmanlıda çok gelişmiş olan sözlü kültürün yaşandığı yerlerdir. **3.1.4.7.1.** Kütüphaneler, Cami ve mescitler, tekke ve zaviyeler, cem evleri, sahaflar, kitapçılar, bilginlerin, ediplerin, sanatçıların evleri, halktan bazı kişilerin evleri ve kahvehaneler. Osmanlı Vakıf Sistemi genelde eğitim-öğretimin mali kaynağından sorumludur. Osmanlı Devletinin eğitim-öğretim sistemi, askeri, ekonomik, idari, dini, siyasi, sosyal ve bu gibi alanlarda göreve ve işe göre adam yetiştirmek diye ifade edilebilir(Ergin, 1977: C.1-5, Uzunçarşılı, 1965: 349, Adıvar, 1970: 220, Unan: 2003: 452, Güneri, 2013: 255, Yediyıldız, 1980: 157-161).

**3.1.4.2.** 1776-1839 tarihleri arasında açılan okullar: **3.1.4.2.1.** Mühendishane-i Hümayun(1776), Mühendishane-i Berr-i Hümayun(1795), Tıphane-i Amire ve Cerrah-i Memure(1827),Mekteb-i Fünun-ı Harbiye(1834, Mızıka-ı Hümayun Mektebi(1834), Rüştîye Mektepleri(1839), Mekteb-i Maarif-i Adliye(1839), Mekteb-i Ulum-ı Edebiye(1839) (İhsanoğlu: 1992: 2003: 345-390.C.I, ).

**3.1.4.3.** 1839- 1876 Tanzimat Dönemi: **3.1.4.3.1.** Devlet ve hükümetin görevi halkın eğitim-öğretimini birinci görev olarak üstlemesi gerekmektedir ve Maarif-i Umumiye Nizamnamesi düzenlenir. **3.1.4.3.2.** Eğitimin, ülkenin çıkışına bir çözüm görülmesi. **3.1.4.3.3.** Yeni araç gereçlerin kullanılması, yeni öğretim yöntemleri denenmesi.(Ergin, 1977: 500-510. C.1-2).

**3.1.4.4.** 1878- 1908 bu dönemde pek çok meslek ve sanat okulu açılır. Yine bu dönemde özel okullar açılır. Rüştîye ve idadiyeler yaygınlaştırılır. Öğretmenliğin meslekleşmesi yolunda çalışmalar yapılır. İlköğretimlerin masrafları, okulların bulunduğu yerlerde oturan ailelerince karşılanmaktadır. Kız çocuklar için çocuk bakımı, yemek pişirmek, dikiş dikmek, elbise biçiciliği, oya, nakış ve kaneviçe, halı kilim dokuma okulları, erkekler için terzilik, doğramacılık, yorgancılık, demircilik, kuduracılık, saraçlık, dericilik, dökmecilik, duvarcılık, boyacılık ve şişe cam yapımı gibi okullar açılır(Ergin: 1977: 885-894. C.3-4).

**3.1.4.5.** 1908-1918 Meşrutiyet Dönemi: **3.1.4.5.1.** Balkan Savaşları ve onu izleyen olumsuzluklar sonunda, “Çökmekte olan devleti eğitim ve öğretmenler kurtaracaktır” diye bir görüş benimsenir. **3.1.4.5.2.** Kızlar için ilk olarak bir yüksek okul açılır. **3.1.4.5.3.** İlk resmi ana okulları açılır. **3.1.4.5.4.** Tedrisat-ı İptidaiye Kanun-i Muvakkati(ilköğretim geçici kanunu) çıkarılır. Bu kanunla ilköğretim zorunlu ve devlet okullarında parasız olduğunu hükme bağlar. Bu dönemde diğer okullarda da yeni uygulamalar yapılır(Ergin: 1977: 502-510. C.1-2)

**3.1.4.6.** 1919-1922 Kurtuluş Savaşının sürdüğü sırada Ankara’da bir eğitim kongresi yapılır. Atatürk bir konuşma yapar. Tespit şudur. “Milli bir eğitim almış, öncelikle milli varlığını koruması kendisine en temel değer olarak öğretilmiş insan tipi yetiştirmek.” **3.1.4.6.1.** İstanbul’da, Anadolu’da, Cephe’de kurtuluşu sağlama ve hür yaşama bilincinin yaygınlaşması hedeflenir(Caner: 1991: 234).

**3.1.4.7.** 1923 ve sonrası. Türkiye Cumhuriyeti. Savaştan çıkmış, tüm olumsuzluklara rağmen, **3.1.4.7.1.** Atatürk “Başöğretmen” ünvanıyla tebeşşiri eline alır ve kara tahtanın başına geçerek halka ilk dersi vermek suretiyle, eğitim-öğretimi hedefi gösterir. **3.1.4.7.2.** 1921- 1923, 1924 , 1925, 1926 yılına kadar süren eğitim kongreleri sonunda 1924 tarihinde çıkarılan Tevhid-i Tedrisat Kanunu çerçevesinde, ülkenin ağır koşullarına direnen Osmanlı eğitim sistemine tabi okullar, Türkiye Cumhuriyetine geçer. 1946 yılından bu yana eğitim-öğretim o günün koşulları ve ihtiyaçlarına paralel olarak yapılacakları aşağıda kaydedilen 2023 vizyonu gibi tavsiye niteliğinde belirleyen eğitim şuraları sürdürülebilirliğe bir örnek teşkil eder (Utkan: 2007, Güneri: 2012: 339-348).

### 2023 Vizyonu

- 1- Öğretmen yetiştirilmesi, istihdam ve mesleki gelişim,
- 2- Eğitim ortamları, Kurum kültür ve okul liderliği,
- 3- İlk ve orta öğretimin güçlendirilmesi,**
- 4- Ortaöğretimde erişim sağlanması,
- 5- Spor, sanat, beceri ve değerler eğitimi,
- 6- Psikolojik danışma, rehberlik ve yönlendirme ve bu gibi.

1921- 2023 Vizyonu, ilk ve son şura kararlarına bakıldığında, her iki şurada da ilköğretim yer almaktadır. Türk eğitim tarihinde milli eğitim davasının, ilköğretim davası olduğu söylene gelir. Bugün de gündemden düşmediği görülmektedir.

### 3.2. Eğitim Tarihinde Eğitim-öğretime İlişkin Adlarından Söz Edilenler

**3.2.1. Farabi**(İkinci öğretmen 870-950). Bugün Kazakistan sınırları içinde bulunan Farab(Otrar)’a bağlı Vesis kasabasında dünyaya gelir. yaşamı boyunca 100 den fazla eseri kaleme alır. Felsefe, mantık, ahlak, psikoloji, metot, fizik, kimya, astronomi, geometri, siyaset, sosyoloji, askerlik, din, tasavvuf, dil, edebiyat ve musiki ile ilgilenir. Farabi’ye göre: **3.2.1.1.** Eğitimin amacı mutluluğu bulmaktır. **3.2.1.2.** Üç tür eğitimci vardır. **3.2.1.2.1.** Aile reisi, **3.2.1.2.2.** Öğretmen, **3.2.1.2.3.** Devlet Başkanı. **3.2.1.3.**Eğitim-öğretimi ayırır. Öğretim konuşmayla başlar, azim gerektirir, eğitim ise aşkla uygulamayı gerektirir. **3.2.1.4.** Bir şey öğretilmeden ötekine geçilmemeli. **3.2.1.5.** Öğrenciler Sokrat’ın ifadec ettiği gibi öğretmen ile tartışmayı bilmeli. **3.2.1.6.** Öğretimde Felsefe ve Mantık’a yer verilmeli. **3.2.1.7.** Öğrencinin öğrenme isteğinin **sürdürülmesine** çalışılmalıdır. **3.2.1.8.** Çocuklar, karar verme yeteneği güçlü, sorumluluk duygusuna sahip olarak yetiştirilmeli(Farabi: 1950, Sayı.4).

**3.2.2. Kaşgarlı Mahmut**, 1072-1074 yıllarında tamamlamış olduğu Divanu Lugat’it Türk adlı eseriyle, Türk eğitim tarihinde adını unutulmazların arasında yerini alır. Kaşgarlı: **3.2.2.1.** Çocuk eğitimine çok önem verir. **3.2.2.2.** Bilgi ve bilime eserinde çokça yer verir.

“Bilge eriğ edhgü tutup sözün işit > Bilgin kimseyi hoş tutup sözünü dinle.

Erdemin öğreniben işka sura > Erdem kazan, işte kullan.”(2018: 428)

**3.2.2.3.** Bilgi ve deneyimin önemine işaret eder.

**3.2.2.4.** Dil öğretiminde kendine özgü yöntemler belirler. Örnekleri daima günlük yaşamdan ve atasözlerden verir.

**3.2.3. İbni Sina**( 980-1037) Türk ve dünya bilim dünyasında çok büyük yeri vardır. Kanun ve Şifa adlı eseri en önemli eserlerinden biridir. Özellikle tıp alanında başlangıçta adından sıkça söz edilmesinin yanı sıra eğitim alanında da bugüne gelen düşünceleri vardır. İbni Sina: **3.2.3.1.** Eğitim- öğretime ilişkin programlar geliştirir. **3.2.3.2.** Ahlak ve fazilet eğitimlerini önemser. **3.2.3.3.** Eğitimin amacı, bireyin yeteneklerini en üst seviyeye çıkartıp, kötülüklerden arınması ve sonuç olarak mutluluğa erişmesi olmalı. **3.2.3.4.** Allah'ın varlığını bilmesi ve etkisini her an hissetmesi. **3.2.3.5.** Beden sağlığının önemini vurgular ve sporu önemli bulur. **3.2.3.6.** Çocuk eğitimini çok önemli görür ve başlıca sorumluluğu aileye yükler. **3.2.3.7.** Eğitim ve öğretimde nezaket, nasihat, ödülü, örneklerle anlatır ve **kolaydan > zora, basitten > karmaşaya doğru bir yolu benimser.** **3.2.3.8.** Toplumda ayırım yapmaksızın her çocuğun eğitim-öğretim görmesinden yanadır. **3.2.3.9.** Mesleki eğitimini ve çocuğun yeteneklerinin dikkate alınmasını önemli bulur. **3.2.3.10.** Gözlem ve deneyimi önemser. **3.2.3.11.** Çocuk oyunlarının önemine işaret eder. **3.2.3.12.** Çocuğun üzerinde kurulacak baskının yarar ya da zararı iyi tartılmalıdır der(Çilenti: 1982: 14-17, C.15.).

**3.2.4. Yusuf Has Hacib**(1082-1069) Kaleme aldığı Kutadgu- Bilig(Mutluluğu veren bilgi) adlı eseriyle, eğitim tarihinde önemli bir yere sahiptir. Yusuf Has Hacib: **3.2.4.1.** Devlet yönetimde başarılı olmak ve insana ve yaşama dair herşeyde eğitim-öğretimin çok önemli olduğuna vurgu yapar. **3.2.4.2.** Bilginin, bilgeliğin, ahlakın insanın ve yaşadığı topluluğun mutluluğu için olmazsa olmazları kabul eder. **3.2.4.3.** Çocuk eğitiminde yükümlülüğü baba başta olmak üzere aileye verir.

**“Oğul kız törüse sening ay tengin > senin ay gibi oğlun veya kızın doğarsa,**

**Evingde igidgil igidme öngin > onu kendi evinde terbiye et, başkalarına bırakma.”**

( Arat: 1999: 452/4504).

**3.2.5. Mevlana Celalettin Rumi**(1207-1273) Horasan'dan gelip, Konya'da yaşamını sürdüren Rumi, bir süre Altun-Aba medresesinde müderrislik yapar. Mevlana: **3.2.5.1.** Eğitim-öğretimle ilgili kendine özgü yöntemleri vardır. **3.2.5.2.** Sevgi, hoşgörü, kardeşlik ve insan olmaya ilişkin özellikleri tüm insanlara öğretmeyi amaçlar. **3.2.5.3.** İnsanın eğitilebilir bir varlık olduğuna inanır ve eğitimin gücüne vurgu yapar. **3.2.5.4.** **“Gel, gene gel, ne olursan ol, gel!. İster kafir, ister ateşe, ister puta tapan ol!, kapımız umutsuzluk kapısı değildir. Yüz kez tövbeni bozmuş olsan da gel!”** Bu dizeler Mevlana'ya atfedilmektedir(Turan, 1947: 197-221, Baykara, 1985: 167, Ergün, 1993: 324).

**3.2.6. Yunus Emre**, Medrese eğitimi gördükten sonra, Sivrihisar'da yaşamını sürdürür. Bilinen Divanı ve Risalat al Nushiyya adlı eseriyle eğitim tarihinde yerini alır. Yunus tüm insanlığa seslenir. Yunus: **3.2.6.1.** Irk, din, dil ayırımı yapılmamasını ister. **3.2.6.2.** İnsan sevgisi ve hoşgörüyü savunur. **3.2.6.3.** O günün medreselerinin bazılarının tutumlarını eleştirir: **“Yunus Emre der hoca, gerekse var bin Hacca. Hepsinden iyice bir gönüle girmektir.”** **3.2.6.4.**



Eğitim-öğretimin amacının, insanın kendini tanınması, olgunlaşmasıdır der. “İlim ilim bilmektir, ilik kendin bilmektir. Çün kendini bilebin, bu nice okumaktır?”( Ergin, 1991: 211).

**3.2.7. Hacı Bektaşî Veli(- 1271)** Hoca Ahmet Yesevi’nin müritlerinden ve Horasan erenlerindendir. Anadolu’ya gelerek Kırşehir topraklarında yaşamını sürdürür. Yeniçeriler onu pir olarak kabul eder. Veli: **3.2.7.1. İnsan sevgisini ve hoşgörüyü yaymaya çalışan bir eğitici olarak kabul edilir. 3.2.7.2.** Bektaşîlik tarikatına bağlı tekkelerde, önemli halk şairleri yetişir. Bunlar Abdal Musa, Hasan Dede, Kaygusuz Abdal, Pir Sultan Abdal ve bu gibi(Köprülü, 1980: 249-250).

**3.2.8.** Fatih’in babası II. Murat’ın okuyup Türkçeye çevirttiği Kühistan hükümdarı Keykavus’un kitabı Kabusname, **3.2.8. 1.** Babanın en önemli görevi çocuğunu en iyi şekilde yetiştirmek. **3.2.8.2.** Çocuğun yeteneğine göre yetiştirilmesinin sorumluluğu babaya aittir. **3.2.8.3.** Okumakta üşenmemeli ve her ne okunulursa okunsun ezberlenmesi ve tekrarlanmasından yanadır. **3.2.8.4. Bilim öğrenmede haris ol, yanında mürekkep ve kalemi ayırma der. 3.2.8.5.** Bilgin olmada dindarlığı zorunlu görüyor. Delillerle ve az konuşmayavurgu yapar. **3.4.8.6. Özellikle padişahların ve vezirlerin akıllı ve bilgili olmalarına ve bir bilene danışma kurmunu işletmelerine işaret eder(Akyüz, 2015: 114).**

**3.2.9. Sadi’** nin eseri Gülistan ve Bostan, Terbiye ve ahlak kitabı olarak kabul edildiği ve Ziya Paşa, Ahmet Mithat Efendi, Mehmet Akif ve bazı devlet adamlarını derinden etkiler ve 1928’e kadar ders kitabı olarak okutulur. Yaşama dair öğütler verir. Sadi: **3.2.9.1.** Çocuk eğitiminde hem Aristo’yu, hem de Eflatunu kendine örnek alır. **3.2.9.2. Çocukların takva, bilgi ve hüner sahibi olarak yetiştirilmesinden yanadır. 3.2.9.3. Çocukların eğitiminde öğretmenin yetkinliğinin önemine vurgu yapar. 3.2.9.4.** Hükümdarın adil, cömert, dindar olması gerektiğini öne sürer(Akyüz, 2015: 115-119).

**3.2.10.** Tarıku’l Edeb(Terbiye Yolu) adlı eserin yazarı **Amasyalı Hüseyinoğlu Ali**(Ali Çelebi).Yaşama dair bir terbiye kitabıdır diye kabul edilmektedir. Ali: **3.2.10.1.** Ailenin en önemli görevi, doğan çocuğuna güzel bir ad vermek, sünnet ettirmek ve okulda okutmak. **3.2.10.2. Çocuk güzel ve tatlı sözlerle büyütülmeli, ona çirkin, kaba sözlerle hitap edilmemeli ve kötü davranışlarının engellenmesi , 3.2.10.3.** Paylaşmayı ve gerekli hallerde ellerin yıkanması gerektiği öğretilmeli. **3.2.10.4.** Erkek çocuğun 10 yaşından sonra kendine ait bir yatak odasının olması gerektiğine işaret eder. **3.2.10.5. Kız çocuklarını anne ve babasının çok sevmesi ve sevgiyle büyütülmesinin önemli olduğuna vurgu yapar. 3.2.10.6.** Çocukların deneyimli öğretmene teslim edilmelidir. **3.2.10.7. Eğitim-öğretim yöntemleri: 3.2.10.7.1.. İlk okula başlayan çocuğa, ilk üç gün ikram, iltifat ve güler yüzlü olmak gerek. Kulağını çekmek, dövme ve sövmekten kaçınılmalı. Çünkü bu çocuklar vahşi kuş gibi olurlar. Ürkitmemeli, yüz verilip mağrur dahi edilmemeli. 3.2.10.7.2. Çocuk yavaş yavaş okula alıştırdıktan sonra az eğitim-öğretime başlanabilir. 3.2.10.7.3.** İlk olarak yapılacak şey çocuğun yaradılışını tanımak olmalı. **3.2.10.7.4. Çocuk zeki ve anlayışlı ise dersini yavaş yavaş artırılmalı. 3.2.10.7.5.** Geç ve zor anlar yaradılıştan ise, yapabildiği kadar ders verilmeli. **3.2.10.7.6.** Çocuğun yaşına seviyesine uygun olmayan ve altından kalkamayacağı konular ders olarak

verilmemelidir. **3.2.10.7.7.** Küçük çocuklara az ders verilmeli. Gönüllerinde “nefret” uyandırmamalı. **3.2.10.7.8.** verilen ders iyice öğretilmedem diğerine geçilmemeli. **3.2.7.10.9.** Çocuğun öğrenemediği konularda nedeni araştırılmalı ve öğretim kolaylaştırılmalı. Bazı zihinler birçok tekrardan sonra anlıyabilir. **3.2.7.10.10.** Geç anlıyor diye hiç bir çocuktan ümit kesilmemelidir. Bazı geç anlayan çocuklar çok zeki çocukları geçebilirler. “Su aka aka taşa iz bırakır.”, “Hasat tarladan uzun uğraşmalar sonu alınır.” **3.2.7.10.11.** Öğretmen sabırlı olmalı. Zihinleri geç gelişen öğrencileri üzerinde daha çok durmalıdır(Akyüz, 215: 119-122).

**3.2.11. Hacı Bayramı Veli(1352-1429)** medrese tahsili yapar. Bir süre müderrislik yaptıktan sonra tasavvufla ilgilenir. Öğrencileri arasında Fatih’in hocalarından Ak Şemseddin de vardır. Yazıcıoğlu Mehmet ve Ahmet’te ondan feyiz alırlar. Muhammediye(1449)’nin Yazarı Mehmet ve Envarü’l Aşıkın(1453) adlı eserleriyle dini- tasavvuf eğitimi vermeyi amaçlar. **3.2.11.1.** Bilim adamı faydalı bilim sahibidir. Bu da Tanrı’ya gitmenin yolunu bilmek ve halka yararlı olmaktır der.(Akyüz, 2015: 122,123, Bayramoğlu, 1983: C.2).

**3.2.12. Kınalızade Ali Efendi(1510-1572)** Süleymaniye Medresesinde müderrislik yapar. Daha sonra Kahire, Bursa, İstanbul’da kadılık görevi yapar. Ahlak-ı Alai adlı eseriyle eğitim tarihinde önemli bir yere sahiptir. Bu eseri Osmanlı Devletinin son dönemlerine kadar medreselerde, özel okullarda kaynak ders olarak okutulur. Ali Efendi: **3.2.12.1. Birey iyi bir eğitim-öğretim gördükçe daha iyi bir insan olur.** **3.2.12.2.** Eğitim-öğretimin çevreyle etkileşimine vurgu yapar. **3.2.12.3.** Ahlak > mutluluk ilişkisine işaret eder. **3.2.12.4.** Erkek ve kız olsun, çocuk Tanrı’nın bir armağanıdır bilinmeli. Ona güzel bir ad konulmalı. Ona bedeni ve sağlıklı sağlam bir süt anne bulunmalı der. **3.2.12.5. Çocuğun arkadaşları iyi olmalıdır. Çünkü onun huyu, davranışları, arkadaşlarından gördükleriyle çabucak şekillenir.** **3.2.12.6.** Çocuklarda doğal olan yalancılık, hırsızlık gibi huylar hemen düzeltilmelidir. **3.4.12.7.** Sabah çocuğa çok yedirmemeli, bu onun kafasının çalışmasını, dersini öğrenmesini engeller. **3.4.12.8.** Çocuğa yüzmek, ata binmek, oturmak, kalkmak, yemek yemek, konuşmak usulü ve bir zanaat öğretilmelidir. **3.2.12.9.** Öğretmen akıllı, dindar, iyi, öfkesine ve yumuşaklığında ılımlı olmalıdır. Çok öfkeli ve kızgın olursa çocuk hüznü olur. Öğrenmekten nefret eder. Yalnız Çocuğun olumsuz tutum ve davranışlarını düzeltemeyecek kadar da yumuşak olmamalıdır. **3.2.12.10.** Çocuk cömertliğe alıştırmalı ve arkadaşlarına yardım etmeyi öğrenmelidir. Çocuğun oyun oynamasına izin verilmelidir. **3.2.12.11.** Çocuk yeteneğine göre yönlendirilmeli, boşa vakit harcanmamalı. **3.2.12..12.** Kızlara da uygun eğitim verilmelidir. Onlara haya, iffet, erkeklerden sakınma, utanma, ev işleri konusunda daha çok bilgi verilmelidir(Akyüz, 1915: 124-131).

**3.2.13. Katip Çelebi( Hacı Kalfa 1609-1656).** İstanbul’da yaşamış olmasına rağmen pek çok yeri dolaşır. Medrese eğitiminin yanı sıra özel hocalardan ders alarak ve kendi bizzat çalışarak yetişir. Yirmiye yakın eseri bulunur. Başlıcaları Keşfü’z Zünnun, Cihannüma, Mizanü’l Hakk fi’lhtiyar’i Ahlak, Düstür’ül amel li İslahi’l halel. Eğitim-öğretim açısından önemi: Öğretmen, öğrenci davranışlarla ilgili görüşleri olması ve okuma-yazmanın ve bilimin önemini vurgulamasıdır. **3.2.13.1.** Öğrenci için ilk şart Sokrat’ın dediği gibi genç, sağlıklı, içinin rahat, geçim derdinden uzak olması, doğru sözlü, dindar, güvenilir olması ve bilimi her şeyin üstünde



tutmasıdır. **3.2.13.2.** Öğrenci öğrenmesi için temiz, kötü huylardan arındırılmış olması gerekir. **3.2.13.3.** Öğrenci temel kitapları bulup okumalı, konuları başından sonuna kadar anlamalıdır. Bir şeyler öğrenirken sonra daha fazlası mümkün değildir diye bir yanılgıya düşmemelidir. **3.2.13.4. Beşikten mezara kadar bilgisini artırmayı sağlayacak bir iradesi olmalıdır.** **3.2.13.5.** Yeteneklerine uygun bir bilim dalında derinleşmeli, fakat tüm bilimler hakkında bilgisi bulunmalı ve ilim dalların herhangi birisini küçük görmemeli. **3.2.13.6.** Ciddi ve çalışkan olmalı, yanında kalem ve defter bulundurmalı. Çünkü ilim bir avdır, onun kaçmasını önleyen şey yazıdır. **3.2.13.7.** Ders okutmak en üstün ibadettir. Öğretmen öğrencilerine karşı şevkatli olmalı, onları kötü ahlaktan uzaklaştırmalıdır. **3.2.13.8.** İlimleri önem derecesine göre okutmalı, öğrencisinin yeteneğini ve isteğini gözönünde bulundurmalı. **3.2.13.9.** Sabırlı, vakarlı, şefkatli, tevazu sahibi olmalı, yanına kolayca yaklaşılabilmeli. **3.2.13.10.** Eğitim-öğrenimde bilimlerin sıralarına uyulmalı. Bazan bir bilim, başka bir bilim için ön şart olabilir. **3.2.13.11.** Ailelere, çocuklarınıza öncelikle okumayı ve yazmayı öğretin der.(Çelebi, 2015: 125-130).

**3.2.14. Münif Paşa(1830-1910)**Kahire ve Şam'da medrese öğremini görür. Ticaret ve üç kez Maarif Nazırlığı görevinde bulunur. Hukuk ve iktisat alanında çalışmaları bulunur. Münif Paşa: **3.2.14.1.** Çocukların eğitim-öğretimi, bir ülkenin serveti, mutluluk kaynağı ve gücüdür der. **3.2.14.2. Çocuğun kendisinin ve ülkesinin geleceği için çok iyi yetiştirilmelidir. Bu da eğitim-öğretim ve sürdürülebilirlikle mümkündür.** **3.2.14.3.** Çocuk çok yönlü bir eğitim-öğretim müfredatıyla yetiştirilmelidir. **3.2.14.4.** Kızların eğitimiyle ilgili ve kütüphanecilik, ticaret ve özel okullar açar. Öğretmen eğitimine önem verir. **3.2.14.5.** Okullarda çocukların dövülmesine karşıdır. Çocukların uygun bir dille uyarılmalarından yanadır. **3.2.14.6.** eğitim-öğretimin, öğretmenlerin öğrencilere tutum ve davranışlarının sabır, hoşgörü ve öğrenciyi kaybetmeme hedefi üzerine olması gerektiğini vurgular.

**3.2.15. Sait Paşa(1838-1914)** M.Sait Paşa: **3.2.15.1.** Osmanlı Devletinin kurtuluşunu eğitimde görür. **3.4.15.2.** İstanbul ve diğer vilayetlerde 119 Rüştîye,30 yakın idadi okulu açar.

**3.2.16. Ahmet Mithat Efendi(1844-1913)** Mithat Paşa'nın himayesinde Bağdat'ta bulunduğu sırada Hacı-i Evvel ve Kıssadan Hisse adında iki ders kitabı yazar. Daha sonra pek çok eser makale yayınlar. Tercüman-ı Hakikat ve bu gibi gazete çıkarır. **3.2.16.1. Halkın top yekun eğitiminden ve eğitim-öğretimin sürekliliğinden yanadır.** **3.2.16.2.** Eğitim dilinin sadeleştirilmesi gerektiğine vurgu yapar. **3.2.16.3.** Çocuk eğitiminde sorumluluğu anne ve babaya yükler. Bu nedenle anne ve babanın eğitilmiş olmasının önemine işaret eder. **3.2.16.4.** Anne babanın çocuğuyla yakından ilgilenmesini önemser.

**3.2.17. Emrullah Efendi(1858-1914)**Devletin çeşitli kademelerinde görev yapar. 1910-1911 ve 1912'de Maarif Nazırlığı görevini yürütür. 1912'de Darülfünun Nizamnamesini çıkarır. **3.4.17.1.** Okullarda ders müfredatlarına yeni dersler ilave ettirir. **3.2.17.2.** Tüba Ağacı Nazariyesi adında bir görüş ileri sürer. **3.2.17.3.** Ona göre eğitimde yenileşme üstten başlanmalı. Yetişmiş insana ihtiyaç var bunu da Darülfünun yapar. **3.2.17.4.** İlköğretimden başlatılacak yenilik çok uzun süreyi alır görüşünü savunur. **3.2.17.5.** Muallimlik bir meslektir der ve iyileştirmek için bir dizi karar alır.

**3.2.18. Satı Bey**(1880-1968) Kaymakamlık ve öğretmenlik yapan Satı Bey, Emrullah Bey'in aksini savunur. **3.2.18.1.** Eğitim reformu cennette bulunduğu söylenilen Tuba ağacı gibi değil, doğal ağaç "Kiraz ağacı" gibi yapılandırılmalıdır. **3.2.18.2.** Eğitim reformuna ilkokuldan başlanmalıdır görüşünü ısrarla savunur. **3.2.18.3.** Yalnız tüm okulların birbirini tamamlayan bir eğitim müfredatı oluşturulması gerektiğine vurgu yapar.

**3.2.19. Mehmet Akif Ersoy**(1873-1936) İstiklal Marşının yazarı Mehmet Akif Ersoy'ın Safahat adlı şiir kitabı en tanınmış eseridir. Eğitim- öğretimle ilgili görüşleri: **3.2.19.1.** Özellikle Tanzimattan sonra açılan okulların yetiştirdiği öğrencilerin, ülke ihtiyaçlarını karşılayamayacak olduklarına işaret eder. **3.2.19.2.** Muallimlik işinin çok büyük sorumluluk işi olduğunu ifade eder: **"Demek ki atmalıyız ilme doğru ilk adım. Mahalle mektebidir işte en birinci adım. Muallim ordusu derken çekirge orduları. Çıkarsa ortaya artık hesap edin zararı "Muallim" diyen olmaktır gerek imanlı. Edepli, sonra liyakatli, sonra vicdanlı. Bu dördü olmadan olmaz Vazife çünkü büyük."** I. Dünya Savaşı ve Milli Mücadele günlerinde ise: **3.2.19.3.** Çocukların, beşikten başlayarak, ülke geleceğine dair karamsar değil, iyimser yetiştirilmesi gerektiğini yüksesle kitlelere duyurur.

**3.2.20. Ziya Gökalp**(1876-1924) Eğitim yaşamından sonra İttihat Terakki Fırkasında yöneticilik yapar. Sosyoloji dersleri verir. Eğitim, kültür siyasi dergileri, ve eserleri bulunur. Gökalp: **3.2.20.1.** Eğitim sisteminin milli olmasından yanadır. **3.2.20.2.** Örgün ve yaygın eğitiminin tasnifini yapar. **3.2.20.3.** Öğretmenlerin toplumda değerli bir yerleri olduğunun benimsetilmesi için gerekenlerin yapılmasına vurgu yapar **3.4.20.4.** Çocukların beşikten itibaren milli duygularla ve erdemli olarak yetişmeleri gerektiğin düşünür ve bu konuda çocuk şiirleri, masallar yazar. **3.2.20.5.** Devlet kesinlikle üniversitelere müdahale etmemeleri, ona araç v e gereçler teminini yapmalıdır. **3.2.20.6.** Çeşitli eğitim-öğretim kongrelerinin yapılmasını önerir(Akyüz, 2015: 309-311).

**3.2.21. Mustafa Kemal Atatürk**(1881-1938) Osmanlı askeri, Türkiye Cumhuriyeti'nin kurucu lideri Atatürk: **3.2.21.1.** "Terbiyedir ki, bir milleti ya hür, bağımsız, şanlı, yüksek bir toplum halinde yaşatır veya bir milleti kölelik ve yoksulluğa terkeder." **3.2.21.2. Bir millet irfan ordusuna malik olmadıkça, muharebe meydanlarında ne kadar parlak zafer elde edilirse edilsin, o zaferin kalıcı sonuçlar vermesi ancak irfan ordusuyla sağlanabilir.** **3.2.21.3.** Milletleri kurtaran ancak ve ancak öğretmenlerdir. **3.2.21.4.** Eğitim milli olmalıdır. **3.2.21.5.** Eğitim bilime dayalı ve laik olmalı. **3.2.21.6. Eğitim işe yarar, üretici ve hayatta başarılı olacak insanlar yetiştirmelidir.** **3.2.21.7.** Eğitim çocuğa hürriyet vererek, yeni nesillere fazilet, fedakarlık, düzen, disiplin, kendi ve milletimizin geleceğine güven duygularını geliştirilmelidir. **3.2.21.8.** Yeni nesil donatılacağı manevi nitelikler arasında kuvvetli bir fazilet aşkı ve kuvvetli bir düzen ve disiplin fikri de yer almalıdır. **3.2.21.9.** Çocukların temiz yüreklerinde yurt, ulus, aile ve yurttaş sevgisiyle beraber doğruya, iyiye ve güzel şeylere karşı sevgi ve ilgi uyandırmaya çalışılmalıdır. **3.2.21.10.** Çocukların düşüncelerini hiç çekinmeden açıkça ifade etmeye, içten inandıklarını savunmaya, buna karşılık da başkalarının samimi düşüncelerine saygı beslemeye alıştırılmalı. **3.2.21.11.** Çocuk eğitiminde ana kucağından, en yüksek eğitim ocaklarına kadar her yerde, her zaman üzerinde durulacak önemli noktadır.

Ancak bu şekildedir ki çocuklarımız memlekete yararlı birer vatandaş ve mükemmel birer insan olurlar. **3.2.21.12.** Gelecek için hazırlanan vatan evladına, hiçbir güçlük, karşısında baş eğmeyerek tam sabır ve dayanma ile çalışmalarını ve öğrenimdeki çocukların anne ve babalarına da yavrularının öğrenimlerinin tamamlanması için her fedakarlığı göze almaktan çekinmemelerini önerir. **3.2.21.13.** Atatürk bağımsızlığımızı ve Cumhuriyeti Türk gençliğine emanet eder, sonsuza kadar kourunmalarını gençliğe birinci görev olarak verir. Çünkü gençlik, cesaret, atılganlık, dayanıklılık, özverilik, iyimserlik gibi özellikleriyle bu görevi en iyi yerine getirebilecek gençlerdir. **3.2.14.14.** Atatürk Türk çocuklarının eğitim-öğretim sorumluluğunu örgün eğitim kurullarının yanı sıra aileye de verir. **3.2.14.15.** Türk kadının dünyanın en aydın, en faziletli, en ahlaklı kadını olması gerekir der(Utkan: 2007).

**4.** Söylene gelindiği üzere çocuk dünyaya geldiğinde ilk teması anne ve babasıyla sonrası aile bireyleriyle, yaş aldıkça çevresiyle(okul, kurs, iş ve bu gibi) sürdürür. Bu teması beş duyusuyla yapar. Edindiklerini diğer insanlarla paylaşır. Bir başka ifadeyle iletir. Bu döngü yüzyıllardır süre gelmektedir. Eğitim-öğretimin denince okul, öğretmen akla gelmektedir. Hedef kitle çocuklar ve gençler. Sürdürebilirlik ise bir şeyin sürdürebilir olma durumu. Eğitim-öğretim ve sürdürebilirlik olma hali ise insanın davranış şekli iletişimden geçmektedir. Günümüz dünyasında iletişim, eğitim-öğretimin olmasa olmazı haline geldiği bilim dünyasında kabul görmektedir. Bu nedenle çalışma konum “eğitim-öğretim ve sürdürebilirlik,” Edger Dale ‘nin öğrenme ya da yaşam diye adlandırılan konusunda değerlendirildiğinde, Dale öncelikle konuyu:

1. Basitten > karmaşaya,
2. Somuttan > soyuta,
3. Çok sayıda duyu organıyla edinilenden > az sayıda duyu organıyla edilene,
4. Kendi kendine edilenden > başkalarının yardımıyla edilene,

diye bir ayırım yapar. Görüldüğü üzere bir süreklilik söz konusudur.

Yukarıdaki bilgilerden hareketle, eğitimci Edgar Dale’nin “Öğrenme konisundan” esinlenerek beş duyunun işlevi, iletişim araçları açısından örneklenirse;

#### **1.Başkalarının yardımıyla edinilenler**

**1.1. Göz:** 1.1.1. Görsel semboller. 1.1.2. Resim. 1.1.3. Çizgi ya da şerit. **1.2. Kulak:** 1.2.1. Radyo.1.2.2. Plak 1.2.3. Kasetçalar. 1.2.4. Telefon. **1.3. Göz ve Kulak:** 1.3.1. Hareketli resimler. 1.3.2. Sinema. 1.3.3. Televizyon. 1.3.4. İnternet. **1.4. Bütün Duyu Organları:** 1.4.1. Sergi ve sunumlar. 1.4.2. Geziler.1.4.3. Gösteriler.

**1.5. Kendi Kendine Edinilen:** 1.5.1. Yaşanan olumsuz olaylar. 1.5.2. Model ve örnekler.

**1.5.3.** Doğrudan edinilenler.

## DEĞERLENDİRME

### 1. Eğitim-öğretim

**1.1. Eğitim-öğretim amacı:** Mutluluğu bulmak(Farabi), Çocuklar karar verme yeteneği güçlü, sorumluluk duygusuna sahip olarak yetiştirilmeli(Faarabi). Deneyim kazanmak, yaşama uyarlamak(Kaşgarlı). Eğitimin amacı, bireyin yeteneklerini en üst seviyeye çıkartıp, kötülüklerden arınması ve sonuç olarak mutluluğa erişmesi olmalı(İbni Sina). Toplumda ayırım yapmaksızın her çocuğun eğitim-öğretim görmesinden yanadır(İbni Sina). Gözlem ve deneyimi önemser(İbni Sina). Bilginin, bilgeliğin, ahlakın insanın ve yaşadığı topluluğun mutluluğu için olmazsa olmazları kabul eder(Yusuf Has Hacib). Sevgi, hoşgörü, kardeşlik ve insan olmaya ilişkin özellikleri tüm insanlara öğretmeyi amaçlar(Mevlana). Eğitim-öğretimin amacının, insanın kendini tanıması, olgunlaşmasıdır(Yunus Emre). İnsan sevgisini ve hoş görüye vurgu yapar (Hacı Bektaş Veli). Çocuk güzel ve tatlı sözlerle büyütülmeli, ona çirkin, kaba sözlerle hitap edilmemeli ve eğitimin amacı, kötü davranışlarının engellenmesi olmalıdır(Amasyalı Hüseyin). Çocuk yeteneğine göre yönlendirilmeli, boşa vakit harcanmamalı. Kızlara da uygun eğitim verilmelidir. Çocuk yeteneğine göre yönlendirilmeli, boşa vakit harcanmamalı. Kızlara da uygun eğitim verilmelidir(Kınalızade Ali). Çocuğun kendisinin ve ülkesinin geleceği için çok iyi yetiştirilmesi amaçlanmalı(Münif Paşa). Yeteneklerine uygun bir bilim dalında derinleşmeli, fakat tüm bilimler hakkında bilgisi bulunmalı ve ilim dalların herhangi birisini küçük görmemeli(Katip Çelebi). Halkın top yekun eğitiminden ve eğitim-öğretimin sürekliliğinden yanadır(Ahmet Mithat Efendi). Çocukların, beşikten başlayarak, ülke geleceğine dair karamsar değil, iyimser yetiştirilmesi amaçlanmalıdır(Mehmet Akif). Çocukların beşikten itibaren milli duygularla ve erdemli olarak yetişmeleri gerektiğin düşünür(Ziya Gökalp). Çocukların temiz yüreklerinde yurt, ulus, aile ve yurttaş sevgisiyle beraber doğruya, iyiye ve güzel şeylere karşı sevgi ve ilgi uyandırmaya çalışılmalıdır(Atatürk)..

**1.2. Eğitim-öğretimin Yöntemi:** Öğretim azim gerektirir, eğitim ise aşkla uygulamayı gerektirir(Farabi) Öğrencinin öğrenme İsteğinin, sürdürülmesine, çalışılmalıdır. Bilge'den öğrenerek, işinde kullanmak(Kaşgarlı). Eğitim ve öğretimde nezaket, nasihat, ödül, örneklerle anlatır ve kolaydan > zora, basitten > karmaşaya doğru bir yolu benimser(İbni Sina). Bilgelikte baba ve annenin önemi(Yusuf Has Hacip). İnsanın eğitilebilir bir varlık olduğuna inanır ve eğitimin gücüne vurgu yapar(Mevlana). Yunus Emre der hoca, gerekse var bin Hacca. Hepsinden iyice bir gönüle girmektir. Bütün insanlığa seslenir(Yunus Emre). Çocukların takva, bilgi ve hüner sahibi olarak yetiştirilmesi için bir yöntem uygulanmalı(Sadi). İlk okula başlayan çocuğa, ilk üç gün ikram, iltifat ve güler yüzlü olmak gerek. Kulağını çekmek, dövmek ve sövmekten kaçınılmalı. Çünkü bu çocuklar vahşi kuş gibi olurlar. Ürkütmemeli, yüz verilip mağdur dahi edilmemeli. Çocuk yavaş yavaş okula alıştırdıktan sonra az eğitim-öğretime başlanabilir(Amasyalı Hüseyin Ali). Öğretmen sabırlı olmalı. Zihinleri geç gelişen öğrencileri üzerinde daha çok durmalıdır(Sadi) Sabah çocuğa çok yedirmemeli, bu onun kafasının çalışmasını, dersini öğrenmesini engeller(Kınalızade Ali). Çocuk çok yönlü bir eğitim-öğretim müfredatıyla yetiştirilmelidir(Münif Paşa). Eğitim-öğrenimde bilimlerin sıralarına uyulmalı. Bazan bir bilim, başka bir bilim için ön şart olabilir(Katip Çelebi). Çocukların, beşikten

başlayarak, ülke geleceğine dair karamsar değil, iyimser yetiştirilmesi gerektiğini yüksesle kitlelere duyurur(Mehmet Akif). Eğitim sisteminin milli olmasından yanadır(Ziya Gökalp). Çocuk eğitiminde ana kucağından, en yüksek eğitim aşamalarına kadar her yerde, her zaman üzerinde durulacak önemli noktadır. Ancak bu şekildedir ki çocuklarımız memlekete yararlı birer vatandaş ve mükemmel birer insan olurlar(Atatürk).

**1.3. Eğitimciler:** 1.Aile reisi, 2. Öğretmen, 3. Devlet Başkanı(Farabi). Bilge(Kaşgarlı). Çocuğun eğitiminden babayı sorumlu tutar(İbni Sina). Çocuk eğitiminde yükümlülüğü baba başta olmak üzere aileye verir(Yusuf Has Hacib). Kişiyi bir başka kişi eğitir(Mevlana). Aileyi yetkili kılar(Mevlana). Çocukların eğitiminde öğretmenin yetkinliğinin önemine vurgu yapar(Sadi).Cocuğun sorumluluğunu aileye verir(Amasyalı Hüseyin Ali). Öğretmen çok öfkeli ve kızgın olursa çocuk hüznü olur. Öğrenmekten nefret eder. Yalnız Çocuğun olumsuz tutum ve davranışlarını düzeltemiyecek kadar da yumuşak olmamalıdır. Eğitim-öğretimin, öğretmenlerin öğrencilere tutum ve davranışlarının sabır, hoşgörü ve öğrenciyi kaybetmeme hedefi üzerine olması gerektiğini vurgular(Münif Paşa). Çocuk eğitiminde sorumluluğu anne ve babaya yükler. Bu nedenle anne ve babanın eğitimi olmasının önemine işaret eder(Ahmet Mithat Efendi). Öğretmen öğrencilerine karşı şevkatli olmalı, onları kötü ahlaktan uzaklaştırmalıdır(Katip Çelebi). Çocuk eğitiminde sorumluluğu anne ve babaya yükler. Bu nedenle anne ve babanın eğitimi olmasının önemine işaret eder. Anne babanın çocuğuyla yakından ilgilenmesini önemser(Ahmet Mithat Efendi). Muallimlik işinin çok büyük sorumluluk işi olduğunu ifade eder(Mehmet Akif). Öğretmenlerin toplumda değerli bir yerleri olduğuna vurgu yapar(Ziya Gökalp). Milletleri kurtaran ancak ve ancak öğretmenlerdir (Atatürk).

## 2. Sürdürülebilirlik

**2.1. Söylemler:** Cinsiyet ayırımı yapmaksızın çocuk sevgisi, eğitim-öğretimi yaşamın sürekliliği açısından önemlidir. Öğrencinin öğrenme isteğinin sürdürülmesi için çalışılmalıdır(Farabi). Çocuğun beşikten mezara kadar bilgisini artırmayı sağlayacak bir iradesi olmalıdır(Katip Çelebi). Çocuğun kendisinin ve ülkesinin geleceği için çok iyi yetiştirilmelidir. Bu da eğitim-öğretim ve sürdürülebilirlikle mümkündür(Münif Paşa). Halkın top yekun eğitiminden ve eğitim-öğretimin sürekliliğinden yanadır(Ahmet Mithat Efendi). Çocukların beşikten itibaren milli duygularla ve erdemli olarak yetişmeleri gerektiğini görüşündedir(Ziya Gökalp). Beş duyunun yani beden sağlığının eğitim- öğretimde önemli olduğunu belirtir ve eğitim-öğretimin sürdürülebilirliği için eğitim yöntemlerini, bu düşüncesinin üzerine kurar(İbni Sina).

**2.2. Yöntemler:** Eğitim- öğretimin tarihi seyri ve Dale'nin öğrenme konisine göre, insanoğlunun başarı ve başarısızlığı, dolaylı ya da doğrudan edindiği bilgi ve becerilerini yaşama ne derece uyarlamasına bağlı olduğu gerçeğini ortaya çıkarmaktadır. Eğitim-öğretimde yakın tarihi kadar izlenen yol, yöntem, kullanılan araç gereçler hemen hemen aynı. Bugün ise iletişimin insanoğluna sunduğu imkanlar, dijital ortam özellikle internet ortamının, bilgiye erişimine sağladığı kolaylıklar, eğitim-öğretim anlayışını etkilemiş, yeni yöntemlerin üretilmesi ihtiyacı ortaya çıkmıştır.



### 2.2.1. Olumlu Yönü

Bugün hemen hemen herkes konu ne olursa olsun(askeri, ekonomik, dini, idari, kültürel, siyasi, sosyal ve bu gibi) öncelikle internete başvuruyor. Çünkü bilgiye erişmenin sınırı yok. Bu da her türlü bilgi edinme ve öğrenme de fırsat eşitliği sağlıyor. Bilgi ve deneyimlerin karşılaştırmalı olarak paylaşılmasına ortam oluşturuyor. Bireyi çok yönlü düşünmeye yönlendiriyor. Edindiği bilginin bir sonrasını merak ettiriyor. Çalışan ve üreten için araştırma ve sonuca gitmek için yapılan çalışma sürecini kısaltıyor.

### 2.2.2. Olumsuz Yönü

Tüm bu olumlu olayların yanı sıra bireylerin kolay elde ettikleri bilgi, bir o kadar kolay bir şekilde önemini yitiriyor. Hızlı bilgi alışverişi beraberinde yoğun bilgi kirliliğini de getiriyor. Tıpkı bilgi edinmeye sınır tanınmadığı gibi isteklere de sınır tanınmıyor. Değer ve değersizlik çok hızlı yer değiştiriyor. Bu da her alanda tüketimi hızlandırıyor. Değer yargıları hızla değişiyor.

## SONUÇ

Neredeyse ayak uydurulamayacak hale gelen iletişim teknolojisinin bireylere, toplumlara, devletlere her alanda sunduğu bilgi edinme kolaylığında insan unsuru değişmeyen bir gerçek. İnsanların mutluluğu, yaşam standartlarının iyileşmesi ve sürdürülebilirliği için eğitim- öğretim geçmişte olduğu gibi bugünde geçmişten çok çok daha önemli hale gelmiştir. Şöyle ki yeni düşünceleri, söylemleri, yeni yaşam biçimlerini, yeni ihtiyaçları, yeni kazanımların nasıl elde edilebileceği, elde edilecek yeni kazanımların nasıl korunacağı, sosyal refahın nasıl sürdürülebilir kılınacağı, yeni dünyanın nasıl daha iyi anlayabileceği ve bu gibi sorulara gelecek adına sağlıklı cevap bulunabilmesi için.

Son söz olarak, günümüz dünyasının olmazsa olmazı eğitim- öğretimin tüm topluma yaygınlaştırılmasının gereği ve anahtar sözcük olan “sürdürülebilirliğin” sağlanması.

## KAYNAKÇA

- Adıvar, A.Adnan, (1970) Osmanlı Türklerinde İlim, İstanbul, s.220.
- Akyüz, Yahya, (2015) Türk Eğitim Tarihi, Ankara, Pegem Akademi Yayınları, s. 115-130.
- Arat, Reşit Rahmeti, (1991) Eski Türk Şiiri, Ankara, Atatürk Kültür Dil Ve Tarih Yüksek Kurumu Türk Tarih Kurumu Yayınları.s. 259.
- Arat, Reşit Rahmeti(1999) Kutadgu Bilig. Metin I, Ankara, Atatürk Kültür Dil Ve Tarih Yüksek Kurumu Türk Tarih Kurumu Yayınları, s. 452/4504.
- Aşkar, P. ( 15-18 Ekim 2003 ) " Eğitimde Teknoloji Kullanımı ." 12. Eğitim Bilimleri Kongresi, Antalya.
- Atatürk'ün Söylev ve Demeçleri, 1961.
- Aytaç, K. (1972, 2009) Avrupa Eğitim Tarihi, Antik Çağdan 19.Yüzyılın Sonlarına Kadar, Ankara, Dil ve Tarih Coğrafya Fakültesi Yayını.
- Burke, P. (2004) Bilginin Toplumsal Tarihi, çeviren: Tuncay, M. İstanbul, Tarih Vakfı Yurt Yayını.
- Çelebi, Ahmet, (1983) İslamda Eğitim Öğretim Tarihi, çev: A. Yardım, İstanbul, s.488.
- Çilenti, Kamuran, (1982) Bilimin Gelişimi İçinde İbni Sina ve Eğitim Teknolojisi, Ankara, Eğitim Fakültesi Dergisi, C.15, S.14-17).
- Dağ, Mehmet ve Öymen, H.R, (1950) İslam Eğitim Tarihi, Ankara, Dil ve Tarih Coğrafya Fakültesi Dergisi, Aralık, Sayı.4.

- Edib Ahmed B. Mahmud Yükneci (1992) Atebetü'l- Hakayık, 2. Baskı, Çeviren: Reşit Rahmeti Arat, Ankara, Atatürk Kültür Dil Ve Tarih Yüksek Kurumu Türk Dil Kurumu
- Endurun Tarihi, Anonim, İstanbul, Belediye Kütüphanesi K. 470. Muallim Cevdet Yazmaları.
- Ergin Mustafa, (1991) Yunus Emre'de Tasavvuf ve Eğitim, Malatya, s. 211.
- Ergin, Osman (1977) Türkiye Maarif Tarihi, İstanbul, C. 1-5.
- Gölpınarlı, Abdulkadir, Mevlevilik Maddesi, Ankara, İslam Ansiklopedisi.
- . 2022 M.Güneri, 2022 "Atatürk Ve Söz Sözcüğü," Adlı Bildiri, Ankara Doğumunun 141. Yılında Atatürk 2. Uluslararası Sempozyumu.
- Güneri, Mukadder, (On Manday 19-20 2022) "Nutuk Ve Alışılmışın Dışında Bir Yaşam Öyküsü" 7. International Cogress On Innovation Scientific Approache Held.
- Güneri, Mukadder, "(February, 24-25 2022) "Kurtuluş Savaşı Ve Ankara" Adlı Bildiri Başkent 2. International Conference On Multidiscipliary.
- Güneri, Mukadder, (24-25 Temmuz 2017) "Başlangıçtan Bugüne Mesken-Aile ve Aile Değerleri Olgusu Açısından Türk Dili ve Edebiyatına Kısa Bir Bakış," Adlı Bildir. İstanbul, Aydın Üniversitesi.
- Güneri, Mukadder, (06-07 October 2017) "Innovation and Sustainability" 13. International Conference On Social Sciences Vienna, University Wien.
- .Güneri, Mukadder, ( 20-21 January 2017) Why Life Learning" 11. International Conference On Social Sciences, Helsinki-Finland.Aalto University.
- Güneri, Mukadder, (19-20 May 2017) Globalization and Lifelong Learning" 12. International Conference On Social Sciences Science Park Congress Center, Amsterdam.
- .Güneri, Mukadder. (29 Nisan-1 Mayıs 2009/ 29 April- 1 Mayıs 2009) "Atasözü Ve Deyimlerin Eğitice Ve Öğretici Yönü". Adlı Bildiri, Uluslar arası Karşılaştırmalı Edebiyat, Edebiyat ve Dil Eğitimi Kongresi," Ankara, Gazi Üniversitesi.
- Güneri, Mukadder, Oğuz, Nizamettin, İshak Keskin (2013) Arşiv Emektarları Armağanı, İstanbul, Türk Edebiyatı Vakıf Yayınları, s. 255-272.
- Güneri, Mukadder, (31 Mayıs- 02 Haziran 2012) "Yaşam Ve Eğitim " Adlı Bildiri, Eğitimin Odağında Artvin Sempozyumu, Artvin, Artvin Çoruh Üniversitesi.
- <http://www.gse.harvard.edu/ppe/program/prek-12/portfolio/lgl>.
- [http://line.fil/en/article/researc/220132/three-perspectives-on-active-citizenship-in-lifelong-and life-wide-education-research](http://line.fil/en/article/researc/220132/three-perspectives-on-active-citizenship-in-lifelong-and-life-wide-education-research).
- İhsanoğlu, Ekmeleddin, (1992) Tanzimat Öncesi ve Tanzimat Dönemi Osmanlı Bilim ve Eğitim Anlayışı, 150. Yılında Tanzimat, Ankara, s. 340-400.
- Kaşgarlı Mahmut (2018) Divanü Lugat-it Türk, Çev: Besim Atalay, Ankara, Türk Dil Kurumu Yayınları.
- Knapper, C., Cropley, A. (2000) Lifelong Learning in Higher Education, London.
- Manguel, A. (2013) Okumanın Tarihi, İstanbul, çeviren: Eloğlu, İstanbul, F. Yapı Kredi Yayınları.
- OECD, (2003), Education policy analysis, Paris.
- Osmanlı Belgelerinde Milli Mücadele ve Mustafa Kemal (2007), Ankara, T.C, Devlet Arşivleri Genel Müdürlüğü.
- Ögel, Bahaeddin, (1971) Türk Mitolojisi, Ankara, s. 644.
- Ögel, Bahaeddin, (1984) İslamiyetten Önce Türk Kültür Tarihi, Ankara, s.03
- Sakaoğlu, Nejdet, (2003) Osmanlıdan Günümüze Eğitim Tarihi, İstanbul.
- Thomsen, V (2002) Orhon Yazıtları Araştırmaları, Ankara, Çeviren: Vedat Köken, Atatürk Kültür Dil Ve Tarih Yüksek KurumuTürk Dil Kurumu Yayınları, s. 147-149.
- Türkçe Sözlük (2023) Ankara, Türk Dil Kurumu Yayını.
- Unan, Fahri, Kurtuluşundan Günümüze Fatih Külliyesi, Ankara Türk Tarih Kurumu Yayını, s.452.
- Kocatürk, Utkan (2007) Doğumundan Ölümüne Kadar Kaynakçalı Atatürk Günlüğü, 2. Baskı, Ankara, Atatürk Dil ve Tarih Yüksek Kurumu Yayını.
- Uzunçarşılı, İ.H, (1965) OsmanlıDevletinde İlmiye Teşkilatı, s.350-370
- Yediyıldız, Bahaeddin, (1980) Vakıf Müessesesinin 18. Asırda Kültür Üzerindeki Etkileri, Türkiye'nin Sosyal ve Ekonomik Tarihi, Ankara, s. 157-165.
- Yusuf Has Hacib (1999) Kutadgu Bilig, 4. Baskı, Ankara, Çeviren: Reşit Rahmeti Arat, Atatürk Kültür Dil Ve Tarih Yüksek Yüksek KurumuTürk Dil Kurumu Yayınları, s.452/4504.



## Turizmde Kadın Girişimciliğine Bir Bakış: Türkiye Örneği

**Doç.Dr.Gizem ÖZGÜREL**

Balıkesir University

gizemozgurel@hotmail.com

Orcid: 0000-0002-1161-3721

### ÖZET

Turizm sektöründe giderek artan sayıda kadın ve erkek çalışma hayatının içine çekilmektedir. Özellikle kadınların turizm sektöründe yoğun biçimde istihdam edildiği bilinmektedir. Turist sayısı ve turizm gelirleri dünya liginde üst sıralarda yer alan Türkiye’de, Türk kadınının turizm girişimciliğindeki mevcut durumunun tespit edilmesi gerekmektedir. Yapılan çalışmada, turizm literatürü taranarak, Türkiye özelinde, turizmde kadın girişimciliğinin mevcut durumunun ortaya çıkarılması amaçlanmıştır. Bu amaç doğrultusunda çalışmada nitel araştırma yöntemi benimsenmiş, “turizmde kadın girişimciliği” anahtar kelimesi ile Google Akademik’te ve “kadın girişimciliği”, “turizmde kadın girişimciliği”, “kadın girişimciliği ve turizm” anahtar kelimeleri ile Ulusal Tez Merkezi’nde (tez.yok.gov.tr) belgesel tarama yapılarak elde edilen bulgular farklı yönleriyle ele alınmış, tematik gruplandırmalar yapılarak okuyucuya sunulmuştur. Araştırmada Türkiye’de turizm sektöründe kadın girişimciliğinin özellikle hangi alanlarda ortaya çıktığı, bir diğer ifadeyle kadın girişimcilerin faaliyet kolları, karşılaştıkları güçlükler ve başarı faktörleri tespit edilmiştir. Araştırma amacına uygun olarak incelenen akademik çalışmalarda yer alan veriler, 6 ana tema (“Karakteristik Özellikleri”, “Faaliyette Bulundukları Alanlar”, “Girişimciliğe Yönelme Nedenleri”, “Girişimcilik Faaliyetleri Öncesinde Karşılaştıkları Zorluklar”, “Faaliyet Sürecinde Karşılaştıkları Zorluklar”, “Başarı Faktörleri”) ve 12 alt tema altında toplanmıştır. Ulaşılan çalışmaların çoğunluğunda nitel araştırma yönteminin benimsendiği tespit edilmiştir. İncelenen çalışmaları yapan araştırmacıların ulaştıkları girişimcilerin çoğunluğunun; 40 yaş ve üstü, evli, öğrenim düzeylerinin yüksek (lise-üniversite) ve faaliyet alanı ile ilgili eğitim almadıkları ortaya çıkmıştır.

**Anahtar Kelimeler:** Turizmde Kadın, Kadının Girişimcilik Engelleri, Kadın Girişimciliğinde Başarı Faktörleri, Kadın Girişimciliği Faaliyetleri, Türkiye.

### A Look at Women Entrepreneurship in Tourism: The Example of Türkiye

#### ABSTRACT

An increasing number of women and men are being drawn into working life in the tourism sector. It is known that women are especially heavily employed in the tourism sector. In Türkiye, which ranks high in the world league in terms of the number of tourists and tourism revenues, the current situation of Turkish women in tourism entrepreneurship needs to be determined. In the study, it was aimed to reveal the current situation of women entrepreneurship in tourism in Türkiye by scanning the tourism literature. For this purpose, a qualitative research method was adopted in the study. It was searched in Google Scholar with the keyword "women's entrepreneurship in tourism" and in the National Thesis Center (tez.yok.gov.tr) findings obtained through documentary scanning were discussed from different aspects and presented to the reader by making thematic groupings. In the research, the areas in which female entrepreneurship emerged in the tourism sector in Türkiye, in other words, the fields of activity of female entrepreneurs, the difficulties they faced and their success factors were determined. The data in the academic studies examined in accordance with the purpose of the research were collected under 6 main themes ("Characteristic Characteristics", "Fields in which they are active", "Reasons for Turning to Entrepreneurship", "Difficulties They Encountered Before Entrepreneurial Activities", "Difficulties They Encountered During the Activity Process", "Success Factors".) and collected under 12 sub-themes. It was determined that the qualitative research method was adopted in the majority of the studies accessed. The majority of the entrepreneurs reached by the researchers who conducted the studies examined; It was revealed that they were 40 years old and over, married, had a high education level (high school-university) and did not receive training related to their field of activity.

**Keywords:** Women in Tourism, Women's Entrepreneurship Barriers, Success Factors in Women's Entrepreneurship, Women's Entrepreneurship Activities, Türkiye.

## Giriş

Turizm emek yoğun bir yapıya sahip olmasının yanı sıra kadın yoğun bir sektör görüntüsü sunmaktadır, bir başka ifadeyle turizm birçok ülkede kadınlar için önemli bir işverendir (Carvalho vd., 2018: 1). Turizm sektöründe kadın, gerek üretici (işgücü) gerekse tüketici (müşteri) olarak önem taşımaktadır (Fidan ve Nam, 2012: 53). BM Kadın ve Turizm Küresel Raporu 2010'a göre turizm sektörü; kadınların işgücüne katılımı, kadın girişimciliği ve kadınların liderliği açısından ekonominin diğer sektörlerine göre daha iyi fırsatlar sunmaktadır (UNWTO ve UN Women, 2010). Kadın girişimciliği, kadınların işlerini kurarak ekonomik olarak bağımsız hale gelmelerini ve toplumsal cinsiyet eşitliğinin sağlanmasına katkıda bulunmalarını hedefleyen bir kavramdır. Kadınların iş dünyasında daha fazla yer almasını teşvik eden ve onlara destek sağlayan kadın girişimciliğinin tüm yönleriyle ele alınması gerekmektedir. Kadın girişimciliği temel olarak işletme kurmadan önce edinilen motivasyonla başlayıp, sonrasındaki faaliyetleri de içeren kapsamlı bir süreç olarak değerlendirilmektedir (Aslan, 2018: 8). Cinsiyet farklılıklarının girişimcilik özelliklerini etkilemesi (Dahalan vd., 2003: 408; Gupta, 2009: 413), son dönemlerde kadının güçlendirilmesine (Bryan ve Mekonnen, 2023; Abou-Shouk vd., 2021) yönelik çalışmalara odaklanılması, turizm sektöründe özellikle küçük ve orta ölçekli işletmecilik faaliyetlerinde (ev pansiyonculuğu, butik oteller, yiyecek-içecek ve hatıra-hediyelik eşya işletmeleri) kadın girişimcilerin görünürlük kazanmaya başlaması, Türk turizmde kadın girişimciliğinin mevcut durumunun ortaya çıkartılmasının önem ve gerekliliğinin belirleyicisi olmuştur. Gelişmekte olan bir ülke konumunda bulunan Türkiye'de turizmde kadın girişimciliğinin karakteristiğinin ortaya çıkartılmasının, politika yapıcılar ve uygulayıcılar başta olmak üzere gerek kadınlara gerekse sektör paydaşlarına yol gösterici olabileceği düşünülmektedir. Araştırmadan elde edilen bulguların, turizmde Türk kadın girişimcilerinin mevcut durumunu ortaya çıkartacağı için tümevarımsal bir bakış sunarak literatüre katkı sağlayacağı söylenebilir.

## Teorik Çerçeve

Girişimci olarak kadın; risk alarak kendi işini kuran veya mevcut bir işletmede hisse sahibi olan, karar verebilen ve işin yürütülmesinde aktif olarak görev alan kişidir. Turizm kadınların girişimcilik faaliyetlerine, resmi ve kayıt dışı istihdamlarına, kariyer gelişimlerine ve toplum içerisindeki rol ve statülerine zenginlik katarak cinsiyete dayalı yoksunluk döngülerini kırmalarına yardımcı olabilmektedir (Baum, 2013: 32). Kadın girişimciler cinsiyetlendirilmiş yerler olarak oteller, restoranlar ve kamuda daha egemen görünmektedirler (Kyrö, 2009). Kadının varlık ve etkinlik alanının aile bağlantılı alanlardan çıkıp, aileyi de geliştirmek üzere turizm sektöründe iş yeri kurma ve işletme süreçlerine yönelmesinde turizm sektörünün destekleyici ve kolaylaştırıcı bir rol üstlendiği görülmektedir. Turizm sektöründe cinsiyet rolleri ve stereotipleri sürdürülmesi her ne kadar yaygın olsa da alternatif turizm biçimleri -özellikle kadın girişimciliğini teşvik eden küçük ölçekli turizm işletmeleri yoluyla- cinsiyet stereotiplerine meydan okuma fırsatları sunmaktadır (Dunn, 2007: 20). Geçmişte turizm sektöründe çalışan kadınlar daha çok ev işlerine muadil tutulabilecek işlere yönelirken değişen trendle birlikte bir kısmı girişimci, otel veya restoran sahibi olarak statü ve rollerini geliştirmeye devam etmektedirler (Sony, 2012: 32). Özellikle de kırsal turizm, kadın girişimciliği için kolay ve hızlı bir biçimde girişimcilik faaliyetlerine başlanabilmesi açısından avantajlı bir alan olmuştur (Fidan ve Nam, 2012: 51). Bununla birlikte yapılan araştırmalar kırsal turizm gelişiminde kadın girişimciliğinin ve emeğinin önemli etkiler yarattığını ortaya koymuştur (Alkan, 2018: 202; Aylan, Sarı Gök, & Şalvarcı, 2019: 1275). Kadınlar, kırsal alanlardaki turizm faaliyetleri ile

“ücretsiz aile işçisi” statü ve rollerinden çıkıp, gerektiğinde “ücret ödeyici” girişimci statü ve rollerine evrilmeye devam etmektedirler (Fidan ve Nam, 2012: 51).

Cinsiyet ve kariyer gelişimi açısından kadın girişimcilerin kariyer yollarının analiz edilmesi anlamlı bir yaklaşımdır (Carvalho vd., 2018: 1). Kadınları turizmde girişimciliğe yönlendiren etkenler arasında;

- Kadınların bir iş fikrini veya hayali olan bir düşünceyi gerçekleştirme amacı,
- Kadınların başarıma ihtiyacı ve güdüsü,
- Meslek bilgisi ve diplomalarının olmasının kendi iş yerinde bağımsız çalışma isteklerini tetiklemesi,
- Ailede bir kişinin çalışmasından kaynaklanan gelir yetersizliği,
- Aileden devir alınan işletmelerin varlığı,
- Yaşanılan coğrafyada kadınlar için ücretli istihdam imkânlarının az olması veya çalışma için başka seçeneklerin yokluğu,
- Zorlu ve esnek olmayan işlerde yaşadıkları hayal kırıklıkları,
- Statü kazanma arzuları ve
- Daha fazla gelir elde etme istekleri yer almaktadır (Tekin, 2009).

Turizmde girişimci kadınların; dinamik, yenilikçi, bağımsız, özgüvene sahip, rekabetçi, hırslı, risk alan, kendi işini kontrol eden özellikler taşıdıkları bilinmektedir (Soysal, 2010: 76). Sektörde kadın girişimcilerin başarılı olabilmesi için doğru karar alabilme, geleceği planlayabilme, zamanı iyi değerlendirebilme özelliklerine sahip olması gerekmektedir (Şahin, 2006: 37). Turizm girişimcisi olmaya aday kadınların girişim öncesi karşılaştıkları zorluklar arasında ise yatırım yapacak sermaye yetersizliği, karmaşık borç alma prosedürleri, kırsal kesimdeki kadınların (köylülerin) borç alma korkusu ve borçlanmada teminat eksikliği (Baum, 2013: 32) yer almaktadır.

Peeters ve Ateljevic (2009: 80) turizmde kadın girişimcilere odaklanmış sınırlı sayıdaki çalışmanın, kadının geleneksel ev içi rollerinin bir uzantısı olarak da değerlendirilebilecek konumlarıyla ilgili olduğunu fark etmenin ilginç olduğunu ifade etmektedirler. Mremara (2015) Arusha-Tanzanya'nın Monduli Bölgesi'nde gerçekleştirdiği araştırmasında; kadın girişimcilerin (%52,2) çoğunluğu oluşturduğu, Barabarani ve Migombani köylerinde kadınların turizmde katılımlarının daha yüksek düzeyde olduğu ve kadınların turizm sektöründe işveren olma olasılığının bölgedeki diğer sektörler göre neredeyse iki kat daha fazla olduğu sonuçlarına ulaşmıştır. Bras ve Dahles (1999) tarafından yapılan araştırma, kadın girişimcilerin artan gelirlerinin sıklıkla “sosyal statüde artışa, güçlenmeye ve yeni mesleki fırsatların yaratılmasına” yol açtığını göstermektedir.

### **Turizmde Kadın Girişimciliğine Yönelik Yapılmış Çalışmalardan Türkiye’den Örnekler**

Fidan ve Nam (2012) araştırmalarında, Türkiye’de Sakarya iline bağlı olan Taraklı ilçesinde turizm faaliyetlerinde bulunan (ev pansiyonculuğu, butik otel işletmeciliği, el sanatları üretim ve satışı [dokumacılık, takı tasarımı, tahta kaşıkçılık], ev üretimi ürünler [organik]), bağımsız ve kendi adına iş yapan 50 kadın girişimci ile görüşmeler gerçekleştirmişlerdir. Araştırmacılar; kadınların çoğunluğunun (n=30) 30-40 yaş aralığında, ilköğretim düzeyinde eğitime sahip ve evli olduklarını tespit etmişlerdir. Araştırmada; kadınların çoğunluğunun yöresel el sanatları ve geleneksel lezzetlerin (37 kadın) üretimi ve sunumuna ilişkin faaliyetler sürdürdükleri, toplum merkezi, işyeri (restore edilmiş tarihi evler) ve evin bir bölümünü faaliyet alanı olarak kullandıkları, teşvik (kurslar, arazi tahsisleri ve zorunlulukların girişimcilik faaliyetlerinde belirleyici olduğu elde edilen sonuçlar arasındadır. Yirik ve Ilgaz Yıldırım (2014)

çalışmalarında Antalya’da turizm sektöründe çalışan 138 kadın girişimcinin bireysel değerlerini demografik özellikleri açısından incelemişlerdir. Araştırmacılar katılımcıların çoğunluğunun 20-30 yaş grubunda (%43,5), lisans derecesine sahip, küçük ve orta büyüklükteki işletmelerde çalıştıklarını tespit etmişlerdir. Araştırmacılar; kadın girişimcilerin yaşlarının bireysel değerlerinde oldukça önemli bir faktör olduğu, 30-40 ve 40-50 yaş grubundan kadın girişimcilerin diğer yaş grubundakilere göre daha güçlü değerlere sahip oldukları, 20-30 yaş grubundan kadın girişimcilerin başarı, uyarılma, özdenetim değerlerinin diğer yaş grubundakilere göre daha düşük olduğu sonuçlarını elde etmişlerdir. Karakaş ve Gökmen (2016) Amasra ve Safranbolu ilçelerindeki kadın turizm girişimcilerine odaklandıkları çalışmalarında; 41 kadın girişimcinin; “girişimciliklerini etkileyen sebepler”, “girişimcilik aşamasında ve girişimcilik sonrasında karşılaştıkları zorlukları” ortaya çıkartmaya çalışmışlardır. Katılımcıların çoğunluğunun 31-40 yaş aralığında, ilköğretim mezunu ve evli olduklarının tespit edildiği araştırmada, girişimci olma nedenleri arasında; “diğer insanlara faydalı olma”, “sosyal ilişkiler” (3.71), “mesleğini yapma” (3.05), “idealinin gerçekleştirme (3.20) ve “ekonomik bağımsızlık” (3.29) yer almaktadır. Araştırmacılarca katılımcıların girişimcilik faaliyetlerine başlarken karşılaştıkları sorunlar arasında; “iş yeri kiralalarının yüksekliği”, “pazarda tanınırlığın olmaması”, “uygun eleman temini”, “uygun materyal temini” ve “deneyimsizlik” olduğu tespit edilmiştir. Erkol Bayram (2018) çalışmasında; Sinop ilinde turizme girişimci olarak katkı sunan kadınların mevcut durumunu, toplumsal cinsiyet perspektifinden analiz ederek bölge turizmine etkilerini ortaya çıkartmaya çalışmıştır. Araştırmacı; kadın girişimcilerin maddi sebepler, çalışma yaşamında ve sosyal yaşamda yer almayı istemelerinin girişimcilik faaliyetlerine yönelmelerinde etkili olduğu, katılımcıların çoğunluğunun aile ve arkadaş desteği almasına karşın kamu desteği görmedikleri sonuçlarına ulaşmıştır. Konaklıoğlu ve Kaleözü (2023) araştırmalarında, turizm sektöründeki kadın girişimcilerin motivasyon faktörleri ve kişilik özelliklerini incelemişlerdir. 15 kadın girişimden elde ettikleri veriler doğrultusunda; katılımcıların çoğunluğunun 30-40 yaş aralığında, lisans eğitim derecesine sahip ve evli olduğunu tespit etmişlerdir. Araştırmacılar; kadın girişimcilerin motivasyon faktörlerinin içsel (eğitim-beceri, kendini gerçekleştirme, fark-değer yaratma, hayallerini gerçekleştirme, geleceğin inşası, daha kaliteli bir yaşam, kabul-saygı ihtiyacı, bağımsız olma) ve dışsal (sosyo-kültürel [aile baskısı, roller-boşanmış olma, anne olma, mülteci olma, evli olma], ekonomik [işsizlik, bölgesel kalkınmaya destek olma, para kazanma, patron olma, aile ekonomisine katkı sağlama] ve sektörel [çekici bir sektör olması, pazar olanakları, sürdürülebilirlik gibi yeni eğilimlerin fark edilmesi, iş memnuniyeti] temalar altında toplandığını tespit etmişlerdir. Ek olarak kadın girişimcilerin zihin haritasını çıkartan araştırmacılar; risk alma, yenilikçilik, zekâ ve gelecek beklentileri gibi genel girişimci özelliklerine paralellik gösterdikleri sonucuna ulaşmışlardır.

### **Araştırma Yöntemi**

Nitel araştırma yönteminin benimsendiği araştırmada, belgesel tarama (doküman analizi) yapılarak araştırma verileri elde edilmiştir. Bu kapsamda; 11.11.2023 tarihinde Google Akademik’te “turizmde kadın girişimciliği”, Ulusal Tez Merkezi’nde (tez.yok.gov.tr) “kadın girişimciliği”, “turizmde kadın girişimciliği”, “kadın girişimciliği ve turizm” anahtar kelimeleri ile tarama yapılmıştır. Google Akademik’te “26” makaleye ulaşılmış, araştırma amacına hizmet eden “4” makale analiz edilmiştir. Ulusal Tez Merkezi’nde (ilgili anahtar kelimeler ile yapılan aramada) ana sayfada tarama kısmından “91” ve detaylı tarama kısmında özet bölümünden “153” olmak üzere toplam “244” teze ulaşılmıştır. Hem ana tarama sayfasında hem de özet taramada çıkan toplam 66 tez elenerek, 178 tez yazar tarafından incelenmiştir. Kadın turizm girişimcilerini evren olarak belirleyen 5 tez ve 4 makale çalışma kapsamında analiz edilmiştir.

Yapılan incelemeler neticesinde; Turizm pazarından aldığı pay ile dünyada öne çıkan ülkelerden biri olan Türkiye’de turizm girişimciliğine soyunmuş kadınların taşıdıkları karakteristik özellikler, faaliyette bulundukları alanlar, girişimcilik faaliyetleri öncesinde ve faaliyet süreçlerinde karşılaştıkları güçlükler ve başarılı olmalarında etkili olan faktörler nelerdir? sorularına araştırma kapsamında elde edilen cevaplar içerik analizine tabi tutulmuştur. Bu doğrultuda elde edilen bulgular tematik olarak gruplandırılarak okuyucuya sunulmuştur.

## Araştırma Bulguları

Aşağıda Tablo 1’de analizi yapılan dokümanlara ilişkin bilgiler yer almaktadır.

Tablo 1. Analizi Yapılan Dokümanlara İlişkin Bilgiler					
Yazar/lar	Yayın Türü	Araştırma Konusu	Araştırma Yöntemi	Örneklem	Anahtar Kelimeler
<sup>1</sup> Boyacıoğlu, 2014	Makale	“Kırsal Turizmde Kadın Girişimciliği”	Nitel Araştırma	Edirne-Merkez (n=100)	*Kırsal Turizm *Kadın Girişimciliği *Edirne
<sup>2</sup> Köse, 2014	Yüksek Lisans Tezi	“Turizmde Kadın İstihdamı ve Kadın Girişimciliği”	Nitel Araştırma	Ankara-Beypazarı (n=20)	*Girişimcilik *Kadın Girişimciliği *Kadın İstihdamı *Beypazarı *Sürdürülebilir Turizm
<sup>3</sup> Altındal, 2016	Doktora Tezi	“Feminist Bakış Açısıyla Turizmde Kadın Girişimciliği”	Nitel Araştırma	Antalya-Alanya, Kaş & Muğla-Bodrum, Marmaris (n=40)	*İstihdam *Girişimcilik *Kadın Girişimciliği *Turizm *Güçlendirme Yaklaşımı
<sup>4</sup> Erkol Bayram, 2018	Makale	“Turizmde Kadın Girişimcilerin Mevcut Durumları ve Sorunları”	Nitel Araştırma	Sinop-Merkez (n=10)	*Kadın Girişimciliği *Turizmde Kadın İstihdamı *Turizmde Kadın Girişimciliği *Sinop
<sup>5</sup> Açıkgöz, 2019	Yüksek Lisans Tezi	“Kırsal Turizmde Kadın Girişimciliği”	Nitel Araştırma	Muğla-Ortaca, Marmaris, Datça, Bodrum, Milas, Ula (n=16)	*Girişimcilik *Kadın Girişimciliği *Kırsal Turizm
<sup>6</sup> Aylan, Sarı Gök & Şalvarcı, 2019	Makale	“Kırsal Yoksulluğun Giderilmesinde Kadın Girişimciliği”	Nitel Araştırma	Isparta-Kuyucak Köyü (n=6)	*Kırsal Yoksulluk *Kadın Girişimciliği *Turizm *MAXQDA
<sup>7</sup> Tamer, 2021	Yüksek Lisans Tezi	“Cittaslow’da Kadın Girişimciler”	Nitel Araştırma	İzmir-Seferihisar (n=20)	*Cittaslow *Yavaş Kent *Yavaş Felsefesi *Turizm Sosyolojisi *Seferihisar *Kadın Girişimciliği
<sup>8</sup> Kaleözü, 2021	Yüksek Lisans Tezi	“Turizmde Kadın Girişimcilerin Motivasyonları”	Nitel Araştırma	Türkiye (n=15)	*Girişimcilik *Girişimci *Kadın Girişimci *Motivasyon *Nitel Araştırma *Tipoloji



					*Kadın Girişimci Tipolojisi
<sup>9</sup> Avcı & Gümüş, 2022	Makale	“Turizmde Kadın Girişimcilerin Motivasyonları”	Nicel Araştırma	İzmir-Çeşme (n=120)	*Girişimcilik *Kadın Girişimciler *Girişimcilik Motivasyonları *Turizm Girişimciliği

Aşağıda Tablo 2’de belgesel tarama sonucunda elde edilen bulgular ana tema, alt temalar ve kodlar ile birlikte sunulmuştur.

Tablo 2. Araştırma Bulguları		
Ana Temalar	Alt Temalar	Kodlar
TEMA 1 Türkiye’deki Turizm Girişimcisi Kadınların Karakteristik Özellikleri	Demografik Özellikler	<u>Yaş Aralığı</u> *36 yaş ve üstü (1; 6) *40 yaş ve üstü: (2; 3; 4; 5; 7; 8; 9) <u>Deneyim/Faaliyet Süresi</u> *4 yıl ve üzeri: (3; 6; 8; 9) *6 yıl ve üzeri: (2; 4; 5; 8) <u>Medeni Durum</u> *Çoğunluğu evli: (1; 2; 3; 4; 5; 6; 7; 8; 9) <u>Eğitim Düzeyi</u> *Öğrenim durumu düşük-ilköğretim- (2) *Öğrenim durumu yüksek-lise/üniversite- (1; 3; 4; 5; 7; 8; 9) <u>Faaliyet Alanı İle İlgili Eğitimi Alma</u> *Oransal olarak düşük (1; 3; 6; 8; 9)
	Kişilik Özellikleri	*Risk alabilme (1; 3) *Yenilikçi olma (1; 2) *Çalışkan olma (1) *Kendine güvenme (1) *Hırslı olma (1) *Gelenekselci (1) *Yaratıcı olma (1) *Dışadönük (2) *Gelişme isteği (2)
TEMA 2 Türkiye’deki Turizm Girişimcisi Kadınların Faaliyette Bulundukları Alanlar	Turizm Girişimciliği Alanı	*Yiyecek-İçecek İşletmeleri (83) *Konaklama İşletmeleri (64): Otel [7], butik otel [35], ev pansiyonculuğu [22]) *Diğer Turizm İşletmeleri (49): Hatıra-hediyelik eşya işletmeleri (17), yöresel ürünler satan işletmeler (12), organizasyon işletmeleri [3], rehberlik [1], diğer [16] *Rekreasyon İşletmeleri (3)
TEMA 3 Türkiye’deki Turizm Girişimcisi Kadınların Girişimciliğe Yönelme Nedenleri	Girişimciliğe İten Unsurlar	*Ekonomik kazanç (2; 3; 4; 5; 7) *Haneye ek gelir sağlama (2; 5; 7; 9) *Gelir düzeyini yükseltme isteği (1; 2; 9) *Boş kalmamak/işsizlik (4; 8; 9) *Algılanan gelir açığını önleme (4; 5; 9) *Finansal özgürlük sağlama (1; 5; 9) *Çocuklarına iyi bir gelecek hazırlama (4; 7) *Kimseye muhtaç olmadan yaşama isteği (1; 7) *Sosyal güvenceye sahip olma/emeklilik (1; 9) *Zorunluluk (1; 8) *Mevcut işlerin güvensizliği/memnuniyetsizlik (8)
	Girişimciliğe Çeken Unsurlar	*Prestij sahibi olma (1; 2; 3; 4; 8; 9) *Kendini geliştirme/gerçekleştirme (2; 3; 7; 8) *Özgüven sağlaması (1; 2; 7)



		<p>*Psikolojik açıdan iyi olma (2; 4)</p> <p>*Kendi işinin patronu olma (8; 9)</p> <p>*İş kurmanın kırsalda daha kolay olması (3; 5)</p> <p>*Maddi-manevi tatmin (2; 7)</p> <p>*Toplumsal fayda yaratma isteği (4; 8)</p> <p>*Sosyal özgürlük (5; 8)</p> <p>*Çalışmayı sevme (4; 7)</p> <p>*Kendini kanıtlama (7; 9)</p> <p>*Mutlu hissetme (7; 9)</p> <p>*Turizmin girişimciliği teşvik etmesi (3; 5)</p> <p>*Turizm sektöründe çalışan başka bir aile üyesinin varlığı (1; 3)</p> <p>*Yardım ve teşvikler (2; 3)</p> <p>*İş fikirlerini uygulamada güvenli yol olarak görme (9)</p> <p>*Diğer insanlar ve yerler hakkında bilgi edinme (9)</p> <p>*İlginç bir iş olduğunu düşünme (9)</p> <p>*Emeklilikte bir şeylerle uğraşma (9)</p> <p>*İlginç insanlarla tanışma (9)</p> <p>*Başarılı bir insan olma (9)</p> <p>*Eğlenceli olduğunu düşünme (9)</p> <p>*İyi bir çevrede yaşama (9)</p> <p>*Rol model olma (8)</p> <p>*Toplumsal cinsiyet eşitliğine destek olma (1)</p> <p>*Toplumsal baskıyı kırmak (5)</p> <p>*Hayat görüşünün değişmesi (2)</p> <p>*Fırsat görme (8)</p> <p>*Farklılık yaratma (8)</p> <p>*Girişimciliğe hazır olma [mali, zaman ve deneyim] (3)</p> <p>*Sektörün kadına uygunluğu (3)</p> <p>*Ticareti sevme (1)</p> <p>*Çalışma yaşamında yer alma isteği (5)</p> <p>*Arazi/yer sahipliği (5)</p> <p>*Üretim faktörlerine kolay ulaşma (5)</p>
<p><b>TEMA 4</b></p> <p><b>Türkiye’deki Turizm Girişimcisi Kadınların Girişimcilik Faaliyetleri Öncesinde Karşılaştıkları Zorluklar</b></p>	<p><b>Destek Yoksunluğu</b></p>	<p>*Kamu desteği görmeme (1; 3; 4)</p> <p>*KOSGEB desteği almama (1; 5)</p> <p>*Aile, arkadaş çevresinin karşı çıkması, olumsuz bakış açısı ve yorumları (4; 5)</p> <p>*Maddi destek yoksunluğu (1; 5)</p> <p>*Kendi imkânlarıyla kurma (3; 5)</p> <p>*Kadınlara kurumsal destek ve teşviklerin yetersizliği (1; 8)</p> <p>*Devlet destekli projelerinden haberdar olmama (5)</p>
<p><b>TEMA 5</b></p> <p><b>Türkiye’deki Turizm Girişimcisi Kadınların Faaliyet Sürecinde Karşılaştıkları Zorluklar</b></p>	<p><b>Finansal Zorluklar</b></p>	<p>*Borçlanma (3; 5; 6)</p> <p>*Sermaye yetersizliği (1; 2; 8)</p> <p>*İşletmecilik sürecindeki ekonomik sıkıntılar (5)</p> <p>*Kazançların azalması (3)</p>
	<p><b>Sosyo-Psikolojik Zorluklar</b></p>	<p>*Rol çatışması (2; 4; 8)</p> <p>*Ayrımcılık (1; 8)</p> <p>*İş yükü (çocuk, yaşlı ve ev bakımı v.b.) (1; 2)</p> <p>*Toplumsal baskı (1; 8)</p> <p>*Erkek çalışanlar üzerinde otorite kuramama (3; 8)</p> <p>*Aile baskısı (1)</p> <p>*Özgüven eksikliği (1; 2)</p> <p>*İletişimde güçlük (8)</p> <p>*Çekingenlik (2)</p> <p>*Mobbing (8)</p>

		<ul style="list-style-type: none"> <li>*Rol ayrımcılığı <sup>(4)</sup></li> <li>*Yapılan işin çevrece anlaşılammaması <sup>(8)</sup></li> <li>*Önyargı <sup>(3)</sup></li> <li>*Ataerkil yapı <sup>(8)</sup></li> <li>*Duygusal tatminsizlik <sup>(3)</sup></li> <li>*Taciz <sup>(3)</sup></li> <li>*Zamansızlık <sup>(3)</sup></li> </ul>
	<b>Yapısal &amp; Teknik Zorluklar</b>	<ul style="list-style-type: none"> <li>*Eğitim eksikliği <sup>(1; 2; 8)</sup></li> <li>*Kurumsal bilgi yetersizliği <sup>(2; 8)</sup></li> <li>*Ürünü/ürünleri pazarlama sorunu <sup>(1; 2)</sup></li> <li>*Kalifiye insan kaynağı bulamama <sup>(3; 8)</sup></li> <li>*Girişimcilik kapasitesinin düşüklüğü <sup>(1)</sup></li> <li>*Tecrübe eksikliği <sup>(8)</sup></li> <li>*Pazarı bilmemek <sup>(8)</sup></li> <li>*Bürokratik işlemler <sup>(8)</sup></li> <li>*Ziyaretçilerden kaynaklanan sorunlar <sup>(2)</sup></li> <li>*Düşük turist profili <sup>(3)</sup></li> <li>*Ağır çalışma koşulları <sup>(3)</sup></li> <li>*Turizm sektörünün krizlere gebe olması <sup>(3)</sup></li> <li>*Mevsimsellik etkisi <sup>(3)</sup></li> </ul>
<b>TEMA 6</b> <b>Türkiye’deki Turizm Girişimcisi Kadınların Başarı Faktörleri</b>	<b>Sektörel Etkenler</b>	<ul style="list-style-type: none"> <li>*Sektörün uygunluğu <sup>(2; 4)</sup></li> <li>*Destinasyonun uygunluğu <sup>(2; 4)</sup></li> <li>*Turist beklenti ve isteklerine cevap verebilme <sup>(5)</sup></li> <li>*Turistik talebe uyum <sup>(5)</sup></li> </ul>
	<b>Kadına Bağlı Etkenler</b>	<ul style="list-style-type: none"> <li>*Aile ve arkadaş desteği <sup>(1; 2; 4; 5; 8)</sup></li> <li>*Çocukların büyümesi <sup>(2)</sup></li> <li>*Kadına yönelik algı ve geleneksel inançlarda olumlu değişim <sup>(4)</sup></li> <li>*Cinsiyet ayrımı olmaması <sup>(2)</sup></li> <li>*Kadının kadına desteği <sup>(2)</sup></li> <li>*Erkeklere göre daha uyumlu olma <sup>(2)</sup></li> <li>*Kadınların iletişime daha açık olması <sup>(2)</sup></li> </ul>
	<b>Girişimcilikte Başarıyı Etkileyen Genel Etkenler</b>	<ul style="list-style-type: none"> <li>*Değişime açık olma <sup>(3; 5; 8)</sup></li> <li>*Özgüvene sahip olma <sup>(2; 3)</sup></li> <li>*Çalışkan olma <sup>(3; 8)</sup></li> <li>*Bağımsız olma <sup>(3; 8)</sup></li> <li>*Kredi kullanma <sup>(1; 3)</sup></li> <li>*Deneyim sahibi olma <sup>(5)</sup></li> <li>*Öğrenmeye açıklık <sup>(5)</sup></li> <li>*Hırslı olma <sup>(5)</sup></li> <li>*Güçlü olma [özgüven, başarı, hedeflere ulaşma] <sup>(3)</sup></li> <li>*Hibe alma <sup>(1)</sup></li> <li>*Girişimciliği sevmek <sup>(8)</sup></li> <li>*Cesaretli olma <sup>(3)</sup></li> <li>*Araştırmacı olma <sup>(3)</sup></li> <li>*Sabırlı olma <sup>(3)</sup></li> <li>*Disiplinli olma <sup>(3)</sup></li> <li>*Detaycı olma <sup>(3)</sup></li> <li>*Öngörü sahibi olma <sup>(3)</sup></li> <li>*Yaratıcılık yeteneği <sup>(8)</sup></li> <li>*Bilgi-beceri sahibi olma <sup>(8)</sup></li> <li>*Yeni fikirler üretebilme <sup>(8)</sup></li> </ul>

<sup>1</sup>Boyacıoğlu, 2014; <sup>2</sup>Köse, 2014; <sup>3</sup>Altındal, 2016; <sup>4</sup>Erkol Bayram, 2018; <sup>5</sup>Açıkgöz, 2019; <sup>6</sup>Aylan, Sarı Gök, & Şalvarcı, 2019; <sup>7</sup>Tamer, 2021; <sup>8</sup>Kaleözü, 2021; <sup>9</sup>Avcı & Gümüş, 2022

## Sonuç ve Öneriler

Yapılan çalışmada, Türkiye’de turizm sektöründe girişimcilik faaliyetinde bulunan kadınlara yönelik yapılmış çalışmalar belgesel tarama (doküman analizi) yöntemi ile elde edilmiştir. Bu kapsamda; Google Akademik Türkçe sayfasında, “turizmde kadın girişimciliği” anahtar kelimesi ile ulaşılmış “26” makale ile Ulusal Tez Merkezi’nden (tez.yok.gov.tr) “kadın girişimciliği”, “turizmde kadın girişimciliği”, “kadın girişimciliği ve turizm” anahtar kelimeleri ile ana sayfada tarama kısmından “91” ve detaylı tarama kısmında özet bölümünden “153” olmak üzere toplam “244” teze ulaşılmıştır. Hem ana tarama sayfasında hem de özet taramada çıkan toplam “66” tez elenerek, “178” tez yazar tarafından incelenmiştir. Kadın turizm girişimcilerini evren olarak belirleyen “5” tez ve “4” makale çalışma kapsamında analiz edilmiştir.

Araştırma amacına uygun olarak incelenen akademik çalışmalarda yer alan veriler, 6 ana tema ve 12 alt tema altında toplanmıştır. Türkiye’deki Turizm Girişimcisi Kadınlara ilişkin tespit edilen ana ve alt temalar aşağıdaki biçimde ortaya çıkmıştır:

- \*Tema 1: “Karakteristik Özellikleri” ana teması; “demografik özellikler” ve “kişilik özellikleri,
- \*Tema 2: “Faaliyette Bulundukları Alanlar” ana teması; “turizm girişimciliği alanı”,
- \*Tema 3: “Girişimciliğe Yönelme Nedenleri” ana teması; “girişimciliğe iten unsurlar” ve “girişimciliğe çeken unsurlar”,
- \*Tema 4: “Girişimcilik Faaliyetleri Öncesinde Karşılaştıkları Zorluklar” ana teması; “destek yoksunluğu”,
- \*Tema 5: “Faaliyet Sürecinde Karşılaştıkları Zorluklar” teması; “finansal zorluklar”, “sosyo-psikolojik zorluklar” ve “yapısal & teknik zorluklar”,
- \*Tema 6: “Başarı Faktörleri” ana teması ise “sektörel etkenler”, “kadına bağlı etkenler” ve “girişimcilikte başarıyı etkileyen genel etkenler” alt temalarından oluşmaktadır.

Türkiye’de turizmde kadın girişimciliğine odaklanmış çalışmaların çoğunluğunun durum tespiti yapmak üzere nitel araştırma yöntemini benimsediği tespit edilmiştir. Araştırma kapsamında analiz edilen çalışmalarda; araştırmacıların ulaştıkları girişimcilerin çoğunluğunun 40 yaş ve üstü, evli, öğrenim düzeylerinin yüksek (lise-üniversite) ve faaliyet alanı ile ilgili eğitim almadıkları tespit edilmiştir. Turizmde kadın girişimcisi olan bireylerin genel girişimci özelliklerini taşıdıklarını destekleyen çalışmalar bulunduğu ortaya çıkarılmıştır (Boyacıoğlu, 2014; Köse, 2014; Altındal, 2016). Kadınların girişimcilik faaliyetlerinin yiyecek-icecek işletmeciliği ve konaklama işletmeciliğinde yoğunlaştığı tespit edilmiştir. Kadınları girişimciliğe iten unsurların ekonomik (ekonomik kazanç, haneye ek gelir sağlama, gelir düzeyini yükseltme isteği, boş kalmamak/işsizlik vb.); girişimciliğe çeken unsurların ise sosyal ve psikolojik boyutlar barındırdığı (prestij sahibi olma, kendini geliştirme/gerçekleştirme, özgüven sağlama vb.) söylenebilir. Turizm girişimcisi kadınların girişimcilik öncesi sosyal, ekonomik ve psikolojik açıdan destek yoksunluğu yaşayabildikleri, girişimcilik faaliyetlerinde borçlanma, sermaye yetersizliği gibi finansal; rol çatışması, ayrımcılık, iş yükü, toplumsal baskı gibi sosyo-psikolojik; eğitim eksikliği ve kurumsal bilgi yetersizliği gibi yapısal & teknik zorluklar yaşayabildikleri görülmektedir. Türkiye’de turizm girişimciliğinde kadınların başarısında; sektörel etkenler açısından turizm sektörünün ve destinasyonunun uygun olmasının; kadına bağlı etkenlerde aile ve arkadaşların destek olmasının, çocukların büyümesinin; genel etkenlerde ise değişime açık, özgüvene sahip, çalışkan ve bağımsız olma gibi faktörlerin etkili olabildiği ortaya çıkmaktadır. Araştırmadan elde edilen bulgular doğrultusunda geliştirilen bazı öneriler şunlardır:

- \*Kadınların girişimcilik faaliyetlerine yönelebilmeleri için hem mesleki eğitime hem de kurumsal açıdan ihtiyaç duyabilecekleri eğitimlere ulaşılabilirlikleri artırılmalıdır.
- \*Turizm sektörüne katkıda bulunan kadın emeğinin ve gücünü oluşturan kadın sayısının ivedilikle tespit edilmesi gerekmektedir.
- \*Kadınların turizm girişimciliğinde başarılarını artırmak için becerilerinin geliştirilmesi ve kadının güçlendirilmesine yönelik plan, politika ve uygulamaların turizm sektörü ve kadın teması altında oluşturulması önem arz etmektedir.
- \*Turizmde kadın girişimcilerin artırılması için hem toplumsal hem de kadın özelinde bilinçlendirme ve farkındalık çalışmalarının hem kentsel hem de kırsal alanlarda yoğunlaştırılması gerekmektedir.
- \*Rol model olabilecek başarılı kadın girişimcilerin görünürlük ve bilinirlikleri artırılmalıdır.
- \*Finansal açıdan desteklerin, mikro kredilerin kadınlar için daha ulaşılabilir hale getirilmesi sağlanmalıdır.
- \*Turizm sektöründe kadın girişimciliğine daha genç yaşlarda başlanabilmesi için iş-yaşam dengesini sağlayacak tedbirler alınmalıdır. Örneğin, destinasyonlarda kreşlerin artırılması, ücretsiz bakım hizmetleri vb.
- \*Bundan sonra yapılacak araştırmalarda Türkiye’de turizm işletmesi ayrımı yapılarak (konaklama, rekreasyon, yiyecek-içecek işletmesi vb.) kadın girişimciliği nicel araştırmalarla genellenebilir hale getirilebilir.

## Kaynakça

- Abou-Shouk, M. A., Mannaa, M. T., & Elbaz, A. M. (2021). Women’s Empowerment and Tourism Development: A Cross-Country Study. *Tourism Management Perspectives* (37), 100782.
- Açıkgöz, C. (2019, Mayıs). *Kırsal Turizmde kadın Girişimcinin Yeri ve Önemi Muğla Örneği*. Yayınlanmamış Yüksek Lisans Tezi, Muğla Sıtkı Koçman Üniversitesi SBE.
- Alkan, H. I. (2018). Kırsal Kalkınmada Kadının Rolü: Türkiye Üzerine Bir Değerlendirme. *Uluslararası Kadın Kongresi: SosyoHukuki Perspektifte Kadının Yeri* (s. 191-207). Samsun: Legal Yayıncılık.
- Aslan, S. (2018). *Türkiye Turizm Sektöründe Girişimciliğe İlişkin Politikalar ve Temel Sorunlar: İstanbul'daki Küçük ve Orta Ölçekli Otel İşletmeleri Üzerine Bir Uygulama*. Yayınlanmamış Doktora Tezi, İstanbul Üniversitesi SBE.
- Avcı, N., & Gümüş, S. (2022). The Motivations of Women Entrepreneurs in the Tourism Industry. *Istanbul Business Research* , 51 (1), 279-290.
- Aylan, F. K., Sarı Gök, H., & Şalvarcı, S. (2019). Kırsal Yoksulluğun Giderilmesinde Kadın Girişimciliğin Rolü: Lavanta Kokulu Köy Örneği. *Journal of Tourism and Gastronomy Studies* , 7 (2), 1271-1289.
- Baum, T. (2013). *International Perspectives on Women and Work*. Geneva: International Labour Office.
- Bras, K., & Dahles, H. (1999). Massage, Miss? Women Entrepreneurs and Beach Tourism in Bali. In *Tourism and Small Entrepreneurs: Development, National Policy, and Entrepreneurial Culture: Indonesian Cases*, H. Dahles and K. Bras, eds., pp. 35–51. New York: Cognizant.
- Boyacıoğlu, E. Z. (2014). Kırsal Turizmde Kadın Girişimciliği: Edirne Örneği. *International Journal of Social and Economic Sciences (IJSES)* , 4 (2), 82-90.
- Bryan, E., & Mekonnen, D. (2023). Does Small-Scale Irrigation Provide a Pathway to Women's Empowerment? Lessons from Northern Ghana. *Journal of Rural Studies* (97), 474-484.
- Carvalho, I., Costa, C., Lykke, N., & Torres, A. (2018). Agency, Structures and Women Managers' Views of Their Careers in Tourism. *Women's Studies International Forum* (71), 1-11.
- Dahalan, N., Jaafar, M., & Rosdi, S. A. (2013). Local Community Readiness in Entrepreneurship: Do Gender Differ in Searching Business Opportunity. *Procedia-Social and Behavioral Sciences* (91), 403-410.
- Dunn, S. (2007, December). Unpublished Master's Thesis. *Toward Empowerment: Women and Community-Based Tourism in Thailand* . Oregon, USA: Graduate School of the University of Oregon.
- Erkol Bayram, G. (2018). Kadın Girişimciler ve Turizm: Mevcut Durum ve Sorunlar Üzerine Sinop İlinde Bir Araştırma. *İşletme Araştırmaları Dergisi* , 10 (2), 56-88.
- Fidan, F., & Nam, D. (2012). Kırsal Turizmde Yeni Dinamikler: Kadın Girişimciler-Taraklı Örneği. *KMÜ Sosyal ve Ekonomik Araştırmalar Dergisi* , 14 (23), 51-57.

- Gupta, V. K., Wasti, S. A., & Sıkdar, A. (2009). The Role of Gender Stereotypes in Perceptions of Entrepreneurs and Intentions to Become an Entrepreneur. *Entrepreneurship: Theory and Practice* , 33 (2), 397-417.
- Karakaş, A., & Gökmen, G. (2016). Turizm Sektöründe Kadın Girişimcilerin Profilinin İncelenmesi. *Journal of Recreation and Tourism Research* , 3 (3), 18-25.
- Konaklıoğlu, E., & Kaleözü, S. (2023). Turizm Sektöründeki Kadın Girişimcilerin Motivasyon Faktörleri ve Kişilik Özelliklerine İlişkin Nitel Bir Araştırma. *İşletme Araştırmaları Dergisi* , 15 (1), 274-285.
- Kyrö, P. (2009). Gender Lenses iIdentify Different Waves and Ways of Understanding Women Entrepreneurship. *Journal of Enterprising Culture* , 17 (4), 393-418.
- Peeters, L. W. J., & Ateljevic, I. (2009). Women Empowerment - Entrepreneurship Nexus in Tourism: Processes of Social Innovation. In J. Ateljevic, & S. J. Page (Eds.), *Tourism and Entrepreneurship International Perspectives* (pp. 75-89). Butterworth-Heinemann.
- Serinikli, N. (2019). Kırsal Alandaki Mikro Kadın Girişimcilerin Kooperatifleşmeye Karşı Tutumları: Agro-Turizm Kadın Kooperatifleri. *Girişimcilik ve Kalkınma Dergisi* , 14 (1), 45-57.
- Sony, K. C. (2012). Roles and Challenges of Women in Tourism Sector of Western Nepal: A Micro - Ethnographic Study. *Nepal Tourism and Development Review* (2), 32-59.
- Soysal, A. (2010). Türkiye’de Kadın Girişimciler: Engeller ve Fırsatlar Bağlamında Bir Değerlendirme. *Ankara Üniversitesi Sosyal Bilimler Fakültesi Dergisi* , 65 (1), 84-114.
- Şahin, E. (2006). Kadın Girişimcilik ve Konya İlinde Kadın Girişimcilik Profili Üzerine Bir Uygulama. *Yayınlanmamış Yüksek Lisans Tezi* . Konya: Selçuk Üniversitesi SBE.
- Tekin, M. (2009). *Hayallerin Gerçeğe Dönüşümü Girişimcilik* (5 b.). Konya: Günay Ofset Matbaacılık.
- UNWTO, & UN Women (2010). *Global Report on Women in Tourism*. Madrid: UNWTO.
- Yirik, Ş., & Ilgaz Yıldırım, B. (2014). Turizm Sektöründeki Kadın Girişimcilerin Bireysel Değerlerinin Demografik Özellikleri Açısından İncelenmesi: Antalya İli Örneği. *Mustafa Kemal Üniversitesi Sosyal Bilimler Enstitüsü Dergisi* , 11 (26), 361-378.

## Muhasebe Meslek Etiği ve Bu Alanda Yapılan Çalışmaların Analizi

**Serçem POLAT DİNÇ**

Dicle University  
sercem.polat@hotmail.com  
Orcid: 0009-0007-7014-9571

**Assoc. Prof. Dr. Yunus YILMAZ**

Dicle University  
yunus.yilmaz@dicle.edu.tr  
Orcid: 0000-0002-6142-2923

### ÖZET

Etik; iyiyi- kötüyü, doğruyu-yanlışçı açıklayan ilke ve kurallardır. Etik kavram olarak iyi-kötü, doğru-yanlış, zarar-yarar gibi değerleri dikkate alan, toplumsal davranış ilişkilerinde ahlaki ilkeler, değerler ve standartlar sistemi olarak adlandırılmaktadır (Hatcher, 2004:358).

Muhasebe mesleğinde etik kavramı ise; verilen hizmetin kalitesi, dürüstlük, güvenilirlik, tarafsızlık gibi uyulması gereken kurallardır. Meslek mensuplarının etik kurallar önemini bilincinde olması mesleğin yürütülmesinde temel taşı oluşturumaktadır. Muhasebe mesleğinin itibarının artırılması meslek mensuplarının etik kurallara göre hareket etmesiyle mümkündür. Son yıllarda toplumun tüm kesimlerinde olduğu gibi muhasebe mesleğinde de etik değerler tartışılmaktadır. Çalışmamızda etik kavramı, muhasebe mesleğinde etik kavramı, etik kavramı hakkında ilgili kuruluşlarca yapılan düzenlemeler, etik ile ilgili yapılan çalışmalar incelenmektedir.

**Anahtar Kelimeler:** Etik, Meslek Etiği, Muhasebe Mesleğinde Etik, Meslek Mensubu.

## Accounting Professional Ethics and Analysis of Studies Conducted in This Field

### ABSTRACT

Ethic; They are the principles and rules that explain good-bad, right-wrong. As an ethical concept, it is called a system of moral principles, values and standards in social behavioral relations that takes into account values such as good-bad, right-wrong, harm-benefit (Hatcher, 2004:358).

The concept of ethics in the accounting profession is; These are the rules that must be followed, such as the quality of the service provided, honesty, reliability and impartiality. Professional members' awareness of the importance of ethical rules constitutes the cornerstone of the conduct of the profession. Increasing the reputation of the accounting profession is possible if members of the profession act in accordance with ethical rules. In recent years, ethical values have been discussed in the accounting profession, as in all segments of society. In our study, the concept of ethics, the concept of ethics in the accounting profession, regulations made by relevant organizations about the concept of ethics, and studies on ethics are examined.

**Keywords:** Ethics, Professional Ethics, Ethics in the Accounting Profession, Professional.



## 1. GİRİŞ

Etik, her bireyin benzersiz tecrübeleriyle ile şekillendirilmiş içsel ve dışsal edimlerinin sonucunda doğru ve yanlış belirlemek için kullanılan bir süreç olarak tanımlanmaktadır. Etik, herhangi bir eylemde bulunmak için haklı sebepler sağlayan ilkeleri biçimlendirir (Duska ve Duska, 2003).

Meslek etiği, mesleğin gerekliklerini yerine getirirken toplumsal faydayı dikkate alarak uyulması gereken eylemler kurallarıdır. Meslek etiğinin en önemli unsurlarından biri, dünyanın her yerinde aynı meslek mensuplarının bu davranış krallarına uygun hareket etmesi gerekliliğidir (TESMER-Temel Eğitim ve Staj Merkezi, 2015).

Muhasebe ve denetim mesleği, ülkenin iktisadi birimlerinden olan işletme, kurum, dernek, vakıf, sendikalarda denetim ve muhasebe işini yapan, kanunlara, kurallara, yönetmeliklere uyarak güvenilir, nesnel, tarafsız davranarak bireyin kendi sorumluluğunda davranarak edindikleri iştir (Çukacı, 2006: 95).

Muhasebe meslek etiği; muhasebe meslek mensuplarının mesleki faaliyetlerini yerine getirirken yasalara uygun işlemlerin yapılmasına ve ayrıca toplumun değerlerine önem vererek güvenilir bilgiler sunmaya yarayan kurallardır. Meslek mensubu; müşterilere, topluma, ilgili meslek kuruluşlara karşı bu kurallara uymakla yükümlüdür (Daştan, 2001).

## 2. ÇALIŞMANIN AMACI

Bu çalışma, muhasebe mesleğinde etik kavramının ne olduğu, muhasebe mesleğinde etik ile ilgili yapılan düzenlemelerin etkilerinin neler olduğunu tespit etmek amacıyla yapılmıştır. Meslek etiği ile ilgili daha önceden yapılan araştırmaların incelenmesi, bu araştırma sonuçlarının neler olduğunun tespiti, çalışmaların yeterliliğine bakılması, eksik kalan verilerin neler olduğunun tespit edilmesi ve daha sonradan yapılacak çalışmalar için bir fikir oluşturabileceği ve meslek etiğine katkı sunacağı amacı taşımaktadır.

## 3. YÖNTEM

Muhasebe mesleğinin itibarının artması ve toplumda güvenilirliğinin sağlanması meslek mensubunun etik değerlere göre hareket etmesiyle doğru orantılıdır. Meslek mensubunun etik kurallar doğrultusunda elde edilen bilgileri ilgili kişi ve kurumlara sunması, tarafsız doğru güvenilir olması toplumun muhasebe mesleğine olan güveninin arttıracağından bu çalışma önem arz etmektedir. Daha önce yapılan çalışmalar incelenip meslek etiği kavramının yaygınlaşması ve daha fazla çalışmalar yapılması sağlanarak etik kuralların içselleştirilmesi önemlidir. Çalışma metodumuz, daha önceden yapılan çalışmaların literatür taramasının yapılması ve bu literatür taramasının incelenmesine yönelik ampirik bir çalışmadır.

## 4. BULGULAR

### 4.1. Muhasebe Meslek Etiği İle İlgili Yapılan Çalışmalar

Hiltebeitel ve Jones (1992) çalışmalarında, etik eğitim ile muhasebe derslerinin ard arda iki dönem eşzamanlı olarak öğretilmesi sonucu öğrencilerin etik algıları üzerindeki değişimlerin saptanması amaçlı yapılmıştır. Nicel araştırma yöntemlerinden anket yöntemi kullanılarak yapılan araştırmanın sonucunda akademik yılda öğretilen muhasebe dersleriyle beraber etik eğitiminin de verilmesi gerektiği sonucu saptanmıştır.

Uçma (2007) çalışmasında, üniversitelerde verilen muhasebe eğitiminin ne denli yeterli olduğu amacıyla nicel araştırma yöntemlerinden anket yöntemi uygulanarak çalışma yapılmıştır. Araştırmanın ana kütlesini; Muğla Üniversitesinde eğitim-öğretim faaliyetlerine devam eden

400 öğrenci oluşturmaktadır. Araştırma sonucunda; muhasebe meslek etiğinin zorunlu olması gerektiği sonucuna varılmıştır.

Hurt ve Thomas (2008) çalışmalarında, üniversiteler bünyesinde verilen etik eğitim müfredatları hakkında veri elde etmek amacıyla yapılmıştır. Araştırmada anket yöntemi uygulanmıştır. Araştırmanın ana kütlesini 36 akademisyen ve 63 yükseköğretim kurumu olarak belirlenmiştir. Araştırma sonucunda; akademisyenlerin etik eğitime yaklaşımlarının olumlu olduğu gözlenirken yalnızca birkaç kurumun etik eğitimi konusunda eğitim programları uyguladıkları tespit edilmiştir.

Sakarya ve Kara (2010) yaptıkları araştırma ankete dayalı bir çalışma olup çalışmanın ana kütlesini, Bursa, Balıkesir, İzmir ve İstanbul SMMM ve YMM odalarına kayıtlı meslek mensupları oluşturmaktadır. Yapılan araştırmanın sonucunda meslek mensuplarının etik algılamalarında; cinsiyete, unvana ve deneyime göre anlamlı farklılıkların olduğu, eğitim düzeyine göre bir farklılığın bulunmadığı meslek etiği ile ilgili değişkenler arasında pozitif ve anlamlı bir ilişkinin olduğu; tarafsızlık ile dürüstlük, etik algılaması, mesleki yeterlilik ve özen değişkenleri arasında anlamlı ve pozitif yönlü bir ilişki olduğu saptanmıştır.

Bilen ve Yılmaz (2014) çalışmalarında; meslek mensuplarının etik kurallarına göre hareket etmesi, muhasebe etik ilkelerince muhasebe mesleğinin yeniden tanımlanması ve kuralların geliştirilmesi gerekliliği amacına yönelik muhasebe mesleğinde etik için yapılan düzenlemeler incelenmiştir. Çalışmanın sonucunda; meslek etiğinin, doğru ve güvenilir bilgilere ulaşmada, muhasebe mesleğinin toplumdaki itibarının artmasında, meslek mensubuna yönelik yüceltici tutumlara ulaşmada önemli bir etkisinin olduğu gözlemlenmiştir.

Demir (2015) çalışmasında; muhasebede etiğin önemi ve ulusal ve uluslararası alanda yapılmış olan etik ile ilgili düzenlemeler üzerinde durulmuştur. Çalışmanın sonucunda; meslek mensuplarının meslek etiğine uygun hareket etmesi ile mesleğinin gereklerini getirmek ve kamusal çıkarları korumak adına önem taşıdığına ulaşılmıştır. Dürüstlük, güvenilirlik, bağımsızlık, gizlilik, haksız rekabet yasağı, mesleki faaliyetlerde uygunluk, mesleki özen gibi ilkeler meslekten beklenen yararların sağlanması için önemlidir. Meslek mensuplarının bu etik değerlere uygun hareket etmesinin mesleki itibar açısından büyük bir öneme sahip olduğu görülmüştür.

Hamraia (2020) çalışmasında; muhasebe etik eğitiminin etik algısı ve hileye yönelme üzerindeki etkisi araştırılmıştır. Araştırma anket yöntemi ile gerçekleştirilmiştir. Araştırmanın ana kütlesini iktisadi ve idari bilimler fakültesinde öğrenim gören ve muhasebe dersini almış olan 394 öğrenci oluşturmaktadır. Çalışmanın sonucunda; muhasebe etik eğitiminin bireyin etik algısını ve uygulamada hile ve sahtekarlığa yönelme eğilimini istatistiki açıdan anlamlı bir şekilde etkilediği gözlemlenmiştir. İleride finansal kararları verecek olan meslek mensubunun etik eğitim almasının yaşanabilecek olumsuzlukların önüne geçmesinde büyük bir önem arz ettiği ortaya çıkmıştır.

Gül ve Demir (2023) çalışmalarında; muhasebe meslek mensuplarının etik değerler hakkındaki düşüncelerini ve meslek mensuplarını etik dışı davranışlara iten nedenlerin neler olduğunu tespit etmek amaçlanmıştır. Araştırma anket yöntemiyle gerçekleştirilmiştir. Araştırmanın ana kütlesi; Elazığ ilinde faaliyet gösteren meslek mensuplarından oluşmaktadır. Çalışmanın sonucunda; meslek mensuplarının etik algısı ile mükellef sayısı arasında bir farkın olmadığı tespit edilmiştir. Meslek mensuplarının deneyimleri ile meslek etiğinin uygulanmasına yönelik sorumluluk duygusu arasında anlamlı bir ilişki bulunmuştur.

## 5. SONUÇ

Yaşadığımız bu dönemde yaşanan global muhasebe ve denetim skandalları özellikle muhasebe meslek mensuplarına düşen sorumluluğu daha da arttırmıştır. Bu bağlamda muhasebe mesleğinin, toplumun ona olan güvenini sağlam temellere dayandırması gerekmektedir. Bunun için ise meslek mensuplarının meslek etiklerine bağlı kalarak mesleklerini en iyi ve etkin bir şekilde yürütmeleri ile mümkün olabilecektir.

Muhasebe Meslek etiği ile ilgili hem ulusal alanda hem de uluslararası alanda düzenlemeler yapılmıştır. Ulusal alanda 3568 sayılı Meslek Kanun, Maliye Bakanlığı, TÜRMOB, Sermaye Piyasası Kurulu ve Kamu Gözetim Kurumu tarafından düzenlemeler yapılırken uluslararası alanda Amerika Sertifikalı Kamu Muhasebecileri Enstitüsü, Uluslararası İç Denetçiler Enstitüsü ve Uluslararası Muhasebeciler Federasyonu tarafından ve etik ile ilgili düzenlemeler yapılmıştır. Bu kurumların yapmış olduğu düzenlemeler ile etik kurallar yasal zemine oturtulmuştur. Muhasebe mesleğinde uyulması gereken kurallar ve yapılmaması gereken davranışlar belirlenmiştir.

Bu çalışma daha önceden yapılmış olan çalışmalar incelenmiş olup etik değerlerin muhasebe mesleği üzerindeki etkileri üzerine durulmuştur. Etik düzenlemelerin, etik eğitimin mesleğin ve meslek mensubunun toplumdaki güvenilirliği, saygınlığı ve itibarı üzerinde olumlu etkilerinin olduğu sonucu ortaya çıkmıştır.

Etik kuralların daha fazla içselleştirilmesi için eğitim ve düzenlemelerin daha da arttırılmasının önemi tespit edilmiştir. Etik farkındalığının önemi için kalıcı programların yapılmasıyla birlikte muhasebe meslek etiğinin kalitesinin yükseleceği ülkenin ekonomi ve eğitim alanlarının iyileştirilmesine etki edeceği sonucuna ulaşılmıştır. Bu çalışmamızın daha sonraki çalışmalar için fikir oluşturacağı düşünülmektedir.

## KAYNAKÇA

- Bilen, A. ve Yılmaz, Y. (2014). Muhasebe Mesleğinde Etik ve Etiklerle İlgili Çalışmalar. *Dicle Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 2(6), 57-72.
- Çukacı, Y. C. (2006). "Kamuyu Aydınlatmada Muhasebe Meslek Elemanının Etik Anlayışı ve İzmir İlinde Bir Uygulama", *Dokuz Eylül Üniversitesi, Sosyal Bilimler Enstitüsü Dergisi*, 8(1), s. 89-111.
- Daştan, A. (2001). *Meslek Ahlakı Kuralları ve Muhasebe Mesleğindeki Yeri*. Yayınlanmamış Yüksek Lisans Tezi, Karadeniz Teknik Üniversitesi, Sosyal Bilimler Enstitüsü, Trabzon, ss, 31.
- Demir, B. (2015). Muhasebe ve denetim mesleğinde etik. *Eğitim ve Öğretim Araştırmaları Dergisi*, 4(4), 341-352.
- Duska, R. F. ve Duska, B. S. (2003). *Accounting ethics*. Malden, MA: Blackwell Publishing.
- Gül, M. ve Demir, Ö. (2023). Muhasebe Meslek Mensuplarının Etik Farkındalıklarının Analizi: Elazığ İlinde Bir Araştırma. *Anemon Muş Alparslan Üniversitesi Sosyal Bilimler Dergisi*, 11(1), 35-49.
- Hamraaia, Muthna. *Muhasebe Etik Algısı ve Hileye Yönelme: Üniversite Öğrencileri Üzerinde Bir Uygulama*. Yüksek Lisans Tezi, Kastamonu Üniversitesi, 2020.
- Hiltebeitel, K. M. ve Jones, S. K. (1992). An assessment of ethics instruction in accounting education. *Journal of Business Ethics*, 11(1), 37-46.
- Hurt, R. K. ve Thomas, C. W. (2008). Implementing a required ethics class for students in accounting: The Texas experience. *Issues in Accounting Education*, 23(1), 31-51.
- Sakarya, Ş. ve Kara, S. (2010). Türkiye'de muhasebe meslek etiğine yönelik düzenlemeler ve meslek mensupları tarafından algılanması üzerine bir alan araştırması. *Karamanoğlu Mehmetbey Üniversitesi Sosyal ve Ekonomik Araştırmalar Dergisi*, 2010(1), 57-72.
- TESMER-Temel Eğitim ve Staj Merkezi. (2023). Erişim Tarihi: 01.06.2023, <http://etik.tesmer.org.tr/content/2819>.
- Uçma, T. (2007). *Muhasebe Meslek Mensubu Olmak İsteyenlerin Etik Değer Anlayışlarının Belirlenmesi ve Muğla Üniversitesi Uygulaması*, Yüksek Lisans Tezi, Muğla Üniversitesi. Muğla.



## **Consolidated Financial Performances Analysis of State Owned Enterprise (SOE) of Toll Road Operator PT Jasa Marga (Persero) Tbk. for Periods of 2018-2022**

**Rosa BOVANANTOO**

Sekolah Tinggi Manajemen IPMI, Indonesia

rosa.bovanantoo@ipmi.ac.id

Orcid: 0009-0009-6684-8518

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI, Indonesia

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

This study examines the consolidated financial performance of PT Jasa Marga (Persero), Tbk. a state-owned toll road operator in Indonesia, and its subsidiaries for the period between the year 2018 and 2022. The research utilizes the DuPont method to analyze the company's profitability, efficiency, and leverage. Financial data, including income statements and balance sheets, are collected from the company's annual reports and audited reports for the specified period of the research. The DuPont method decomposes return on equity (ROE) into its components: net profit margin, total asset turnover, and equity multiplier, providing a comprehensive framework for evaluating financial performance. The findings reveal that PT Jasa Marga (Persero), Tbk. and its subsidiaries experienced fluctuations in the consolidated financial performance throughout the study period. The net profit margin indicates the company's ability to generate profits from its revenue, while the total asset turnover measures its efficiency in utilizing its assets. Furthermore, the equity multiplier reflects the company's reliance on debt financing. This study contributes to the existing literature by providing new comprehensive insights into the financial performance of a state-owned toll road operator. The findings are valuable for stakeholders, including investors, regulators, management, and other related stakeholders in assessing the company's financial performance and making informed decisions. Additionally, the application of the DuPont method offers a comprehensive approach for evaluating financial performance of the company, which can be beneficial for similar companies in the infrastructure sector.

**Keywords:** financial performance, state-owned enterprises, toll road operator, DuPont method, profitability.

## INTRODUCTION

PT. Jasa Marga (tbk.) is an Indonesian toll road operator that is government-owned and has already completed an initial public offering (IPO). The company's growth is bolstered by ample financial resources. Presently, it oversees a collective sum of 9 primary-level toll roads and 4 secondary-level toll roads, all of which are working with notable efficiency.

Despite a persistent dedication to investment, the company has consistently sustained its financial well-being. This has been achieved by employing diverse alternative finance issuances and by optimizing the company's business portfolio through an asset recycling strategy. Manages a network of toll roads spanning 1,260 kilometers and holds a dominant market share of 50% in the managed toll road sector in Indonesia. Enhances the quality of its operation and maintenance services through the use of new practices, with a focus on technology advancements, environmental consciousness, and long-term sustainability. The organization remains dedicated to ensuring the safety of road users by prioritizing their well-being. This is demonstrated by giving priority to work programs that aim to meet the Minimum Standard of Services (MSS) regarding safety, as these programs are crucial and must be implemented.

In 2018, Jasa Marga has continually committed itself to realizing its mission of "Pioneering the Advancement of Toll Roads in Indonesia to Enhance National Connectivity." One of the Company's primary goals for the next five years is to maintain a steady rate of growth and improve the overall value of the Company. In 2019, the specific objective is to double the size of the business and improve connectivity.

Jasa Marga continually strives to build new expressways to promote the progress of Indonesian economic development and ensure its fair distribution. Jasa Marga improves connectivity across different regions while also promoting the expansion of the company's business. In 2020, the key objective was to achieve sustainable growth while ensuring financial stability to increase resilience.

Physiotherapy Jasa Marga (Persero) Tbk is the leading and largest toll road operator in Indonesia. The Company has overseen a toll road network that covers 1,191 km, representing 51% of the total length of toll roads in Indonesia. The total extent of this network spans around 2,346 kilometers. Considering these conditions, Jasa Marga has established itself as the leading participant in the toll road industry in Indonesia, both in terms of the total length of toll roads it manages and the volume of traffic transactions that occur on these toll roads. Toll roads in 2021 aim to exhibit adaptability and innovation to surmount obstacles and enhance their sustainability.

Jasa Marga continually leverages the benefits arising from the rapid progress of digital technology to continuously innovate and improve services, despite the challenges given by the COVID-19 pandemic and stimulus form Government with Regulation of the Minister of Public Works and People's Housing No. 22 /2020 on the incentives in the enterprise of toll roads affected by the Corona Virus Disease 2019 pandemic. Jasa Marga experienced significant progress in 2021 with the augmentation of toll revenues, implementation of asset recycling, and prioritization of work program objectives to promote operational cost efficiency. The Company's commercial operations are guided by the principle of sustainability, which takes into account the interaction between economic, social, and environmental aspects.

The year 2021 witnessed progress in both global and domestic economies, resulting in a resurgence of various industries, including the Jasa Marga toll road corporation. Nevertheless, the progress is impeded by several dynamic challenges in 2022. Nevertheless, the Company managed to attain a strong and steadily increasing development in performance by

implementing strategies that emphasized both expansion and financial stability, so enhancing the Company's ability to withstand challenges. The Company is actively improving its main operations through numerous initiatives in business expansion, cost reduction, financial strengthening, human resources enhancement, and technological progress. Given its current competitive edge, consistent growth trajectory, and enhanced underlying factors, the Company is confident in its ability to play a substantial role in connecting Indonesia and anticipates a good future.

Table-1. Historical Operational Highlights for The Period 2018 – 2022.  
PT Jasa Marga (Persero), Tbk

<i>Description</i>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<i>Total Length of Operated Toll Roads (Km)</i>	<b>1.260</b>	1.246	1.191	1.162	1.000
<i>Toll Roads Concession Rights (Km)</i>	<b>1.906</b>	1.603	1.603	1.527	1.527
<i>Volume of Traffic Transactions (Million Vehicles)</i>	<b>1.230</b>	1.066	987	1.247	1.263
<i>Volume of Traffic Transactions on Average Daily (Thousand Vehicles)</i>	<b>3.370</b>	2.922	2.682	3.380	3.459
<i>Toll Road Revenue on Average Daily (Million Rupiah)</i>	<b>34.093</b>	29.552	24.008	27.755	26.807
<i>Number of Employees (People)</i>	<b>7.990</b>	8.160	7.783	8.311	8.418
<i>Number of Toll Road Customer Service (People)</i>	<b>2.726</b>	3.490	3.119	3.292	2.643
<i>Fulfillment of Minimum Standard of Services</i>	<b>100%</b>	100%	100%	100%	100%

Source: Annual Report 2022. PT.Jasa Marga (Persero) Tbk.

## LITERATURE REVIEW

### *The Decree of Ministry of State Owned Enterprises (SOEs)*

This report focuses on measuring the Financial Ratio Analysis (FRA) using the methodology outlined in the Ministry of SOE Decree No.KEP 100/MBU/2002. The analysis will involve eight key financial ratios, namely Return on Equity (ROE), Return on Investment (ROI), Cash Ratio, Current Ratio, Collection Periods, Inventory Turnover, Total Asset Turnover (TATO), and Total Equity to Total Asset (TETA). These ratios will be categorized into four distinct categories: profitability ratio, liquidity ratio, activity ratio, and solvency ratio. This decree is applicable to all state-owned enterprises (SOEs) operating in both the financial and non-financial sectors. In this research, our objective is to gain a deeper understanding of the healthcare industry, specifically focusing on the non-financial aspects. The sector will be categorized into the infrastructure and non-infrastructure sectors. The focal point of this order is the assessment of the financial, operational, and administrative aspects. The healthcare industry is classified as a non-infrastructure sector, as established by the government. It has a total weight score of 70 for the financial component, with the following score breakdown: ROE (Return on Equity) 20, ROI (Return on Investment) 15, Cash Ratio 5, Current Ratio 5, Collection Period 5, Inventory Turnover 5, and TAT (Total Asset Turnover) 5.

## METHODOLOGY

This study utilizes descriptive financial ratios to measure, describe, and assess the financial performance of state-owned construction enterprises, specifically PT. Jasa Marga (Persero)



Tbk, during the period from 2018 to 2022. The data utilized for analysis was obtained from audited annual reports and thoroughly evaluated. In order to assess and evaluate the financial well-being of the company, the scale used for measuring ratios was adopted from the Decree of the Minister of State-Owned Enterprises No. KEP-100/MBU/2002, which pertains to the evaluation of the financial health of state-owned enterprises. The Minister of State-Owned companies has categorized the assessment of the health level of state-owned companies into three distinct categories in this judgment. a. The health status is determined based on the following criteria: AAAA if the total score (TS) exceeds 95, AA if the TS is between 80 and 95 (included), and A if the TS is between 65 and 80 (inclusive). The classification b. The category "Unhealthy" encompasses TS values between 50 and 65 (included) denoted as BBB, TS values between 40 and 50 (inclusive) denoted as BB, and TS values between 30 and 40 (inclusive) denoted as B. c. Unhealthy is defined as follows: C if the TS value is less than or equal to 10, CC if the TS value is greater than 10 but less than or equal to 20, and CCC if the TS value is greater than 20 but less than or equal to 30. The study utilizes Financial Ratio Analysis (FRA) as it enables the evaluation of a company's strengths and weaknesses, offering comprehensive insights into liquidity, solvency, profitability, and operational aspects of the business.

Table-2. List of The Assessment Score

MEASUREMENT	INDICATORS	WEIGHT SCORES
Profitability Performance	ROE	20
	ROI	15
Liquidity Performance	Cash Ratio	5
	Current Ratio	5
Actifity Performance	Collection Period	5
	Inventory Turnover	5
Solvency Performance	Total Asset Turnover	5
	Total Equity to Total Asset	10
<b>TOTAL WEIGHT</b>		<b>70</b>

Source : The Decree of Ministry of SOE No. KEP-100/MBU/2002

- a. **Overall Performance Measures** reflects how the company can generate profit using its assets, invested capital and equity. The study uses ratios from return on assets, return on invested capital and return on equity. The higher the ratio implies a better ability of a company to benefit from their source of finances.

**Return on Assets (ROA)** reflects how much the firm has earned on the investment of all the assets committed to the firm (Anthony et al., 2012).

$$\text{Return on Assets} = \frac{\text{Net Income} + \text{Interest} (1 - \text{Tax Rate})}{\text{Total Assets}}$$

**Return on Invested Capital (ROIC)** is equal to how much the firm has earned on the investment of non-current liabilities plus shareholders' equity. Invested capital represents the funds entrusted to the firm for relatively long periods of time (Anthony et al., 2012).

$$\text{Return on Invested Capital} = \frac{\text{Net Income} + \text{Interest} (1 - \text{Tax Rate})}{\text{Long-term Liabilities} + \text{Shareholder's equity}}$$

**Return on Equity (ROE)** reflects how much the firm has earned on the funds invested by the shareholders either directly or through retained earnings (Anthony et al., 2012). .

$$\text{Return on Equity} = \frac{\text{Net Income}}{\text{Shareholder's equity}}$$

- b. Profitability Ratio;** The Profitability Ratio was determined through the computation of the Return on Investment (ROI) and Return on Equity (ROE). These are utilized to examine the correlation between the asset and the shareholder's equity with the company's profits, as well as the company's ability to effectively utilize these components for profit generation.

$$\text{ROE} = \frac{\text{Net Income}}{\text{Total Equity Equity}} \times 100\%$$

$$\text{ROI} = \frac{\text{EBIT} + \text{Depreciation}}{\text{Capital Employed}} \times 100\%$$

**Table.3. ROE and ROI Assessment Score**

ROE (%)	Score	ROI (%)	Score
15 < ROE	20	18 < ROI	15
13 < ROE ≤ 15	28	15 < ROI ≤ 18	13,5
11 < ROE ≤ 13	16	13 < ROI ≤ 15	12
9,0 < ROE ≤ 11	14	12 < ROI ≤ 13	10,5
7,9 < ROE ≤ 9	12	10,5 < ROI ≤ 12	9
6,6 < ROE ≤ 7,9	10	9 < ROI ≤ 10,5	7,5
5,3 < ROE ≤ 6,6	8,5	7 < ROI ≤ 9	6
4,0 < ROE ≤ 5,3	7	5 < ROI ≤ 7	5
2,5 < ROE ≤ 4	5,5	3 < ROI ≤ 5	4
1,0 < ROE ≤ 2,5	4	1 < ROI ≤ 3	3
0 < ROE ≤ 1	2	0 < ROI ≤ 1	2
ROE < 0	0	ROI < 0	1

Source : The Decree of Ministry of SOE No. KEP-100/MBU/2002

- c. Liquidity Ratio;** The evaluation of liquidity performance entailed the application of two measures, specifically the cash ratio and the current ratio, to assess the company's ability to repay its short-term obligations by considering the combination of cash, current assets, and sales revenue.

$$\text{Cash Ratio} = \frac{\text{Cash and Cash Equivalent}}{\text{Current Liabilities}} \times 100\%$$

$$\text{Current Ratio} = \frac{\text{Current Asset}}{\text{Current Liabilities}} \times 100\%$$

**Table.4. Cash Ratio and Current Ratio Assessment Score**

Cash Ratio (%)	Score	Current Ratio (%)	Score
Cash Ratio $\geq 35$	5	$125 \leq \text{Current Ratio}$	5
$25 \leq \text{Cash Ratio} < 35$	4	$110 \leq \text{Current Ratio} < 125$	4
$15 \leq \text{Cash Ratio} < 25$	3	$100 \leq \text{Current Ratio} < 110$	3
$10 \leq \text{Cash Ratio} < 15$	2	$95 \leq \text{Current Ratio} < 100$	2
$5 \leq \text{Cash Ratio} < 10$	1	$90 \leq \text{Current Ratio} < 95$	1
$0 \leq \text{Cash Ratio} < 5$	0	Current Ratio $< 90$	0

Source : The Decree of Ministry of SOE No. KEP-100/MBU/2002

- d. **Activity Ratio;** The Activity ratio employs Collection period, inventory Turnover, and Total Asset Turnover to evaluate the effectiveness of the organization in utilizing its assets and inventories to generate sales.

$$\text{Collection Periods} = \frac{\text{Total Account Receivables}}{\text{Total Sales Revenue}} \times 365 \text{ days}$$

**Table 5 : Collection Period Assessment Score**

Collection Period (CP in days)	Adjustment (days)	Score
$CP \leq 60$	$CP > 35$	5
$60 < CP \leq 90$	$30 < CP \leq 35$	4.05
$90 < CP \leq 120$	$25 < CP \leq 30$	4
$120 < CP \leq 150$	$20 < CP \leq 25$	3.05
$120 < CP \leq 150$	$15 < CP \leq 20$	3
$150 < CP \leq 180$	$10 < CP \leq 15$	2.04
$180 < CP \leq 210$	$6 < CP \leq 10$	1.08
$219 < CP \leq 240$	$3 < IT \leq 6$	1.02

Source : The Decree of Ministry of SOE No. KEP-100/MBU/2002

$$\text{Inventory Turnover} = \frac{\text{Total Inventories}}{\text{Total Sales Revenue}} \times 365 \text{ days}$$

**Table 6 : Inventory Turnover Assessment Score**

<b>Inventory Turnover (IT in days)</b>	<b>Adjustment (days)</b>	<b>Score</b>
$IT \leq 60$	$IT > 35$	5
$60 < IT \leq 90$	$30 < IT \leq 35$	04.05
$90 < IT \leq 120$	$25 < IT \leq 30$	4
$120 < IT \leq 150$	$20 < IT \leq 25$	03.05
$150 < IT \leq 180$	$15 < IT \leq 20$	3
$180 < IT \leq 210$	$10 < IT \leq 15$	02.04
$210 < IT \leq 240$	$6 < IT \leq 10$	01.08
$240 < IT \leq 270$	$3 < IT \leq 6$	01.02
$270 < IT \leq 300$	$1 < IT \leq 3$	00.06

Source : The Decree of Ministry of SOE No. KEP-100/MBU/2002

$$TATO = \frac{\text{Total Revenue}}{\text{Capital Employed}} \times 100\%$$

**Table 7 : TATO Assessment Score**

<b>TATO (%)</b>	<b>Adjustment (days)</b>	<b>Score</b>
$TATO > 120$	$TATO > 20$	5
$105 < TATO \leq 120$	$15 < TATO \leq 20$	4,5
$90 < TATO \leq 105$	$10 < TATO \leq 15$	4
$75 < TATO \leq 90$	$5 < TATO \leq 10$	3,5
$60 < TATO \leq 75$	$0 < TATO \leq 5$	3
$40 < TATO \leq 60$	$TATO \leq 10$	2,5
$20 < TATO \leq 40$		2
$TATO \leq 20$		1,5

Source : The Decree of Ministry of SOE No. KEP-100/MBU/2002

**e. Solvency Ratio**

Solvency performance measurement was using the ratio of total equity to total assets. The word Solvency applies to a company's ability to cover all of its obligations if it had to sell the business operational immediately.

$$\text{Total Equity to Total Asset} = \frac{\text{Total Equity}}{\text{Total Asset}} \times 100\%$$

**Table 8 : TETA Assessment Score**

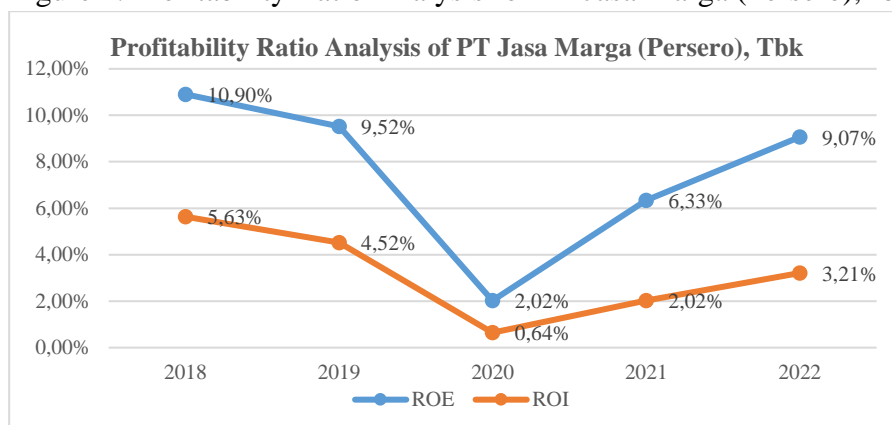
<b>Total Equity to Total Asset (%)</b>	<b>Score</b>
TETA < 0	0
0 ≤ TETA < 10	4
10 ≤ TETA < 20	6
20 ≤ TETA < 30	7,25
30 ≤ TETA < 40	10
40 ≤ TETA < 50	9
50 ≤ TETA < 60	8,5
60 ≤ TETA < 70	8
70 ≤ TETA < 80	7,5
80 ≤ TETA < 90	7
90 ≤ TETA < 100	6,5

Source : The decree of Ministry of SOE No. KEP-100/MBU/2002

## RESULTS AND DISCUSSION

### Profitability Analysis

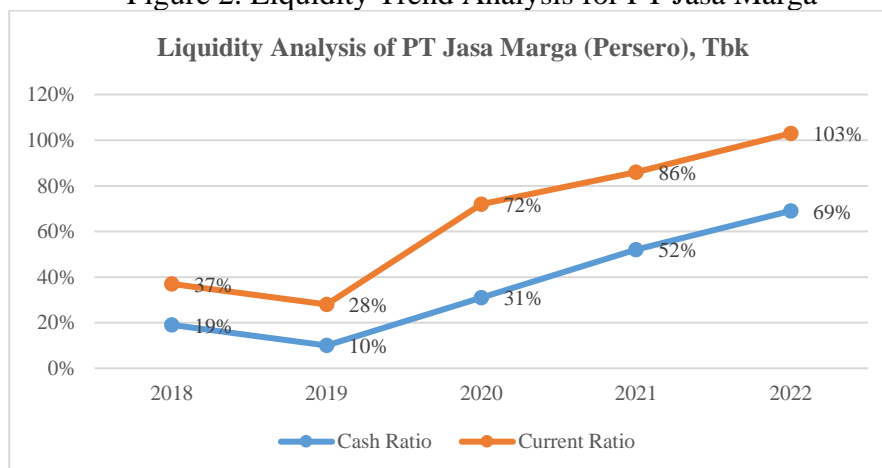
Figure 1. Profitability Ratio Analysis for PT Jasa Marga (Persero), Tbk



The Jasa Marga return on investment (ROI) showed volatility between 2018 and 2022, reaching its lowest point in 2020. From 2018 to 2022, the return on investment (ROI) for Jasa Marga exhibited fluctuations, with its minimum value of 0.56% occurring in 2020. As shown in Table -1 Traffic Volume 2020 (987 Average Car), this is also evident from the global and Indonesian conditions at the time, which were comparable in scale to the Covid-19 pandemic outbreak and characterized by reduced mobility. With gains of 1.81% and 294.50%, respectively, there was a positive trajectory beginning in 2021 and continuing to accelerate through 2022. The calculation outcomes for Return on Equity (ROE) displayed variability, culminating in a substantial decrease to 2% in 2020, which served as an indication of subpar performance. Nonetheless, they have increased from 6.33% in 2021 to 9.07% in 2022, a figure that has remained relatively stable while oscillating.

### Liquidity Performance Analysis

Figure 2. Liquidity Trend Analysis for PT Jasa Marga

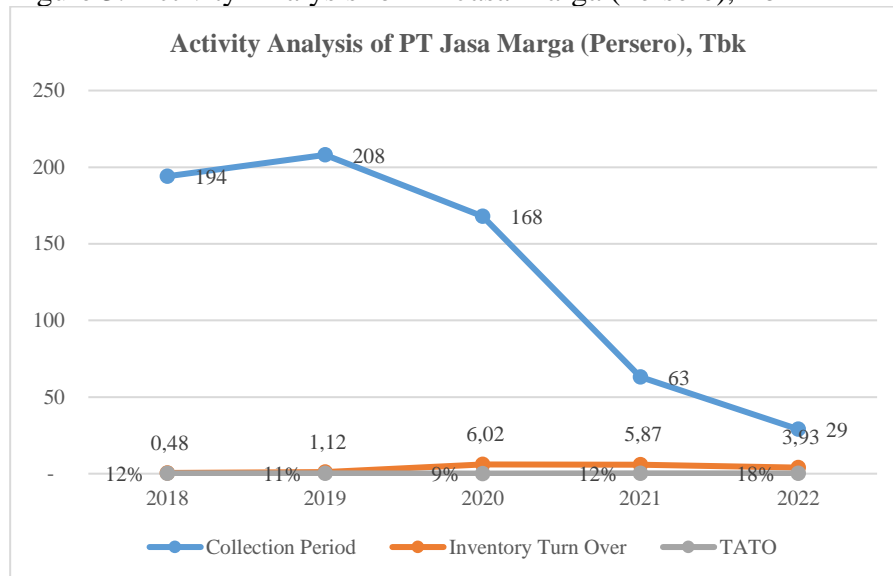


In Figure 2, PT Jasa Marga (Persero) Tbk had a cash ratio of 19% in 2018, indicating good performance. However, this ratio decreased substantially to 10% between 2018 and 2019. The cash ratio experienced a significant surge from 2020 to 2022, reaching a cumulative total of 103%.



## Activity Performance Analysis

Figure 3. Activity Analysis for PT Jasa Marga (Persero), Tbk



Based on Figure 3, the Activity Ratio trend of PT. Jasa Marga (Persero) Tbk from 2018 to 2022 shows that the Collection Period ranges between 194 and 29. According to Ministerial Decree KEP-100/MBU/2002, the ideal Collection Period should be less than 60 days. However, it is important to consider the Collection Period of other similar companies, specifically toll road operators, for a more comprehensive analysis.

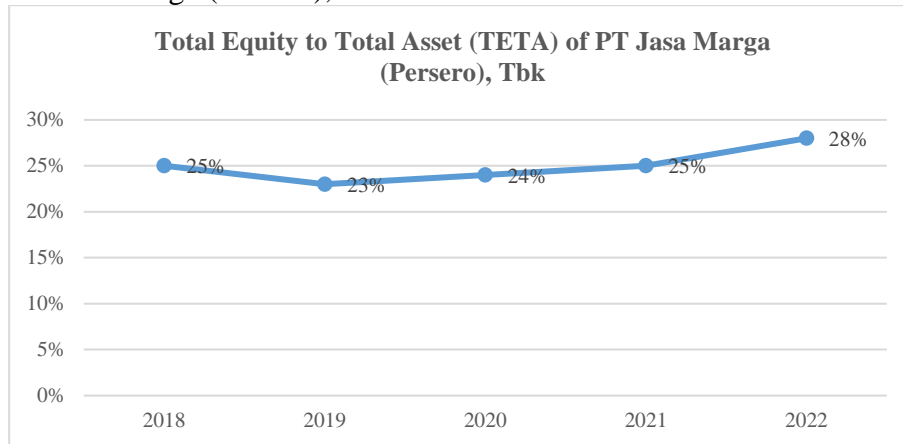
Inventory Turnover quantifies the rate at which PT. Jasa Marga converts its stock over the course of one year. The calculation involves dividing the Cost of Goods Sold by the Total Inventories. Cost of Goods Sold for PT Jasa Marga (Persero) Tbk in 2020 represents (8.349.488) .

Days Inventory represents the quantity of days' worth of products in sales that are present in the holdings of a company. Days Inventory of PT Jasa Marga (Persero) Tbk for the year 2020 (60.6).

As indicated by the Ministerial Decree KEP-100/MBU/2002 ratio, the collection period is anticipated to improve until 2022. Ideally, the period should be less than sixty days, and inventory turnover was quicker despite Surat's standards. The Decision of the Minister ideally completed in under sixty days.

## Solvency Performance Analysis

Figure 4. Total Equity to Total Asset (TETA) of PT Jasa Marga (Persero), Tbk



Determining the proportion of PT. Jasa Marga (Persero) Tbk's assets owned by investors that are not leveraged and thus remain under the control of debtholders (e.g., banks), the Ratio of Total Equity to Total Assets can be obtained from Figure 4. A variety of ratios, including the solvency and liquidity ratios, are utilized to assess the organization's capacity to fulfill all obligations, long-term and short-term. Assigning values to short-term obligations is the function of the liquidity ratio, whereas fulfilling all obligations is the function of the solvency ratio. According to the subsequent computations, the Interest-Bearing Debt and Interest Coverage Ratio (ICR) remain within the creditor-mandated Financial Restrictions corridor and indicate a financially stable state. This observation indicates that the organization is solvent. In order to assess the Company's capacity to fulfill its financial obligations, the solvency ratio is computed using several ratios and figures. These include the interest-bearing debt to equity and the interest coverage ratio (ICR). The liabilities to equity ratio is determined by dividing the total liabilities by the interest expense incurred in order to determine the interest on the equity.

## VALIDATION TESTING

Tabel 9. Test Results for PT Jasa Marga (Persero), Tbk

INDICATORS	2018		2019		2020		2021		2022	
	RATIO	SCORE	RATIO	SCORE	RATIO	SCORE	RATIO	SCORE	RATIO	SCORE
ROI	5,63%	5	4,52%	4	0,64%	2	2,02%	3	3,21%	4
ROE	10,9%	14	9,5%	14	2%	4	6,3%	8,5	9,1%	14
Cash Ratio	19%	3	10%	2	31%	4	52%	5	69%	5
Current Ratio	37%	0	28%	0	72%	0	86%	0	103%	3
Collection Period	194	1,08	208	1,08	168	2,04	63	4,05	29	5
Inventory Turn Over	0,5	5	1,1	5	6,0	5	5,9	5	3,9	5
TATO	12	1,5	11	1,5	9	1,5	12	1,5	18	1,5
TETA	25%	7,25	23%	7,25	24%	7,25	25%	7,25	28%	7,25
<b>Total Score</b>		<b>35,83</b>		<b>34,83</b>		<b>25,79</b>		<b>34,30</b>		<b>41,75</b>

Tabel 10. Summary of Test Results for PT Jasa Marga (Persero), Tbk

Year	Total Score	Weight	Total Weight (%)	Value	Level	Category
2018	35,83	50	71,66	65<TS≤80	A	Healthy
2019	34,83	50	69,66	65<TS≤80	A	Healthy
2020	25,79	50	51,58	50<TS≤65	BBB	Less Healthy
2021	34,30	50	68,60	65<TS≤80	A	Healthy
2022	41,75	50	83,50	80<TS≤95	AA	Healthy

Table 9 displays the ratio and total score measures at PT. Jasa Marga (Persero) Tbk for the years 2018 to 2022. Table 10 displays a summary of test results that characterize the health of the organization. In 2020, there was a minor decrease of 25.79. The performance levels from 2018 to 2022, namely AA, A, B, B, and BB, are presented in Table 10. Subsequently, the overall score is transformed into a cumulative weight by applying the formula, which entails multiplying the total score by 100 and dividing it by the weight. PT. Jasa Marga (Persero) Tbk's financial performance remained robust during 2020, although it was somewhat less healthy (BBB) compared to 2022, when it reached a good level of AA.

## DUPONT ANALYSIS

Other financial performance evaluation tool with dupont analysis, that assists in dissecting the return on equity (ROE) into its constituent parts. Return on equity (ROE) is a crucial financial measure that signifies the efficiency of a company in utilizing its equity to generate profits. The DuPont Analysis dissects the Return on Equity (ROE) into three primary constituents.

### 1. Net Profit Margin (NPM)

$$NPM = \frac{NetProfit}{Revenue}$$

### 2. Asset Turnover (ATO)

$$ATO = \frac{Revenue}{Average\ Total\ Assets}$$

### 3. Equity Multiplier (EM)

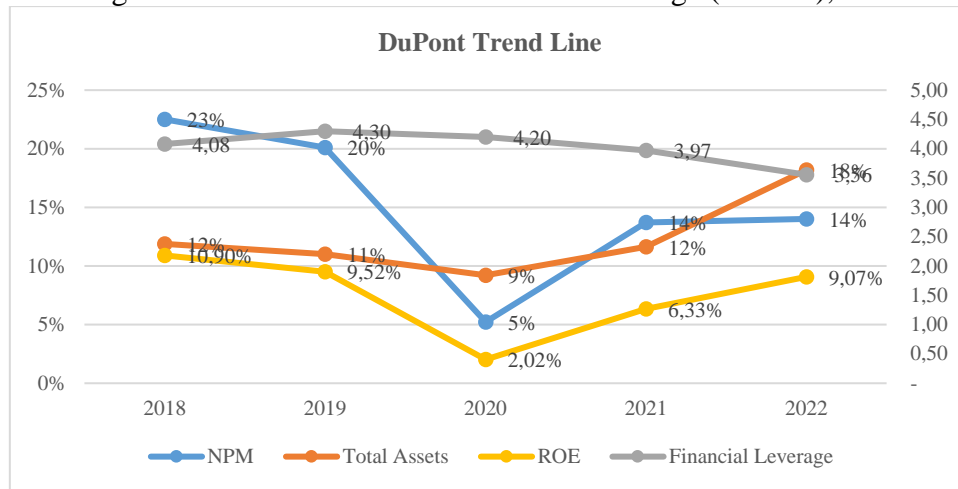
$$EM = \frac{Average\ Total\ Assets}{Average\ Shareholders\ Equity}$$

$$ROE = Net\ Profit\ Margin \times AssetTurnover \times Equity\ Multiplier$$

Tabel 11. Summary DuPont Analysis for PT Jasa Marga (Persero), Tbk

Financial Data Table	2018	2019	2020	2021	2022
NPM	23%	20%	5%	14%	14%
Total Assets	12%	11%	9%	12%	18%
Financial Leverage	4,08	4,30	4,20	3,97	3,56
ROE	10,90%	9,52%	2,02%	6,33%	9,07%

Figure 5. DuPont Trend Line for PT Jasa Marga (Persero), Tbk



In 2020, the return on equity (ROE) experienced a significant decrease of 7.5% compared to 2019. The main contributing factor to this decline was a 15% decrease in net profit margin (NPM) in 2019-2020, in comparison to the assets turnover and financial leverage (shareholder's equity). This decrease in NPM was primarily due to losses incurred from other consolidation income factors.

## LIMITATION

By analyzing the financial performance of toll road operator companies in real-world business environments and scenarios, this study aims to contribute to the existing body of knowledge and acknowledges its limitations. It is recommended that substantial investigation be conducted on numerous organizations in order to obtain a thorough understanding of the situation. A narrow scope of results may ensue when one company is the sole focus. Internal organization variables, including operational and administrative characteristics, are not taken into account in this analysis, which focuses exclusively on the financial aspect. In order to ensure that the scope and prospective constraints of their work are crystal clear, researchers generally acknowledge these limitations.

## CONCLUSION AND RECOMMENDATIONS

This journal presents an analysis of the financial performance of PT. Jasa Marga (Persero) Tbk from 2018 to 2022, both prior to and during the Covid-19 pandemic. Financial performance had a significant fall across multiple dimensions, including profitability, liquidity, activity, and solvency. The most severe downturn was observed in 2020 and 2021, coinciding with the high prevalence of the Covid-19 pandemic globally and in Indonesia.

The company's financial performance remained strong and satisfactory. The corporation experienced a period of financial decline in the years 2020, 2021, and 2022, with a slight tendency towards improved financial conditions in 2022. One limiting factor for the financial ratio on certain parameters is the potential for improvement or rapid recovery. This is because the main revenue-generating activities, such as ticket tariffs and average daily transit revenues (LHR), can be combined with various subsidiary activities of PT Jasa Marga to enhance their

financial capabilities. This study offers a thorough comprehension of the topic by employing the Financial Analysis Ratio and assessing the well-being of State Owned Enterprises, as specified in the Decree of the Minister of State-Owned Enterprises of the Republic of Indonesia No: KEP-100/MBU/2002. It is essential to maintain optimal production at all levels of the State-Owned Construction Company in order to achieve favorable financial results, even in difficult internal and external conditions. This is especially crucial when there is a need to revive the company's financial well-being. This information can be utilized by managers, decision makers in corporations, and government officials who are accountable for state-owned firms, as a means of input and contemplation. It enables them to acquire a comprehensive comprehension of the present circumstances and pursue strategies, planning, and execution to improve the financial situation of the firm and guarantee its consistent and stable expansion in the future.

## REFERENCES

- Daryanto, Wiwiek Mardawiyah (2018). Measuring Financial Performance Of Cement Industry During Infrastructure Development In Indonesia. *South East Asia Journal of Contemporary Business, Economics and Law*, 16(1), 44-56
- Gitman, L. J., & Zutter, C. J. (2015). *Principles of Managerial Finance*, Global Edition. Pearson Education Limited
- Kementerian Badan Usaha Milik Negara. (2002). Keputusan Menteri Nomor : KEP-100/MBU/2002 tentang Penilaian Tingkat Kesehatan Badan Usaha Milik Negara.
- Berita Negara No. 262, 2023 BUMN. Pedoman Tata Kelola. Kegiatan Korporasi Signifikan.
- Peraturan Menteri Badan Usaha Milik Negara Republik Indonesia No. PER-2/MBU/03/2023 tentang Pedoman Tata Kelola dan Kegiatan Korporasi Signifikan Badan Usaha Milik Negara
- PT Jasa Marga (Persero) Tbk. Annual Report 2022. Growing Stronger by Strengthening Fundamentals to Welcome a Better Future
- PT Jasa Marga (Persero) Tbk. Annual Report 2021. Adaptive and Innovative, Overcoming Challenges Towards More Sustainable Toll Roads
- PT Jasa Marga (Persero) Tbk. Annual Report 2020. Balancing Sustainable Growth and Financial Stability to Build Resilience
- PT Jasa Marga (Persero) Tbk. Annual Report 2019. Doubling The Business, Strengthening Connectivity
- PT Jasa Marga (Persero) Tbk. Annual Report 2018. Connecting Indonesia.
- [PT Jasa Marga Persero Tbk.](#)
- Chatulis Indra Jaya, Imam Luqman Hakim, and Daryanto, Wiwiek (2020). Measuring Financial Construction Companies During Infrastructure Development In Indonesia.
- Wiwiek Mardawiyah Daryanto May Iffah Rizki Mahardhika (2021). Financial Performance Analysis of Construction Company Before and During COVID-19 Pandemic in Indonesia
- Jon Melvin, Michael Boehlje, Craig Dobbins, and Allan Gray (2017). The DuPont Profitability Analysis Model: An Application and Evaluation of an E-Learning Tool.

## Yenilikçi İnsan Sermayesi Kavramı: Diş Hekimleri Üzerinde Bir Araştırma

**Dr. Cemile ŞAHİN**

Sakarya University  
dzhemilya.cd@gmail.com  
Orcid ID: 0000-0002-3867-3249

**Assoc. Prof. Dr. Özlem BALABAN**

Sakarya University  
adiguzel@sakarya.edu.tr  
Orcid ID: 0000-0001-6830-5052

### ÖZET

Yenilikçi insan sermayesi, profesyonel anlamda kendilerini sürekli geliştiren, girişimcilik yeteneklerini sergileyen, iş tatmini düzeyi yüksek olan, yeni üretim süreçlerini, yeni örgütsel yönetim ve pazarlama tekniklerini kullanarak yeni ürünün veya hizmetin piyasaya sunulmasını destekleyen ve bundan gelir sağlayan uzmanları kapsamaktadır. Yenilikçi insan sermayesinin eğitim, işbaşı eğitim (mesleki eğitim), iş tatmini ve değişime istekli olma (bireysel yenilikçilik) boyutlarını kapsamaktadır. Bu anlamda yenilikçi insan sermayesi kavramı insan sermayesinin somut ve soyut yönlerini birleştirmektedir. Bu çalışmada yenilikçi insan sermayesi kavramı birey bazında farklı bir bakış açısı ile incelenmiştir. Bu bağlamda nicel olarak tasarlanan araştırma; Türkiye’de faaliyet gösteren 489 diş hekimi üzerinde yürütülmüştür. Diş hekimleri, ilgili alanda eğitim almış, sağlık hizmeti sunarak gelir sağlayan ve günümüz şartlarında mesleki bilgilerini devamlı yenilemek zorunda olan profesyonellerdir. Yenilikçi insan sermayesinin insan sermayesi faktörü diş hekimlerinin eğitimini kapsamaktadır. Bu anlamda diş hekimlerini değerlendirmek için yenilikçilik faktörünü oluşturan iş tatmini ve bireysel yenilikçilik (değişime istekli olma) boyutları ölçülmüştür. Verilerin toplanmasında genel iş tatmini ölçeği, bireysel yenilikçilik ölçeği ve sosyo-demografik özellikleri ilgili soruları kapsayan bir anket formu kullanılmıştır. Araştırma bulgularına göre diş hekimlerinin mesleki eğitime yüksek katılım gösterdikleri ve bu alanda yaşanan gelişmeleri takip ettikleri belirlenmiştir. Katılımcıların iş tatmini ve bireysel yenilikçilik düzeylerinin orta derecenin üzerinde olduğu tespit edilmiştir.

**Anahtar Kelimeler:** Yenilikçi İnsan Sermayesi, Diş Hekimleri.

### The Concept of Innovative Human Capital: A Research on Dentists

### ABSTRACT

Innovative human capital includes experts who constantly improve themselves professionally, demonstrate their entrepreneurial abilities, have a high level of job satisfaction, and support the introduction of new products or services to the market by using new production processes, new organizational management and marketing techniques, and generate income from this. Innovative human capital includes the dimensions of education, on-the-job training (vocational training), job satisfaction and willingness to change (individual innovativeness). In this sense, the innovative concept of human capital combines the tangible and intangible aspects of human capital. In this study, the concept of innovative human capital is examined from a different perspective on an individual basis. In this context, the quantitative research was conducted quantitatively on 489 dentists operating in Turkey. Innovative human capital are professionals who constantly improve themselves professionally, demonstrate their entrepreneurial skills, are trained in the relevant field, earn income by providing health services, and have to constantly renew their professional knowledge in today's conditions. The human capital factor of innovative human capital includes the education of dentists. In this sense, job satisfaction and individual innovativeness (willingness to change) dimensions, which constitute the innovation factor, were measured to evaluate dentists. A survey form including questions about general job satisfaction scale, individual innovation scale and socio-demographic characteristics was used to collect data. According to the research findings, it has been determined that dentists have high participation in vocational training and follow the developments in this field. It was determined that the job satisfaction and individual innovativeness levels of the participants were above medium level.

**Keyword:** Innovative Human Capital, Dentists (Dental Surgeons)

\*Bu çalışma Sakarya Üniversitesi Bilimsel Araştırma Projeleri Koordinasyon Birimi (SAÜ, BAP, Proje Numarası: 2018-2-9-205) tarafından desteklenmiştir.



## GİRİŞ

Sürekli değişen ve gelişen çevrede örgütlerin sürdürülebilir olması, insan odaklı stratejileri geliştirmelerine indekslidir. Bu bağlamda insanın profesyonel bilgi, yetenek ve becerilerinin yanı sıra gelişmelere uyum sağlama ve yenilikleri benimseme niteliklerine sahip olunması önem kazanmaktadır. Nihayetinde, günümüzde örgütlerin dinamik bir denge sağlamaları belirli bir ölçüde yenilikçi insan sermayesi ile ilişkili olduğu söylenebilir.

Yenilikçi insan sermayesi olgusunun tanımlanması için öncelikle insan sermayesi nitelendirilmelidir. Ayrıca yenilikçilik ile insan sermayesi arasındaki ilişkisinin betimlenmesi de önemlidir. İnsan sermayesi ile ilgili teorik ve ampirik olarak geniş alanyazını mevcuttur. İnsan sermayesinin çok yönlü oluşu kavramla ilgili tanımlarının, sınıflandırmanın ve ölçme yollarının çeşitliliğini açıklamaktadır. İnsan sermayesi, bireylerin sahip olduğu sağlık, bilgi, yetenek, alışkanlık, eğitim ve tecrübeden oluşan maddi olmayan ancak maddi getirilere dönüşebilen, doğuştan gelen ve bireysel veya örgütsel çabalarla kazanılmış olan soyut sermayedir (Bontis vd., 1999). Uzmanlar insan sermayesinin kapsamını ve özelliklerini araştırırken belirledikleri hedef ve seçtikleri yöntemle ilgili olarak insan sermayesinin farklı yapısal içeriklerini öne sürmektedir. Çoğunlukla istihdam, üretim, işgücü değerlendirme aşamasında öne çıkan nitel ve nicel veriler; bireyin toplum, devlet ve sanayi ile etkileşimi gibi göstergeler insan sermayesinin sınıflandırılmasının kuramsal ve metodolojik dayanağını oluşturmaktadır (Habibulina, 2015). İktisadi birim olarak insan sermayesi stokunun hesaplanması çıktı, maliyet veya gelir temelli yaklaşımlar kapsamında yapılmaktadır (Kwon, 2009). Bunun yanı sıra insan sermayesi bireysel (mikro), örgütsel (mezo) veya ulusal (makro) düzeyde de hesaplanmaktadır (Smirnov vd., 2005; Smirnov ve Skoblyakova, 2006). İnsan sermayesi muhasebeleşmesinde genellikle dolaylı veriler kullanılmaktadır. Araştırmacılar insan sermayesini hesaplamak için okuryazarlık, okula kayıt oranı ve maaş gibi somut ve maddi verileri kullanırken (Kwon, 2009), insan sermayesinin maddi olmayan yönlerini göz ardı etmektedir. Özetle, insan sermayesinin değerlendirmesinde somut verilerin yanı sıra sağlık, doğumda beklenen yaşam süresi, kültürel ve toplumsal özellikleri, yaşam kalitesi gibi unsurlar da dikkate alınmalıdır. İnsan sermayesi ile yenilikçiliğin arasında güçlü bir ilişki olduğunu (Al-Laham vd., 2011; Dakhli ve De Clercq, 2004; Demsetz 1988) ve karşılıklı etkileşim içinde bulunduğu görüşü birçok araştırmayla desteklenmiştir. İnsan sermayesi yenilikçiliğin önemli bir etkenidir (Mariz-Pérez vd., 2012; OECD, 2011). İnsan sermayesinin yenilikçiliğin itici gücü olduğunu kadar yenilikçiliğin de insan sermayesinin değerini artırdığı söylenebilir. Bu bağlamda yenilikçi insan sermayesi kavramı önem kazanmaktadır.

Bu çalışmada, ilgili yazın taraması yapılarak yenilikçi insan sermayesi ile ilgili farklı görüşler bir araya getirilmiş ve Türkiye’de mesleğini aktif olarak icra eden dış hekimlerinin yenilikçi insan sermayesine sahipliği değerlendirilmiştir. Bu bağlamda, çalışmanın gerek teorik gerek ampirik olarak ilgili alanyazına katkı sağlayacağı düşünülmektedir.

### 1. Kavramsal Çerçeve

Yenilikçi insan sermayesi, ilk olarak Agabekov’un (2001), Yao’nun (2001) ve McGuirk ve Lenihan’nın (2013) çalışmalarında ileri sürülmüştür. Agabekov’a göre “yenilikçi insan sermayesi, teknik ve doğa bilimleri, pazarlama ve yönetim teknolojileri alanında uzmanlaşmış, girişimcilik yetenekleri olan bireyleri kapsamaktadır. Yenilikçi insan sermayesinin çekirdeğini, Yeni bir ürün ortaya çıkarmak için sertifikalı bilgiye ve onu tüketiciye ulaştıracak teknolojiye sahip bireyler ise yenilikçi insan sermayesinin çekirdeğini oluşturmaktadır” (Agabekov, 2001: 136; Agabekov, 2003: 21). Garafiyev, Agabekov’un yenilikçi insan sermayesi betimlemesini yetersiz bularak tanımın “bilişsel çalışan” ile benzerlik gösterdiğini ve herhangi bir buluşsal değer taşımadığını ileri sürmektedir. Garafiyev, yenilikçi insan sermayesi kavramını Becker’in

özel insan sermayesi teorisi çerçevesinde inceleyerek kavramı endüstriyel özel insan sermayesi olarak betimlemektedir. Bu anlamda araştırmacı yenilikçi insan sermayesini bir işletmeye özel insan sermayesi olarak dar bir açıyla almamakta, çünkü bir işletmede geçerli olan yenilikçi bilginin genellikle diğer işletmeler için yenilikçi olmadığı ortaya çıkmakta; paralel olarak yenilikçi insan sermayesini genel insan sermayesi gibi geniş bir açıyla da tanımlamamakta, çünkü yeniliklerin tanıtılması her zaman belirli bir endüstriyel özgürlüğe sahiptir. Nitekim yenilikçi insan sermayesi “işletme faaliyetlerinde yeni üretim süreçleri, yeni pazarlama teknikleri ve yeni örgütsel yöntemleri geliştirip kullanmak için gerekli olan yeni ürün veya hizmet piyasaya sunmasını destekleyen ve belirli sektörde çalışmaktan gelir sağlayan profesyonel bilgi ve beceridir” (Garafiev, 2012: 238). Yenilikçi insan sermayesi, belirli bir alanda uzmanlaşmış yüksek nitelikli profesyonelleri kapsamaktadır (Cherevichko, 2015).

Yao (2001) yenilikçi insan sermayesi kavramının insan sermayesinin heterojen yapısından türediğini belirtmektedir (Lin vd., 2021). İnsan sermayesi marjinal getiri açısından iki kategoride toplanmaktadır. İnsan sermayesi belirli bir dönemde marjinal getiriye artırırsa kendine özgü insan sermayesi olarak tanımlanır; marjinal getiriye artırmazsa genel insan sermayesi olarak betimlenir (Ding, 2001; Yang, 2008 aktaran Lin vd., 2021). Çin’deki birçok çalışmada yenilikçi insan sermayesi çevresel koşullar bağlamında değerlendirilmektedir. Bu doğrultuda yenilikçi insan sermayesi olgusunun örgütsel sürdürülebilirlik teorisinin bütüncül bakış açısıyla irdelendiği ifade edilebilir.

McGuirk ve arkadaşları yenilikçi insan sermayesini örgüt bazında ele almakta ve yenilikçi insan sermayesinin eğitim, iş yerinde eğitim, iş tatmini ve değişime istekli olma olarak dört boyut olduğunu ileri sürmektedirler (McGuirk ve Lenihan, 2013; McGuirk, Lenihan ve Hart, 2015).

Yenilikçi insan sermayesinin kuramsal çerçevesinin netleşmemesi olgunun incelenmesini zorlaştırmaktadır. Bununla beraber ilgili literatüre dayanarak yenilikçi insan sermayesinin eğitim ve işbaşı eğitim (mesleki eğitim) boyutlarının kavramının somut etkeni olan insan sermayesini tanımlamakta, iş tatmini ile değişime istekli olma (bireysel yenilikçilik) boyutlarının da yenilikçi insan sermayesinin soyut olan etkeni yenilikçiliğini betimlemektedir. Yenilikçi insan sermayesi, söz konusu bu boyutlar çerçevesinde nitelendirilebilir. Somut faktörleri olan eğitim ve işbaşı eğitim insan sermayesinin birikmesini sağlayan yatırımlardır. Bu boyutlar insan sermayesi hesaplanmasında kullanılan okuduğu yıl sayısı ve aldığı eğitim sayısı gibi somut verilerdir. Bunun yanı sıra eğitimin aracılığıyla yenilikçilik kapasitesinin geliştirilmesi konusu üzerinde de sıklıkla durulmuştur. Finlandiya’da imalat işletmeleri üzerinde yapılan bir araştırma sonucunda teknik becerilere yapılan yatırımların yenilikçilik performansını pozitif yönde etkilediği görülmüştür (Leiponen, 2005). Blundell vd., (1999) tarafından yapılan çalışma sonucunda ise üstün nitelikli ve iyi eğitim almış çalışanların yenilikleri ve değişimi daha hızlı kabul ettikleri ve adapte oldukları ve böylece daha yenilikçi oldukları ortaya çıkmıştır.

İş tatmini ve değişime istekli olma (bireysel yenilikçilik) boyutları yenilikçi insan sermayesinin soyut unsurlarını oluşturmaktadır. İngiltere’de yapılan bir çalışmada, iş tatmininin örgütsel yenilikçilik performansını pozitif yönde etkilediği görülmüştür. İş tatmini arttıkça çalışanların yeniliklere daha az direnç gösterdiği dikkat çekmektedir (Shipton vd., 2006).

Maddi olmayan insan sermayesinin ölçme yöntemlerinden biri olarak değişime açıklık ve değişimi kabullenme düzeyleri olduğu ileri sürülmektedir (McGuirk vd., 2014). Yöneticilerin yenilikçi olmasının anlamı, değişime hazır ve istekli olmaları işletmede yeniliklerin yapılmasını teşvik etmeleri şeklinde özetlenebilir (Wang ve Ahmed, 2004). İş tatmini işle ilgili önemli bir tutumdur (Pfeffer, 1994). İş tatmini yüksek olan bireyin işe karşı olumlu tutuma sahip olduğu söylenebilir. Yani iş tatmini yüksek olan bireyin daha fazla işe gömülmüş olabileceği ve bu da onun örgütünde yenilikçi fikirleri üretme, yayma ve uygulama motivasyonunu

güçlendirebileceği savunulmaktadır (Ng ve Feldman, 2011). Yani yüksek iş tatmini olan çalışan daha fazla yenilikçi davranışlarda bulunacaktır (Pierce ve Delbecq, 1977). Girişimcilik niyetlerini inceleyen bir çalışmada iş tatmini ile yenilikçi davranış arasında pozitif bir ilişki olduğu belirlenmiştir (Lee vd., 2011). Bu nedenle içsel motivasyon açısından iş tatmini, çalışanlar arasında yenilikçi davranışı artırmak için kullanılabilir. Bu da yenilikçi davranışın doğuştan olmadığı ve iş tatmini ile uyarılabileceğini doğrulamaktadır (Niu, 2014; Umashankar vd., 2011). Bu doğrultuda yenilikçi insan sermayesinin iş tatmini boyutunun düzeyi arttıkça değişime istekli olma (bireysel yenilikçilik) boyutu da olumlu bir seyir gösterecektir. Sonuç olarak, profesyonel eğitim almış, mesleki anlamda kendini geliştirmeye devam eden, çalıştığı yerden iş tatmini düzeyi yüksek olan bireyler yenilikçiliği daha çabuk benimserler.

Literatüre bakıldığında yenilikçi insan sermayesinin ulusal, toplumsal ve endüstriyel düzeyde incelendiğinde ve ölçüldüğünde somut verilerin kullanım kolaylığı anlayışı devam etmektedir.

## 2. Araştırmanın Amacı

Çalışmanın kapsamında yenilikçi insan sermayesi ile ilgili detaylı bir inceleme amaçlanmıştır. Bunun yanı sıra diş hekimleri gibi spesifik bir meslek grubunun yenilikçi insan sermayesi bağlamında değerlendirilip katılımcıların yenilikçilik düzeyinin belirlenmesi hedeflemiştir.

## 3. Araştırmanın Örnekleme

Araştırmanın evrenini Türkiye’de çalışan diş hekimleri oluşturmaktadır. Çalışmada kolayda örnekleme yöntemi kullanılmıştır. Araştırmaya faaliyet gösteren 500 diş hekimi katılmıştır. Verilerin incelenmesinden ve normal dağılım testinden sonra 11 anketin daha elenmesi uygun görülmüştür. Sonuç olarak diş hekimlerine uygulanan 489 anket istatistik analizlere tabii tutulmuştur.

Diş hekimliği hızlı gelişen ve yenilenen bir alandır. Uygulamaların dijitalleşmesi, bakım ve tedavi yöntemlerinin değişmesi, diş hekimlerini bilgi ve becerilerini sürekli güncellemeye gerekli kılmaktadır (Bissell, 1997; Gorter vd., 2007; Kushnir vd., 2000). Türkiye’de mesleğini faal olarak icra eden tüm diş hekimlerini kapsayan sürekli diş hekimliği eğitimi (SDE) etkinlikleri düzenlenmektedir. SDE’nin amacı diş hekimlerinin eğitim süresi boyunca edinilen bilgilerini pekiştirilmelerini, alanında yaşanan gelişmelerinin takip etmelerini ve daha kaliteli hizmet sunmalarını olası kılmaktadır (tdb.org.tr, 2023). Bu anlamda araştırmanın diş hekimliği alanında yapılmış olmasının çalışmanın gidişatına uygun olduğu düşünülmüştür.

## 4. Araştırmanın Yöntemi

Çalışmada, nicel araştırma yöntemi ve anket tekniği kullanılmıştır. Elden dağıtılan anket iki bölümden oluşmaktadır. Anketin birinci bölümünde katılımcıların demografik ve mesleki özelliklerine ilişkin sorulara yer verilmiştir. İkinci bölümler yenilikçi insan sermayesini ölçmek üzere kurgulanmıştır.

Yenilikçi insan sermayesi yeterli kuramsal ve deneysel dayanağına sahip değildir. Bu bağlamda yenilikçi insan sermayesine ilişkin olgusal içeriği oluşturmak, işlemsel tanım yapmak ve ampirik olarak incelemek güçtür. Yenilikçi insan sermayesinin değerlendirilmesi için kabul edilmiş bir ölçeğin eksikliği olgunun bir bütün olarak test edilmesini zorlaştırmaktadır. McGuirk ve meslektaşları (2015) yenilikçi insan sermayesinin maddi ve maddi olmayan faktörleri içerdiğini ve dört boyutlu olduğunu ileri sürmektedirler. Maddi (somut) faktörleri olan eğitim ve işbaşı eğitim boyutları yenilikçi insan sermayesinin insan sermayesi unsurunu, maddi olmayan (soyut) faktörleri olan iş tatmini ve değişime istekli olma boyutları da yenilikçi insan sermayesinin yenilikçi unsurunu oluşturmaktadır. Katılımcıların mesleğini icra edebilmeleri için en az beş yıllık diş hekimliği bölümünden mezun olmaları ve alanlarındaki değişimleri takip etmeleri için sürekli eğitim almaları ve mesleki anlamda kendilerini sürekli

geliştirmeleri zorunludur. Bu anlamda katılımcıların insan sermayesine sahip olduğunu kabul ederek dış hekimlerinin yenilikçilik unsuruna sahip olup olmadığı açısından değerlendirmek çalışmanın amacını oluşturmaktadır. Yenilikçi insan sermayesinin iş tatmini ve değişime istekli olma boyutlarını ölçmek için literatürde kabul edilmiş, geçerlilik ve güvenirliği sağlanmış ölçekler kullanılmıştır.

*İş Tatmini Boyutunu* ölçmek için Brayfield ve Rothe (1951) tarafından geliştirilmiş genel iş tatmini ölçeğinin beş maddelik kısaltılmış sürümü kullanılmıştır. Ölçek 5’li Likert tipi formatında uygulanmıştır (Özsoy ve Ardıç, 2017: 398).

*Değişime İstekli Olma (Bireysel Yenilikçilik) boyutunu* ölçmek için Hurt ve arkadaşlarının (1977) geliştirdikleri “Bireysel Yenilikçilik Ölçeği”nin (Innovativeness Scale) Türkçe versiyonu kullanılmıştır (Kılıçer ve Odabaş, 2010: 150: 62; Kılıçer, 2011). Ölçek, kişilerin belirli durumlarda gösterdikleri tepkilere göre yenilikçilik düzeylerini ve bağlı oldukları yenilikçilik kategorilerini ölçmektedir. Ölçek bireyin dört farklı vasfını yansıtan 12’si pozitif (1, 2, 3, 5, 8, 9, 11, 12, 14, 16, 18. ve 19. maddeler), 8’i ise negatif (4, 6, 7, 10, 13, 15, 17. ve 20. maddeler) olarak toplam 20 ifadeden oluşmakta ve 5’li Likert tipindedir.

## 5. Araştırmanın Bulguları ve Tartışma

İstatistiki analizlere tabi tutulan 489 anket doğrultusunda katılımcıların demografik ve mesleki özelliklerine ilişkin veriler Tablo 1’de verilmiştir.

**Tablo 1: Katılımcıların Demografik ve Mesleki Özelliklerine İlişkin Dağılım**

Katılımcıların Özellikleri	Kategoriler	n	%
Cinsiyet	Kadın	248	50,7
	Erkek	241	49,3
Medeni hal	Evli	302	61,8
	Bekâr	187	38,2
Eğitim	Lisans	408	83,4
	Uzmanlık	43	8,8
	Doktora	38	7,8
Lisans mezunuysanız Dış Hekimliği Uzmanlık Sınavına hazırlanmayı düşünüyor musunuz?	Evet	110	22,5
	Hayır	379	77,5
Mesleğinizle ilgili kongre ve seminerlerinizi takip ediyor musunuz?	Evet	366	74,8
	Hayır	123	25,2
Kendinizi mesleki anlamda nasıl yeniliyorsunuz? (birden fazla cevap işaretleyebilirsiniz):			
1. Çalıştığım yerin meslek içi eğitimlerine katılıyorum.	Evet	201	41,1
	Hayır	288	59,0
2. Kendi imkânlarımı kullanarak çeşitli kurslara/seminerlere katılıyorum.	Evet	309	63,2
	Hayır	180	36,8
3. Kitaplardan ve İnternet’teki kaynaklardan faydalaniyorum.	Evet	372	76,1
	Hayır	117	23,9
4. Üye olduğum meslek örgütlerinin/derneklerin düzenlediği etkinliklere katılıyorum.	Evet	212	43,4
	Hayır	277	56,6
Toplam		489	100

Diğer Bulgular	Değişim Aralık	Min.	Max.	Ort. Değer
Yaş	52	23	75	36,53
Toplam İş Deneyimi (yıl)	39	1	40	12,3
Son 2 Yılda Katıldığı Eğitim Sayısı	30	0	30	4,06

Araştırmanın örneklemini oluşturan dış hekimlerinin %50,7'si kadın; %61,8'si evlidir. Dış hekimlerinin eğitim düzeyi incelendiğinde %83,4'ü lisans, %8,8'si uzmanlık, %7,8'u ise doktora mezunu olduğu görülmüştür. Araştırmaya katılan dış hekimlerinin %78,6'sı mesleğiyle ilgili kongre ve seminerleri takip ettikleri görülmüştür. Birden fazla cevap seçeneği olan mesleki anlamda kendilerini nasıl yeniledikleri sorusunun yanıtları değerlendirildiğinde %41,1'un çalıştığı yerin meslek içi eğitimlerine katıldığı, %63,2'sinin kendi imkânlarını kullanarak çeşitli kurslara/seminerlere katıldığı, %76,1'nin kitaplardan ve internetteki kaynaklardan faydalandığı, %43,4'nin ise üye olduğu meslek örgütlerinin/derneklerin düzenlediği etkinliklere katıldığı öğrenilmiştir. Netice olarak dış hekimlerinin mesleki anlamda farklı yollara başvurarak kendilerini devamlı olarak geliştirdikleri görülmüştür. Katılımcıların yaş ortalaması 36,53 olarak hesaplanırken, yaş aralığı ise 23 ile 75 arasında farklılık gösterdiği belirlenmiştir. Toplam iş deneyiminin ortalama değeri 12,3 yıldır. Dış hekimlerinin sahip oldukları iş deneyiminin en az 1, en çok 40 yıl olduğu saptanmıştır. Dış hekimlerinin son 2 yılda katıldığı eğitim sayısının ortalama değeri 4,06'tır. Katılımcıların bazıları hiç eğitime katılmazken, katılımcılardan biri 30 kez eğitime katıldığını belirtmiştir.

Tanımlayıcı istatistikler (*ortalama, standart sapma*) ve içsel tutarlılık değerleri ( $\alpha$ ) Tablo 2'de verilmiştir.

**Tablo 2: Tanımlayıcı İstatistikler ve İçsel Tutarlılık Testi**

Değişkenler	Ort.	S.S.	Çarpıklık	Basıklık	Cronbach's $\alpha$		
İş Tatmini	3.66	0.79	-,588	,110	,158	,220	.81
Değişime İstekli Olma (Bireysel Yenilikçilik)	3.61	0.51	,100	,110	,090	,220	.83
Değişime Direnç	3.50	0.72	,003	,110	-,436	,220	.82
Fikir Önderliği	3.68	0.77	-,200	,110	-,204	,220	.78
Deneyime Açıklık	3.96	0.62	-,568	,110	,639	,220	.78
Risk Alma	3.09	1.02	-,045	,110	-,503	,220	.66

N=489. Ort.= Ortalam, S.S. = Standart Sapma

Genel olarak tüm ölçeklerin iç tutarlık katsayılarının .70'ten yüksek ve .81 – 1 aralığında olduğu için ölçeklerin güvenilir olduğu söylenebilir (Nakip, 2006: 146; Coşkun vd., 2020). İş tatmini ve bireysel yenilikçilik düzeylerini belirlemek üzere değişkenlerin aritmetik ortalamaları hesaplanmıştır. Bu bağlamda iş tatmini ve bireysel yenilikçilik düzeylerinin orta derecenin üzerinde olduğu saptanmıştır.

Çarpıklık ve basıklık katsayıları incelendiğinde değerlerin -1,0 - +1,0 aralığında (Hair vd., 2013) yer aldığı görülmüştür. Bu bağlamda anket yoluyla elde edilen verilerin normal dağılım gösterdiği belirlenmiştir. Verilerin normal dağılım göstermesi sebebiyle araştırmada parametrik analiz teknikleri uygulanmıştır (Coşkun vd., 2020).

### Faktör Analizi

Ölçeklerin faktör yapısını test etmek için doğrulayıcı faktör analizi yapılmıştır. Bireysel yenilikçilik ölçeği için yapılan açımlayıcı faktör analizi doğrultusunda ölçekteki 1. “Arkadaşlarım öneri veya bilgi almak için sık sık bana başvururlar.” ve 17. “Yenilikleri dikkate



almadan önce diğer insanların o yeniliği kullandığını görmeliyim.” ifadeleri düşük faktör yüklerinden dolayı ölçekten çıkarılmış ve tekrar analiz yapılmıştır. Kalan ifadeler aslında olduğu gibi dört faktör altında toplanmaktadır. Faktör yükleri değişime direnç alt faktörü için 0,53 – 0,76, fikir önderliği alt faktörü için 0,50 – 0,83, deneye açıklık için 0,76 – 0,82, risk alma için 0,79 – 0,84 arasında tespit edilmiştir.

**Tablo 3: Bireysel Yenilikçilik Ölçeği Faktör Analizi Ek Bulguları**

	Değerler
Toplam Açıklanan Varyans	%58,40
Özdeğer (Toplam)	
Fikir Önderliği (FÖ)	27,46
Değişime Direnç (DD)	16,50
Risk Alma (RA)	7,61
Deneyime Açıklık (DA)	6,83
KMO Değeri	,84
Bartlett Testi (Yaklaşık, Ki-Kare)	2665,80***

Not: \*\*\*p<0,001

Toplam açıklanan varyans %58,40 olarak belirlenmiş ve geçerli bir değer elde edilmiştir. Bartlett Testi anlamlıdır. Özdeğerlere (Eigen Değeri) ilişkin dağılım Tablo 3’de verilmiştir.

Bireysel yenilikçilik ölçeklerine ilişkin doğrulayıcı faktör analizi sonuçları Tablo 4’de sunulmuştur.

**Tablo 4: Ölçeklere İlişkin Doğrulayıcı Faktör Analiz Bulguları**

Uyum Ölçütleri	Kabul Edilebilir Uyum	Mükemmel Uyum	Bireysel Yenilikçilik
Ki-kare (CMIN)	Minimum	Minimum	329,464
DF	-	-	127
CMIN/DF	$X^2/DF \leq 5$	$X^2/DF \leq 5$	2,594
P			0,000
RMR	$0,05 \leq RMR \leq 0,08$	$0,05 < RMR$	0,050
GFI	$0,85 \leq GFI < 0,90$	$0,90 \leq GFI \leq 1$	0,932
AGFI	$0,85 \leq AGFI < 0,90$	$0,90 \leq AGFI \leq 1$	0,909
NFI	$0,90 \leq NFI < 0,95$	$0,95 \leq NFI$	0,887
IFI	$0,90 \leq IFI < 0,95$	$0,95 \leq IFI$	0,928
TLI (NNFI)	$0,90 \leq NNFI < 0,95$	$0,95 \leq NNFI$	0,912
CFI	$0,90 \leq CFI < 0,95$	$0,95 \leq CFI$	0,927
RMSEA	$0,05 < RMSEA < 0,08$	$0,05 \geq RMR$	0,057

Ölçeğin doğrulayıcı faktör analizine ilişkin uyum indeksleri Ki-kare ( $\chi^2$ ) değeri ve istatistiki anlamlılık düzeyleri saptanmıştır. İşkoliklik ve bireysel yenilikçilik ölçekleri için tespit edilen uyum indeksleri kabul edilir aralık tespit edilmiştir. Bu değerler ölçeklerin faktör yapısının desteklendiği göstermektedir. Bireysel yenilikçilik ölçeklerine uygulanan doğrulayıcı faktör analizi, açıklayıcı faktör analizi neticesinde elde edilen bulgular üzerine yapılmıştır. Ölçekten madde çıkarıldıktan sonraki haline doğrulayıcı faktör analizi yapılmıştır.



### Bağımsız Örneklemeler T Testi Bulguları

**Tablo 5: Cinsiyete Göre Farklılıklar**

Değişkenler	Kategori	N	Ortalama	S.S.	T
İş Tatmini	Kadın	248	3,64	0,80	-0,761
	Erkek	241	3,70	0,78	
İşbaşı Eğitim (Mesleki eğitim)	Kadın	248	3,66	3,91	-2,228*
	Erkek	241	4,48	4,26	
Değişime İstekli Olma (Bireysel Yenilikçilik Toplam)	Kadın	248	3,59	0,48	-1,515
	Erkek	241	3,65	0,53	
Değişime Direnç	Kadın	248	3,48	0,69	-0,426
	Erkek	241	3,51	0,74	
Fikir Önderliği	Kadın	248	3,65	0,78	-,869
	Erkek	241	3,71	0,75	
Deneyime Açıklık	Kadın	248	3,93	0,60	-1,102
	Erkek	241	3,99	0,64	
Risk Alma	Kadın	248	2,97	1,03	-2,762*
	Erkek	241	3,22	0,99	

Not: N=489. \* $p < .05$ , \*\* $p < .01$ , \*\*\* $p < .001$ . YİS = Yenilikçi İnsan Sermayesi

İşbaşı eğitim ile risk alma boyutlarının cinsiyete göre farklılık gösterdiği tespit edilmiştir. Ortalama değerlere bakıldığında (kadınlar  $\bar{x} = 3,66$ ; erkekler  $\bar{x} = 4,48$ ) erkeklerin kadınlardan daha fazla işbaşı eğitime (mesleki eğitim) katıldığı ve (kadınlar  $\bar{x} = 2,97$ ; erkekler  $\bar{x} = 3,22$ ) daha fazla risk aldığı belirlenmiştir.

**Tablo 6: Medeni Duruma Göre Farklılıklar**

Değişkenler	Kategori	N	Ortalama	S.S.	T
İş Tatmini	Evli	302	3,68	0,80	0,683
	Bekar	187	3,63	0,77	
İşbaşı Eğitim (Mesleki eğitim)	Evli	302	4,40	4,31	2,432*
	Bekar	187	3,51	3,68	
Değişime İstekli Olma (Bireysel Yenilikçilik Toplam)	Evli	302	3,59	0,52	-1,610
	Bekar	187	3,67	0,489	
Değişime Direnç	Evli	302	3,47	0,73	-1,188
	Bekar	187	3,55	0,70	
Fikir Önderliği	Evli	302	3,68	0,74	0,172
	Bekar	187	3,67	0,80	
Deneyime Açıklık	Evli	302	3,92	0,65	-1,977*
	Bekar	187	4,03	0,56	
Risk Alma	Evli	302	3,03	0,97	-1,642
	Bekar	187	3,19	1,09	

Not: N=489. \* $p < .05$ , \*\* $p < .01$ , \*\*\* $p < .001$ . YİS = Yenilikçi İnsan Sermayesi

İşbaşı eğitim ile deneyime açıklık boyutlarının medeni duruma göre farklılık gösterdiği tespit edilmiştir. Ortalama değerlere bakıldığında (evli  $\bar{x} = 4,40$ ; bekar  $\bar{x} = 3,51$ ) evli katılımcılar bekarlara göre daha fazla işbaşı eğitime (mesleki eğitim) katıldığı belirlenmiştir. Denemeye açıklık düzeyi ise (evli  $\bar{x} = 3,92$ ; bekar  $\bar{x} = 4,03$ ) bekarların evlilere göre daha yüksek olduğu bulunmuştur.

### Anova Testi Bulguları

Çalışma kapsamında incelenen değişkenlere ilişkin ortalama değerlerin katılımcıların eğitim düzeyine göre farklılaşıp farklılaşmadığını ölçmek için Tek Yönlü Varyans Analizine (ANOVA)

başvurulmuştur. Farklılıkları tespit etmek için Post-Hoc testlerinden Hochberg's GT2 veya LSD testleri uygulanmıştır. Hochberg's GT2 ve LSD testlerin uygulama gerekçesi örnek boyutlarının farklı olmasıdır (Field, 2009: 374 – 375).

**Tablo 7: Eğitim Düzeyine Göre Farklılıklar**

Değişkenler	Kategori	Kareler Toplamı	Ortalama Kare	F
	Grup içi	255,967	0,53	
İş Tatmini	Gruplararası	1,23	0,62	0,995
	Grup içi	300,99	0,62	
İşbaşı eğitim (Mesleki eğitim)	Gruplararası	10,41	5,20	0,309
	Grup içi	8194,63	16,86	
Bireysel Yenilikçilik Toplam (Değişime İstekli Olma)	Gruplararası	2,35	1,18	4,656 <sup>**</sup>
	Grup içi	122,80	0,25	
Değişime Direnç	Gruplararası	10,54	5,27	10,695 <sup>***</sup>
	Grup içi	239,38	0,49	
Fikir Önderliği	Gruplararası	7,01	3,50	6,092 <sup>**</sup>
	Grup içi	279,42	0,58	
Deneyime Açıklık	Gruplararası	2,31	1,16	3,041 <sup>*</sup>
	Grup içi	184,67	0,38	
Risk Alma	Gruplararası	5,98	2,99	2,914
	Grup içi	498,20	1,03	

Not: \* $p < .05$ , \*\* $p < .01$ , \*\*\* $p < .001$ , df (gruplararası) = 2. df (grup içi) = 486

Çalışma kapsamındaki değişkenlerden bireysel yenilikçilik, değişime direnç, fikir önderliği ve deneyime açıklık düzeyleri katılımcıların eğitim düzeyine göre anlamlı farklılık göstermiştir. Anova testinin detayı Tablo 7'de verilmiştir. Tespit edilen bu farklılığın hangi eğitim grubu arasında olduğunu belirlemek için Post Hoc Hochberg's GT2 testi yapılmıştır. Hochberg's GT2 testi uygulamanın gerekçesi örnek boyutlarının farklı olmasıdır (Field, 2009: 374 – 375). Fakat  $p < 0,05$  olmasına rağmen değişkenlerin eğitim düzeyine göre Hochberg's GT2 testinde fark belirlenemediği için LSD testi (Field, 2018: 733, 735) yapılmıştır. İlgili değişkenlerin hangi uzmanlık alanına göre farklılık sergilediğine dair bulgular Tablo 8'de sunulmuştur.

**Tablo 8: LSD Testi Sonuçları Eğitim Düzeyine İlişkin Farklılıklar**

Değişkenler	Kategoriler	Ortalama Farkı
Değişime İstekli Olma (Bireysel Yenilikçilik)	Doktora Lisans	0,27 <sup>**</sup>
Değişime Direnç	Lisans Uzmanlık	0,40 <sup>***</sup>
	Doktora Lisans	0,32 <sup>***</sup>
	Doktora Uzmanlık	0,71 <sup>***</sup>
Fikir Önderliği	Uzmanlık Lisans	0,40 <sup>**</sup>
Deneyime Açıklık	Doktora Lisans	0,22 <sup>*</sup>

Katılımcıların bireysel yenilikçiliği, değişime direnç, fikir önderliği, deneyime açıklık düzeyi eğitim düzeyine göre farklılıklar sergilediği saptanmıştır. Post-Hoc analizlerinden LSD testine göre doktora eğitim düzeyi olan katılımcıların lisans eğitimi olanlara göre bireysel yenilikçilik düzeyi daha yüksektir. Lisans eğitim düzeyi olan katılımcıların uzmanlık eğitim düzeyi sahip olanlara göre, doktora eğitim düzeyi olan katılımcıların ise lisans ve uzmanlık eğitimi olanlara göre değişime direnç düzeyi daha yüksektir. Uzmanlık eğitim düzeyi olan dış hekimlerinin lisans eğitim düzeyi sahip olanlara göre fikir önderliği düzeyi daha yüksektir. Doktora eğitim düzeyi olan katılımcıların lisans eğitimi olanlara göre deneyime açıklık düzeyi daha yüksektir.

## SONUÇ VE ÖNERİLER

Özetle, yenilikçi insan sermayesi, belirli bir alanda yüksek öğrenim tamamlayan, meslekle ilgili gelişmeleri takip etmek için sürekli eğitimlere katılan, girişimcilik yeteneği olan, sahip olduğu tecrübe ve bilgi birikimlerini kullanarak yeni, ürün veya hizmet sunan ve bu süreçte gelir sağlayan bireyleri kapsamaktadır. Yenilikçi insan sermayesi ile ilgili yeterli teorik altyapı henüz şekillenmemiştir. Bununla beraber insan sermayesi ölçülmesinde maddi olmayan niteliklerin göz ardı edilmesi “geleneği” yenilikçi insan sermayesinin ölçülmesinde de sürdürülmektedir. Yenilikçi insan sermayesine ilişkin yapısal içeriğin oluşması daha kapsamlı bir ölçeğin geliştirilme olasılığını arttırabilir.

Çalışmada yenilikçi insan sermayesi birey bazında farklı bir bakış açısı ile irdelenmiştir. Bunun yanı sıra yenilikçi insan sermayesinin yenilikçilik unsuru bağlamında oldukça geniş ve spesifik bir meslek grubu üzerinde incelenmesi çalışmayı özgün kılmıştır. Yapılan araştırma neticesinde dış hekimlerinin iş tatmini ve değişime istekli olma (bireysel yenilikçilik) düzeylerinin orta derecenin üzerinde olduğu tespit edilmiştir.

*Gelecek Araştırma Önerileri:* Hem ulusal hem de uluslararası alanda yenilikçi insan sermayesi ile ilgili çalışmaların sayısı artmaktadır. Bu bağlamda ileride yapılacak çalışmalarda aşağıdaki önerilerin dikkate alınmasının ilgili alana katkı sağlayabileceği düşünülmektedir.

Yenilikçi insan sermayesi kuramının olgusal içeriklerinin ve daha kapsamlı tanımlamalarının yapılması yenilikçi insan sermayesinin kavramsal çerçevesinin gelişmesine faydalı olacağı düşünülmektedir.

Gerek örgüt açısından gerek birey açısından yenilikçi insan sermayesi değerlendirilmesinde ilgili ölçek geliştirme çalışmaların yapılması özellikle önem kazanmaktadır. Yenilikçi insan sermayesi ölçümünde girişimcilik, sağlık sermayesi gibi boyutlar eklenerek daha geniş ve ayrıntılı bir ölçek geliştirilebilir.

Bu araştırmanın farklı sektörlerde, farklı kültürlerde veya sektörler arasında yapılması ilginç sonuçlara yol açabilir. Bilişim sektöründe çalışma yapılması önerilebilir.

Bireysel düzeyde ele alınan yenilikçi insan sermayesi konusunun örgütsel, sektörel ve küresel düzeyde de yansımaları vardır. Yapılacak çalışma ve uygulanacak politikalarda özellikle bireysel boyut üzerinde yeterince durulmasında fayda vardır.

Yenilikçi insan sermayesi yeni bir kavram olduğu için konu ile ilgili yapılacak her çalışma olgusal içeriğinin ve açıklayıcı işlevsel tanımlamalarının oluşum ve gelişimini destekleyecektir.

*Sonuç olarak;* yenilikçi insan sermayesi kavramı uluslararası yazında teorik ve ampirik açıdan karşılık bulmaya başlamışken, ulusal yazında konuyla ilgili çalışmaların sınırlı olduğunu söylemek mümkündür. Yenilikçi insan sermayesinin önem kazandığı dönemde konuya olan ilginin artacağı beklenmektedir. Daha önce ifade edilen kısıtlar ve öneriler dikkate alındığında yenilikçi insan sermayesi ile ilgili daha kapsamlı sonuçlar elde edilmesine önemli katkılar sağlayacağı düşünülmektedir.

## KAYNAK

- Agabekov, S. I. (Агабеков, С. И.) (2001). The problem of demand for innovative human capital. (Проблема спроса на инновационный человеческий капитал). *Социологические Исследования*. № 11.
- Agabekov, S. I. (Агабеков, С. И.) (2003). Innovative human capital and the evolution of the societal-innovative structure of Russia. (*Инновационный человеческий капитал и эволюция социально-инновационной структуры России*). (Диссертация на соискание ученой степени кандидата социологических наук). Государственный университет/Высшая школа экономики. Москва.
- Al-Laham, A., Tzabbar, D., & Amburgey, T. L. (2011). The dynamics of knowledge stocks and knowledge flows: innovation consequences of recruitment and collaboration in biotech. *Industrial and Corporate Change*, 20 (2), 555-583.
- Bissell, B. (1997). The challenge of change. *The Journal of the American Dental Association*, 128: 1651-1653.
- Blundell, R., Dearden, L., Meghir, C., & Sianesi, B. (1999). Human capital investment: The returns from education and training to the individual, the firm and the economy. *Fiscal Studies*, 20, 1-23.
- Bontis, N. (1999). Managing organizational knowledge by diagnosing intellectual capital: framing and advancing the state of the field. *International Journal of Technology Management*, 18, 433-462.
- Brayfield, A. H., & Rothe, H. F. (1951). An index of job satisfaction. *Journal of Applied Psychology*, 35, 307 – 311. doi: 10.1037/h0055617.
- Coşkun, R., Altunışık, R., & Yıldırım, E. (2020). *Sosyal bilimlerde araştırma yöntemleri. SPSS uygulamalı*. (10. Baskı). Sakarya: Sakarya Kitabevi.
- Cherevichko, T. V. (Черевичко, Т. В.) (2015). Innovative human capital in the global economy. (Инновационный человеческий капитал в мировой экономике). *Изв. Сарат. ун-та. Нов. сер. Сер. История. Международные отношения*, Т. 15, вып. 4.
- Dakhli, M. & De Clercq, D. (2004). Human capital, social capital, and innovation: a multi-country study. *Entrepreneurship & Regional Development*, 16 (2), 107-128. <https://doi.org/10.1080/08985620410001677835>
- Demsetz, H. (1988). The theory of the firm revisited. *Journal of Law, Economics, ve Organization*, 4 (1), 141-161.
- Ding, D. (2001). Modern enterprise: A contract of heterogeneous human capital and homogeneous human capital. *Real Only*, 45-50.
- Field, A. (2009). *Discovering Statistics Using SPSS*. 3rd Edition, Sage Publications Ltd., London.
- Field, A. P. (2018). *Discovering Statistics Using IBM SPSS Statistics*. 5th Edition, Sage, Newbury Park.
- Garafiev, I. Z. (Гарафиев, И. З.) (2012). Energy and resource conservation and innovative human capital (content analysis of research university development programs). (Энерго-ресурсосбережение и инновационный человеческий капитал (контент-анализ программ развития НИУ)). *Вестник технологического университета*, т. 15, в.6, с. 238 – 240.
- Gorter, R. C., Storm, M. K., te Brake, J., Kersten, H. W., & Eijkman, M. (2007). Outcome of career expectancies and early professional burnout among newly qualified dentists. *International Dental Journal*, 57 (4), 279-285.
- Lee, L., Wong, P. K., Foo, M. D., & Leung, A. (2011). Entrepreneurial intentions: the influence of organizational and individual factors. *Journal of Business Venturing*, 26 (1), pp. 124-136.
- Leiponen, A., (2005). Skills and innovation. *International Journal of Industrial Organization*, 23, 303-323.
- Lin, X.; Zhao, Y.; Ahmad, M.; Ahmed, Z.; Rjoub, H., & Adebayo, T.S. (2021). Linking innovative human capital, economic growth, and CO2 emissions: an empirical study based on Chinese provincial panel data. *Int. J. Environ. Res. Public Health*, 18, 8503. Erişim adresi: <https://doi.org/10.3390/ijerph18168503>. Erişim: 14.01.2021.
- Habibullina, Z. R. (Хабибуллина, З. Р.) (2015). *Transformation of human capital in the context of the development of an innovative economy. (Трансформация человеческого капитала в условиях развития инновационной экономики)*. (ДИССЕРТАЦИЯ на соискание ученой степени кандидата экономических наук), «Российский Университет Кооперации» Казанский Кооперативный Институт (Филиал), Казань.
- Hair, J. F., Black, W. C., Babin, B. J., Anderson, R. E., & Tatham, R. L. (2013). *Multivariate Data Analysis: Pearson new international edition*. (7. Baskı) Pearson Education Limited.
- Hurt, H.T., Joseph, K., & Cook, C. D. (1977). Scales for the measurement of innovativeness. *Human Communication Research*, 4, 58 – 65.
- Kılıçer, K., & Odabaşı, H.F. (2010). Bireysel Yenilikçilik Ölçeği (BYÖ): Türkçeye uyarlama geçerlik ve güvenilirlik. *Hacettepe Üniversitesi Eğitim Fakültesi Dergisi*, 38, 150 – 164.
- Kılıçer, K. (2011). *Bilgisayar ve öğretim teknolojileri eğitimi öğretmen adaylarının bireysel yenilikçilik profilleri*. (Yayımlanmamış Doktora Tezi). Anadolu Üniversitesi/Eğitim Bilimleri Enstitüsü, Eskişehir.
- Kushnir, T., Cohen, A., & Kitai, E. (2000). Continuing medical education and primary physicians' job stress, burnout and dissatisfaction. *Med Ed*. 34, 430-436.
- Kwon, D.-B. (2009). *Human capital and its measurement*. The 3rd OECD World Forum on “Statistics, Knowledge and Policy” Charting Progress, Building Visions, Improving Life. Busan, Korea.

- Mariz-Pérez, R. M., Teijeiro-Alvarez, M. M., & García-Alvarez, M. T. (2012a). The relevance of human capital as a driver for innovation. *Cuadernos de Economía*, 35 (98), 68-76.
- McGuirk, H., & Lenihan, H. (2013). Innovation and human capital: The impact of firm and regional factors on innovative human capital. *Working Paper: University of Limerick*, Ireland.
- McGuirk, H., Lenihan, H., & Hart, M. (2015). Measuring the impact of innovative human capital on small firms' propensity to innovate. *Research Policy*, 44 (4), 965-976.
- Nakip, M. (2006). *Pazarlama Araştırmaları Teknikler ve (SPSS Destekli) Uygulamalar*. 2. Baskı, Seçkin Yayıncılık: Ankara.
- Ng, T. W. H., & Feldman, D. C. (2011). The impact of job embeddedness on innovation-related behaviors. *Human Resource Management*, 49 (6), pp. 1067-1087.
- Niu, H.-J. (2014). Is innovation behavior congenital? Enhancing job satisfaction as a moderator. *Personnel Review*, 43 (2), pp. 288-302.
- Özsoy, E., & Ardiç, K. (2017). Karanlık Üçlü'nün (narsisizm, makyavelizm ve psikopati) iş tatminine etkisinin incelenmesi. *Yönetim ve Ekonomi*, 24/2, 391- 406.
- Pfeffer, J. (1994). *Competitive Advantage Through People*. Harvard Business School Press, Boston, MA.
- Pierce, J. L. & Delbecq, A. L. (1977). Organization structure, individual attitudes and innovation. *The Academy of Management Review*, 2 (1), pp. 27-37.
- Smirnov, V. T. (Смирнов, В. Т.) (2005). *Human capital: content and types, assessment and stimulation: monograph. (Человеческий капитал: содержание и виды, оценка и стимулирование: монография)*. / В. Т. Смирнов, И. В. Сошников, В. И. Романчик, И. В. Скоблякова. – М.: Машиностроение – 1, Орел: ОрелГТУ,– 513 с.
- Smirnov, V. T., & Skoblyakova, I. V. (Смирнов, В. Т., & Скоблякова, И. В.) (2006). Classification and types of human capital in the innovative economy. (Классификация и виды человеческого капитала в инновационной экономике). *Орловский государственный технический университет*. Erişim adresi: [http://www.bali.ostu.ru/umc/arhiv/2006/1/Smirnov\\_Skoblyakova.pdf](http://www.bali.ostu.ru/umc/arhiv/2006/1/Smirnov_Skoblyakova.pdf), (Erişim tarihi: 24.05.2010).
- Türk Dişhekimleri Birliği sürekli dişhekimliği eğitimi tanıma ve kredilendirme yönergesi. Erişim adresi: [https://www.tdb.org.tr/mevzuat\\_goster.php?Id=126#:~:text=MADDE%2011%20%E2%80%93%20\(1\)%20SDE,Belgenin%20ge%C3%A7erlilik%20s%C3%BCresi%20d%C3%B6rt%20y%C4%B1ld%C4%B1r](https://www.tdb.org.tr/mevzuat_goster.php?Id=126#:~:text=MADDE%2011%20%E2%80%93%20(1)%20SDE,Belgenin%20ge%C3%A7erlilik%20s%C3%BCresi%20d%C3%B6rt%20y%C4%B1ld%C4%B1r). (Erişim tarihi: 01.02.2023).
- Shipton, H., West, M. A., Parkes, C. L., Dawson, J. F., & Patterson, M. G. (2006). When promoting positive feelings pays. *European Journal of Work and Organizational Psychology*, 15, 404–430.
- Yang, H. (2008). Discussion about heterogeneous human capital. *Thinking*, 37–41.
- Yao, S. (2001). Innovative human capital, institutions and performance of enterprises. *Contemp. Financ. Econ.* 80, 3–7.
- Wang, C. L., & Ahmed, P. K., (2004). The development and validation of the organisational innovativeness construct using confirmatory factor analysis. *European Journal of Innovation Management*, 7, 303–313.



## Generative AI (Üretken Yapay Zeka) ve İnovasyon

**Dr. İbrahim YIKILMAZ**

Kocaeli University, Turkey  
ibrahimykilmz@gmail.com  
Orcid: 0000-0002-1051-0886

**Prof. Dr. Muhsin HALİS**

Kocaeli University, Turkey  
muhsinhalis@gmail.com  
Orcid: 0000-0001-9495-5083

### ÖZET

Farklı müşteri beklentilerini doğru yer ve zamanda karşılamak, yaratıcı ve yenilikçi bir organizasyon kültürü ve çalışan zihniyetini gerektirir. İşletmeler yenilikçi kaldıkları sürece rekabet avantajını sürdürebilirler. Bu belirsizlik ortamında yaratıcı, yenilikçi ürün ve hizmetler sunabilmek için çalışanların gelişen teknolojileri takip etmesi ve bunları iş süreçlerine hızlı ve etkin bir şekilde entegre etmesi gerekmektedir. Son zamanların en çok konuşulan konularından biri olan Üretken Yapay Zeka (Generative AI) ve sunduğu araçlar bu yeni teknolojik fırsatlar arasında yer almaktadır. Üretken Yapay Zeka (Generative AI), işletmelerin yenilikçi çözümler oluştururken karşılaştığı zorlukların üstesinden gelmede önemli faydalar sunmaktadır. Özellikle hem iç hem de dış müşterilerin beklentilerini anlamak için çeşitli stratejileri eş zamanlı yönetmektedir. Orijinal fikirler sunmakta ve daha sağlam ve kapsamlı yenilikçi yaklaşımların ortaya çıkmasını teşvik etmektedir. Normun ötesine geçen tasarımlar ve özellikler sunmakta, fikirleri eş zamanlı olarak değerlendirmekte ve çeşitli paydaşların inovasyon sürecine katılmasına olanak tanımaktadır. Birçok alanda fırsatlar sunmaktadır. Tüm bu hususlar dikkate alınarak yapılan çalışma, işletmelerin Üretken Yapay Zeka (Generative AI) ve yenilikçi çözümler üretme konusunda sunduğu fırsatlar konusundaki farkındalığını artırmayı hedeflemektedir. Bu amaç doğrultusunda Üretken Yapay Zeka (Generative AI) ile inovasyon arasındaki ilişki mevcut literatür kapsamında ele alınmıştır. Önemli bir stratejik avantaj sunan Üretken Yapay Zeka'nın (Generative AI) inovasyon performansının artırılmasındaki önemine vurgu yapan çalışmanın, politika yapımcıların ve üst düzey yöneticilerin farkındalığını artıracak değerlendirilmektedir. Ayrıca Üretken Yapay Zeka (Generative AI) ile inovasyon arasındaki ilişkiyi toplu bir şekilde ele alarak literatürü genişletmekte ve gelecek çalışmalara kaynak teşkil etmektedir.

**Anahtar Kelimeler:** Generative AI (Üretken Yapay Zeka) , İnovasyon, Yaratıcılık.

## Generative AI and Innovation

### ABSTRACT

Meeting diverse customer expectations at the right place and time requires a creative and innovative organizational culture and employee mindset. Businesses can sustain a competitive advantage if they remain innovative. To offer creative and innovative products and services in this uncertain environment, employees must keep up with emerging technologies and integrate them into business processes swiftly and effectively. Generative AI (Generative Artificial Intelligence), a hot topic recently, and the tools it provides are among these new technological opportunities. Generative AI offers substantial benefits in addressing the challenges businesses face when creating innovative solutions. In particular, it manages various strategies concurrently to understand the expectations of both internal and external customers. It presents original ideas and fosters the emergence of more robust and comprehensive innovative approaches. It provides designs and features that go beyond the norm, evaluates ideas concurrently, and allows various stakeholders to participate in the innovation process. This offers opportunities in many areas. Considering all these aspects, the study aims to increase the awareness of businesses about Generative AI and the opportunities it offers in producing innovative solutions. In accordance with this purpose, the relationship between Generative AI and innovation has been discussed within the scope of the extant literature. It is evaluated that the study will increase the awareness of policymakers and senior managers,





## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

emphasizing the importance of Generative AI in increasing innovation performance, which offers a significant strategic advantage. In addition, it expands the literature by addressing the relationship between Generative AI and innovation in a collective manner and serving as a source for future studies.

**Keywords:** Generative AI, Innovation, Creativity.

## Introduction

In dynamic and highly turbulent industrial environments, the survival of businesses depends mainly on their ability to maintain a competitive advantage. Organizations' ability to achieve sustainable competitive advantage depends on offering highly innovative solutions and products (Dereli, 2015; Distanont & Khongmalai, 2020; Hidayat, Santoso, Singgih, Putra & Pangaribuan, 2022). Providing innovative solutions and products is directly related to the technology used, employees' creative and innovation potential, businesses' ability to read customers' expectations and demands accurately, and the ability to make strategic decisions that effectively follow market dynamics. Again, Forbes Technology Council (2020) emphasizes that one of the most critical barriers to the innovation process of businesses is the limited use of databases and analytics within the organization. However, despite high investment and R&D expenditures, diversifying customer expectations and increasing complexity of product dynamics cause businesses to have a success rate much lower than expected in their innovative processes. Some studies emphasize that this rate is between 40-90% (Castellion & Markham, 2013; Rhaiem & Amara, 2021). This situation requires businesses to review their approaches in the innovation process and include new technologies. At this point, generative AI, a new technological solution partner that is frequently mentioned, comes to the fore. Emerging generative AI technologies, trained on extensive data sets and user input, can generate new content encompassing text, visuals, and audio or a blend of these elements.

Generative AI expands the boundaries of innovation in many areas. In addition to text and images, it creates coding and artistic products. Generative AI produces creative solutions due to the learning process it undergoes by identifying large amounts of data. In addition to the current data needs of businesses in the innovation process, synthetic data and projections are used to determine future needs and trends with their infrastructure (Deloitte, 2023; Fujitsu, 2023; Red blink, 2023). Despite its recent implementation, generative AI's contribution to global knowledge production has already surpassed a significant 10% (Gartner, 2022). Moreover, its ability to democratize the innovation process and include all participants, regardless of expertise, on a secure platform is offering substantial benefits for businesses of all sizes. Generative AI offers significant advantages at every stage, starting from the first stage of the innovation process, which is the presentation of information and ideas, to the creation of the prototype, the revision of the existing prototype as a result of feedback, and the development of marketing strategies. Considering all these contributions, generative AI and its impact on innovation are discussed in detail within the scope of the study. The study's primary purpose is to raise the awareness of senior management and policymakers regarding generative AI contribution to innovation. In accordance with this purpose, the extant literature on generative AI was first summarized, and concrete suggestions were made regarding its contribution to innovation. It is evaluated that the study will primarily increase the awareness of policymakers and senior management about the opportunities offered by generative AI to improve the innovation performance of businesses and will make significant contributions to the literature to collectively present the extant literature on the impact of generative AI on innovation as a guide to researchers in future studies.

### 1. Generative AI and Innovation

Generative Artificial Intelligence (AI) is capable of learning from pre-existing creations to produce new ones that are seemingly real and scalable. While these creations mirror attributes of the training data, they do not replicate it. This technology can give rise to a range of new

content, including visuals, video footage, musical compositions, spoken words, written text, computer programming, and design of products. Generative AI pertains to advanced machine-learning frameworks capable of producing top-tier text, visuals, and additional elements, drawing from the training data they have been provided with. Generative AI's process of learning from data actually brings with it some processes that are not easy and have high costs. For example, according to Davenport and Mittal (2022); large-scale models like GPT-3 and Wu Dao 2.0 require massive amounts of data and computing power for training, making them largely exclusive to major tech companies. GPT-3 was trained on 45 terabytes of data and uses 175 billion parameters, costing \$12 million per training run, while Wu Dao 2.0 has 1.75 trillion parameters. While it may be a somewhat expensive process, it's already gaining attention across various sectors. Reports indicate that the use of AI has increased by 50-60% in the past five years (McKinsey Global Survey, 2022).

Businesses use innovation as a strategic instrument to meet different customer expectations under harsh competitive conditions (Saunila 2014) and gain sustainable competitive advantage. In the innovation process, they effectively benefit from information and technological opportunities. Innovation means providing products and services at the right time and quality to meet diversified customer expectations through knowledge and experience.

In a nutshell, innovation is a critical element for the success and growth of an organization. It provides a competitive edge, boosts profitability, and enhances efficiency through the creation of novel products and applications. It is widely recognized by both senior managers and academics for its importance in achieving high business performance and increasing market shares (Gunday et al., 2011). However, implementing innovations and incorporating them into the organizational lifecycle present significant challenges, with a failure rate that can reach up to 90% in some instances (Castellion & Markham, 2013; Rhaïem & Amara, 2021). Despite this, a majority of senior managers rank innovation performance as a top priority (McKinsey & Company, 2022). Unfortunately, only a small percentage of companies demonstrate an adequate level of innovation performance. This indicates that there is a significant gap between the recognition of the importance of innovation and the successful execution of it within organizations.

The theory of innovation cycles was developed by Joseph Schumpeter (1942), and it was emphasized that it is a continuous and self-transcending process with the term "creative destruction." Creative destruction states that long-term economic growth and development can be achieved by abandoning and adopting the old technology, business model, or product and continuously introducing innovation. This shows that the uninterrupted continuation of innovation is a critical issue for the continuity of both business and economic activities. However, at this point, "creative destruction" must be complex and meet expectations, replacing the previous innovation. At this point, businesses operate the innovation process as a continuous activity.

The innovation cycle and processes consist of intellectual and practical steps. First, the creation of ideas for innovation starts the process. At this stage, a solution or a determination is shared. After the Idea is determined, it moves into a physical form and implementation phase. In the third stage, the prototype created is tested, and feedback is received. The product is put on the market in the last step to meet the consumer or beneficiary. This process also includes monitoring the success of the product in the market. This innovation cycle is critical in delivering a successful product or service (Tidd & Bessant, 2018).

According to Furstenthal, Morri, and Roth (2023), human resources and opportunities are critical challenges in sustaining the innovation process. They highlight that while top management pushes for innovation, they often fail to fully supply the necessary resources and

conditions. This places considerable strain on human resources to be creative, compounded by a lack of opportunities. Though 80-90% of senior managers recognize the importance of innovation in their businesses, only 6% are satisfied with the current performance of innovation regarding possibilities and outcomes.

Furthermore, technology companies appear to be leading in innovation, particularly in recent times. The identified obstacles in the innovation process suggest that businesses face disruptions, especially in the following areas( Forbes Technology Council, 2020):

- Manual Database And Analytics Systems
- Mindset Barriers
- Lack of Organizational Support
- Lack of A Systematic Innovation Process
- Believing Innovation Only Comes From The Top
- Risk Aversion

ADL's (2023) study analyzed the strengths of 500 leading companies in their innovation processes. The report highlights the crucial role of communication and the technological gap between strategic business units in successful companies. It also emphasizes the importance of an advanced innovation management system that supports the process with technological opportunities. Similarly, Jalonen (2012) underscored correctly analyzing internal and external customer expectations, integrating technology into the innovation process, and effectively managing market uncertainties. These factors contribute to businesses' success in the innovation process. When considering all these findings collectively, it becomes clear that companies need improvements in the following areas:

- Implementing effective knowledge management
- Accurately interpreting environmental and market uncertainty
- Building an innovation ecosystem that encourages the inclusion of more data and stakeholders, rather than relying on manual databases and analytics
- Establishing a virtual or low-cost support system to bring prototypes and ideas to life, fostering an environment that encourages risk-taking
- Increasing support to minimize failure in the innovation process, by conducting innovation cooperation securely with business and non-business units

## **2. The Role of Generative AI in the Innovation Process**

The 2023 McKinsey Global Survey, in a study conducted on a global scale, shows that businesses have a tendency to create an innovative culture and use technologies such as Generative AI. Again, among the research results, it is shared that the rate of businesses that benefit from generative AI and state that it adds competitive advantage to their businesses is around 12%. It is also shared that businesses have significant needs to update their existing business models and innovation management processes.

Generative AI offers significant advantages to businesses. Among these contributions are the following:

- Generative AI is revolutionizing business and technology interactions, with applications in enhancing customer service, automating content creation, enabling fast translations, and incorporating into product design and prototyping processes (Deloitte, 2023).
- Generative AI provides an important opportunity for stakeholders both inside and outside the business to participate in the innovation process, especially for employees

without technical knowledge. This allows all kinds of perspectives to be included in the innovation process quickly and safely.

- Generative AI enables the democratization of innovation. It offers a strategic advantage to startups and small businesses in order to offer innovative solutions and enter the market, especially in areas that require high investment costs and are mostly monopolized by large and global companies.
- Generative AI Automates Routine Tasks. Thus, it allows employees to focus on more critical issues and accelerate the innovation process.
- Generative AI enhances human resource capabilities and inspires employees by providing them with innovative ideas. It fosters imagination development and encourages the creation of solutions beyond their usual limits through advanced visualization.
- Generative AI accelerates the innovation process in all aspects. Fujitsu (2023) highlights that generative AI is a significant catalyst for innovation. It facilitates the initial stage of idea creation, transforms the idea into a prototype or reviewable model, and introduces speedy changes and innovations to the existing prototype.
- Generative AI aids businesses in reducing costs by providing opportunities in the virtual environment during the innovation process. Specifically, it saves time in the workflow process and in the addition of new features following employee feedback, particularly in the design phase.
- Generative AI plays a crucial role in fulfilling today's personalized customer expectations. It enables the innovative introduction of highly personalized products by accurately identifying customer needs, generating new data on fulfilling these needs, and suggesting tailored marketing strategies. This approach not only enhances customer loyalty and satisfaction but also empowers the innovation team with insights about the right product, thus boosting job satisfaction.
- Strategic decision-making systems require a future data set, which Generative AI provides by evaluating and projecting future trends in accordance with market expectations and competitive dynamics. In its 2022 Emerging Technologies and Trends Impact Radar report, Gartner emphasizes the rapid development of Generative AI. It is projected that Generative AI will account for 10% of short-term information production and by 2025, it will generate 20% of the test and development data for consumer expectations and applications. Another study suggests that by 2027, 30% of the manufacturing industry will incorporate generative AI into their product innovation process (Redblink, 2023).

With these significant contributions, the increased efficiency of businesses in innovation processes through generative AI will enhance their success in disruptive innovation. According to Gartner (2023), by 2030, 30% of businesses will operate using new innovation processes that incorporate generative AI.

To fully grasp the impact of Generative AI on the innovation process, it's helpful to highlight some specific contributions. The points below detail how Generative AI has significantly influenced innovation in the sectors where it's utilized, as outlined by Red Blink (2023) and McKinsey Digital (2023):

- **Logistics and Transportation** - Generative AI reprocesses satellite images, providing comprehensive results. These results enable new alternative routes for uninterrupted logistics operations.
- **Travel industry**-Generative AI presents significant benefits for innovation teams. It can identify individuals' locations and expectations more effectively using a facial

recognition system in airports. Moreover, scanning extensive data and multiple individuals from various angles and features simultaneously provides valuable information. This data can be used to test and develop process and product innovations to enhance security.

- **Healthcare** – It provides substantial benefits in the healthcare sector, particularly in the growth of the pharmaceutical industry and product innovation. Its simulation capabilities and potential patient detection algorithms offer significant convenience in both disease diagnosis and personalizing the treatment plan.
- **Retail**-Generative AI makes significant contributions to the performance of businesses in the retail sector by accurately discerning customers' needs and expectations. It plays a crucial role in developing product innovations tailored to each customer's preferences. This is especially important as expectations for personalized products and services have recently increased. Generative AI can effectively disseminate product information to the right buyer on every platform, helping to reach more potential customers. It does this by following the digital traces of the target customer on the internet or on the platform, analyzing their needs, and presenting existing or under-development products accordingly. While some might view this as an invasion of privacy or a security breach, measures are taken to protect the consumer's information through the use of secure software and support programs. These approaches have significantly contributed to the development process.
- **Supply chain**:Generative technology greatly enhances supply chain management by helping businesses detect and predict their operational needs through a developed shortcut method. This allows companies to optimize their supply chain process, thereby reducing stock costs. Additionally, preparedness scenarios for unexpected situations improve efficiency in fulfilling orders. This method also assists in reducing waste.
- **Energy sector**: The energy sector's supply and demand balance is crucial for a sustainable economy and social life. Generative AI can significantly contribute to operation and process innovation in this area. It accurately forecasts solar and wind energy production processes by considering historical data along with weather and geological information. Apart from production, AI also aids in accurately interpreting important parameters like energy distribution overload, correct allocation of available energy, and demand interpretation. It effectively manages market dynamics, wages, and supply and demand fluctuations for determining businesses' sectoral strategies and innovating business models. This provides considerable convenience for experts.
- **Marketing** – Generative AI provides considerable benefits to businesses. It accurately identifies the needs of a target audience and collects relevant customer information. This information includes insights into the quality and features expected by the customer during product development, as well as how the product should be marketed to them. This aids in determining an effective marketing strategy.

While Generative AI contributes significantly, expert human resources remain crucial in the innovation process. Sommers (2023) examined the impact of Generative AI on experimental study, revealing key insights. The study assessed the performance of employees tasked with making innovative suggestions for a hypothetical shoe company, with and without the use of Generative AI. Participants were divided into three groups: those not using Generative AI, those



using only Generative AI, and a third group using both expert opinions and Generative AI. The study found a 38% increase in performance in the product development process among those using only Generative AI. In the group using both Generative AI and expert opinions, the success rate rose to 42.5%. However, in a hypothetical scenario concerning which brands the CEO should invest in and which innovative actions to take, the performance of Generative AI fell behind. Here, it was suggested that Generative AI should be used in conjunction with experts, and their suggestions should be filtered by these experts. This highlights the importance of human resources in the innovation process and the future of businesses. It also demonstrates that Generative AI is a valuable tool for enhancing creativity and innovation performance.

## CONCLUSION

In today's industrial landscape, continuous and disruptive innovation is essential for maintaining a competitive edge and delivering products and services that meet customer needs. Even though innovation is a significant component of company budgets, its success rate is often low. Enhancing the success of innovation processes can greatly benefit businesses by effectively utilizing resources and creating societal value. Generative AI is a strategic advantage that can boost success in business innovation processes. The integration of generative AI in the innovation process can be particularly beneficial in generating ideas and developing potential prototypes. It also enhances communication and collaboration effectiveness, and aids in decision-making during the innovation process. Indeed, generative AI rapidly processes and interprets complex data, contributing precise information to the innovation team's decision-making process. By accurately interpreting market dynamics, it aids strategic decision-making. This allows businesses to introduce more robust and innovative ideas and products, preventing resource wastage.

Generative AI plays a crucial role in elevating the innovation performance of SMEs, key components of the economy. It acts as a significant catalyst for innovation democratization and broad collaboration. This technology offers a unique opportunity for small businesses to penetrate markets and for companies in developing economies to expand. Given these contributions, generative AI is a vital player in the innovation process and should be accessible to all businesses. Therefore, it is crucial for policy-makers, particularly in developing countries, to establish a platform where these opportunities are equally shared among all businesses.

Businesses of all sizes can reap the benefits of generative AI, fostering collaborations in a secure environment. Companies must recognize the opportunities presented by generative AI to meet the expectations of disruptive innovation. They should also strive to enhance their operations by reaching higher maturity levels in innovation management processes. Furthermore, policymakers should view generative AI as a catalyst that allows new and small businesses to compete and gain market share locally and globally. In this context, they need to formulate sustainable management policies considering the mentioned recommendations.

## REFERENCES

- ADL (2023). From good to great: enhancing innovation performance through effective management processes Available at: <https://www.adlittle.com/en/insights/report/good-great-enhancing-innovation-performance-through-effective-management-processes> (21.11.2023)
- Castellion, G., & Markham, S. K. (2013). Perspective: New product failure rates: influence of a rgumentum ad p opulum and self-interest. *Journal of product innovation management*, 30(5), 976-979.
- Davenport, T.H. & Mittal N., (2022). How Generative AI Is Changing Creative Work Available at: <https://hbr.org/2022/11/how-generative-ai-is-changing-creative-work> (21.11.2023)

- Deloitte (2023). Unlocking Innovation with Generative AI Technology Available at: <https://www2.deloitte.com/tr/en/pages/technology/articles/unlocking-innovation-with-generative-ai-technology.html> (21.11.2023).
- Dereli, D. D. (2015). Innovation management in global competition and competitive advantage. *Procedia-Social and behavioral sciences*, 195, 1365-1370.
- Distanont, A., & Khongmalai, O. (2020). The role of innovation in creating a competitive advantage. *Kasetsart Journal of Social Sciences*, 41(1), 15-21.
- Forbes Technology Council (2020). 15 Tech Leaders Share The Biggest Innovation Barriers They've Overcome Available at: <https://www.forbes.com/sites/forbestechcouncil/2020/11/24/15-tech-leaders-share-the-biggest-innovation-barriers-theyve-overcome/?sh=7de867e37493> (21.11.2023).
- Fujitsu (2023). Is Generative AI a Key to Unprecedented Innovation and Growth? Available at: <https://corporate-blog.global.fujitsu.com/fgb/2023-05-08/01/> (21.11.2023).
- Furstenthal, L., Alex Morri, A. & Erik Roth, E. (2023). Taking fear out of innovation. Available at: <https://www.mckinsey.com/capabilities/strategy-and-corporate-finance/our-insights/taking-fear-out-of-innovation> (21.11.2023)
- Gartner (2023). Generative AI at Gartner Data & Analytics 2024 Available at: <https://www.gartner.com/en/conferences/emea/data-analytics-uk/featured-topic/gen-ai?> (21.11.2023).
- Gunday, G., Ulusoy, G., Kilic, K., & Alpkın, L. (2011). Effects of innovation types on firm performance. *International Journal of production economics*, 133(2), 662-676.
- Hidayat, D., Santoso, A., Singgih, D. R., Putra, O. P. B., & Pangaribuan, C. H. (2022). Entrepreneurial Orientation and Business Sustainability of Indonesian Start-ups: Does Innovation Performance Matter as a Mediating Factor?. *Ieomsociety. Org*, 3012-3021.
- Jalonen, H. (2012). The uncertainty of innovation: a systematic review of the literature. *Journal of management research*, 4(1), 1-47.
- McKinsey & Company (2022). What is innovation? Available at: <https://www.mckinsey.com/featured-insights/mckinsey-explainers/what-is-innovation> (21.11.2023).
- McKinsey Digital (2023). McKinsey Digital The economic potential of generative AI: The next productivity frontier Available at: <https://www.mckinsey.com/capabilities/mckinsey-digital/our-insights/the-economic-potential-of-generative-ai-the-next-productivity-frontier#industry-impacts> (21.11.2023).
- McKinsey Global Survey (2022). The state of AI in 2022—and a half decade in review. Available at : <https://www.mckinsey.com/capabilities/quantumblack/our-insights/the-state-of-ai-in-2022-and-a-half-decade-in-review> (21.11.2023).
- Red Blink (2023). Top 10 Generative AI Applications Use Cases & Examples Available at: <https://redblink.com/generative-ai-applications-use-cases/> (21.11.2023)
- Rhaïem, K., & Amara, N. (2021). Learning from innovation failures: a systematic review of the literature and research agenda. *Review of Managerial Science*, 15, 189-234
- Saunila, M. (2014). Innovation capability for SME success: perspectives of financial and operational performance. *Journal of Advances in Management Research*, 11(2), 163-175
- Schumpeter, J. (1942). Creative destruction. *Capitalism, socialism and democracy*, 825, 82-85.
- Sommers, M. (2023). How generative AI can boost highly skilled workers' productivity Available at: <https://mitsloan.mit.edu/ideas-made-to-matter/how-generative-ai-can-boost-highly-skilled-workers-productivity> (21.11.2023).
- Tidd, J., & Bessant, J. (2018). Innovation and entrepreneurship. John Wiley & Sons.

## Kadın Çalışanların Duygusal Bağlılıklarının Demografik Faktörler Bağlamında İncelenmesi: Sağlık Sektöründe Bir Araştırma

**Dr. Ferah KEKLİK OKUL**

ferah.keklik06@gmail.com

Orcid: 0000-0001-6047-004

**Prof. Dr. Murat KOÇ**

Cag University

muratkoc@cag.edu.tr

Orcid: 0000-0002-3848-3111

**Assoc. Prof. Dr. Ayşe İpek KOCA BALLI**

Cukurova University

ikocaballi@cu.edu.tr

Orcid: 0000-0001-7808-5807

### ÖZET

Örgütlerin stratejik planlarında insan faktörüne odaklanmaları ve sağlık sektöründe kadınların yoğun olarak çalışmasından yola çıkılarak bu araştırma kapsamında özel hastanelerde çalışan kadınların duygusal örgütsel bağlılıkları incelenmiştir. Bu çalışmanın amacı özel hastane kadın çalışanlarının yaş, medeni durum, eğitim durumu, çalışma süresi ve unvan gibi demografik faktörler açısından duygusal örgütsel bağlılıklarının farklılıklarını tespit etmektir. Çalışmada veri toplamak amacıyla Meyer, Allen ve Smith (1993) tarafından geliştirilen “Örgütsel Bağlılık Ölçeği”nin duygusal bağlılığı ölçen maddeleri kullanılmıştır. Araştırmanın evrenini 2018-2019 yıllarında Mersin iline bağlı özel hastanelerde istihdam edilen kadın çalışanlar oluşturmaktadır. Araştırma evreninden kolayda örnekleme yoluyla toplanan 412 anket araştırmaya dahil edilmiştir. Verilerin analiz edilmesinde SPSS 23 istatistik paket programı kullanılmıştır. Çalışma kapsamında verilerin analiz edilmesinde tanımlayıcı istatistikler (ortalama, standart sapma, frekans değeri, yüzde, varyans), T-testi ve tek yönlü varyans analizi (ANOVA) analizlerinden yararlanılmıştır. Araştırma sonucunda kadın çalışanların duygusal bağlılıklarının medeni duruma, çalışma süresine ve unvana göre anlamlı bir şekilde farklılaştığı tespit edilmiştir. Araştırma kapsamında, hasta bakıcıların duygusal bağlılıklarının en düşük düzeyde olduğu; yönetici ve doktorların ise en yüksek düzeyde duygusal bağlılık hissettikleri görülmüştür. Bununla birlikte 1-5 yıl süre ile çalışanların duygusal bağlılıklarının diğer çalışanlardan daha düşük düzeyde olduğu ve evli katılımcıların anlamlı bir şekilde duygusal bağlılık düzeylerinin daha yüksek olduğu bulgulanmıştır. Diğer yandan kadın çalışanların yaşlarına, eğitim durumlarına göre duygusal bağlılık düzeylerinde anlamlı bir farklılık olmadığı bulgusuna ulaşılmıştır.

**Anahtar Kelimeler:** Örgütsel Bağlılık, Duygusal Bağlılık, Kadın Çalışan

## Investigation of The Emotional Organizational Commitment of Female Employees in The Context of Demographic Factors: A Research in The Health Sector

### ABSTRACT

Because organizations focus on the human factor in their strategic plans and women work intensively in the health sector, the affective commitment of women working in private hospitals was examined within the scope of this research. This study aims to determine demographic factors such as age, marital status, educational status, working hours and title, and differences in affective commitment of female employees in a private hospital. To collect data in the study, items related to affective commitment from the "Organizational Commitment Scale" developed by

Meyer, Allen and Smith (1993) were used. The research population consists of female personnel employed in private hospitals in Mersin province in 2018-2019. From the research population, 412 surveys conducted through easy application were included. SPSS 23 statistical package program was used to analyze the data. Descriptive statistics (mean, standard deviation, frequency value, percentage, variance), t-tests, and one-way analyses of variance (ANOVA) were used to analyze the data within the scope of the study. The research showed that the affective commitment of female employees varied depending on their marital status, title, and length of service. Caregivers had the lowest affective commitment, while managers and doctors had the highest. It was also discovered that those who had been employed for one to five years had lower affective commitment than other employees. Furthermore, married participants had significantly higher affective commitment levels. However, there was no significant difference in the affective commitment levels of female employees based on their age or education level.

**Keywords:** Organizational Commitment, Emotional Organizational Commitment, Female Employee

## 1.GİRİŞ

Örgütler açısından “insan” en önemli değer olarak kabul edilmektedir ve örgütlerin başarısı ve sürekliliğinin sağlanmasında ana unsur olarak görülmektedir. İş dünyasında örgütler, resmi iş gereklerinin de ötesinde örgütün performansına katkı sağlayan çalışanlara daha çok bağımlı hale gelmiştir. Bu bağlamda eğitilmiş, verimli, örgütsel amaçlara, örgüte bağlı çalışanlara sahip olmak ve çalışanları örgütte tutmak örgütlerin temel amaçları arasındadır (San, 2017; Gürbüz, 2006).

Örgütsel bağlılık, bireyin çalıştığı örgüte karşı hissettiği psikolojik bağ, yaptığı işle bütünleşme derecesi, işe olan sadakati ve örgütün değerlerine olan inancı olarak tanımlanmaktadır (O’reilly, 1989). Çalışanın örgütü ile ilişkisini, aynı zamanda çalışanın örgütte kalmaya devam edip etmeyeceğinde etkili olan belirleyici psikolojik faktörleri ifade etmektedir. Meyer ve Allen (1991) tarafından örgütsel bağlılığı oluşturan unsurlar “Duygusal Bağlılık”, “Devam Etme Bağlılığı”, “Normatif Bağlılık” olmak üzere 3 şekilde sınıflandırılmaktadır.

Devamlılık bağlılığı (zorunlu bağlılık), örgütte kalmanın çalışan tarafından algılanan ekonomik değerini ifade etmektedir. Çalışan örgütten ayrılacağı takdirde karşılaşacağı maliyetleri göz önünde bulundurmaktadır. Normatif bağlılık (Minnet bağlılığı), çalışanın ahlaki veya etik nedenlerden dolayı bir örgütte kalma zorunluluğu hissetmesidir. Duygusal bağlılık ise, çalışanın örgütüyle duygusal bağlantısını, örgütün değerlerine olan inancını, buna bağlı olarak örgütle özdeşleşmesini ifade etmektedir (Robbins ve Judge, 2013, s.77). Kurumsal değerleri, kuralları kabullenme ve örgütte kalmayı sürdürmeye karşı içten duyulan bir inanç olarak görülmektedir. Bu bağlamda duygusal bağlılık dışsal faktörlerin etkisiyle oluşan bir bağlılık değil, içsel faktörlere (güdü/dürtü) bağlı olarak kendiliğinden ortaya çıkan bağlılıktır (Tutar, 2007, 106).

Örgütsel bağlılık konusunda yapılan araştırmalar örgütsel bağlılığın; örgütsel vatandaşlık davranışı (Meyer, Becker ve Vandenberghe, 2004; Gürbüz, 2006), iş tatmini Wasti, 2005; Namasivayam ve Zho, 2006), iş performansı (Randall, 1987), iş doyumunu (Samadov, 2006); işten ayrılma niyeti (Powel ve Meyer, 2003; Reichers, 1985), mobbing (Zafer, 2018) gibi çok sayıda örgütsel davranış değişkeninin öncülleri ve olumlu çıktıları arasında yer aldığını göstermektedir. Örgütsel bağlılığın pek çok değişkenlerle anlamlı bir ilişkisinin olması ve diğer değişkenler üzerinde etkilerinin bulunması, duygusal bağlılık konusunu anlaşılmaya, üzerinde çalışılmaya değer kılmaktadır.

## 2.KAVRAMSAL ÇERÇEVE

### 21.Örgütsel Bağlılık

Allen ve Meyer örgütsel bağlılık ile ilgili yapılan çok sayıda yaklaşımı bir çatı altında toplayarak, örgüte bağlılığın farklı şekillerde gerçekleşebileceğini belirtmişlerdir. Daha önceki çalışmalarda sadece tek bir boyutu ile ele alınan “örgütsel bağlılık” kavramını geliştirdikleri “üç boyutlu örgütsel bağlılık modeli” ile değerlendirmişlerdir. Bu bağlamda, Allen ve Meyer; Becker’in (1960) “davranışsal”; Mowday, Porter ve Steers’in (1973) “tutumsal” ve Wiener’in (1982) “normatif” olarak ifade ettikleri bağlılık türlerini, “devamlılık bağlılığı”, “duygusal bağlılık” ve “normatif bağlılık” olarak adlandırmışlardır (Sabuncuoğlu, 2007, 614) Bu boyutlar örgütten ayrılmanın sonucunda katlanılacak maliyetlerin fark edilmesi durumunda oluşan bağlılık, örgüte duygusal olarak bağlanma ve örgütte kalmanın bir yükümlülük veya zorunluluk olarak görülmesi sonucunda oluşan bağlılıklardır (Meyer ve Allen, 1991, 63).

Meyer ve Allen’e (1991) göre devam, duygusal ve normatif bağlılık birlikte ele alındığında bağlılık nosyonunun örgüt ile olan bağlantısını gösteren ve çalışanın örgütte kalıp kalmayacağı konusunda karar vermesini sağlayan ruhsal bir durumu ifade etmektedir.

**Duygusal Bağlılık:** Duygusal yönden örgüte bağlanma, örgütsel bağlılık alanında en çok kabul gören bağlılık türüdür. Duygusal bağlılık, örgüt üyesinin örgüt ile özdeşleşmesi, örgüte katılımı ve örgüte karşı duygusal bir bağ hissetmesidir. Örgüt üyesi kendisini örgütün bir parçası gibi algıladığından, örgüt onun için oldukça önemlidir, bireyler örgüt üyeliğini devam ettirmekte isteklidirler ve bu durumdan da mutluluk duymaktadırlar (Allen ve Meyer, 1991, s. 2-6).

Duygusal bağlılık çalışanların hissettiği örgütsel bağlılığının en iyi şeklidir. Dolayısıyla örgüte duygusal bağlılık ile bağlanan üyeler aslında her örgütün hayalini kurduğu, kendisini gerçekten örgüte adanmış ve sadık olanlardır. Örgüte duygusal yönden bağlı olanlar kendi görevinin dışındaki görev ve sorumlulukları yerine getirmek için gönüllü ve isteklidirler. İşe karşı olumlu tutum ve davranışlarda bulunurlar, gerektiğinde ek çaba göstermeye de hazırdırlar (Çetin, 2004, s. 95).

Meyer ve Allen (1991), duygusal bağlılıkla en sağlam, en güçlü ilişkinin, iş tecrübeleriyle ilgili olduğunu ve bu tecrübelerin de çalışanların beklentileriyle ilişkili olduğunu savunmaktadırlar. Ayrıca çalışanlar, temel ihtiyaçlarını karşılamak amacıyla daha az doyum sağlayan tecrübelerden ziyade, örgüte daha güçlü bir şekilde duygusal bağlılık geliştirmelerini sağlayan tecrübelerle yönelme eğilimindedirler. Bu durum çalışanın örgütte kalma isteğini arttırarak örgütün amaç ve değerlerini kabullendiğini yansıtmaktadır (s.70).

**Devamlılık Bağlılığı:** Devamlılık bağlılığı, çalışanın örgütten ayrılması durumunda katlanması gereken maliyetleri göz önünde bulundurması ve alternatif iş imkânlarının da kısıtlı olması nedeniyle örgütte kalmayı istemeleri sonucu oluşan bağlılıktır (Allen ve Meyer, 1990; Meyer ve Allen, 1997). Devamlılık bağlılığında, çalışanlar yukarıda bahsedilen kısıtlardan dolayı örgütten ayrılmak isteseler dahi zorunlu olarak örgütten ayrılamamaktadır. Çalışanların örgütten ayrıldığı durumda katlanması gereken maliyetler genellikle iki farklı şekilde ortaya çıkmaktadır. Birincisi, örgütte çalışılan süreye bağlı olarak, örgütten ayrılma durumunda vazgeçilecek olan bireysel yatırımlardır (emeklilik planları, kıdem alma, hak edilen kazanım ve tazminatlar, örgütteki sosyal ilişkiler vb.). İkincisi ise alternatif iş imkânının olmamasından kaynaklanan kayıplardır. Çalışanlar, başka örgütlerde kendilerine uygun iş olanaklarının kısıtlı olduğuna inandıkları takdirde, çalıştıkları örgüte olan bağlılıkları da bu duruma bağlı olarak artmaktadır (Allen ve Meyer, 1990, s.4).

Duygusal bağlılık ile devamlılık bağlılığı arasındaki ilişkilerin incelendiği bazı araştırmalarda; devamlılık (zorunlu) bağlılığının duygusal bağlılığı arttırdığı; duygusal bağlılığın ise devamlılık bağlılığını azalttığı savunulmaktadır. Buna göre çalışanları örgüte bağlayan önemli yatırım veya menfaatler, çalışan ile örgüt arasındaki uyumsuzluğu azaltarak duygusal bağlılığın daha yüksek düzeyde yaşanmasına katkıda bulunmaktadır (Allen ve Meyer, 1990, s. 4).

**Normatif bağlılık:** Örgütsel bağlılığın üçüncü boyutu olan normatif bağlılık “örgüt üyeliğinin sürdürülmesi konusunda çalışanların hissettiği yükümlülük duygusudur (Meyer ve Smith, 2000, s. 320). Normatif bağlılık, çalışanın örgüte karşı sorumlulukları olduğuna dair inancı olduğunda ortaya çıkmaktadır. Bu nedenle örgütte kalmak bir zorunluluk olarak görülmektedir. Normatif bağlılıktaki zorunluluk devamlılık bağlılığında olduğu gibi menfaat, maddi kayıp gibi faktörlere göre değil, erdemlilik ve ahlaki kurallara dayanmaktadır (İnce ve Gül, 2005, s. 42). Çalışan ahlaki nedenlerden dolayı örgüte bağlılığın doğru olduğunu düşünmektedir. Bu nedenle normatif bağlılık diğer duygusal ve devamlılık bağlılıklarından farklı bir boyutu temsil etmektedir. Çalışanların örgüt üyeliğini sürdürme ve örgütte kalma konusundaki yükümlülük duygularını yansıtmaktadır (Gül, 2002, s. 46).

Meyer, Allen ve Smith’e (1993) göre birey örgütsel bağlılığın boyutlarını aynı zamanda, farklı düzeylerde yaşayabilmektedir. Bu nedenle örgütsel bağlılık tutumlarını daha iyi



anlayabilmek için üç bağıllık boyutunun da birlikte ele alınması gerektiğini savunmaktadırlar. Örneğin birey örgüte duygusal bir bağ ile bağlanabilir ve aynı zamanda örgüt üyeliğini sürdürebilmek için güçlü bir zorunluluk hissedebilir ya da ne duygusal bir bağ ne de zorunluluk duygusunu hissetmeyip, yalnızca ahlaki bir nedenden dolayı örgüte bağlı kalmaktadır.

### **3.YÖNTEM ve METODOLOJİ**

#### **3.1.Araştırmanın Amacı**

Bu araştırmanın amacı, Mersin ili özel hastane sektörü kadın çalışanları örnekleminde, duygusal bağıllığı demografik faktörlere göre incelemek ve farklılıkları tespit etmektir. Bu amaçla araştırmada özel hastanede çalışan kadınların yaş, medeni durum, eğitim durumu, çalışma süresi ve unvan açısından duygusal bağıllıklarının farklılık gösterip göstermediği incelenmiştir.

#### **3.2.Araştırmanın Evreni ve Örneklemi**

Araştırmanın evrenini, 2018-2019 yıllarında Mersin ilinde bulunan 32 özel hastanede istihdam edilen kadın çalışanlar oluşturmaktadır. Bu araştırmada, özel hastane sektöründe yoğun iş temposunun bulunması, vardiyalı ve kısmi süreli çalışma düzeninin olması, zamanın kısıtlı olması ve ekonomik nedenlerle evrenin tamamına ulaşmak mümkün olmamıştır. Bu nedenle evreni temsil edebilecek büyüklükte örneklem sayısına ulaşmaya kadar kolayda örneklem yöntemiyle veri toplanmıştır. Ayrıca anket uygulamasına izin ve destek veren hastanelerdeki katılımcılardan elde edilen bilgi ve tavsiye üzerine diğer hastanelerden veri toplama yoluna gidilmiştir. Bu nedenle veri toplama sürecinde kartopu örnekleme yönteminden de yararlanılmıştır.

#### **3.3. Veri Toplama Yöntemi**

Araştırmada verilerin toplanmasında anket formu kullanılmıştır. Anket formunun birinci bölümde kişisel ve demografik sorulardan oluşan “Kişisel Bilgi Formu” bulunmaktadır. İkinci bölümde ise katılımcıların duygusal bağıllık düzeylerini ölçmek amacıyla Allen ve Meyer (1990) tarafından geliştirilen ve Wasti (2000) tarafından Türkçe’ye uyarlanan üç boyutlu örgütsel bağıllık ölçeği (OCS-Organizational Commitment Scale) kullanılmıştır. Ölçek “duygusal bağıllık”, “normatif bağıllık” ve “devam bağıllığı” olmak üzere 3 boyut ve 18 ifadeden oluşmaktadır ve ölçeğin, duygusal bağıllık boyutunu ölçen 6 maddelik bölümü kullanılmıştır.

Meyer ve Allen’in üç boyutlu örgütsel bağıllık ölçeğinin Türkçe geçerlilik ve güvenilirlik analizleri Wasti (2000) tarafından yapılmıştır. Ölçeğin Cronbach Alfa değerleri; duygusal bağıllık için, 0.790 olarak tespit edilmiştir.

Ölçekteki 2., 4., 6. maddeler ters yönlü ifadeler olup analiz yapılmadan önce bu maddeler ters kodlanarak analize dahil edilmiştir. Ölçek, 5’li derecelendirme şeklinde düzenlenmiştir. Ölçeğin derecelendirme yapısı (1) Kesinlikle Katılmıyorum, (2) Katılmıyorum, (3) Kararsızım, (4) Katılıyorum, (5) Kesinlikle Katılıyorum şeklinde oluşturulmuştur.

#### **3.4.Verii Analizi**

Verilerin analizinde SPSS ve Lisrel paket programları kullanılmıştır. Veri analizleri kişisel bilgi formu ve ölçeklerden elde edilen toplam puanlar üzerinden gerçekleştirilmiştir. Anketlerden elde edilen veriler programa girildikten sonra araştırmanın geçerlilik analizi Lisrel programında doğrulayıcı faktör analizi kullanılarak yapılmıştır. Verilerin güvenilirliğini tespit etmek için ise “Cronbach’s Alfa” değerinden yararlanılmıştır. Araştırma örneklemini için tanımlayıcı istatistikler (ortalama, standart sapma, frekans, yüzdelikler, varyans),

hesaplanmıştır. Duygusal bağlılık ölçek ortalamalarının medeni duruma ve yaş gruplarına göre anlamlı düzeyde farklılaşıp farklılaşmadığını incelemek amacıyla bağımsız gruplarda t-testi yapılmıştır. Eğitim durumu, unvan, çalışma süresi değişkenlerinde ölçek ortalamalarına göre farklılık olup olmadığını tespit etmek için ise tek yönlü varyans analizi (ANOVA) uygulanmıştır.

#### 4. BULGULAR

##### 4.1. Ölçeğe İlişkin Geçerlilik ve Güvenirlilik Analizleri

DFA analizi sonucunda duygusal bağlılık ölçeği maddelerinin faktör yükleri ile ölçeklerin güvenilirliğine ilişkin hesaplanan Cronbach's Alfa katsayıları Tablo 1'de sunulmuştur.

Tablo 1. *Duygusal Bağlılık Ölçeğinin Faktör Yükleri ve Cronbach's Alfa Katsayıları*

Sorular	Ort.	SS	Faktör Yüğü	Cronbach's Alfa
DUYGUSAL BAĞLILIK	3,499	0,973		
Kariyerimin geri kalan kısmını bu işletmede geçirmek beni mutlu eder	3,447	1,339	0,78	0,824
Bu işletmenin sorunlarını gerçekten kendi sorunlarım gibi hissedirim	3,626	1,311	0,81	
Kendimi işletmemde "ailenin parçası" gibi hissetmiyorum	3,369	1,297	0,48	
Bu işletmenin benim için özel bir anlamı vardır	3,597	1,199	0,85	
İşletmeme karşı güçlü bir aitlik hissim yok	3,454	1,299	0,48	

Modelde ölçeğin tek faktörlü yapısı doğrulanmış olup, ölçek maddelerinin faktör yüklerinin 0,48 ile 0,85 arasında değiştiği görülmektedir. Ölçeğin Cronbach's Alfa katsayısı 0,824 olarak hesaplanmıştır. Bu değer ölçeğin yüksek derecede güvenilir olduğunu göstermektedir. 412 katılımcının duygusal bağlılık düzeyinin genel ortalamasının 3,49 olduğu görülmektedir. En düşük ortalama değere sahip ifadenin "Kendimi işletmemde "ailenin parçası" gibi hissetmiyorum" ve en yüksek ortalama değere sahip ifadenin ise "Bu işletmenin sorunlarını gerçekten kendi sorunlarım gibi hissedirim" olduğu tespit edilmiştir.

##### 4.3. Katılımcılara İlişkin Tanımlayıcı (Betimsel) Bulgular

Bu bölümde araştırmaya katılanların medeni durumu, eğitim durumu, yaş dağılımı, çalışma süresi ve unvan/pozisyon ile ilgili verilerin dağılımı ile ilgili bulgulara yer verilmiştir. Araştırmaya katılanların tanımlayıcı bulguları Tablo 3'de yer almaktadır.

Tablo 2. *Katılımcılara İlişkin Tanımlayıcı (Betimsel) Bulgular*

Değişken	Kategori	Frekans (f)	Yüzde (%)
Medeni Durum	Evli	219	53,2
	Bekâr	193	46,8
	<b>Toplam</b>	<b>412</b>	<b>100</b>
Yaş	18-44 Yaş Arası	334	81,1
	45-65 Yaş Arası	78	18,9
	<b>Toplam</b>	<b>412</b>	<b>100</b>
Eğitim Durumu	Lise	145	35,2
	Ön Lisans	128	31,1
	Lisans	109	26,5
	Lisansüstü	30	7,3
	<b>Toplam</b>	<b>412</b>	<b>100</b>

Çalışma Süresi	1 yıldan Az	69	16,7
	1-5 Yıl Arası	103	25,0
	6-10 Yıl Arası	112	27,2
	11-15 Yıl Arası	46	11,2
	16-20 Yıl Arası	46	11,2
	21 Yıl ve Üzeri	36	8,7
	<b>Toplam</b>	<b>412</b>	<b>100</b>
Unvan/Pozisyon	Hasta Bakıcı	36	8,7
	Sekreter	72	17,5
	Hemşire	115	27,9
	Doktor	43	10,4
	Yönetici	15	3,6
	Diğer (Yrd. Sağ. Per.)	131	31,8
	<b>Toplam</b>	<b>412</b>	<b>100</b>

Tablo 2’de araştırmaya katılanların yaklaşık %53,2’sinin evli, % 46,8’inin bekâr; % 81,1’ i 18-44 yaş aralığında, % 18,9’unun ise 45-65 yaş aralığında; % 35,2’si lise mezunu, % 31,1’inin ön lisans mezunu, % 26,5’inin lisans mezunu, % 7,3’ünün lisansüstü programlardan (Yüksek Lisans, doktora) mezun olduğu; %16,7’sinin 1 yıldan az, % 25’inin 1-5 yıl arası, % 27,2’sinin 6-10 yıl arası, % 11,2’sinin 11-15 yıl arası, % 11,2’sinin 16-20 yıl arası, % 8,7’sinin ise 21 yıl ve üzeri süre ile çalıştığı; % 8,7’sinin hasta bakıcı, % 17,5’inin sekreter, % 27,9’unun hemşire, % 10,4’ünün doktor, % 3,6’sının yönetici ve % 31,8’inin ise diğer (yardımcı sağlık personeli, sağlık teknisyeni vb.) unvan veya pozisyonlarda çalıştığı görülmektedir.

#### 4.4. Kadın Çalışanların Algı Farklılıklarının Analizi

Bu araştırmada katılımcıların duygusal bağlılık düzeylerinin medeni durum ve yaş gruplarına göre anlamlı bir şekilde farklılaşıp farklılaşmadığını tespit edebilmek amacıyla bağımsız örneklem T testi uygulanmıştır. Eğitim durumu, çalışma süresi ve unvanla ilgili özelliklerine göre farklılıkları tespit etmek için ise tek yönlü varyans analizi (ANOVA) kullanılmıştır.

Katılımcıların duygusal bağlılık düzeylerinde medeni durumlarına göre farklılıkların analizi Tablo 3’de yer almaktadır.

Tablo 3. Katılımcıların Medeni Duruma Göre Farklılıklarının Analizi

	Medeni durum	N	Ort.	SS.	t	P
DUYGUSAL BAĞLILIK	Evli	219	3,634	0,923	3,022	<u>0,003</u>
	Bekâr	193	3,345	1,016	3,004	<u>0,003</u>

Tablo 3’de görüleceği üzere katılımcıların medeni durumlarına göre duygusal bağlılıklarında gruplar arasında istatistiksel açıdan anlamlı bir farklılık tespit edilmiştir. Buna göre evli katılımcıların duygusal bağlılık düzeylerinin bekar katılımcılardan daha yüksek olduğu görülmektedir ( $p < 0,05$ ).

Tablo 4. Katılımcıların Yaş Gruplarına Göre Farklılıkların Tespiti İçin T Testi

	Yaş	N	Ort.	SS.	t	P
DUYGUSAL BAĞLILIK	18-44	334	3,474	,985	-1,070	0,285
	45-65	78	3,605	,948	-1,102	0,273

Tablo 4’de görüleceği üzere katılımcıların duygusal bağlılıkları ile yaş grupları arasında istatistiksel açıdan anlamlı bir farklılık tespit edilmemiştir ( $p > 0,05$ ). Katılımcıların duygusal bağlılık ölçeğine verdiği cevapların eğitim durumuna göre farklılık gösterip göstermediğine ilişkin bulgular Tablo 5’de gösterilmektedir.

Tablo 5. Katılımcıların Eğitim Durumuna Göre Farklılıklarının Analizi

	Eğitim Durumu	N	Ort.	SS.	F	Sig.
DUYGUSAL BAĞLILIK	Lise	145	3,534	0,928	0,786	0,502
	Ön Lisans	128	3,391	0,955		
	Lisans	109	3,592	0,102		
	Lisansüstü	30	3,499	0,176		

\* p<0,05

Tablo 5’de görüleceği üzere katılımcıların eğitim durumlarına göre farklılıkları ANOVA testinde değerlendirildiğinde gruplar arasında duygusal bağlılık açısından anlamlı bir farklılık tespit edilmemiştir (p>0,05).

Tablo 6. Katılımcıların Çalışma Sürelerine Göre Farklılıklarının Analizi

	Çalışma Süresi	N	Ort.	SS.	F	Sig.
DUYGUSAL BAĞLILIK	1 yıldan az	69	3,275	,965	5,007	,000
	1-5 yıl	103	3,194	,953		
	6-10 yıl	112	3,702	1,028		
	11-15 yıl	46	3,678	,862		
	16-20 yıl	46	3,587	,937		
	21 yıl ve üzeri	36	3,811	,829		

\* p<0,05

Tablo 6’da katılımcıların çalışma süresine göre duygusal bağlılık boyutunda gruplar arasında anlamlı farklılıklar olduğu görülmektedir (p<0,05). Duygusal bağlılık ölçeği bazında farklılıkların hangi gruptan kaynaklandığını tespit etmek için yapılmış olan “Post Hoc” test sonuçları Tablo 7’de bulunmaktadır. Tablolarda sadece istatistiksel açıdan anlamlı farklılığın olduğu gruplara ilişkin test sonuçları yer almaktadır.

Tablo 7. Duygusal Bağlılık Ölçeğinde Çalışma Süresine Göre Çoklu Karşılaştırma

I (Çalışma Süresi)	J (Çalışma Süresi)	Ort. Farkı (I-J)	St. Hata	p
1-5 Yıl Arası	6-10 yıl arası	-,5076*	,1352	,003
	11-15 yıl arası	-,4841*	,1581	,042
	21 yıl ve üzeri	-,6169*	,1671	,007

\* p<0,05

Analiz sonuçlarına göre 1-5 yıl süre ile çalışanların duygusal bağlılıklarının 6-10 yıl arası, 11-15 yıl arası ve 21 yıl ve üzeri çalışanlardan daha düşük düzeyde olduğu tespit edilmiştir (p<0,05). Katılımcıların duygusal bağlılık ölçeğine verdiği cevapların unvan ve pozisyona göre farklılık gösterip göstermediğine ilişkin bulgular Tablo 8’de gösterilmektedir.

Tablo 8. Katılımcıların Unvan/Pozisyon Durumuna Göre Farklılıklarının Analizi

	Unvan/Pozisyon	N	Ort.	SS.	F	Sig.
DUYGUSAL BAĞLILIK	Hasta bakıcı	36	3,283	1,024	3,589	,003
	Sekreter	72	3,378	1,050		
	Hemşire	115	3,313	,913		
	Doktor	43	3,874	,100		
	Yönetici	15	3,867	1,094		
	Diğer	131	3,618	,907		

\* p<0,05

Katılımcıların duygusal bağlılık ölçeklerine verdiği cevaplar unvan ve pozisyona göre değerlendirildiğinde gruplar arasında anlamlı farklılıklar tespit edilmiştir (p<0,05). Duygusal bağlılık ölçeği bazında farklılıkların hangi gruptan kaynaklandığını tespit etmek için yapılmış olan “Post Hoc” test sonuçları Tablo 9’da görülmektedir.

Tablo 9. *Duygusal Bağlılık Ölçeğinde Katılımcıların Unvanına Göre Çoklu Karşılaştırma*

I (Unvan)	J (Unvan)	Ort. Farkı (I-J)	St. Hata	p
Hemşire	Doktor	-,5614*	,1719	,001
	Yönetici	-,5536*	,2641	,037
	Diğer	-,3083*	,1229	,013
Yönetici	Hasta bakıcı	,5833*	,2956	,049
	Hemşire	,5536*	,2641	,037
Doktor	Hasta Bakıcı	,5911*	,2173	,007
	Sekreter	,4966*	,1854	,008
	Hemşire	,5614*	,1719	,001

\* p<0,05

Tablo 10’da görüleceği üzere;

- Hemşirelerin duygusal bağlılıklarının doktor, yönetici ve diğer gruplardan daha düşük düzeyde olduğu
- Yöneticilerin duygusal bağlılıklarının hasta bakıcı ve hemşirelerden daha yüksek düzeyde olduğu,
- Doktorların ise hasta bakıcı, sekreter ve hemşirelerden daha yüksek düzeyde duygusal bağlılık hissettikleri tespit edilmiştir.
- 

## 5.TARTIŞMA ve SONUÇ

Bu araştırma kapsamında kadın yoğun bir sektör olan özel hastane sektörü kadın çalışanları incelenmiştir. Duygusal bağlılığın bazı faktörler açısından incelendiği bu çalışmada, evli katılımcıların anlamlı bir şekilde farklılaştığı ve duygusal bağlılık düzeylerinin daha yüksek olduğu gözlenmiştir. Alan yazında bu sonucu destekleyen çalışmalarda (Özkaya, Karakoç ve Kara, 2006; Uçar, Demir Uslu ve Yiğit, 2018) demografik faktörlerin örgütsel bağlılıkta anlamlı farklılığa kaynak olabileceği belirtilmektedir. Bu durumu evli çalışanların sorumluluğunun daha yüksek olmasının, sosyal açıdan belirli bir olgunluk seviyesine ulaşmanın örgüte duyulan duygusal bağlılık düzeyini pozitif yönde etkilediği şeklinde yorumlamak mümkündür.

Kadın çalışanların duygusal bağlılık düzeylerinde yaşa göre anlamlı farklılıklar tespit edilmemiştir. Bu bulgu, Cengiz (2001) ve Ballı (2014) tarafından yapılan çalışmaları desteklenmiş olsa da, Uygungil (2016), Benkoff (1997), Suliman ve Iles, (2000) Alotaibi (2001) yaptıkları çalışmalarda örgütsel bağlılığın yaşa göre anlamlı farklılıklar gösterdiğini tespit etmişlerdir.

Araştırmada katılımcıların duygusal bağlılık düzeylerinde, eğitim durumlarına göre anlamlı farklılıklar tespit edilmemiştir. Alan yazında bu konuyla ilgili farklı araştırma sonuçları bulunmaktadır. Ballı (2014) ve Çınar (2011) tarafından yapılan çalışmalarda duygusal bağlılığın eğitim düzeyine göre anlamlı farklılıklar gösterdiği tespit edilmiştir. Mathieu ve Zajac (1990), çalışanların eğitim düzeyi arttıkça örgütsel bağlılık, duygusal bağlılık ve aidiyet bağlılığının da arttığını belirtmişlerdir. Bu durum; eğitim ve bilgi seviyesi arttıkça terfi imkanı nedeniyle mesuliyet alma, daha bağımsız karar verme ve uygulama imkanını yükselterek ve monotonluğu ortadan kaldırarak işi kabullenmelerine ve örgütsel bağlılığın artmasına neden olmaktadır. Ancak Eren (2008), eğitim düzeyi yüksek olanların örgütten beklentilerinin ve alternatif iş olanaklarının fazla olması nedeniyle örgüte bağlılıklarının azaldığını belirtmiştir.

Çalışma süresine göre duygusal bağlılık boyutunda gruplar arasında anlamlı farklılıklar olduğu görülmektedir. Araştırma bulgularına göre 1-5 yıl süre ile çalışanların duygusal bağlılıklarının 6-10 yıl arası, 11-15 yıl arası ve 21 yıl ve üzeri çalışanlardan daha düşük düzeyde

olduğu tespit edilmiştir. Duygusal bağlılığın oluşması için örgütün amaçlarını, hedefleri ve değerlerini özümsemek ve örgütle özdeşleşmek için belirli bir süre geçmesi gerekmektedir. 1-5 yıl süre ile çalışanların daha uzun süre çalışanlardan daha az duygusal bağlılık hissetmeleri bu durumun doğal bir sonucudur. Araştırma bulgusu Çınar (2011) ve Ballı (2014) tarafından yapılan çalışmalarla paralellik göstermektedir. Daha az süre ile çalışanların örgütsel bağlılıklarının düşük seviyede olması örgütte henüz sosyalizasyon sürecinin tamamlanmamasına, o örgütte yeni terfi edilmiş olmak gibi çalışanların vazgeçemeyecekleri kadar büyük yatırımların olmaması ve örgütün normlarını, değerler sistemini henüz yeterince tanınamalarıyla ilgili olması mümkündür (Çınar, 2011). Ayrıca örgütte geçirilen süre ve kıdemin artmasına bağlı olarak örgütten ayrılma isteği azalabilmektedir. Örgütsel bağlılığın temelinde yılların getirdiği alışkanlıklar, sosyal ilişkiler, yüksek örgütsel uyum düzeyi, beklentilerin törpülenmesi vb. faktörlerin bulunması söz konusudur (Aslan ve Bakır, 2014).

Unvan ve pozisyona göre duygusal bağlılık değişkeninde gruplar arasında anlamlı farklılıklar olduğu gözlenmiştir. Bu araştırma bulguları, hasta bakıcıların duygusal bağlılıklarının en düşük düzeyde; yönetici ve doktorların ise en yüksek düzeyde duygusal bağlılık hissettiklerini göstermektedir. Bu durumu öncelikle yönetici ve doktorların kurumdaki statü ve prestijlerinin yüksek olması, çalıştıkları kurumun amaç, hedef ve değerlerini daha yakından tanımaları ve örgütün her aşamasındaki çalışanlarla sürekli iletişim içerisinde olmaları ve örgütteki sosyal ilişkilerinin de diğer çalışanlardan daha güçlü olması ile açıklamak mümkündür. Yapılan araştırmalar, daha yüksek unvan veya pozisyonda çalışanların diğer çalışanlara göre, işlerinden daha çok memnun olduklarını ve kendilerine bu unvanı sağlayan örgütleri ile daha olumlu ilişkiler kurduklarını ortaya koymuşlardır (Eren, 2008). Unvan arttıkça bağlılığın da artacağı bulgusu (Gade, Tiggler ve Schumm, 2003; Allen 2003; Ballı, 2014) diğer çalışmalar tarafından da desteklenmektedir.

Örgütlerin amaçlarına ulaşmasında çalışanların önemli bir rolü vardır. Çalıştığı örgütle kendini özdeşleştiren ve örgüte bağlılık duyan çalışanlar, örgütün başarısı ve hedeflerine ulaşması noktasında etkin bir konumdadır. Örgüte yüksek düzeyde bağlılık duyan çalışanlar örgütlere daha sağlıklı ve yüksek verimlilikte katkı sağlamaktadırlar.

Yapılan bu araştırma ile duygusal bağlılığın bazı faktörler bakımından incelenmesi ile bir yandan alan yazına katkı sağlamak, diğer yandan da örgütsel çıkarımlar elde etmek amaçlanmıştır.

Çalışanların duygusal bağlılığının yüksek olduğu bir ortamda örgüt kültürüne uyum sağlayabilme, iş tatmini, iş performansı, örgütsel vatandaşlık davranışı gibi olumlu iş tutumlarının yanı sıra örgütsel sinizm, işe geç kalma, işten kaçma gibi olumsuz iş tutumlarını azaltacağı, ürün ve hizmet kalitesine pozitif yönde katkı sağlayacağı öngörülmektedir.

Çalışanların duygusal bağlılığın artırılmasının mümkün olabileceği işletmeler için önemli bir veridir. Burada örgütler için önemli olan böyle bir veriyi örgütün yararına olabilecek şekilde değerlendirerek, örgütü daha etkin ve verimli bir örgüt haline getirebilmektir.

## KAYNAKÇA

- Allen, N.J. (2003). Organizational commitment in the military: A discussion of theory and practice. *Military Psychology*, 1(2), 237- 253.
- Allen, N. J., & Meyer, J. P. (1990). The measurement and antecedents of affective, continuance, and normative commitment to the organization. *Journal of Occupational Psychology*, 63, ss.1-18.
- Alotaibi, A.G. (2001). Antecedents of organizational citizenship behavior: A study of public personnel in Kuwait, *Public Personnel Management*, 30(3).
- Aslan, M. & Bakır, A. (2014). Öğretmenlerin okullarındaki örgütsel bağlılığa ilişkin görüşleri, *The Journal of Academic Social Science Studies*, 25(1), 189-206



- Ballı, E. (2014). Otel işletmelerinde karanlık liderliğin örgütsel bağlılık ve örgütsel sessizlik üzerindeki etkisi, Doktora Tezi, Mersin Üniversitesi, Sosyal Bilimler Üniversitesi, Turizm İşletmeciliği ve Otelcilik Anabilim Dalı, Mersin.
- Benkhoff, B. (1997). Disentangling organizational commitment, *Personnel Review*, 26,1/2, 114-131.
- Cengiz A. A. (2001). Kişisel özelliklerin örgütsel bağlılık üzerindeki etkileri ve eskişehir’de ağılık personeli üzerine bir uygulama. Yüksek Lisans Tezi, Anadolu Üniversitesi Sosyal Bilimler Enstitüsü, İşletme Anabilim Dalı, Eskişehir.
- Çetin, M. Ö. (2004). *Örgüt kültürü ve örgütsel bağlılık*, Nobel Yayın Dağıtım, Ankara
- Çınar, E. (2011). Pozitif psikolojik sermayenin örgütsel bağlılıkla ilişkisi. Yayınlanmamış Yüksek Lisans Tezi, Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü, İzmir.
- Eren, E. (2008). Örgütsel davranış ve psikolojisi.(11. Basım). İstanbul: Beta Basım Yayım Dağıtım.
- Gade, P.A., Tiggler R. B. & Schumm W. R. (2003). The measurement and consequences of military organizational commitment in soldiers and spouses. *Military Psychology*, 15 (3), 191-207.
- Gül, H. (2002). Örgütsel bağlılık yaklaşımlarının mukayesesi ve değerlendirmesi, *Ege Akademik Bakış*, 2(1), 37-50.
- Gürbüz. S. (2006). Örgütsel vatandaşlık davranışı ile duygusal bağlılık arasındaki ilişkilerin belirlenmesine yönelik bir araştırma, *Ekonomik ve Sosyal Araştırmalar Dergisi*, 3(2), 48-75
- İnce, M., & Gül, H. (2005). *Yönetimde yeni bir paradigma: Örgütsel bağlılık*. Konya: Çizgi Kitabevi.
- Mathieu, J. E. & Zajac, D.M. (1990). A review and meta-analysis of the antecedents, correlates, and consequences of organizational commitment. *Psychological Bulletin*, 108, 171-194.
- Meyer, J. P., Allen, N. J., & Smith, C. A. (1993). Commitment to organizations and occupations: Extension and test of a three-component conceptualization, *Journal of Applied Psychology*, 78(4), 538-551.
- Meyer, J.P. & Allen, N.J. (1991). A three component conceptualization of organizational Commitment. *Human Resource Management Review*, 1(1), 61-89.
- Meyer, J. P. & Allen, N. J. (1997). *Commitment in the workplace, theory, research and application*. London: Sage Publications.
- Meyer, J. P., Becker, T. E., & Vandenberghe, C. (2004). Employee commitment and motivation: A conceptual analysis and integrative model. *Journal of Applied Psychology*, 89, 991-1007.
- Meyer, J. P. & Smith, C. A. (2000) HRM practices and organizational commitment: Test of a mediation model. *Canadian Journal of Administration Sciences*, 17, 319-331
- Namasivayam, K. & Zhao, X. (2007). An investigation of The Moderating Effects of Organizational Commitment on The Relationships Between Work-Family Conflict and Job Satisfaction Among Hospitality Employees in India. *Tourism Management*, 28(5), 1212-1223.
- O'Reilly, C. A. (1989). Corporations, culture and commitment: motivation and social control in organizations, *California Management Review*, 31, 9-25
- Özkaya M.O. Kocakoç İ.D. & Kara E. (2006). Yöneticilerin örgütsel bağlılıkları ve demografik özellikleri arasındaki ilişkileri incelemeye yönelik bir alan çalışması. *Celal Bayar Üniversitesi İ.İ.B.F. Yönetim ve Ekonomi Dergisi*, 13(2), 76-96.
- Powell, D. M., & Meyer, J. P. (2004). Side-Bet Theory and The Three-Component Model Of Organizational Commitment’, *Journal of Vocational Behavior* 65, 157-177.
- Reichers, A., E. (1985). A Review and reconceptualization of organizational commitment, *Academy of Management Review*, 10(3), pp. 465-477
- Randall, D. M., (1987).Commitment and the organization: The organization man revisited, *Academy of Management Review*, 12 (3), 460-471
- Robbins. S.P., & Judge.T.A.(2013). *Organizational behavior*, 14.Basımdan Çeviri (Çev. İnci Erdem). Nobel Yayın Dağıtım, Ankara.
- Sabuncuoğlu, T. E. (2007). Eğitim, örgütsel bağlılık ve işten ayrılma niyeti arasındaki ilişkilerin incelenmesi. *Ege Akademik Bakış*. 7(2), 621-636.
- San, İ. (2017). örgütsel adalet ile örgütsel bağlılık arasındaki ilişkinin belirlenmesine yönelik ampirik bir çalışma, Yüksek Lisans Tezi, İstanbul Ticaret Üniversitesi Sosyal Bilimler Enstitüsü, İstanbul.
- Suliman,A., & Iles,P. (2000). Is continuance commitment beneficial to organizations? Commitment-performance relationship: A new look, *Journal of Managerial Psychology*, 15(5), 407-420.
- Uçar, S., Demir Uslu, Y., & Yiğit, P., (2018). Hastane veri girişi personellerinin örgütsel bağlılık düzeyleri, *Social Sciences Studies Journal*, 4(20), 3020-3025.
- Wasti, S.A. (2005). Commitment profiles: Combinations of organizational commitment forms and job outcomes, *Journal of Vocational Behavior*, 67, 290-308.



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

- Tutar, H.(2007). erzurum’da devlet ve özel hastanelerde çalışan sağlık personelinin işlem adaleti, iş tatmini ve duygusal bağlılık durumlarının incelenmesi, *Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakültesi*, 12(3), 97-120.
- Uygunil, S. (2017). Pozitif psikolojik sermaye ile çalışan tutumları arasındaki ilişkinin incelenmesi: Adana ilinde bir uygulama. Doktora Tezi, Atatürk Üniversitesi Sosyal Bilimler Enstitüsü, Erzurum.
- Zafer, H., (2018). Mobbing ve duygusal bağlılık arasındaki ilişkiyi belirlemeye yönelik bir araştırma. Yüksek Lisans Tezi, İnönü Üniversitesi Sosyal Bilimler Enstitüsü İşletme Anabilim Dalı, Malatya.

## Bilimsel Bilgi Üretiminde Doğrulamacılıktan Yanlışlamacılığa: Karl Popper'ı Yeniden Okumak

**PhD. Cand. Remzi Gürer GERÇEK**

Kocaeli Üniversitesi  
gurergercek@gmail.com  
Orcid: 0000-0001-5844-880X

**Prof. Dr. Muhsin HALİS (Danışman)**

Kocaeli Üniversitesi  
muhsin.halis@kocaeli.edu.tr  
Orcid: 0000-0001-9495-5083

### ÖZET

Bu çalışmada, bilim felsefesi çerçevesinde Karl Popper'ın yanlışlanabilirlik ilkesi incelenmiştir. Popper'ın felsefesi, mantıkçı pozitivist yaklaşımın benimsediği “doğrulanabilirlik ilkesi”ne yönelik bir eleştiri olarak ortaya çıkmıştır. Yanlışlanabilirlik ilkesi, Popper'ın döneminde olduğu kadar sonrasında da bilimsel çalışmalarda önemli bir prensip olarak öne çıkmış ve kendinden önceki varsayımları eleştiren bir perspektif sunmasıyla bilim dünyasında etkili olmuştur. Bu çalışmada, Karl Popper'ın “Bilimsel Araştırmanın Mantığı” eseri temel alınarak, mevcut uluslararası ve ulusan literatür bağlamında yanlışlanabilirlik ilkesinin önemi ve bilimin gelişimine katkıları bilim felsefesi çerçevesinde irdelenmektedir. Karl Popper, tümevarımı reddederek doğrulanabilirlik ilkesini eleştirmiştir. Popper'ın yanlışlanabilirlik ilkesi, bilimdeki gerçek ilerlemenin, mevcut teorilerin eleştirilmesi ve reddedilmesi yoluyla gerçekleşebileceğini savunur. Bilimde ilerlemenin, sadece doğrulama değil, aynı zamanda yanlışlama süreçlerini de içermesi gerektiğini vurgular. Popper'ın "yanlışlanabilirlik" olarak adlandırılan "bilginin yanlışlanabilirliği doktrini" buradan kaynaklanmaktadır: "Tüm yasalar ve teoriler varsayımsal ya da farazi olarak kabul edilmelidir. Yanlışlanabilirlik ilkesini bilimciliğin temel kriteri olarak tanımlaması, varsayımlar ve çürütmeler yoluyla bilimin gelişimine ilişkin modeliyle yakından ilişkilidir. Böylece bilim felsefesi ve diğer disiplinlerde etkili olacak yeni bir metodolojik bakış açısının temellerini oluşturmuştur. Bu inceleme, Popper'ın bu ilkesinin bilimsel gelişime olan katkılarını ve bilim dünyasında nasıl bir paradigmaya dönüştüğünü incelemektedir. Öncelikle Popper'ın bilim anlayışı ve yanlışlanabilirlik ilkesine yer verilmiş, ardından doğrulanabilirlik ilkesinde yaşanan paradigma kayması ve bazı disiplinlerde yanlışlanabilirlik ilkesinin izlerinden bahsedilmiştir.

**Anahtar Kelimeler:** Karl Popper, Bilim Felsefesi, Yanlışlanabilirlik İlkesi

## From Verificationism to Falsificationism in Scientific Knowledge Production: Rereading Karl Popper

### ABSTRACT

In this study, Karl Popper's principle of falsifiability was examined within the framework of philosophy of science. Popper's philosophy emerged as a criticism of the "verifiability principle" adopted by the logical positivist approach. The principle of falsifiability came to the fore as an important principle in scientific studies, both during Popper's time and afterwards, and became influential in the scientific world by offering a perspective that criticized previous assumptions. In this study, based on Karl Popper's work "The Logic of Scientific Research", the importance of the principle of falsifiability in the context of existing international and national literature and its contributions to the development of science are examined within the framework of the philosophy of science. Karl Popper criticized the principle of verifiability by rejecting induction. Popper's principle of falsifiability holds that true progress in science can occur through criticism and rejection of existing theories. He emphasizes that progress in science should include not only verification but also falsification processes. Hence Popper's "doctrine of the falsifiability of knowledge", called "falsifiability": "All laws and theories must be regarded as hypothetical or hypothetical. His identification of the principle of falsifiability as the fundamental criterion of scientism was



## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

closely related to his model of the development of science through conjectures and refutations. Thus science It laid the foundations of a new methodological perspective that will be effective in philosophy and other disciplines. This review examines the contributions of Popper's principle to scientific development and how it turned into a paradigm in the world of science. First, Popper's understanding of science and the principle of falsifiability are included, and then the principle of confirmability The paradigm shift and the traces of the falsifiability principle in some disciplines have been mentioned.

**Keywords:** Karl Popper, Philosophy of Science, Falsifiability Principle

## 1. GİRİŞ

Günümüzde bilimsel bilgi üretimi, temelde doğrulamacılık ve yanlışlamacılık paradigmasının etkileşimi üzerine kurulmuş durumdadır. Bilimin en büyük filozoflarından biri olan Karl Popper (1902-1994), bilim ile bilim dışı arasındaki sınırlayıcı varlık olarak yanlışlamayı dile getirmesiyle tanınır (Thornton, 2019). Popper 1930-1960 arasındaki zaman diliminde üç kitap yazmıştır. İlk kitabın adı “The Logic of Scientific Discovery”dir. Bu kitap onun bilim ve bilim felsefesi hakkındaki düşüncelerine genel bir bakış sunmaktadır. Diğer kitapları arasında tarihsel yasalar fikrini eleştiren “Tarihselciliğin Yoksulluğu (1957)” ve toplum, tarih ve siyaset felsefesi üzerine bir inceleme olan “Açık Toplum ve Düşmanları (1945)” yer alır. Popper’a göre bilim felsefesindeki temel konu, metafizik veya Freudcu psikanaliz gibi, bilimi bilim olmayandan ayırmak veya ayırtırmaktır. Hume’un tümevarım eleştirisini geçerli kabul ederken, tümevarımın genel olarak bir bilim adamı tarafından kullanılmaması gerektiği görüşündedir. Tüm gözlemlerin “seçici ve teori yüklü” olduğunu iddia eder. Başka bir deyişle teori olmadan gözlem olamaz (Mitra, 2020). Popper’a göre, yanlışlanabilirliği kullanarak sınır çizme kriterine dayanarak, diğer şeylerin yanı sıra fizik, kimya, içebakışsız psikoloji bilimler olarak, psikanaliz ön bilim olarak astroloji ve frenoloji sahte bilimler olarak sınıflandırılabilir.

Yanlışlanabilirlik ilkesi, Karl Popper’ın bilim anlayışının temelini oluşturan önemli bir kavramdır ve bilimsel yöntemde bir dizi fayda sağlar. Yanlışlanabilirlik ilkesi bilimsel teorilerin ve hipotezlerin güvenilirliğini artırır. Bir teorinin, deneyler veya gözlemler aracılığıyla potansiyel olarak yanlışlanabilir olması, onun bilimsel bir temele dayandığını ve test edilebilir olduğunu gösterir. Bu, bilim dünyasında geçerliliği ve güvenilirliği artırarak, bilimsel bilginin sağlamlığını güçlendirir. Bu bağlamda, bilim felsefesinde önemli bir dönüşümü temsil eden Karl Popper’ın eserleri, bilim ve bilgi üretimi konusundaki düşüncelerini şekillendirmiştir. Bu çalışmada, Popper’ın yanlışlanabilirlik ilkesini vurgulayarak, bilimsel kuramların güçlenmesinin, onların yanlışlanabilir olmasıyla mümkün olmasının etkileri tartışılacaktır. Popper’ın savunduğu bilimsel yöntemin temelinde, bir teorinin bilimsel kabul edilebilmesi için onu yanlışlamaya yönelik çabalarda bulunulması varsayımı yatar. Bu noktadan hareketle, bu çalışmada Popper’ın bilim anlayışının günümüzdeki bilimsel pratiğe nasıl uyarlanabileceği ve bilgi üretimindeki rolüne odaklanılacaktır.

## 2. Doğrulanabilirlik ve Yanlışlanabilirlik İlkesi

Karl Popper (1902-94), doğrulama ilkesine temelini oluşturan "eleştirel rasyonalizm"’in kurucusudur. Popper bir yanda matematik, metafizik ve mantık sistemler ile diğer yanda merkezi bir “sınırlandırma sorunu” arasında ayırım yapmamızı sağlayacak bir ölçüt bulma sorunu ortaya koymuştur. (Popper, 1998: 3, 55). Popper’ın ifadesi ile “*bilim tarihi, tıpkı tüm insan fikirlerinin tarihi gibi, sorumsuz hayallerin, inatçılığın ve hataların tarihini içerir. Ancak bilim, hataların sistemli bir şekilde eleştirildiği ve zaman zaman düzeltildiği belki de tek insan etkinliğidir. İşte bu nedenle bilimde sıkça hatalarımızdan öğrendiğimizi söyleyebiliriz ve bu alanda ilerleme kaydetmek hakkında açık ve mantıklı konuşabiliriz*” (Popper, 1963). Karl Popper’a göre, yanlışlanabilirlik ve yanlışlama arasında kesin bir ayırım yapılması gerekir. Yanlışlanabilirlik, salt önerme dizgenin görgül özelliklerinin ölçütü olarak ele alınır dizgenin hangi şartlarda yanlışlanabilir olarak kabul göreceği, konulan kurallarla belirlenmesi gerekir. Sadece kabul gören temel önermelerle zıtlık teşkil eden bir kuramı yanlışlama olarak belirtebiliriz. Bu koşul gerekli olsa da yeterli değildir, tekrardan oluşturulamayan olaylar, bilim

için önemsizdir. Salt birkaç temel önerme teoriyle çeliştiğinde kuramı yanlışlanmış olarak kabul edemeyiz. Bununla birlikte kuramı geçersiz kılan bir etki keşfedildiğinde, yani kuramla çelişirse evrensellik seviyesi düşük görgül hipotez ileri sürüldüğünde ve sağlandığında, kuramın yanlışlandığı söylenebilir böyle bir varsayım “yanlışlayan” bir varsayım olarak kabul görür. Varsayımın sağlanması için kabul görmüş temel önermelerle test edilmesi ile ortaya çıkar. (Popper, 1989: 109).

Bilimsel süreç, sürekli evrim geçiren ve gelişen bir yapı içinde tamamlanmamıştır. Bilimsel çalışmalar, dinamik bir çerçevede ortaya çıkar, bu nedenle bilimin sona erdiği veya sabit bir süreç olduğu düşünülemez. Bu tür bir oluşumu düşünen her bilim insanı, aslında büyük bir yanlış içinde olduğunu fark etmelidir. Karl Popper'in ifadesiyle, *"İlke olarak bilim oyununun bir sonu yoktur: Günün birinde bilimin önermelerini artık daha fazla sınamayıp, onları bütünüyle doğrulanmış kabul eden oyundan atılır"* (Popper, 2017: 77). “Doğrulama” terimi, yirminci yüzyılın başlarında, Viyana Filozoflar Çevresi olarak bilinen Carnap, Schlick, Feigl ve diğerleri gibi düşünürlerin mantıksal pozitivist hareketin bir parçası olarak ortaya çıktığı döneme işaret eder (Mitra, 2020). Hempel'in ileri sürdüğü gibi, bir bilimsel sürecin değerlendirilmesi genellikle üç aşamadan oluşur. Bu aşamalar, gözlemlerin toplanması, bu gözlem raporlarının hipotezi doğrulayıp doğrulamadığının belirlenmesi ve doğrulayıcı (veya doğrulamayan) kanıtlar göz önüne alındığında hipotezin kabul edilip edilmeyeceğine karar verilmesidir.

Popper'a göre, bilim felsefesindeki temel sorun, bilimi metafizik ya da Freud tarzı psikanaliz gibi bilim olmayan şeylerden ayırma veya sınırlama meselesidir. Hume'un tümevarım eleştirisini kabul etmekle birlikte, genel olarak bir bilim insanının tümevarımı kullanmaması gerektiği görüşündedir. Tüm gözlemlerin "seçici ve teori yüklü" olduğunu iddia eder. Başka bir ifadeyle, teori olmadan gözlem yapılamaz. Böylece, tümevarım yönteminin bilimi bilim olmayandan ayırdığı genel bakış açısına meydan okur (Mitra, 2020). Bunun yerine, sözde bilim ile bilimi birbirinden ayırt etmek için kullanılması gereken ölçüt yanlışlanabilirlik olmalıdır. Popper yanlışlanabilirlik ilkesini sınır çizme sorununun anahtarı olarak ortaya koyar. Kendi ifadesiyle, *“bir yandan deneysel bilimler ve öte yandan metafizik dizgeler yanında matematik ve mantık arasında bize ayırım yaptırabilecek bir ölçüt bulma sorununa, sınır çizme sorunu denir”* (Popper, 1998).

Popper'a göre, doğrulanabilirlik ilkesi yetersiz ve eksik bir ölçüttür (Popper, 1998: 394) ve sözde bilimle gerçek bilim arasındaki ayırımı yapmak için kullanılması gereken daha güçlü bir ölçüt, yanlışlanabilirlik ilkesi olmalıdır. Popper, yanlışlanabilirlik ilkesini bilimin sınırlarını belirleme sorununun aracı olarak öne sürer. Kendi çıkarımıyla, “deneysel bilimlerle metafizik dizgeler arasında, aynı zamanda matematik ve mantık arasında bir ayırım yapabilmemizi sağlayacak bir ölçüt bulma sorununu sınır çizme sorunu olarak” (Healey, 1983: 395) ifade eder.

Popper, bilimsel yöntemi, bir teorinin kesin olarak yanlışlanabilir olmasına dayandıran bir yaklaşım önerir. Bu, doğrulama yerine yanlışlama ilkesine odaklanarak gerçekleştirilir. Popper, teorisyenin, bir teorinin yanlışlanabileceği durumları ve koşulları düşünerek, kuramlarını eleştirel bir şekilde test etmesi gerektiğini savunur. Bu yaklaşım, teorilerin pratik uygulamalar ve deney sonuçlarıyla karşılaştırılarak, teorinin doğruluğunu belirlemeye yöneliktir. Eğer bir teori, bu testlerden geçerse ve olumlu bir çözüm sunarsa, o zaman teori bilimsel olarak kabul edilir ve terk edilmemesi için bir neden bulunmaktadır. Bu yaklaşım, bilimde kesinlik ve test



edilebilirlik önemliyken, bir teorinin yanlışlanabilirliğini vurgular ve bilimin sürekli olarak gelişmesine katkıda bulunmasını amaçlar (Popper, 1998). Popper, bir teorinin bilimsellik düzeyini yanlışlanma olasılığıyla bağlantılı olarak değerlendirir. Eğer bir teori, çürütülmesi durumunda teorinin kendisinin de yanlışlanmasını gerektiren önermelere sahipse, bu teori bilimsel olarak kabul edilir. Popper'ın vurguladığı sınır ilkesine göre, bilimsel bir teori, boş olmayan bir yanlışlanabilirler kümesine sahip olmalıdır. Bu, bilimsel teorilerin eleştirel kontrollerle test edilmesi gerektiği anlamına gelir. Popper'a göre, örneğin Marksizm ve Freudculuk gibi teoriler, çürütücü ifadelerle çatışmadığı için bilimsel değildir.

### 3. Karl Popper'ı Yeniden Okumak

Popper "Bilimsel Araştırmanın Mantığı" adlı eserinde yanlışlanabilirlik ilkesine ilişkin, bir kuramdan özel önermelerin türetildiğinde o kuramın görgül olduğu düşüncesinin yanıltıcı olduğunu ve çünkü özel önermelerin tümdengelimle türetilmesi için başka özel önermelerin ve sınır koşullarının yerine geçmesi gerektiğini ifade ediyor. Aynı şekilde, özel önermelerin değiştirimleriyle başka özel önermelerin türetilmesini sağlayan kuramların görgül olarak nitelendirilmesinin doğru olmadığı belirtiliyor. Çünkü görgül olmayan, örneğin eşsözel önermelerden, özel önermelerle birlikte her zaman başka özel önermeler türetilbilir. Popper'ın bakış açısına farklı yönlerden bakanlar da olmuştur. Keita (1989), evrensel ifadelerin yanlışlanması konusunda bazı noktaların altını çizmiştir. Eğer induksiyon işe yaramazsa, ardından elde edilen bilimsel bir yasa sınırlı bir dizi evrensel ifadede türetilmişse yanlış olacaktır. Dolayısıyla, bir teorinin doğruluğu şüpheli hale gelir. Bu durum, Popper'ın 'yanlış' teorileri yanlışlamaya çalışma çabasını ifade eder. Gerçek bilimde, araştırmacılar zaten deneylere tabi tutulmuş bir hipotezi test etmeden önce bir öngörüselle yargıya sahip olurlar. Bu aslında induktif yöntemle başlamak anlamına gelir. Ancak istatistiksel çıkarımların (ki bunlar sıkıca bilimsel yasalar değildir çünkü olayları olasılık birimini kullanarak öngörmezler ve açıklayıcı değil, korelasyoneldir) durumunda bilimsel yasalar, "belirli olayların sayımıyla tesis edilir."

Popper'a göre, bilimsel bilginin ayırt edici özelliği, nesnel doğa ve toplum yasalarında ya da bulguların ve önerilen teorilerin doğrulanabilir ve tekrarlanabilir olma yeteneğinde değil, önerilen teorilerin ve ilgili kavramların eleştirilmesindedir. Bilimin teknoloji tarafından kolaylaştırılan ilerlemelerine rağmen, bilim insanlarının iddiaları belirli hatalar içerir ve bu hatalara sebep olabilir. *"Bütün bilginin yanlışlanabileceği anlayışı, Popper'ın bilimi anlama konusundaki en etkili katkısını oluşturur"* (Stokes, 1998: 43). Yanlışlanabilirlik, eleştirel tartışma yoluyla ortaya çıkar; bu, belirli durumların deneme yanılma temelinde incelendiği bir yöntemdir (Chibangu, 2012).

Popper'ın bilim anlayışı, bilimin neyin bilimi oluşturduğu konusundaki felsefi ve bu nedenle metafizik bir bakış açısıdır; bu bir yöntem sunmaz. Aslında Popper, Francis Bacon'a karşı, yöntemin olmadığını savunur. Özellikle, induksiyonun sınırlı bir örneklemden evrensel sonuçlar çıkarma konusunda yeterli koşullarla ifade edilemeyeceğini savunur. Bu anlamda Popper, induksiyonu reddeder. Ancak, klinik ve sosyal bilimlerde istatistiksel güven aralıkları genellikle bu rolü oynar (Pearsson, 2015).

Popper'ın yanlışlama ilkesi ampirik testlerin önemini ve bir teorinin yanlış olduğunun kanıtlanma potansiyelini vurgular. Ancak bilgi çağında bilimsel problemler, karmaşık sistemleri ve disiplinler arası yaklaşımları içerecek şekilde giderek daha karmaşık hale gelmiştir. Bu karmaşıklığın kabul edilmesi ve ele alınması, yanlışlamayı Bayes mantığı veya modelleme gibi diğer yöntemlerle birleştiren daha incelikli bir bakış açısı gerektirebilir. Popper'ın felsefesi

öncelikle doğa bilimleriyle ilişkilendirilmiştir. Ancak modern bilimsel çalışmalar sıklıkla farklı disiplinler arasında iş birliğini gerektirir. Yeniden değerlendirme, sahteciliğin disiplinler arası araştırma metodolojilerine nasıl entegre edilebileceğini ve farklı alanların bu yaklaşımdan nasıl yararlanabileceğini veya katkıda bulunabileceğini keşfetmeyi içerebilir.

Popper'ın yanlışlanabilirlik ilkesi, fizikte teorik modellerin deneysel gözlemlerle çelişebilir olması gerektiğini vurgular. Parçacık fiziği, kara madde ve kara enerji gibi alanlardaki bilinmeyenler ve gözlemlenemeyenler, Popper'ın ilkesiyle uyumludur. Biyoloji ve genetikte, evrim teorisi gibi temel teorilerin deneysel verilerle çelişebilir olması beklenir, ancak genomik araştırmalardaki büyük veri setleri ve genetik etkileşimler bu değerlendirmeyi zorlaştırabilir. Sosyal bilimlerde, özellikle psikoloji ve sosyolojide, karmaşık ve öznel konularla karşılaşılır, bu da net test koşulları oluşturmayı güçleştirir. İklim bilimleri ve çevre bilimlerinde, karmaşık sistemler ve iklim modelleri uygulamayı zorlaştırır; büyük ölçekli fenomenlerin yanlışlanabilirliği genellikle uzun vadeli gözlemleri içerir. Yapay zekâ ve teknolojiye, algoritmaların performansı üzerinde Popper'ın ilkesinin önemli bir rolü vardır, ancak karmaşık öğrenme modelleri bu değerlendirmeyi karmaşıktırabilir. Tıp ve sağlık bilimlerinde, Popper'ın ilkesi klinik deneylerden genetik araştırmalara kadar çeşitli alanlarda uygulanır, ancak hasta yanıtları ve genetik faktörlerin karmaşıklığı bu değerlendirmeyi zorlaştırabilir (Bostrom, 2014; Kuhn, 1962; Watson, 1964).

### Sonuç

Doğrulama, tümevarımsal ve deneyci çıkarımlara dayanmaktadır; ancak, tümevarımın gözlemlere dayanması ve gözlemlerin yanlışlanabilir olması nedeniyle bilim için uygun bir yöntem değildir. Bu nedenle, tümdengelimli bir yaklaşım olan yanlışlamacılık ortaya çıkmıştır.

Yanlışlamacılık, dogmatik, naif metodolojik ve sofistike yanlışlamacılık olmak üzere üçe ayrılabilir. Dogmatik doğrulama en basit biçimini ifade ederken, naif metodoloji yanlışlanmış bir teoriyi daha iyi bir teoriyle değiştirmeye odaklanır. Sofistike yanlışlamacılık ise yanlışlama varsayımları ne kadar cesur olursa, teorilerin yanlışlamaya karşı o kadar dirençli olacağını savunur. Bu çerçevede, sofistike yanlışlamacılık, yanlışlama ile ilgili mantıksal, tarihsel ve sınırlama sorunlarına daha etkili bir şekilde çözüm getirebilir (Evcı, 2021).

Popper'a yöneltilen önemli eleştirilerden biri, Popper'ın yanlışlamaya dayalı metodolojisinin, Popper'ın kendisi tarafından hor görülen indüktif yöntemle dayandığıdır (Maxwell, 1972). Bu durum, Popper'ın yanlışlanabilirlik üzerine olan metodolojilerini ve iddialarını tartışmaya açık hale getirir. Popper'ın bilimdeki yanlışlama prensibini savunurken, bu prensibin temelinde aslında hor gördüğü indüktif yöntemin bulunduğu argümanı dile getirilmektedir.

Bilimsel teorilerin sonuçları vardır. Bu teoriler, bize teknolojik uygulamaları mümkün kılar. Teoriler sadece bilim insanları tarafından test edilen şeyler değildir. Aslında, bir navigasyon sistemi kullanıldığında, Dünya'nın yuvarlaklığı ve diğer birçok bilimsel varsayım gibi her seferinde test edilir, sadece bir uçakta uçtuğumuzda, bir hastalık için tedavi aldığımızda veya başka herhangi bir sıradan aktiviteyle uğraştığımızda değil. Hatta elmaslar bile sonsuza kadar dayanmaz ve ilkesel olarak yanlışlar uzun vadede hatalı çıkabilir. Gerçek hayatta, formel mantık ve matematik gibi, her yanlışın pratikte teori temellendirildiği açık bir sınırlama yoktur (Pearsson, 2015).

## Kaynakça

- Bostrom, N. (2014). *Superintelligence: Paths, Dangers, Strategies*, Oxford University Press
- Cibangu, S. K. (2012). Karl Popper and the social sciences. *Social Sciences and Cultural Studies: Issues of Language, Public Opinion, Education and Welfare*, edited by Asunci n L pez-Varela, 19-38.
- Dawkins, R. (1964). *The Selfish Gene*. Oxford University Press
- Evci, G. (2021). Verification and falsification: A Review. Mediterranean Summit 5th International Social Sciences Congress, Proceedins Book (pp. 112-125).
- Healey, R. A. (1983). Karl R. Popper Realism and the Aim of Science. Edited by WW Bartley, III. Totowa, New Jersey: Rowman and Littlefield (1983), xxxix+ 420 pp. \$35.00. *Philosophy of Science*, 50(4), 669-671.
- Keita, L. (1989). Are universal statements falsifiable? *Journal for General Philosophy of Science*, 20(2), 351–366.
- Kuhn, T.S. (1962). *The Structure of Scientific Revolutions*. University of Chicago Press
- Maxwell, N. (1972). A critique of Popper’s views on scientific method. *Philosophy of Science*, 39(2), 131–152.
- Mitra, S. (2020). An analysis of the falsification criterion of Karl Popper: a critical review. *Tattva Journal of Philosophy*, 12(1), 1-18.
- Persson, U. (2016). Is falsification falsifiable?. *Foundations of Science*, 21, 461-475.
- Popper, K. (1998). *Bilimsel Arařtırmanın Mantığı*. ( ev.) İlknur Aka, İbrahim Turan, YKY Yayınları, İstanbul
- Popper, K. (2011). *Hayat Problem   zmektir (Bilgi,Tarih ve Politika  zerine)*,4.Baskı. ( ev.) Ali Nalbant, YKY Yayınları, İstanbul.
- Popper, K. R. (1963). *Conjectures and Refutations*. Routledge.
- Stokes, G. (1998). *Popper: Philosophy, Politics and Scientific Method*, Blackwell, Malden, MA.
- Thornton, S. (2019). Karl Popper. In *Stanford Encyclopedia of philosophy*. Retrieved from <http://plato.stanford.edu/entries/popper/>

## Endüstri 4.0., Toplum 5.0. ve Küreselleşme Kavramlarının 100 Yıllık Türkiye Cumhuriyeti ve Hegemoniya İddialı Devletler Tarafından Değerlendirilme Farkı

**Teacher Matanat Aziz ALIYEVA**

Azerbaijan State University of Economics (UNEC)

Faculty of Engineering

Department of engineering and applied sciences

aliyeva\_matanat@unec.edu.az

ORCID NO: 0000-0002-7744-4270

### ÖZET

Endüstri 1.0; 2.0; 3.0 sanayi devrimleri olarak sanayide ve fiziksel alanda gelişmiş bir iş ortamı sağlamışlar. Endüstri 4.0.'ın ortaya çıkışı ve bileşenlerinin kavram olarak sunulduğu zamanlarda, dünya toplumuna bir mesaj verilmiştir ki, yeni bir düşünce ve yaşam ortamına girilmektedir. Bu ortam fiziksel alanla sanal ortamın birlikde oluşturacağı iş ve yaşam ortamı idi. Yani Endüstri 4.0. yalnızca sanayi sektörünü değil, diğer alanları, aynı zamanda toplumun günlük yaşam ortamını da etkileyecek devrim olacaktır. Endüstri 4.0.'ın etkisi bilgi ve iletişim teknolojilerini geliştirmiş, dünyanın toplumunun dijital zihnini şekillendirmeye başlamıştır. Toplumdaki zihinsel değişim, dijital, yapay zeka veya süper akıllı toplum anlamına gelen Toplum 5.0. kavramını sosyolojiye taşımıştır. Böylece Toplum 5.0. kavramı Endüstri 4.0. ve Küreselleşmeyle birlikte araştırma konusu olmuştur.

Cumhuriyet devletlerinin kurulma tarihine bakarsak, Endüstri 2.0.'ın etkisi az olduğu 19. Yüz yılın başlarında dahi, Türk Dünyası'nın İtilaf Devletleri'ne karşı Çanakkale-Gelibolu Savaşı'nda(1915-1916) kazandığı zafer, 1918 yılında kurulan bağımsız Azerbaycan Halk Cumhuriyeti, 1923 yılında kurulan bağımsız Türkiye Cumhuriyeti, Orta Asiya Türk devletleri, Doğu Türkistan ve diğer özerk devletler gibi değişimler toplumun iradesiyle gerçekleştirilmiştir. 100 yılını bütünüyle, yani işkale uğramadan tamamlayan tek Türkiye Cumhuriyeti'dir.

Avrupa' daki ulusal devletlerin ekonomi ve siyasetini sanayi devrimleri belirlediği için, teknoloji gelişim hegemonyanın ve kapitalizmin "böl, parçala ud" stratejisinin güc kaynağı haline geldi. Bu bakımdan günümüzde hırslı devletler, Endüstri 4.0.'ın bileşenleriyle sanayinin kalkınmasından ve Toplum 5.0.'ın dijital zihinsel değişiminden faydalanarak, dünyanın ekolojisine, doğasına, canlılarına ve insanlarına kendi yaşamları veya gelecekte varoluş konusunda farklı yaklaşımlar sergilemektedirler.

Türkiye Cumhuriyeti Endüstri 3.0. ve Endüstri 4.0. teknolojileriyle kalkınma ve savunma sanayeni rifah için kullanmağı belirlediği halde, hegemoniya iddiasında olan devletler mahv etdikleri doğanın yerüstü ve yeraltı kaynaklarının tek hakimi olma stratejisini dünyaya sunmaktadırlar. Bu sunum Küreselleşmenin şimdiye kadar sunulan eşitlik kavramını ortadan kaldırmaktadır.

Araştırmanın amacı Endüstri 4.0., Toplum 5.0. ve Küreselleşme kavramlarının insanlığı nasıl etkilediğini ve bu konun devletler tarafından nasıl değerlendirildiğini bir Türk araştırmacı bakış açısıyla incelemektir.

**Anahtar Kelimeler:** Endüstri 4.0., Toplum 5.0. ve Küreselleşme, 100. yılında Türkiye Cumhuriyeti

## Industry 4.0., Society 5.0. and The Difference in Evaluation of Globalization Concepts by The 100-Year-Old Republic of Turkey and The States That Claim Hegemony

### ABSTRACT

Industry 1.0; 2.0; 3.0 industrial revolutions have provided an advanced business environment in the industry and physical space. When the emergence of Industry 4.0 and its components were presented as concepts, a message was given to the world community that we are entering a new environment of thought and life. This environment was the business and living environment created by the combination of physical space and virtual environment. So Industry 4.0. It will be a revolution that will affect not only the industrial sector, but also other areas, as well as the daily life environment of society. The impact of Industry 4.0 has improved information and communication

technologies and started to shape the digital mind of the world's society. The mental change in society is Society 5.0, which means digital, artificial intelligence or super smart society. He brought the concept to sociology. Böglice Community 5.0. concept Industry 4.0. It has become a subject of research with globalization.

If we look at the history of the establishment of the republican states, even in the early 19th century, when the influence of Industry 2.0 was low, the victory of the Turkish world against the Allied Powers in the Battle of Gallipoli (1915-1916), the independent Azerbaijan People's Republic established in 1918, Changes such as the independent Republic of Turkey established in 1923, the Central Asian Turkish states, East Turkestan and other autonomous states were realized with the will of the society. It is the Republic of Türkiye that has completed its 100 years in its entirety, that is, without being invaded.

Since industrial revolutions determined the economy and politics of national states in Europe, technological development became the power source of hegemony and capitalism's "divide and shatter" strategy. In this regard, today, ambitious states take advantage of the development of industry with the components of Industry 4.0 and the digital mental change of Society 5.0, and exhibit different approaches to the ecology, nature, living creatures and people of the world regarding their own lives or existence in the future.

Republic of Türkiye Industry 3.0. and Industry 4.0. Although they are determined to use their technologies for development and defense industry for prosperity, the states that claim hegemony are presenting to the world the strategy of being the sole ruler of the aboveground and underground resources of the nature they have destroyed. This presentation eliminates the concept of equality that Globalization has presented so far.

The aim of the research is Industry 4.0., Society 5.0. and to examine how the concepts of Globalization affect humanity and how this issue is evaluated by states from the perspective of a Turkish researcher.

**Key Words:** Industry 4.0., Society 5.0. and Globalization, the Republic of Türkiye in its 100th year

## 1. Endüstri devrimlerinde dünyada küreselleşme ve toplum gelişimi

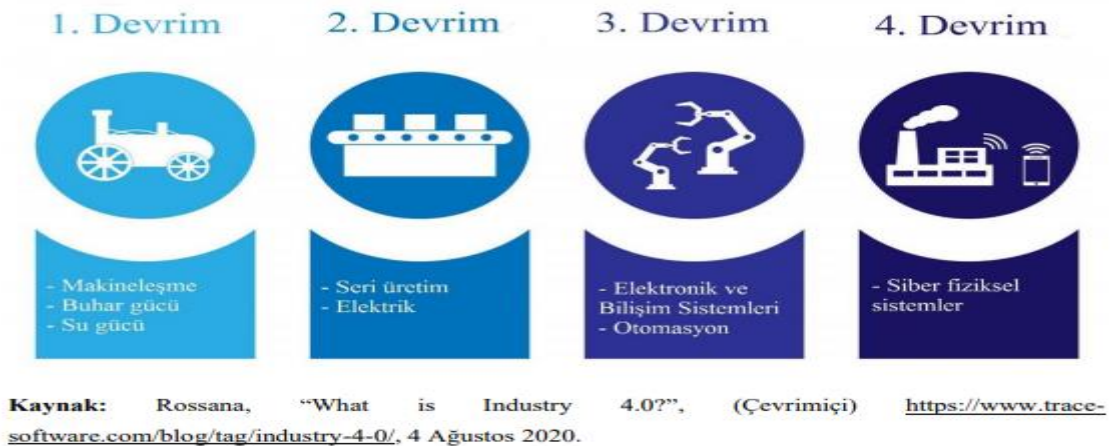
### 1.1. Sanayi devrimleri

Sanayi devrimlerinin bir-birinden farkını analiz eden Wisniak, Mokyr, Anderl, Bledowski, Schwab ve diğer bilim insanlarının araştırma sonuçlarından bu devrimlerin ilk bulgusunun enerji kaynağı olduğu görülmektedir.

İlk bulgunun insan zihnine bağlı bilgi olduğunun ana faktör kabul edilmesi, sanayi devrimlerinin bulgu ve etki alanını daha kapsamlı tatik etmeğe imkan sağlar. Teknolojinin oluşum sürecinin bilgi dalga girişiminden (interference) oluşan soyut düşünse hologramı, sonra sanata dönüşen sanal nesne, sanal nesnenin gerçeğe dönüşen obje hal (insan-bilgi dalgası-hologram-sanal nesne-gerçek obje(nesne)) çevrimlerinin makine ve bu makineleri çalıştıran güc ve gücün de enerji olması 1.0. Sanayi devrimini 4 temel gelişim faktörüne bağlamaktadır. Bunlar;

1. İnsan zekasının gelişimi
2. Teknoloji bilim bulguları
3. Enerji kaynağı bulguları
4. Makine üretimi

olarak resim 1.'den de görmek mümkündür.



Şekil1 1. Sanaye devrimleri( Şahin, 2021)

Bu gelişim faktörleri aslında toplumsal, teknoloji, güc-enerji ve ekonomi gelişimiyle yeni sanayi devrimlerine yol açmakta, devletlerarası yaklaşımı sağlamakta ve kazandığı sermaye ile devlet hegemenliğini oluşturmaktadır. Yani, sanayi devrimleri toplumsal değişikliği, küreselleşmeği de kendisi ile getirmektedir. Tüm bu değişmelerin temel kaynağı insan zihninin ürünü olan teknoloji gelişim olmaktadır.

Endüstri1.0. devriminde buhar enerjisi ile mekineleşme devri başlamış, Endüstri 2.0. devriminde elektrik enerjisi ve seri üretim başlamış, aynı zamanda diğer enerji nevrlerinin bulgularıda olmuş. Endüstri 3.0. devriminde otomasyon, elektronik cihazlar ve bilişim sistemleri geliştirilerek enerji çevrilmeleri yapılmış (elektronik devrelerde 5v-24v), djiitalleşme sanayi 4.0.'ın ana kaynağı olmuştur. Endüstri 4.0. (Fuar Broşürü, 2011) devrimi;

- sanal ve fiziksel sistemlerin birlikde imalat ve üretimde bulunması,



- dijital ve elektronik cihazla bilişimin hayata geçirilmesi,
- siber bağlantılar,
- büyük veri oluşumu,
- bulut bilişim sistemlerin oluşumu,
- makine ve nesneler arası iletişim,
- yapay zeka gelişimi,
- simülasyon,
- robotik gelişim,
- akıllı fabrikaların kurulması
- yenilenebilir enerji kaynaklarının bulunması
- yönetim biçimlerinin değişimi,
- üretim biçimlerinin değişimi

sanayi ve topluma farklı bir boyut kazanmıştır.

Endüstri 4.0. kendi yapısında nesnelerin interneti, hizmetlerin interneti ve siber-fiziksel sistemler olarak 9 bileşenleri, üretim biçimlerini içine almaktadır. Endüstri 4.0. robot ve cobotların, eklemeli ve esnek üretimin, artırılmış gerçekliğin, nesnelerin ve endüstri nesnelerinin internetinin, büyük verinin, bulut bilişim sistemlerinin, simülasyon sistemlerin, entegrasyon sistemlerin, siber güvenliğin yapay zekayla oluşturduğu yeni teknoloji ve bilgi dünyasıdır ki, akıllı ve karanlık fabrikalarını yapılandırmak için bilgi toplumunu eğitmektedir.

Başka bir ifadeyle Endüstri 4.0; genetik, nanoteknoloji, yenilenebilir enerji kaynaklarının üretim ve yönetimi gibi çok farklı alanların internet bağlantıları sayesinde ortak paydalarda buluşmasına ve iç içe geçmesine zemin hazırlayan bir dönüşüm süreci olması ve bu dönüşümün dijital, fiziksel ve bilişsel alanların her birinde eş zamanlı seyrediyor olması (Schwab, 2016, s. 12) ile diğer üç devrimden ayrılmaktadır. (Çapcıoğlu & Anık, 2021)

Böylece, “Endüstri 4.0’la birlikte kendini gösteren otomatik sistemler bir süre sonra daha da ileriye taşınmış ve otonom sistemlerin ortaya çıkmasını sağlamıştır. Teknolojideki bu ilerleme Endüstri 5.0 kavramını ortaya çıkartmıştır. (Bilgi Teknolojileri ve İletişim Kurumu, t.y). (Küçükbaş Duman, 2022.)

Klaus Schwab, Endüstri 4.0.’ın temel kavramının “Megatrendler” olarak sunmuştur. Klaus Schwab, Megatrendleri itici güç olarak nitelendirdi ve onları üç ana başlık altında topladı; fiziksel, sayısal, biyolojik olarak.

- Fiziksel Mega Trendler; 3D yazıcılar gelişmiş robotik teknolojiler ve malzemelerdir.
- Dijital Mega Trendler; Sensörler, İNTERNET, aktüatörler, vericiler vasıtasıyla sanal ortamı fiziksel ortama, fiziksel ortamı da sanal ortama dönüştüren sistem olarak bilinmektedir.
- Biyolojik Mega Trendler; Gen indeksleme, gen aktivasyonu vb. hızlı bir şekilde ve az miktarda finansmanla yapılabilirler.

Böylece Endüstri 4.0.’ın karma (karmaşık) ve etkileşimli ileri teknolojilerini ana kavramla simgeleştirdi.

## 1.2. Toplumların evrimi

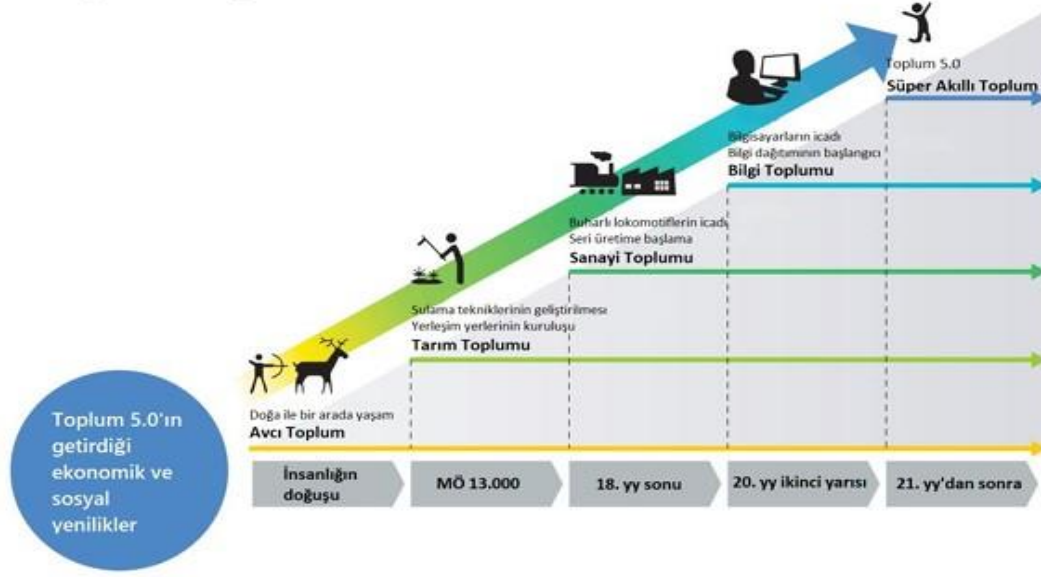
Endüstri 1.0; 2.0; 3.0 ve 4.0. teknoloji devrimlerinin toplumsal gelişime etkisi, insanların ihtiyaçlarının çokalmasına, faaliyet nevinin değişmesine neden olmuş, bu zihni gelişime bağlı bir süreç olarak yaşam, kültür ve eğitimi etkilemiştir. Toplumsal gelişim, sosyallaşma, sanayileşme, küreselleşme veya kapsamlı iletişim, kültürleşme ve diğer faaliyet nevinin tatbiki gibi konular ile farklılık oluşturmuştur. Bu nedenle araştırmacılar sanayileşmeğe kadar yaşamış toplumları Toplum 1.0. ve Toplum 2.0. evrimlerini geçen toplumlar olarak nitelendirmişler.

İnsanlık tarihinin bu değişimi gruplandırıldığında avcı toplumlar “Toplum 1.0”, tarımın gelişimi ile toplayıcı olarak nitelendirilen toplumlar “Toplum 2.0”, sanayi devrimi ile seri üretime başlayan toplumlar ise “Toplum 3.0” olarak adlandırılmaktadır. Bilgisayarın icadı ve bilgi paylaşımının başlamasıyla ise “Toplum 4.0” oluşmuştur. Bilgi ve iletişim teknolojilerinde (BİT) yaşanan olağanüstü gelişmeler, toplum yapısı ve sanayi içinde köklü değişiklikler yaratmaktadır. ... Bu dönüşüm sürecinin bir sonraki adımı “Toplum 5.0” olarak adlandırılmaktadır. “Toplum 5.0” veya diğer adıyla “Süper Akıllı Toplum” (Super Smart Society) Toplum 4.0 üzerine kurulmuş, refah içinde yaşayan ve insan merkezli bir yaklaşımı hedefleyen bir bilgi toplumu türü olarak tanımlanmaktadır. ([https://www.jef.or.jp/journal/pdf/220th\\_Special\\_Article\\_02.pdf](https://www.jef.or.jp/journal/pdf/220th_Special_Article_02.pdf), <https://dergipark.org.tr/tr/download/article-file/1111569>, <https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>)

Sanayi devrimleriyle Toplum evrimlerini karşılaştırsak, zihni gelişimin teknolojinin hızla değiştirdiğini veya teknolojinin toplum evrimlerini hızlandırma faktörü olduğunu göre biliriz. Son Endüstri 4.0. devriminden 5 yıl sonra Endüstri 5.0. kavramının ortaya çıkışı, toplum 6.0.’ın doğal zekayla yapay zekayı birleştiren bir toplumun oluşumuna işaret etmektedir.

“21.yy’ın başından itibaren teknolojik gelişme hızının arttığı bir dönemde, toplumların dönüşümü teknolojik gelişmenin hızıyla doğru orantılı olarak değişmeye başladığı yorumlanabilmektedir. Söz gelimi, avcı-toplayıcı dönemden tarım toplumuna geçiş süresi bakımından 200 bin yıllık bir süreçten; sanayi toplumundan bilgi toplumuna geçiş süresi bakımından ise 300 yıllık bir süreçten bahsedilirken; günümüzde ise 20 yıllık bir süreç içerisinde büyük kültür devrimleri yaşanmakta ve toplum hayatına egemen olmaktadır” (Koçak, 2020).

**Şekil 1: Toplamların Evrimi.**



**Kaynak:** Keidanren (2018). Society 5.0 - CoCreating the Future. Keidanren Policy & Action. [https://www.keidanren.or.jp/en/policy/2018/095\\_proposal.pdf](https://www.keidanren.or.jp/en/policy/2018/095_proposal.pdf), Erişim tarihi: (04.08.2020).

Kaynak: (Emin Sertaç ARI, 2021; <https://dergipark.org.tr/tr/download/article-file/1337174> ).  
Şekil 2. Toplamların evrimi.

### 1.2.1. Toplum 5.0.

Endüstri 4.0.'ın ortaya çıkışı ve bilişenlerinin kavram olarak sunulduğu zamanlarda, dünya toplumuna bir mesaj verilmiştir ki, dünya toplumu akıl ve zeka kalitesine göre ikiye ayrılacaktır. Birinci toplum: bilgiyi yeniden üreten, yani çokalta bilen ve bilimsel keşifler, icatlar yapa bilenlerdir ki, onların da başarısı 3 farklı yönde olanlardır;

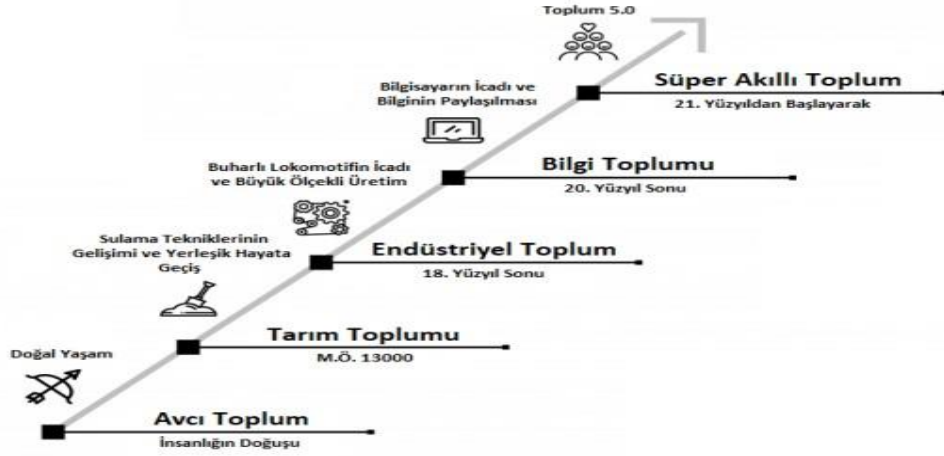
- veri arşivleştirenler,
- bilgiyi paylaşanlar,
- bilgiyi kullananlar.

İkinci toplum: bilginin tüm aşamalarını, aynı zamanda icatları kullanma yeteneği olmayanlardır. Sanayi 3.0. dıjitalleşmeğe keçit olduğu için toplumsal zekada da, keçit merhalesi oluşturarak Sanayi 4.0.'a hazırladı. Sanayi 4.0. yapay zekayı geliştiren toplumu oluşturmakta ve o yüzden Sanayi 5.0.'a keçitte toplumlar ve insanlar akıl-zeka kalitesine göre ikiye ayrılacaklar ki, onlarda yine süper zeka, orta zeka ve aşağı zeka olarak bir-birinden farklılık oluşturacaklar. Bu farklılıklara bakmayarak toplum Süper akıllı toplum olarak isimlendirilmiştir. Böylece Sanayi 4.0. ile yeni bir düşünce ve yaşam ortamına girilmektedir.

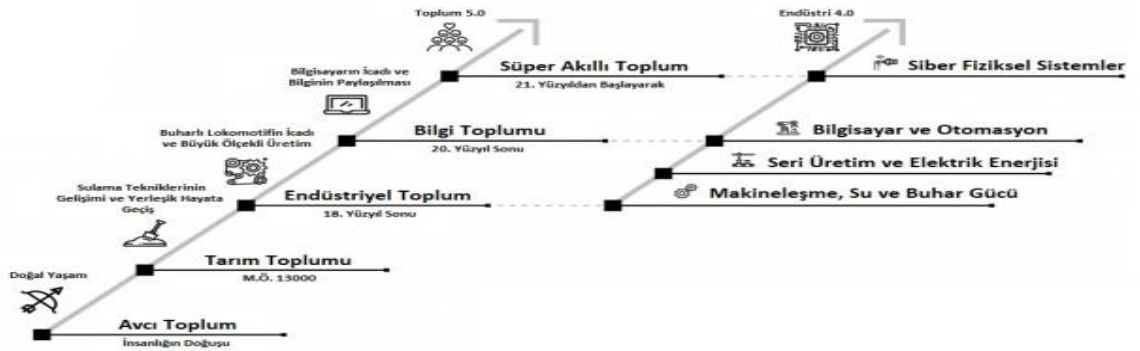
Bu ortam fiziksel alanla sanal ortamın birlikde oluşturacağı iş ve yaşam ortamıdır ki, Endüstri 4.0. yalnızca sanayi sektörünü değil, diğer alanları, aynı zamanda toplumun günlük yaşam ortamını da etkileğen devrim olacaktır. Artık Endüstri 4.0.'ın etkisi bilgi ve iletişim teknolojilerini geliştirmiş, dünyanın toplumunun dıjital zihnini şekillendirmeğe başlamıştır. Toplumdaki zihinsel değışim, dıjital, yapay zeka veya süper akıllı toplum anlamına gelen

Toplum 5.0. kavramını sosyolojiye taşımıştır. Toplum 5.0. ve Toplum 4.0.'ı karşılaştıran araştırmacılar siber fiziksel sistemler, bulut bilişim sistemleri, büyük veri, cobotlar, eklemeli ve esnek üretim, artırılmış gerçeklik, nesnelerin interneti, simülasyon sistemleri, siber güvenlik, akıllı fabrikalar ile farklılaşma olduğunu görmektedirler.

Toplum 5.0, Japonya'nın 2016-2021 mali yılları arasını kapsayan 5. Bilim ve Teknoloji Ana Planında sunulurken 22 Ocak 2016 tarihinde Bakanlar Kurulu tarafından onaylanan; esin kaynağı olarak düşünülebilecek Endüstri 4.0'a benzer biçimde lansmanı Almanya'nın Hannover şehrinde düzenlenen Bilişim Teknolojileri Fuarı CeBIT 2017'de bizzat dönemin Japonya Başbakanı Shinzo Abe tarafından yapılan ve basitçe “dünyadaki dijital dönüşümün etkisini demografik, ekonomik, etik ve sosyolojik yönden değerlendirerek insanların makine ve robotlarla ilişkisinin en verimli biçimde sağlandığı toplumsal dönüşüm felsefesi (Develi, 2017)” olarak tanımlanabilen; “Dijital Toplum”, “Yaratıcı Toplum” ya da en yaygın tabiriyle “Süper Akıllı Toplum” olarak ifade edilen yeni toplum modelinin adıdır ( Emin Sertaç ARI, 2021).



Şekil 2: Toplum 5.0'in Evrimsel Süreci<sup>3</sup>



Şekil 3: Toplum 5.0 – Endüstri 4.0 Gelişim İlişkisi<sup>3</sup>

Kaynak: Şirketler İçin Ölümsüzlük İksiri: Toplum 5.0,

<https://www.isteteknoloji.com.tr/yazarlar/2019/09/09/sirketler-icin-olumsuzluk-iksiri-toplum-5-0/>

<https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>

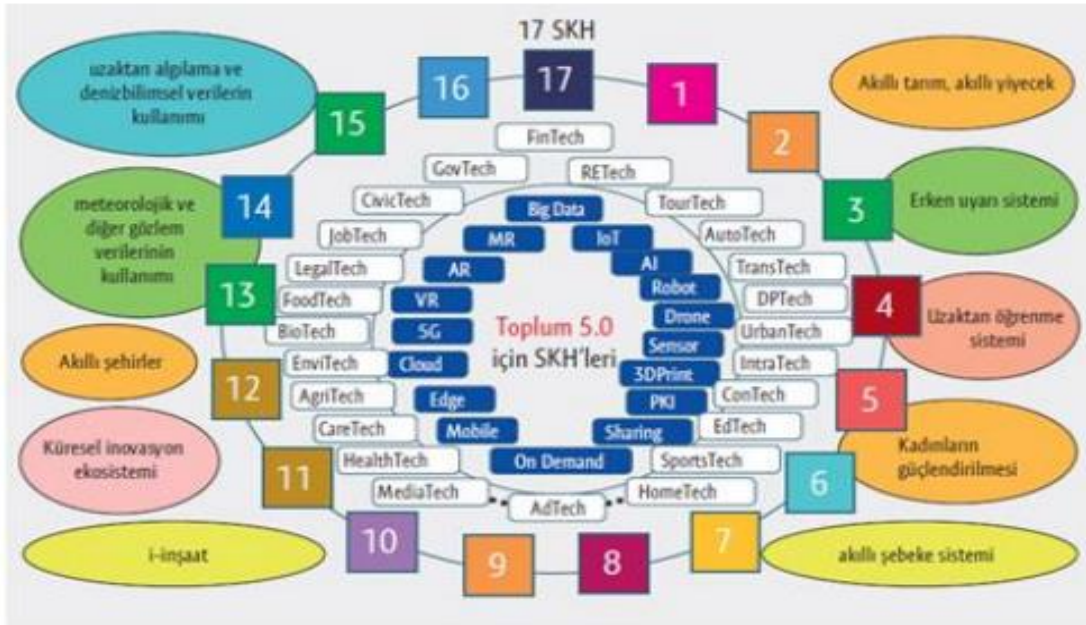
Şekil 3. Toplum 5.0-Endüstri 4.0. gelişim ilişkisi

Kriterler	Toplum 4.0'ın Sorun Algısı	Toplum 5.0
Ekonomik yaklaşımı	Verimlilik, ekonomik değer yaratma baskısından kurtulma	<i>Problem çözme ve değer yaratma</i> Değer yaratan toplum
Hedef kitlesi	Bireysellik baskısından kurtulma	<i>Çeşitlilik</i> Herkesin farklı yetenekler kullanabileceği bir toplum
İlgi odağı	Eşitsizlikten kurtulma	<i>Yerelleşme</i> Herkesin istediği zaman, istediği yerde fırsat bulabileceği bir toplum
Güvenliğe yaklaşımı	Kaygıdan kurtulma	<i>Esneklik</i> Herkesin yaşayabileceği ve gönül rahatlığıyla zorlukların üstesinden gelebileceği bir toplum
Çevre algısı	Kaynak ve çevresel kısıtlamalardan kurtulma	<i>Sürdürülebilirlik ile Çevre Uyumu</i> İnsanların doğa ile uyum içinde yaşayabileceği bir toplum

**Şekil 4: Toplum 4.0'dan 5.0'a Değişiklikler<sup>8</sup>**

Kaynak: Şirketler İçin Ölümsüzlük İksiri: Toplum 5.0, <https://www.isteteknoloji.com.tr/yazarlar/2019/09/09/sirketler-icin-olumsuzluk-iksiri-toplum-5-0/>  
<https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>  
 Şekil 4. Toplum4.0.'dan 5.0. 'a değişiklikler.

Toplum 5.0'ın amacı, tüm insanların kendi mutluluklarını ve yaşam tarzlarını sürdürmelerini sağlamak ve sosyal sorunları çözerek doğa ile uyum içinde sürdürülebilir kalkınmayı temin etmektir. Bu amaç, küresel sorunları çözmek ve sürdürülebilir toplumlar yaratmak için Birleşmiş Milletler tarafından kabul edilen 17 “Sürdürülebilir Gelişim Hedefi” ile uyumludur.



**Şekil 6: Toplum 5.0 ve Sürdürülebilir Kalkınma Hedefleri<sup>10</sup>**

Kaynak: <https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>  
 Şekil 5. Toplum 5.0. ve Sürdürülebilir kalkınma hedefleri



### 1.3.Küreselleşme 4.0

Sanayi devrimleri toplumsal değişikliği de kendisi ile getirdiği için, Küreselleşme kavramı Endüstri 4.0. ve Toplum 5.0. kavramlarıyla birlikte araştırma konusu olmuştur.

Küreselleşmenin eski tarihe dayanması dünyada açık şekilde belirtilmemiş, SSDB yıkıldıktan hemen sonra “Yeni Dünya Düzeni veya bir kutuplu dünya” olarak ortaya çıkmıştır. Küreselleşmeyle bağlı çok fazla tanımlar ve bir çok anlatılma yöntemleri vardır ki, bir çok araştırmacılar bu konuda çok söylemişler, Lakin Thomas L. Friedman’ın bu kavramı bir Kutup Yıldızı’na benzetmesiyle bütün dünyayı biçimlendiren kuvvet veya sistem olduğunu “İnsanların odaklanması gereken ‘tek büyük şey’ işte bu.” (Onat, 202) söyleyerek sunmuştur.

Küreselleşmenin çok yönlü bir süreç olduğu bilinse de, kilit noktalarının teknoloji gelişim, ekonomi kalkınma ve politik yönlendirme olduğu aşikardır. Bu üç gelişim sürecinin hızla ilerlediği devlet, hegemen ve küresel yönetici olarak kabul edilmektedir. Bu sistem bir piramidal sistemi içine alsada dahi, bu piramidin tetraedr(eşitlik) olmadığı süre de, küresel eşdeğerliliğin olamayacağı da aşikar görülmektedir.

## 2.Endüstri 4.0., Toplum 5.0. Ve Küreselleşme Kavramlarının İnsanlığa Etkisi Ve Devletlerin Değerlendirmesi

### 2.1. Sanayileşme

Türkiye’de sanayi devrimlerinin gelişim hızı 1980 artmıştır. Buna bakmayarak hızlı gelişmeler bütün sanayi sektörlerinde kendini göstermeğe başlamıştır. Bu bakımdan Toplum 5.0. ve Sanayi 4.0. gibi Küreselleşme 4.0. de, Türkiye’nin devlet ve toplumunun gelişim yol haritasında yerini almıştır. Yalnız Türkiye’nin değil, Türk Dünyası’nın endüstriyel devrimlerde Toplum 5.0. evrimini hegemen devletler ile eşit hızla karşılamamasının sebeplerinden biri ve büyüğü Türklerin toprakları uğrunda verdiği mücadile ve yeni devletler kurmak zorunda kalmasıdır.

Türkiye’nin Sanayi 4.0. bileşenleriyle yeni üretim sistemine geçişi, küreselleşme şartlarına uyum sağlayarak Avrupa, Asiya ve Amerika ülkeleri arasında iş birliği kurmasıyla gerçekleşmekte, Afrika ülkelerinde gelişimi sağlamak adına eğitim, öğretim amaçlı bir çok projeler yürütmektedir. Genel olarak Sanayi 4.0. gelişmiş ülkelerde bulunmakta, gelişmemiş ülkeler Sanayi 1.0., Sanayi 2.0 devrimi teknolojileriyle yaşamakta veya Sanayi 3.0. devrimine atanmaktadırlar. Yani, Küreselleşme kavramı altında hızlı gelişim süreci eşit olarak paylanmamaktadır. Bu ülkelerin kalkınması, toplum ve devlet olarak teknoloji bağlamında gelişmesi için geniş kapsamlı stratejiler bulunmamaktadır. Bu da o devletleri kapitalizmin “böl, parçala, yok et” stratejisinin hedefi yapmaktadır. Küreselleşme ayakta kala bilen ve hegemenlik yapan devletlerin toplumuna hizmet sistemidir anlamına gelmektedir.

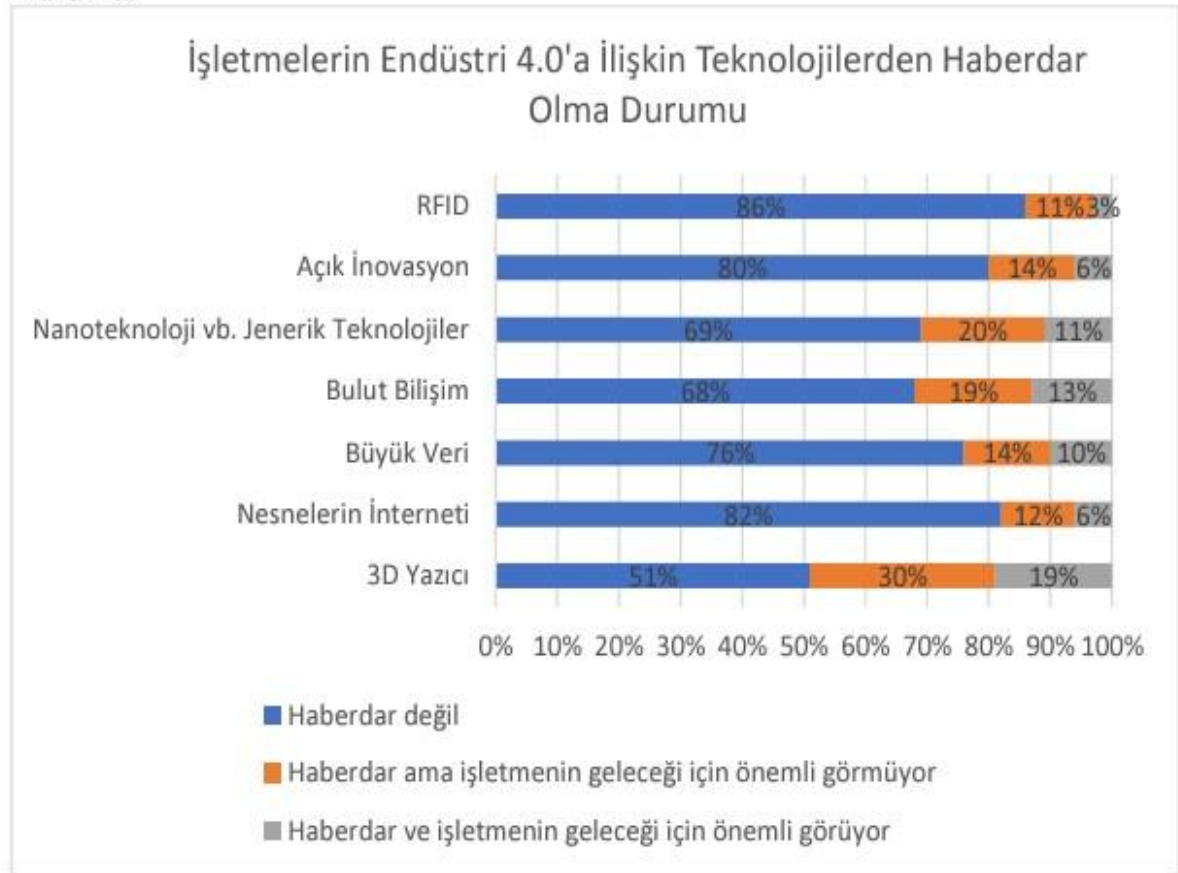
Sanayi ve Ticaret Bakanlığının yaptığı Sanayi Strateji Belgeleri adlı çalışma ile Bakanlık Sanayi Stratejisini, uzun dönemli vizyon olarak yüksek teknoloji ürünlerde Afro-Avrasya’nın tasarım ve üretim üssü olmak şeklinde belirtmektedir (EBSO, 2015).....Tüm bunların yanı sıra geleceğin eğitilmiş insan kaynaklarını yetiştirmek için de Ford Otosan olarak Kocaeli Üniversitesi işbirliği ile 2014 yılında Kocaeli Üniversitesi VKV Ford Otosan Gölcük İhsaniye Otomotiv Meslek Yüksekokulu’nu kurarak 337 öğrenciye yarının kalifiyeli gençlerini yetiştirmek amacıyla büyük bir yatırımı gerçekleştirmiştir (Davutoğlu, 2021).



Japon firması olan Mitsubishi Electric Doğu ve Bursa Teknik Üniversitesi'nde Robot Eğitim merkezi kurma, Dokuz Eylül Üniversitesi ile protokol imzalama, Karadeniz Teknik Üniversitesi Otomasyon Laboratuvarına ürün desteği sunma desteğinde bulunmuştur (Ekovitrin, 2016). Alman Firması olan Bosch'un Türkiye'de Sanayi 4.0 ile ilgili organizasyon çalışmalarını 2014 yılında Bosch Bursa Fabrikasında beyaz eşya üretim sektöründe gerçekleştirmiştir. Bu fabrikada küresel Sanayi 4.0 üretim zincirinin parçası olarak en son üretim teknolojileri kullanılmıştır (Ekoiq, 2014; Davutoğlu, 2021).

Türkiye'nin 2019 yılına ait Dijital Yol haritasıyla 2023 yılın Dijital Yol haritasını karşılaştırsak büyük değişimlere imza atıldığı görülmektedir.

**Şekil 2 İşletmelerin Endüstri 4.0'a İlişkin Teknolojilerden Haberdar Olma Durumu.**

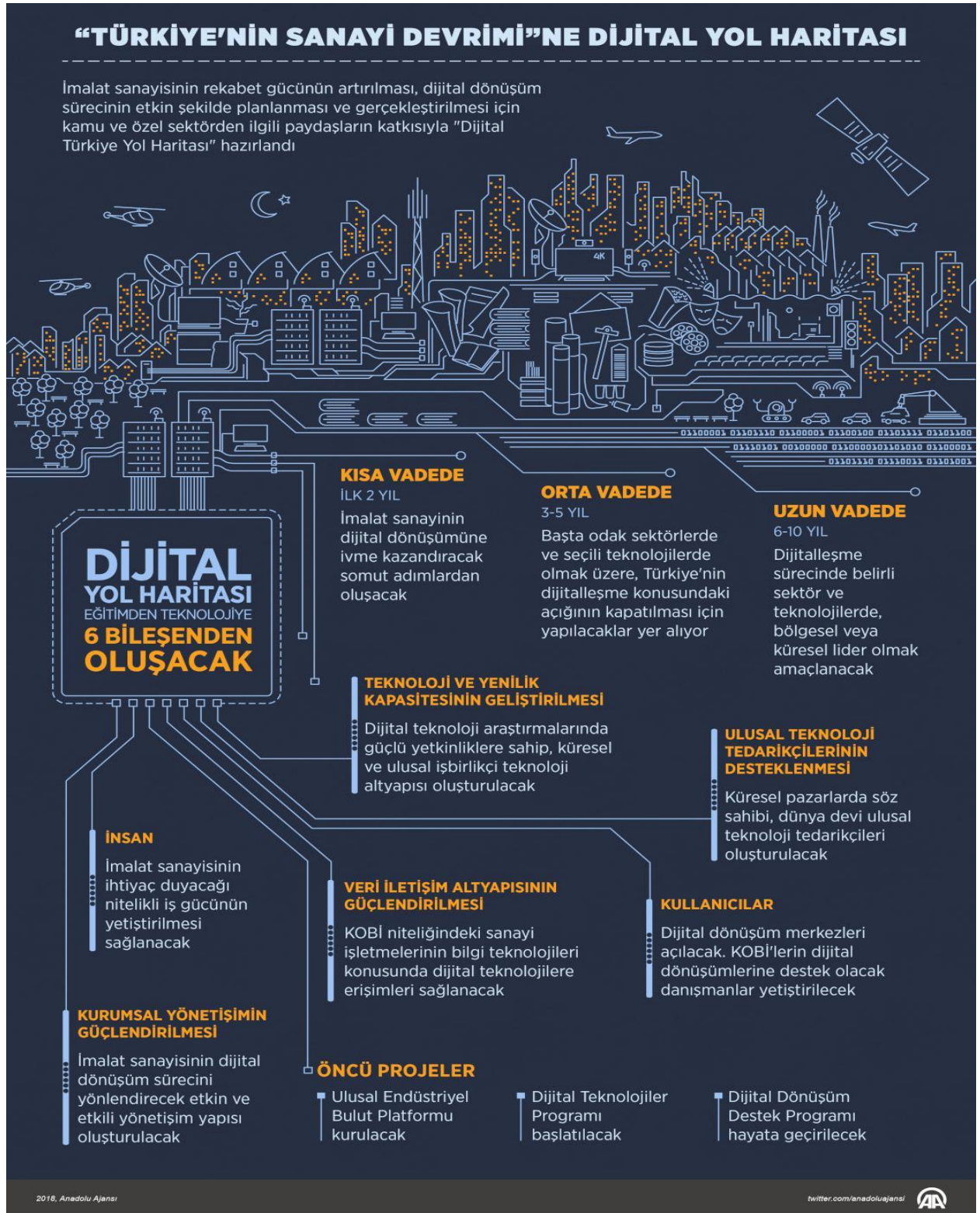


**Kaynak:** Bilim Sanayi ve Teknoloji Bakanlığı (2019). Türkiye'nin Sanayi Devrimi: Dijital Türkiye Yol Haritası. [https://www.gmka.gov.tr/dokumanlar/yayinlar/2023\\_Dijital-Turkiye-Yol-Haritasi.pdf](https://www.gmka.gov.tr/dokumanlar/yayinlar/2023_Dijital-Turkiye-Yol-Haritasi.pdf), (Erişim tarihi: 28.07.2020).

(<https://dergipark.org.tr/tr/download/article-file/1337174>)

Şekil 6. Türkiye'nin 2019 yılına ait Dijital Yol haritası

Türkiye'nin Bilişim, Sanayi ve teknoloji bakanlığı "Dijital Türkiye Yol Haritası" hazırladı.



Şekil 7. Türkiye’nin 2023 yılına ait Dijital Yol haritası



Şekil 8. Türkiye'nin 2023 yılına ait Dijital Yol haritası bileşenleri

Dijital Türkiye Yol Haritası ve 6 Bileşen: ([Dijital Türkiye Yol Haritası Yayınlandı \(endustri40.com\)](https://endustri40.com)).

- Dijital Türkiye Yol Haritası, eğitimden teknolojiye uzanan 6 bileşeni ile dikkat çekiyor. Bunlar:
- İnsan - Eğitim altyapısının geliştirilmesi ve nitelikli işgücünün yetiştirilmesi
- Teknoloji - Teknoloji ve yenilik kapasitesinin geliştirilmesi
- Altyapı - Veri iletişim altyapısının güçlendirilmesi
- Tedarikçiler - Ulusal teknoloji tedarikçilerinin desteklenmesi
- Kullanıcılar - Kullanıcıların dijital dönüşümünün desteklenmesi
- Yönetişim - Kurumsal yönetişimin güçlendirilmesi

Türkiye'nin Dijital Yol haritası Türk Dünyası'nın ve az gelişmiş ülkelerin de bu yolda gelişimine büyük katkı sağlayacaktır.

## 2.2.Küreselleşme

Endüstrüel devrimler toplumsal yaşamın tüm alanlarında gelişim süreçlerini de içine aldığı için toplum evrimleri oluşmaktadır. Devletlerin hegemen siyasi duruşunun ekonomiye bağlı olan sanayileşmenin başladığı ülkelere ait olduğu bilinmektedir. İngiltere, Almanya, Fransa, ABŞ, Japonya, İsviçre gibi ülkelerin ilk sanayici ve siyasetçi oldukları ve günümüze kadar bu duruşu sergilemekte oldukları da bilinmektedir. Aslında “siyaset” teriminin iktisadiyatın(*ekonomi*) gücü olarak oluştuğunu, ilk sanayileşen Avrupa devletlerinin doğal kaynaklara çökmesiyle sömürgeci konuma geldikleri de tarihten biliniyor. Bu bakımdan hegemen sanayici devletler, özellikle ittifak kurmuş Avrupa ve Amerika devletleri toplumların kontrol edilmesini de ele almaktadır. Sanayileşme, Toplumsallaşma ve Küreselleşme kavramlarını da siyasi ve ekonomi açıdan değerlendiren devletler de hegemen devletlerdir.



Bu bakış açısı Sanayileşme, Toplumsallaşma ve Küreselleşme kavramlarının dünyaya sunulan biçimiyle, sunan tarafların yaklaşma biçiminin farklı olduğunu göstermektedir. “Bunu da ancak “kapitalizmin küreselleşmesi” gibi bir tanımlama içinde aşmak mümkün görünüyor” (Koray, 2005).

“Bunun en önemli sebebi küreselleşmenin algılanması ve konumlandırılmasındaki bakış açısı farklılıklarıdır. Küreselleşme ile ilgili olarak ortak bir tanıma ulaşılmasına rağmen küreselleşme, ekonomi, siyaset, kültür, sosyal hayat ve bunun gibi birçok konu ile ilgili bir kavram olarak büyük bir değişimi ifade etmektedir” (Yılmaz & Horzum, 2005).

Küreselleşme bölgesel bütünlüğe, bölgesel bütünlük kıtasal bütünlüğe bağlı bir süreçtir. Bölge bir bütünlük Sovyetler devleti toplumu olarak var idi. Ama, burda toplumsal iletişim, kültürel yaklaşım, ırk, millet, din ayırmadan evlilik, eşit sermaye bölgesi, eşit hukuk, eşit güvenlik, sınıfsız toplum kuralları ve bir çok bağlayıcı faktörler olduğu halde devletin yıkılmasıyla beraber bu sistem çöktü. Uzun zaman içinde bütünlüğü sağlamağa çalışılsa da, yeniden oluşturmak mümkün olmadı. Çünkü, hürriyetini kazanan toplumlar sosyalist sistemi yerine Amerika ve Avrupa’nın sunduğu demoktasi rejime can atdı, oysa demokrasi bir yaşam biçimiydi ve rejim olarak onu sunmak zorluk yaşatdı. Bölgesel toplum bütünlüğünün çökme nedenlerinden biri de, hegemonların küreselleşmenin bölgesel bütünlüğünü oluşturmaya ait bir kural, bir proje veya alt yapısının olmaması veya tatbikinin yeterli olmamasıydı.

Sovyetlerin içine aldığı özgürleşen ve hala özgürleşmeyen Türk topraklarının bütünlüğü bölgesel küreselleşme için büyük fırsattır. Ama, bu konuda anlaşmayla ortak noktaya hala gelinmedi. Azerbaycan toprakları Ermenistan, Gürcüstan, Rusya, İran devletlerinin arasizi olarak kalmakta ve hiç bir bütünleşme çabası olmadığı için, bölgesel bütünleşmeğe yol açılmamakta. Türk Dünyası diğer devlet arazilerinden çıkıp bölgesel bir bütünleşme yapı bileceği halde, bu konuda da bir proje olmadı. Karabağ Azerbaycan devletinin arazisi olarak 30 yıl Ermenistan adlanan devlet tarafından işgal olundu yine de, bölgesel bütünleşmeyle bağlı bir proje sunulmadı. Aynı konular Türkiye devlet arazisiyle de bağlı var, iddialar ve terorizm ile devam etmektedir. Bu bakımdan toplumlar için küreselleşmenin küçük bir köy oluşturma öyküsünün geçerli öykü olmadığını söylememiz gerekir.

Cumhuriyet devletlerinin kurulma tarihine bakarsak, Endüstri 2.0.’ın etkisi az olduğu 19. Yüz yılın başlarında dahi, Türk dünyasının İtilaf Devletleri’ne karşı Çanakkale-Gelibolu Savaşı’nda(1915-1916) kazandığı zafer, 1918 yılında kurulan bağımsız Azerbaycan Halk Cumhuriyeti, 1923 yılında kurulan bağımsız Türkiye Cumhuriyeti, Orta Asiya Türk devletleri, Doğu Türküstan ve diğer özerk devletler gibi değişimler toplumun iradesiyle gerçekleştirilmiştir. 100 yılını bütünüyle, yani işkale uğramadan tamamlayan tek Türkiye Cumhuriyeti’dir. 100 yıl içinde hegemon devletlerin teknolojiği geliştirdiği halde siyasi hedeflerinde değişiklik yapmadıkları yine bu gün dünyada giden savaşlardan bellidir.

Avrupa’daki ulusal devletlerin ekonomi ve siyasetini sanayi devrimleri belirlediği için, teknoloji gelişim hegemonyanın ve kapitalizmin “böl, parçala ud” stratejisinin güc kaynağı haline geldi. Bu bakımdan günümüzde hırslı devletler, Endüstri 4.0.’ın bileşenleriyle sanayinin kalkınmasından ve Toplum 5.0.’in dijital zihinsel değişiminden faydalanarak, dünyanın ekolojisine, doğasına, canlılarına ve insanlarına kendi yaşamları veya gelecekte varoluş konusunda farklı yaklaşımlar sergilemektedirler.

Keyman (1999) küreselleşmeyi, devlet ağırlıklı uluslararası ilişkilerden siyasal aktörlerin çoğaldığı küresel ilişkilere geçilmesi, sermayenin artık uluslararası değil küresel bir nitelik

taşıması, sömürü mekanizmalarının değişmesi, gelişen teknoloji ile dünyanın evrensel bir köye dönüşmesi olarak tanımlamaktadır (Yılmaz & Horzum, 2005).

Türkiye Cumhuriyeti Endüstri 3.0. ve Endüstri 4.0. teknolojileriyle kalkınma ve savunma sanayisini rifah için kullanmağı belirlediği halde, hegemoniya iddiasında olan devletler mahv etdikleri doğan yerüstü ve yeraltı kaynaklarının tek hakimi olma stratejisini dünyaya sunmaktadırlar. Bu sunum Küreselleşmenin şimdiye kadar sunulan eşitlik kavramını ortadan kaldırmaktadır.

Bir başka deyişle, kapitalizmin küreselleşmesiyle birçok ülkede piyasanın kurumsallaşması sağlanamadığı gibi “gelişmiş bir kapitalizm” de kurulamamakta, tam aksine “vahşi kapitalizm” örnekleri çoğalmaktadır” Kısacası, küresel ve toplumsal bölünme artmakta, sorun ve eşitsizlikler büyümekte, buna karşın ulus devletlerin küresel sermayeye artan bağımlılıkları nedeniyle piyasayı da kapitalizmi de denetleyecek bir tavır ortaya koydukları görülememektedir. Gelişmekte olan ülkelere geçmişte kalkınma politikalarına bağlanan umutların yerini bugün borçların döndürülme kaygısı almakta, büyüme ve yeni istihdam yaratılması yerine varolan istihdamın korunması derdine düşülmekte, kamudan hizmet beklemek yerine kamu açıklarının azaltılmasının yolları aranmakta, çalışanları korumak yerine durmadan sermayeye yeni tavizler verilmektedir. Öte yandan, olumsuz gelişmelerin bir bölümü gelişmiş ekonomiler de karşımıza çıkmaktadır (Koray, 2005).

Dünyanın katliamlara susması, yeni toprak iddiaları, din, ırk ayrımı tüm bu sömürgeci faktörler olduğu halde Küreselleşme kavramı altında gerçek anlamın ne olduğunun araştırılmaya ihtiyacı vardır.

## 2.YÖNTEM

Bu çalışmada analitik ve ampirik yöntemlerden, karşılaştırmalı analiz yöntemi, zeka ve mantıksal genellemeden ve yaşanmış tecrübeden yararlanılmıştır.

## 3.LİTERATÜR

İşletmelerin yeniden yapılanmasında Sanayi 4.0 uygulamaları sektörler açısından birbirinden farklı olsa da ortak payda hepsinde gömülü sistem denilen Siber Fiziksel Sistemle birlikte Nesnelerin ve Hizmetlerin İnterneti oluşudur. Bu kavramlar sayesinde nesneler hem birbirleriyle hem de insanlarla iletişime geçmekte, bu iletişim sayesinde çalışmasını teknolojik bileşen olarak ifade edilen kavramlarla yerine getirmektedir. (Davutoğlu, 2021).

Siber-Fiziksel Sistemler (SFS), çevredeki fiziksel dünya ve onun devam eden süreçleri ile yoğun bir bağlantı içinde olan; aynı zamanda veri erişim ve veri işleme servislerinin internet üzerinde kullanımda olduğu ortak çalışan hesaplama varlıklarının sistemleridir (Monostori vd., 2016, 621). SFS uygulamasında veri doğrudan algılayıcılardan ölçülebilir veya kontrol ünitelerinden elde edilebilir (Bagheri, Yang, Kao ve Lee, 2017; Hellinger ve Seager, 2011; AKBEN, 2018).

Siber alanla fiziksel alanın birleştirilmesinin hedeflendiği, insan zekasının yapay zeka teknolojileriyle bütünleştirilmesinin amaçlandığı Toplum 5.0 devriminin; kitlelerin inanç sistemleri üzerinde ne gibi değişikliklere yol açacağı günümüz itibarıyla tahmin edilebilir

boyutlara ulaşmıştır. Teknolojinin insan hayatının bütün unsurlarını etkileyen bir güce sahip olduğu gerçeğinden hareketle yaşamın değişmesi, dönüşmesi ve yeni bir unsurun toplum hayatına işlerlik kazandırması bağlamında kitlelerin inanç sistemleri üzerinde de birtakım değişim ve dönüşümlere neden olacağı söylenebilmektedir. Bu bakımdan teknoloji literatürüne yeni bir unsurun kazandırılması demek, aynı zamanda da kültür literatürüne yeni unsurun eklenmesi anlamına gelmektedir. Teknolojik buluşlar, yeni buluşlar veya geliştirilen aletlerin her biri sonuçları itibarıyla kültürün kılcal damarlarına kadar sirayet ederek değişim ve dönüşümlerde önemli rol oynamaktadır. Bu bağlamda psikik bir varlık olarak insanoğlunun inanç ekolojilerine de bu perspektiften yaklaşmak gerekmektedir (Koçak, 2020).

Bu tanımlamadan yola çıkarak; kapitalizm, yaşadığımız küreselleşmenin ekonomi politikasıdır veya küreselleşmenin gelişmesi kapitalist sermaye birikimi içinde belirlenmektedir ve bu gelişmede küresel sermaye kadar siyasal güçler de önemli rol oynamaktadır, gibi bir nitelendirme de yapabiliriz. Hatta şimdi sermayenin yalnız ekonomiyi değil tüm sosyal yaşamı eline geçirdiği ve kendi egemenliğini kurarak tüm bu alanları “sömürgeleştirdiğini” (Schedler, 1997, 1) söylemek için de epeyce neden var. Bu nedenle yarattığı eşitsizlik de, yol açtığı sorunlar da arttığı gibi, adlandırmanın ve anlamlandırmanın da önemi armış durumda (Koray, 2005).

#### 4.HIPOTEZLER

1. Küreselleşme toplumlar ve hegemen devletler için farklı algılanmakta ve yürütülmektedir.
2. Toplum 5.0.'ın Rifah mutlu yaşam içinde olması her topluma ait edilmiyor.
3. Sanayi 4.0. Sanayi 5.0. için alt yapını yapay zekayla oluşturmaktadır.
4. Sanayi 5.0. Toplum 5.0. ve Toplum 6.0. için doğal zekayla yapay zekanın insanda bütünleşmesidir.

#### SONUC

Türkiye Sanayi 4.0. bileşenleriyle sanayini geliştirmekte ve bu gelişmede Türk Dünyası'na ve az gelişmiş ülkelere yardımcı olmaktadır.

Türk devletleri insan haklarının korunmasının küreselleşmenin ana şartının olmasını istemektedir. Avrupa'ya petrol, gaz kemerlerinin çekilmesi, İpek yolunun açılmasına çalışılması, gıda ve diğer ürünlerinin ticaretle dünyada paylaşılması, kültür, bilgi paylaşımı ved. faktörler küreselleşmenin eşitlik kavramının hayata geçirilmesi içindir. Lakin dünya gerçekten küçük bir yer ve bu küçük yere kim gele bildiye mutlu yaşamak hakkı vardır.

Hegemen devletler yalnız kendi toplumları için sunduğu demokrasinin dış hegemenlik zorakılığı ile yapmaktadır.

Dünyada Barış gücünü sağlamak her devletin ana gayesi olmalıdır.

#### Edebiyyat

1. Alptuğ Bektaş 2502150037 tez danışmanı prof. Dr. Levent Şahin. Endüstri 4.0 Gelişmelerinin İşin Ve İşgücünün Niteliği Üzerindeki Muhtemel Etkileri: Almanya Ve Türkiye Karşılaştırmalı T.C. İstanbul Üniversitesi Sosyal Bilimler Enstitüsü Çalışma Ekonomisi Ve Endüstri İlişkileri Anabilim Dalı doktora tezi. İstanbul 2021. S.6
2. [ET003234.pdf esas sanal gerçeklik.pdf](#)
3. Hannover Messe 2011 Fuar Broşürü. <https://www.pbkik.hu/download.php?id=11935>



4. Çapcıoğlu, İhsan; Anık, Hilal. “Sanayi Devrimi’nden Endüstri 4.0’a: Dijitalleşme ve Dijital Dünyada Dinin Statüsü”. Tevilat 2/1 (2021), 27-43. ISSN: 2687-4849 e-ISSN: 2757-654X www.tevilat.com. S.31-32. <https://doi.org/10.53352/tevilat.976763>
5. Feray Küçükbaş Duman. Bölüm 27 Endüstri 5.0 Ve Sporda İnovasyonel Yaklaşımlar. Spor Bilimleri I. 2022. s.414
6. Klaus Schwab. Dördüncü Sabnaye Devrimi(çeviren Zülfi Dicleli), 2016. İstanbul
7. Society 5.0: Aiming for a New Human-Centered Society, [https://www.jef.or.jp/journal/pdf/220th\\_Special\\_Article\\_02.pdf](https://www.jef.or.jp/journal/pdf/220th_Special_Article_02.pdf)
8. Toplum 5.0: Süper Akıllı Toplum, <https://dergipark.org.tr/tr/download/article-file/1111569>
9. <https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>
10. Koçak, R. (2020). “Beşinci Sanayi Devrimi: Toplum 5.0 ve Yapay Zekâ Kültürü”, Uluslararası Halkbilimi Araştırmaları Dergisi, S.5, s.1-17. S5
11. Emin Sertaç Arı. Süper Akıllı Toplum: Toplum 5.0. Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü Dergisi Cilt: 23, Sayı: 1, Yıl: 2021, Sayfa: 455-479 <http://dx.doi.org/10.16953/deusosbil.808359> ISSN: 1302-3284 E-ISSN: 1308-0911 Derleme Makalesi. S12.
12. chrome-extension://efaidnbmnnnibpcjpcglclefindmkaj/<https://dergipark.org.tr/tr/download/article-file/1337174>
13. Şirketler İçin Ölümsüzlük İksiri: Toplum 5.0, <https://www.isteteknoloji.com.tr/yazarlar/2019/09/09/sirketler-icin-olumsuzluk-iksiri-toplum-5-0/>
14. <https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>
15. Sektörel Araştırma Ve Strateji Geliştirme Dairesi. Toplum 5.0. <https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>, s13-14.
16. Toplum 5.0 ve Dijital Sağlık, [https://www.researchgate.net/publication/339091615\\_Toplum\\_50\\_Ve\\_Dijital\\_Saglik](https://www.researchgate.net/publication/339091615_Toplum_50_Ve_Dijital_Saglik)
17. The 17 Goals, <https://sdgs.un.org/goals>
18. [toplum-5-0-arastirma-raporu.pdf](https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf) S.18
19. Thomas L. Friedman, Küreselleşmenin Geleceği, çev.: Elif Özsayar, (İstanbul, 2000), s. 20.
20. Hasan Onat. Küreselleşme Üzerine Gazi Üniversitesi Çorum İlahiyat Fakültesi Dergisi, 2002/1, ss. 37-47. Gazi Üniversitesi Çorum İlahiyat Fakültesi Dergisi, 2002/1
21. chrome-extension://efaidnbmnnnibpcjpcglclefindmkaj/<https://dergipark.org.tr/tr/download/article-file/1337174>
22. Davutoğlu, N. A. (2021). Sanayi 4.0 uygulamalarının dünyadaki ve Türkiye’deki sektörler açısından detaylı analizi. Journal of Social and Humanities Sciences Research, 8(67), 795-811. <http://dx.doi.org/10.26450/jshsr.2368>
23. S.804, 805, 807
24. [Dijital Türkiye Yol Haritası Yayınlandı \(endustri40.com\)](https://www.endustri40.com)
25. Prof. Dr. Meryem KORAY\*Yıldız Teknik Üniversitesi, “Reel“ Küreselleşme veya Küreselleşmenin Realitesi “İktisadi ve İdari Bilimler Fakültesi Çalışma ve Toplum, 2005/4. s.24, 34
26. Yılmaz, Kürşat – M. Barış HORZUM. Küreselleşme, Bilgi Teknolojileri Ve Üniversite. Eğitim Fakültesi Dergisi Cilt: 6 Sayı: 10 Güz 2005 s. 103- 121 S. 105-106
27. Dr. Öğr. Üyesi İbrahim. Akben Endüstri 4.0 Ve Karanlık Üretim: Genel Bir Bakış. Hasan Kalyoncu Üniversitesi, Gaziantep Türk Sosyal Bilimler Araştırmaları Dergisi /Journal of Turkish Social Sciences Research Nisan 2018 Cilt:3 Sayı:1
28. TOPLUM 5.0. <https://www.btk.gov.tr/uploads/pages/arastirma-raporlari/toplum-5-0-arastirma-raporu.pdf>S8-9

## **Türkiye’de Sosyal Bilimler Alanındaki Yeşil Temalı Lisansüstü Tezlerin Konuları, Eğilimleri ve Gelişimi**

**Prof. Dr. Ali ERBAŞI**

Selçuk University

aerbasi@selcuk.edu.tr

Orcid: 0000-0001-5709-9775

### **ÖZET**

Bu araştırmada, Türkiye’de sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin incelenmesi amaçlanmaktadır. Nitel araştırma türünde desenlenen bu çalışmada doküman incelemesi yöntemi kullanılmıştır. Yükseköğretim Kurulu Ulusal Tez Merkezinden 3 Ekim 2023 tarihinde yapılan tarama sonucunda, başlığında “yeşil” kavramı içeren sosyal bilimler alanında 574 tez, araştırmanın veri kaynağı olarak belirlenmiştir. Kullanılan dahil etme ve dışlama kriterleri neticesinde 38 tez araştırmanın kapsamından çıkarılmış ve geriye kalan 536 tez ile analizlere devam edilmiştir. Araştırmada bu tezlerin; lisansüstü derecesine, yayınlandığı yıla, yürütüldüğü üniversitelere, yazıldığı dile, bilim alanlarına (konularına) ve çalışma alanına göre kapsamaları incelenmiştir. Araştırma sonucunda, 1991-2023 yılları arasında 440 yüksek lisans, 95 doktora ve 1 sanatta yeterlik tezi yayınlandığı, yıllar itibariyle tez sayılarında çeşitli dalgalanmalar olmakla birlikte genel olarak bir artış eğilimi olduğu ve en çok tezin 2022 yılında yayınlandığı belirlenmiştir. 130 üniversitede konuyla ilgili en az bir tezin yürütüldüğü, en çok tezin sırasıyla Marmara Üniversitesi, Bahçeşehir Üniversitesi, Dokuz Eylül Üniversitesi, İstanbul Ticaret Üniversitesi ve Selçuk Üniversitesi’nde yürütüldüğü saptanmıştır. Tezlerin %86’sının Türkçe, %13,8’inin İngilizce ve yalnızca 1 tanesinin (%0,2) Kırgızca dillerinde yazıldığı belirlenmiştir. Tezlerin 51 farklı konuda yazıldığı, en çok tez yazan bilim alanının açık ara farkla İşletme alanı olduğu, bunu sırasıyla Turizm, Ekonomi, Kamu Yönetimi, Siyasal Bilimler alanlarının takip ettiği görülmüştür. Tezlerde 118 farklı alan tespiti yapılmış olup sırasıyla yeşil pazarlama, yeşil tedarik zinciri yönetimi, yeşil ekonomi, yeşil ürün, yeşil lojistik ve yeşil alan politikası alanlarının ön plana çıktığı tespit edilmiştir. Sonraki araştırmalarda tezlerin yöntemlerine yönelik incelemeler kapsama dahil edilebilir. Ayrıca yıllar itibariyle yazılan tezlerin sayısında genel bir artış eğilimi olmasına rağmen yetersiz olduğu düşünülmektedir. Bu nedenle çok sayıda sosyal bilimler alanı için son derece güncel olan yeşil temalı konularda lisansüstü tez konularının tercih edilmesi önerilmektedir. Araştırmadan elde edilen bulgular, Türkiye’de yeşil konusuna sosyal bilimler alanının verdiği önemi ve ilgiyi ortaya koymaktadır. Ayrıca araştırma, sosyal bilimler alanının yeşil konusundaki yöneliminin hangi alanlara doğru gelişim gösterdiğini ortaya koyması bakımından önem taşımaktadır.

**Anahtar Kelimeler:** Yeşil, Sosyal Bilimler, Lisansüstü Tezler

## **Topics, Trends and Development of Postgraduate Theses on Green in the Field of Social Sciences in Türkiye**

### **ABSTRACT**

The purpose of this research is to examine green-themed postgraduate theses written in the field of social sciences in Türkiye. In this study designed as a qualitative research type, the document analysis method was used. As a result of the screening conducted by the National Thesis Center of the Council of Higher Education on November 03, 2023, it was identified that there were 574 theses in the field of social sciences containing the concept of "green" in their titles. As a result of the inclusion and exclusion criteria used, 38 theses were excluded from the scope of the research and the analysis continued with the remaining 536 theses. In the research, these theses were examined in terms of their scope according to the postgraduate degree, published year, conducted universities, written language, the scientific fields (topics) and the field of study. As a result of the research, it was determined that 440 master's degree, 95 doctoral and 1 art proficiency theses were published between 1991 and 2023, and although there were various fluctuations in the number of theses over the years, there was a general increasing trend and the most theses were published in 2022. It was determined that at least one thesis on the subject was conducted in 130 universities, and the most theses were respectively conducted at Marmara University, Bahçeşehir

University, Dokuz Eylül University, İstanbul Commerce University and Selçuk University. It was determined that 86% of the theses were written in Turkish, 13.8% in English and only 1 (0.2%) in Kyrgyz languages. It was observed that theses were written on 51 different subjects, and the field of science that wrote the most theses was by far the field of Business Administration, followed respectively by Tourism, Economy, Public Administration and Political Sciences. It was determined that 118 different fields were identified in the theses, and the fields of green marketing, green supply chain management, green economy, green product, green logistics and green area policy came to the fore, respectively. In future research, examinations of the theses' methods may be included. In addition, although there is a general increasing trend in the number of theses written over the years, it is thought to be insufficient. For this reason, it is recommended to choose topics of postgraduate thesis on green-themed, which are extremely current for many social sciences fields. The findings obtained from the research reveal the importance and interest given by the field of social sciences to the green issue in Türkiye. In addition, the research is important in terms of revealing the areas in which the green orientation of the field of social sciences is developing.

**Keywords:** Green, Social Sciences, Postgraduate Theses

## 1. GİRİŞ

Uzun yıllardır araştırmacıların ilgi alanı olagelen çevreci davranışlar, son zamanlarda yaşanan çevre algısındaki değişim ve gelişimlerin etkisiyle her geçen gün önemini artırmaktadır (Erbaşı, 2019: 5). Bu durum, yeşil kavramının sosyal bilimler alan yazınında son yıllarda oldukça popüler bir konu haline gelmesine neden olmaktadır. Bu ilgi, yeşil kavramının farklı değişkenlerle ilişkilerinin araştırılmasına ve konuya farklı açılardan bakılmasına imkân tanımıştır. Sonuçta örgütlerin farklı fonksiyonlarında ve çeşitli alt disiplinlerde yeşil kavramının farklı açılardan inceleme konusu yapılmaya başlandığı görülmektedir (Erbaşı, 2023: xi). Yeşil konsepti, sürdürülebilirlik kavramının uygulama alanıdır. Sürdürülebilirlik kavramının popüler hale geldiği son dönemlerde, işletmeler ürünlerini ve üretim yöntemlerini çevre için yeniden tasarlamaya teşvik edilmektedir (Nulkar, 2014: 131). Bu kapsamda yeşil kavramı son yıllarda çeşitli bilim alanlarının önemli ölçüde ilgisini çekmeye başlamıştır. Sosyal bilimler alanında yeşil kavramına yönelik yapılmış araştırmaların fotoğrafını görebilmek ve bu sayede kavramın çeşitli disiplinlerde ulaştığı yeri görmek, bundan sonraki araştırmalar için yön verici olabilir.

Alan yazında Türkiye’deki yeşil temalı lisansüstü tezlerin incelemesini amaçlayan bir araştırmaya rastlanmamıştır. Türkiye’de yeşil konusuna sosyal bilimler alanının verdiği önemi ve ilgiyi görebilmek ve Türkiye’de sosyal bilimler alanının yeşil konusundaki yöneliminin hangi alanlara doğru gelişim gösterdiğini ortaya koymak amacıyla bu araştırmanın yapılmasına ihtiyaç duyulmuştur. Bu varsayımlardan hareketle bu araştırmanın amacı, Türkiye’de sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezleri incelemektir. Bu amaçtan hareketle aşağıdaki araştırma sorularına cevap aranmıştır:

1. Sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin türlerine göre dağılımı nasıldır?
2. Sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin yayım yıllarına göre dağılımı nasıldır?
3. Sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin yürütüldüğü üniversitelere göre dağılımı nasıldır?
4. Sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin yazıldığı dile göre dağılımı nasıldır?
5. Sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin bilim alanlarına (konularına) göre dağılımı nasıldır?
6. Sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin çalışma alanına göre dağılımı nasıldır?

## 2. YÖNTEM

Nitel araştırma türünde desenlenen bu çalışmada doküman incelemesi yöntemi kullanılmıştır. Yükseköğretim Kurulu Ulusal Tez Merkezinden 03 Ekim 2023 tarihinde yapılan taramada anahtar kelime olarak “yeşil” ve grubu “sosyal” kısıtlamaları yapılmıştır. Bu tarama sonucunda, sosyal bilimler alanında yeşil kavramı ile ilgili erişime açık 474’ü yüksek lisans, 99’u doktora ve 1’i sanatta yeterlik olmak üzere toplam 574 teze ulaşılmıştır. Veriler, Veri Sınıflama Formu kullanılarak sistemli bir şekilde bir araya getirilmiş ve belirlenen ölçütler kapsamında içerik analizi yapılmıştır. Analiz aşamasında “yeşil” terimini içermesine rağmen “çevre” anlamı taşımayan kavramları içeren tezler analizlerden çıkarılmıştır (Örneğin Yeşil Kuşak, Yeşil Pop, Bursa Yeşil Camii gibi). Çıkarılan bu kavramların detaylarına araştırmanın bulgular kısmında yer verilmiştir. Ayrıca tezlerde kullanılan bazı kavramların “çevre” anlamı ihtiva eden ve etmeyen eş sesli kavramlar olduğu tespit edilmiştir. Örneğin Yeşil Kart gibi. Uluslararası

Motorlu Araçlar Zorunlu Mali Sorumluluk Sigortası anlamını ihtiva eden Yeşil Kart kavramlarını içeren tezler araştırmamızın kapsamına dahil edilmişken, kamuda uygulanan sosyal güvenlik harcamalarını temsil eden Yeşil Kart kavramlarını ihtiva eden tezler kapsam dışı bırakılmıştır. Kullanılan dahil etme ve dışlama kriterleri neticesinde 38 tez araştırmamızın kapsamından çıkarılmış ve geriye kalan 440'ı yüksek lisans, 95'i doktora ve 1'i sanatta yeterlik olmak üzere 536 tez ile analizlere devam edilmiştir. Analizlerde tezler lisansüstü derecesine, yayınlandığı yıla, yürütüldüğü üniversitelere, yazıldığı dile, bilim alanlarına (konularına) ve yeşil konulu çalışma alanına göre değerlendirilmiştir. Veri görselleştirmelerinde Microsoft Excell ve WordArt programları kullanılmıştır. Araştırmamızın tüm süreçlerinde Yükseköğretim Kurumları Bilimsel Araştırma ve Yayın Etiği Yönergesinde tanımlanan tüm kurallara uyum sağlanmıştır.

### 3. BULGULAR

Tablo 1'de 574 tez içinde adında “yeşil” kavramını barındıran ancak “çevre” anlamı taşımadığı için ön değerlendirmede analizlerden çıkarılan tezlerdeki kavramların dağılımı sunulmuştur.

*Tablo 1. Ön Değerlendirmede Analizlerden Çıkarılan Tezlerde Kullanılan Kavramların Dağılımı*

Analizlerden Çıkarılan Kavramlar	f	Analizlerden Çıkarılan Kavramlar	f
Bursa Yeşil Camii	6	Yeşil Deniz Kaplumbağası	1
Yeşil Gece Romanı	5	Yeşil Domates	1
Yeşil Kart	4	Yeşil Giresun Gazetesi	1
Mustafa Hakkı Yeşil Kütüphanesi	3	Yeşil Hareket	1
Yeşil Yol Romanı	2	Yeşil Kuşak	1
İran Yeşil Hareketi	1	Yeşil Ordu Cemiyeti	1
Kırmızı-Yeşil Yıllar	1	Yeşil Pop	1
Mali-Yeşil Algler	1	Yeşil Protein	1
Şemseddin Yeşil	1	Yeşil Şövalye	1
Yeşil Ceviz Kabuğu	1	Yeşil Tahayyüller	1
Yeşil Çay Kültürü	1	Yeşiller Partisi	1
Yeşil Deniz Dizisi	1		
<i>Toplam</i>		<i>f=38</i>	

Tablo 2'de tezlerin lisansüstü derecesine göre dağılımı sunulmuştur.

*Tablo 2. Tezlerin Lisansüstü Derecesine Göre Dağılımı*

Tezin Lisansüstü Derecesi	f	%
Doktora	95	17,7
Yüksek Lisans	440	82,1
Sanatta Yeterlik	1	0,2
<i>Toplam</i>	<i>536</i>	<i>100,0</i>

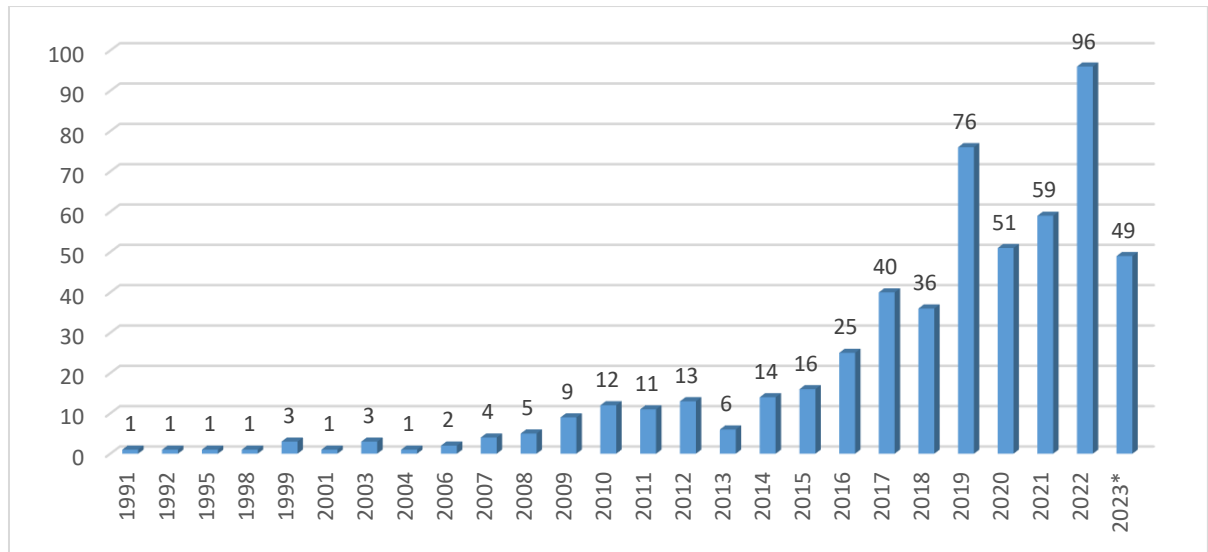
Tablo 3'te tezlerin yayınlandığı yıllara göre dağılımlarına yer verilmiştir.

*Tablo 3. Tezlerin Yayınlandığı Yıllara Göre Dağılımı*

Yıl	n	%	Kümülatif %
1991	1	0,2	0,2
1992	1	0,2	0,4
1995	1	0,2	0,6
1998	1	0,2	0,7
1999	3	0,6	1,3
2001	1	0,2	1,5
2003	3	0,6	2,1
2004	1	0,2	2,2
2006	2	0,4	2,6
2007	4	0,7	3,4
2008	5	0,9	4,3
2009	9	1,7	6,0
2010	12	2,2	8,2
2011	11	2,1	10,3
2012	13	2,4	12,7
2013	6	1,1	13,8
2014	14	2,6	16,4
2015	16	3,0	19,4
2016	25	4,7	24,1
2017	40	7,5	31,5
2018	36	6,7	38,2
2019	76	14,2	52,4
2020	51	9,5	61,9
2021	59	11,0	72,9
2022	96	17,9	90,9
2023*	49	9,1	100,0
<i>Toplam</i>	<i>536</i>	<i>100,0</i>	<i>100,0</i>

\* 2023 yılına ait veriler, ilk 9 aylık (03.10.2023 tarihine kadar olan) verileri içermektedir.

Tezlerin yayınlandığı yıllara göre dağılımlarına ilişkin bulguların şekilsel gösterimi Şekil 1'de sunulmuştur.



*Şekil 1. Tezlerin Yayınlandığı Yıllara Göre Dağılımı*



Tablo 4’te tezlerin yürütüldüğü üniversitelere göre dağılımı sunulmuştur.

*Tablo 4. Tezlerin Yürütüldüğü Üniversitelere Göre Dağılımı*

Üniversite	n	%	Üniversite	n	%
Marmara Üniversitesi	35	6,5	İstanbul Okan Üniversitesi	2	0,4
Bahçeşehir Üniversitesi	24	4,5	İstanbul Teknik Üniversitesi	2	0,4
Dokuz Eylül Üniversitesi	23	4,3	İzmir Demokrasi Üniversitesi	2	0,4
İstanbul Ticaret Üniversitesi	20	3,7	İzmir Ekonomi Üniversitesi	2	0,4
Selçuk Üniversitesi	20	3,7	İzmir Katip Çelebi Üniversitesi	2	0,4
İstanbul Üniversitesi	17	3,2	Kafkas Üniversitesi	2	0,4
Anadolu Üniversitesi	14	2,6	Kahramanmaraş Sütçü İmam Üniversitesi	2	0,4
Gazi Üniversitesi	14	2,6	Kapadokya Üniversitesi	2	0,4
Beykent Üniversitesi	13	2,4	Karabük Üniversitesi	2	0,4
Mersin Üniversitesi	11	2,1	Maltepe Üniversitesi	2	0,4
Atatürk Üniversitesi	10	1,9	Manisa Celal Bayar Üniversitesi	2	0,4
Çanakkale Onsekiz Mart Üniversitesi	10	1,9	Munzur Üniversitesi	2	0,4
İstanbul Aydın Üniversitesi	10	1,9	Ondokuz Mayıs Üniversitesi	2	0,4
Trakya Üniversitesi	10	1,9	Sakarya Uygulamalı Bilimler Üniversitesi	2	0,4
Ankara Üniversitesi	9	1,7	TOBB Ekonomi ve Teknoloji Üniversitesi	2	0,4
Bursa Uludağ Üniversitesi	9	1,7	Ufuk Üniversitesi	2	0,4
Akdeniz Üniversitesi	8	1,5	Yeditepe Üniversitesi	2	0,4
Giresun Üniversitesi	8	1,5	Abant İzzet Baysal Üniversitesi	1	0,2
İnönü Üniversitesi	8	1,5	Adana Alparslan Türkeş Bilim ve Teknoloji Ün.	1	0,2
İstanbul Bilgi Üniversitesi	8	1,5	Adnan Menderes Üniversitesi	1	0,2
Gaziantep Üniversitesi	7	1,3	Aksaray Üniversitesi	1	0,2
Hacettepe Üniversitesi	7	1,3	Altınbaş Üniversitesi	1	0,2
Orta Doğu Teknik Üniversitesi	7	1,3	Antalya Bilim Üniversitesi	1	0,2
Hasan Kalyoncu Üniversitesi	6	1,1	Artvin Çoruh Üniversitesi	1	0,2
Karadeniz Teknik Üniversitesi	6	1,1	Atılım Üniversitesi	1	0,2
Afyon Kocatepe Üniversitesi	5	0,9	Bartın Üniversitesi	1	0,2
Ankara Hacı Bayram Veli Ün.	5	0,9	Bayburt Üniversitesi	1	0,2
Çağ Üniversitesi	5	0,9	Beykoz Üniversitesi	1	0,2
Çukurova Üniversitesi	5	0,9	Bilecik Şeyh Edebali Üniversitesi	1	0,2
Kastamonu Üniversitesi	5	0,9	Bolu Abant İzzet Baysal Üniversitesi	1	0,2
Niğantaşı Üniversitesi	5	0,9	Bursa Teknik Üniversitesi	1	0,2
Pamukkale Üniversitesi	5	0,9	Çankırı Karatekin Üniversitesi	1	0,2
Sakarya Üniversitesi	5	0,9	Celal Bayar Üniversitesi	1	0,2
Süleyman Demirel Üniversitesi	5	0,9	Cumhuriyet Üniversitesi	1	0,2
Yaşar Üniversitesi	5	0,9	Ege Üniversitesi	1	0,2
Fırat Üniversitesi	4	0,7	Eskişehir Teknik Üniversitesi	1	0,2
Hitit Üniversitesi	4	0,7	Fatih Üniversitesi	1	0,2
İstanbul Gedik Üniversitesi	4	0,7	Gebze Yüksek Teknoloji Enstitüsü	1	0,2
İstanbul Gelişim Üniversitesi	4	0,7	Gediz Üniversitesi	1	0,2
Kocaeli Üniversitesi	4	0,7	Haliç Üniversitesi	1	0,2
Kütahya Dumlupınar Üniversitesi	4	0,7	İbn Haldun Üniversitesi	1	0,2
Muğla Sıtkı Koçman Üniversitesi	4	0,7	İhsan Doğramacı Bilkent Üniversitesi	1	0,2
Niğde Ömer Halisdemir Üniversitesi	4	0,7	Işık Üniversitesi	1	0,2
Toros Üniversitesi	4	0,7	İstanbul Ayyansaray Üniversitesi	1	0,2

Aydın Adnan Menderes Üniversitesi	3	0,6	İstanbul Kültür Üniversitesi	1	0,2
Dumlupınar Üniversitesi	3	0,6	İstanbul Medipol Üniversitesi	1	0,2
Erciyes Üniversitesi	3	0,6	Kadir Has Üniversitesi	1	0,2
Gebze Teknik Üniversitesi	3	0,6	Kara Harp Okulu Komutanlığı	1	0,2
İstanbul Arel Üniversitesi	3	0,6	Karamanoğlu Mehmetbey Üniversitesi	1	0,2
Kırıkkale Üniversitesi	3	0,6	Kilis 7 Aralık Üniversitesi	1	0,2
Kırklareli Üniversitesi	3	0,6	Kırgızistan-Türkiye Manas Üniversitesi	1	0,2
Necmettin Erbakan Üniversitesi	3	0,6	KTO Karatay Üniversitesi	1	0,2
Sivas Cumhuriyet Üniversitesi	3	0,6	London School of Economics and Political Science	1	0,2
Uludağ Üniversitesi	3	0,6	Muğla Üniversitesi	1	0,2
Van Yüzüncü Yıl Üniversitesi	3	0,6	Nevşehir Hacı Bektaş Veli Üniversitesi	1	0,2
Yıldız Teknik Üniversitesi	3	0,6	Nevşehir Üniversitesi	1	0,2
Bandırma Onyedil Eylül Üniversitesi	2	0,4	Osmaniye Korkut Ata Üniversitesi	1	0,2
Başkent Üniversitesi	2	0,4	Özyeğin Üniversitesi	1	0,2
Batman Üniversitesi	2	0,4	Sabancı Üniversitesi	1	0,2
Boğaziçi Üniversitesi	2	0,4	Tarsus Üniversitesi	1	0,2
Çankaya Üniversitesi	2	0,4	Tekirdağ Namık Kemal Üniversitesi	1	0,2
Düzce Üniversitesi	2	0,4	Tokat Gaziosmanpaşa Üniversitesi	1	0,2
Eskişehir Osmangazi Üniversitesi	2	0,4	Türk Hava Kurumu Üniversitesi	1	0,2
Galatasaray Üniversitesi	2	0,4	Türk-Alman Üniversitesi	1	0,2
Gümüşhane Üniversitesi	2	0,4	Yakın Doğu Üniversitesi	1	0,2
<i>Toplam</i>		<i>n=536</i>			<i>%= 100,0</i>

Tablo 5'te tezlerin yazıldığı dile göre dağılımı sunulmuştur.

*Tablo 5. Tezlerin Yazıldığı Dile Göre Dağılımı*

Dil	n	%
İngilizce	74	13,8
Kırgızca	1	0,2
Türkçe	461	86,0
<i>Toplam</i>	<i>536</i>	<i>100,0</i>

Tablo 6'da tezlerin bilim alanlarına (konularına) göre dağılımı sunulmuştur.

*Tablo 6. Tezlerin Bilim Alanlarına (Konularına) Göre Dağılımı*

Bilim Alanı	n	%
İşletme = Business Administration	334	48,41
Turizm = Tourism	55	7,97
Ekonomi = Economics	42	6,09
Kamu Yönetimi = Public Administration	37	5,36
Siyasal Bilimler = Political Science	22	3,19
Uluslararası İlişkiler = International Relations	19	2,75
Maliye = Finance	18	2,61
Eğitim ve Öğretim = Education and Training	14	2,03
Ulaşım = Transportation	13	1,88
Halkla İlişkiler = Public Relations	12	1,74
Reklamcılık = Advertising	12	1,74
Bankacılık = Banking	8	1,16
Peyzaj Mimarlığı = Landscape Architecture	8	1,16
Enerji = Energy	7	1,01
İletişim Bilimleri = Communication Sciences	7	1,01

Çalışma Ekonomisi ve Endüstri İlişkileri = Labour Economics and Industrial Relations	6	0,87
Çevre Mühendisliği = Environmental Engineering	5	0,72
Ekonometri = Econometrics	5	0,72
Gastronomi ve Mutfak Sanatları = Gastronomy and Culinary Arts	5	0,72
Sağlık Kurumları Yönetimi = Health Care Management	5	0,72
Sosyoloji = Sociology	5	0,72
Kimya = Chemistry	4	0,58
Şehircilik ve Bölge Planlama = Urban and Regional Planning	4	0,58
Coğrafya = Geography	3	0,43
Denizcilik = Marine	3	0,43
Hukuk = Law	3	0,43
Spor = Sports	3	0,43
Bilgi ve Belge Yönetimi = Information and Records Management	2	0,29
Endüstri ve Endüstri Mühendisliği = Industrial and Industrial Engineering	2	0,29
Güzel Sanatlar = Fine Arts	2	0,29
Psikoloji = Psychology	2	0,29
Sağlık Yönetimi = Healthcare Management	2	0,29
Sigortacılık = Insurance	2	0,29
Sivil Havacılık = Civil Aviation	2	0,29
Adli Tıp = Forensic Medicine	1	0,14
Batı Dilleri ve Edebiyatı = Western Linguistics and Literature	1	0,14
Bilgisayar Mühendisliği Bilimleri-Bilgisayar ve Kontrol = Computer Engineering and Computer Science and Control	1	0,14
Bilim ve Teknoloji = Science and Technology	1	0,14
Biyoloji = Biology	1	0,14
Dilbilim = Linguistics	1	0,14
Din = Religion	1	0,14
Gazetecilik = Journalism	1	0,14
Giyim Endüstrisi = Clothing Industry	1	0,14
Hastaneler = Hospitals	1	0,14
İngiliz Dili ve Edebiyatı = English Language and Literature	1	0,14
Mühendislik Bilimleri = Engineering Sciences	1	0,14
Müzecilik = Museology	1	0,14
Sahne ve Görüntü Sanatları = Performing and Visual Arts	1	0,14
Savunma ve Savunma Teknolojileri = Defense and Defense Technologies	1	0,14
Tarih = History	1	0,14
Trafik = Traffic	1	0,14
<i>Toplam</i>	<i>690</i>	<i>100.00</i>

Tablo 7’de tezlerin yeşil konulu çalışma alanlarına göre dağılımı sunulmuştur. Tasnifleme yapılırken (yakın anlamlar ihtiva eden bir başka alan olsa bile) mümkün olduğu kadar yeşil kavramının birlikte kullanıldığı kelime esas alınmaya çalışılmıştır. Buradaki amaç, aynı anlama gelen kavramların farklı kelimelerle izah edilmeye çalışıldığını da görmektir. Örneğin yeşil tüketim yerine yeşil satın alma davranışı kavramı kullanılan araştırmalar, tasnif yapılırken ayrı ayrı değerlendirilmiştir. Bir başka örnekte, bir tezde yeşil tüketim yerine yeşil ürün satın alma davranışı kavramı kullanılmışsa bu ifade tasnifte kullanılmıştır.

*Tablo 7. Tezlerin Yeşil Konulu Çalışma Alanlarına Göre Dağılımı*

<b>Çalışma Alanı</b>	<b>n</b>	<b>%</b>	<b>Çalışma Alanı</b>	<b>n</b>	<b>%</b>
Yeşil Pazarlama	112	19,3	Yeşil Vergi	2	0,3
Yeşil Tedarik Zinciri Yönetimi	43	7,4	Yeşil Yaklaşım	2	0,3
Yeşil Ekonomi	29	5,0	Yeşil Yenilik	2	0,3
Yeşil Ürün	28	4,8	Yeşil 10	1	0,2
Yeşil Lojistik	23	4,0	Yeşil Aktivizm	1	0,2
Yeşil Alan Politikası	22	3,8	Yeşil Altyapı Sistemleri	1	0,2
Yeşil İnsan Kaynakları Yönetimi	18	3,1	Yeşil Araç Rotalama	1	0,2
Yeşil Reklam	15	2,6	Yeşil Atık	1	0,2
Yeşil Yıldız	15	2,6	Yeşil Bayrak	1	0,2
Yeşil Tüketim	12	2,1	Yeşil Bulut	1	0,2
Yeşil Yönetim	12	2,1	Yeşil Çatı	1	0,2
Yeşil Restoran	10	1,7	Yeşil Dağıtım	1	0,2
Yeşil Satın Alma Davranışı	10	1,7	Yeşil Demiryolu Yolcu Taşımacılığı	1	0,2
Yeşil Büyüme	9	1,6	Yeşil Depo	1	0,2
Yeşil Otel	9	1,6	Yeşil Devlet	1	0,2
Yeşil Örgütsel Davranış	8	1,4	Yeşil Dil Sınıfları	1	0,2
Yeşil Enerji	7	1,2	Yeşil Dönüşüm	1	0,2
Yeşil İnovasyon	7	1,2	Yeşil Dürtme	1	0,2
Yeşil Tahvil	7	1,2	Yeşil Ekran Teknolojisi	1	0,2
Yeşil Hastane	6	1,0	Yeşil Evler	1	0,2
Yeşil Kimya	6	1,0	Yeşil Gazete	1	0,2
Yeşil Aklama (Boyama)	5	0,9	Yeşil Gemicilik	1	0,2
Yeşil Bütçeleme	5	0,9	Yeşil Güvenlik	1	0,2
Yeşil İş	5	0,9	Yeşil İletişim	1	0,2
Yeşil Kent	5	0,9	Yeşil İslami Finans	1	0,2
Yeşil Marka	5	0,9	Yeşil İşletme Stratejileri	1	0,2
Yeşil Yol Projesi	5	0,9	Yeşil Jeopolitik	1	0,2
Avrupa Yeşil Mutabakatı	4	0,7	Yeşil Kampüs	1	0,2
Yeşil Satın Alma Niyeti	4	0,7	Yeşil Karmaşıklık	1	0,2
Yeşil Bina	3	0,5	Yeşil Keynesçilik	1	0,2
Yeşil Davranış	3	0,5	Yeşil Kimlik	1	0,2
Yeşil Güven	3	0,5	Yeşil Kredi	1	0,2
Yeşil Hareket	3	0,5	Yeşil Kriminoloji	1	0,2
Yeşil İşletme	3	0,5	Yeşil Liberalizm	1	0,2
Yeşil Kart	3	0,5	Yeşil Marka İmajı	1	0,2
Yeşil Muhasebe	3	0,5	Yeşil Meslekler	1	0,2
Yeşil Okul	3	0,5	Yeşil Müfredat	1	0,2

Yeşil Satın Alma	3	0,5	Yeşil Müşteri Deneyimi	1	0,2
Yeşil Teori	3	0,5	Yeşil Mutabakat	1	0,2
Yeşil Tüketici	3	0,5	Yeşil Müze	1	0,2
Yeşil Ambalaj	2	0,3	Yeşil OSB	1	0,2
Yeşil Anahtar	2	0,3	Yeşil Paketleme	1	0,2
Yeşil Bankacılık	2	0,3	Yeşil Paylaşım	1	0,2
Yeşil Düşünce	2	0,3	Yeşil Performans	1	0,2
Yeşil Düzen	2	0,3	Yeşil Perspektif	1	0,2
Yeşil Finans	2	0,3	Yeşil Politika	1	0,2
Yeşil Girişimcilik	2	0,3	Yeşil Rekabet	1	0,2
Yeşil Havalimanı	2	0,4	Yeşil Rengi (Dil Bilimi)	1	0,2
Yeşil İmaj	2	0,3	Yeşil Siyaset	1	0,2
Yeşil Kalkınma	2	0,3	Yeşil STK	1	0,2
Yeşil Kapitalizm	2	0,3	Yeşil Tanrı	1	0,2
Yeşil Kütüphane	2	0,3	Yeşil Tedarikçi	1	0,2
Yeşil Liman	2	0,3	Yeşil Teknoloji	1	0,2
Yeşil Mutfak	2	0,3	Yeşil Toparlanma	1	0,2
Yeşil Örgüt İklimi	2	0,3	Yeşil Turizm	1	0,2
Yeşil Örgüt Kültürü	2	0,3	Yeşil Üniversite	1	0,2
Yeşil Sukuk	2	0,3	Yeşil Üretim	1	0,2
Yeşil Ürün Satın Alma	2	0,3	Yeşil Ürün Satın Alma Davranışı	1	0,2
Yeşil Ürün Satın Alma Niyeti	2	0,3	Yeşil Uyum	1	0,2
<i>Toplam</i>			<i>n=579</i>		<i>%= 100,0</i>

Şekil 2’de tezlerin yeşil konulu çalışma alanlarına göre dağılımına ait kelime bulutu verilmiştir.



*Şekil 2. Tezlerin Yeşil Konulu Çalışma Alanlarına Göre Dağılımına Ait Kelime Bulutu*

#### 4. SONUÇ

Türkiye’de sosyal bilimler alanında yazılan yeşil temalı lisansüstü tezlerin incelendiği bu araştırma nitel türde desenlenmiş ve araştırmada doküman inceleme yöntemi kullanılmıştır. Dahil etme ve dışlama kriterleri neticesinde 536 lisansüstü teze ulaşılmıştır. Bu tezlerden 440’ı yüksek lisans, 95’i doktora ve 1’i sanatta yeterlik tezidir. Tezlerin yayınlandığı yıla göre inceleme yapıldığında, çeşitli yıllarda dalgalanmalar olmakla birlikte genel olarak her geçen yıl yeşil konusunda yazılan tezlerde artış görülmektedir. İlk tezin 1991 yılında yayınlandığı ve bu yıldan itibaren 1993, 1994, 1996, 1997, 2000, 2002 ve 2005 yılları haricinde her yıl tez yayınlandığı belirlenmiştir. 2006 yılında başlayan yükseliş grafiği, 2011, 2013, 2018 ve 2020 yıllarında bir önceki yıla kıyasla düşüş gösterse de yıllar itibarıyla genel yükseliş trendi dikkat çekmektedir. 2019 ve 2022 yıllarındaki yukarı yönlü kırılmalar dikkat çekmekle birlikte en yüksek sayıdaki yayının 2022 yılında (n=96) gerçekleştiği görülmektedir.

Tezlerin yürütüldüğü üniversitelere göre inceleme yapıldığında, toplam 130 üniversitede konuyla ilgili en az bir tezin yürütüldüğü görülmektedir. En çok sayıda tezin Marmara Üniversitesi’nde (n=35) yürütüldüğü, bunu sırasıyla Bahçeşehir Üniversitesi (n=24), Dokuz Eylül Üniversitesi (n=23), İstanbul Ticaret Üniversitesi (n=20) ve Selçuk Üniversitesi’nin (n=20) takip ettiği tespit edilmiştir. Tezlerin yazıldığı dile göre inceleme yapıldığında, tezlerin %86’sının Türkçe (n=461), %13,8’inin İngilizce (n=74) ve %0,2’sinin Kırgızca (n=1) dilinde yazıldığı görülmektedir.

Tezlerin bilim alanlarına (konularına) göre inceleme yapıldığında, 51 farklı konuda tez yazıldığı, yeşil ile ilgili konularda açık ara farkla en çok tez yazan bilim alanının “İşletme” (n=334) olduğu, bunu sırasıyla “Turizm” (n=55), “Ekonomi” (n=42), “Kamu Yönetimi” (n=37) ve “Siyasal Bilimler” (n=22) alanlarının takip ettiği görülmektedir. Tezlerin çalışma alanına göre inceleme yapıldığında 118 farklı alan tespit edilmiştir. Tezlerin %19,3’ü yeşil pazarlama (n=112), %7,4’ü yeşil tedarik zinciri yönetimi (n=43), %5,0’ı yeşil ekonomi (n=29), %4,8’i yeşil ürün (n=28), %4,0’ı yeşil lojistik (n=23) ve %3,8’i yeşil alan politikası (n=22) alanında yapılmıştır.

Araştırmanın en önemli kısıtı, tez taramaları yapılırken anahtar kelime olarak “yeşil” kısıtlamasının yapılmasıdır. Benzer anlamları ihtiva edebilecek “sürdürülebilirlik”, “çevre” gibi kavramlar kapsam dışı bırakılmıştır. Bu kısıtlamanın en önemli nedeni, yeşil kavramının literatürde bir terminoloji oluşturmaya yöneliktir. Örneğin “çevreci çalışan davranışı” veya “çevreci işgören davranışı” yerine “yeşil örgütsel davranış” kavramının kullanımının doğru olacağı ve bu sayede araştırmacılar için kolaylık oluşturacağı umulmaktadır. Öyle ki sosyal bilimler alan yazınında kavramların tercümesine yönelik çeşitli problem alanı tespitleri yer almaktadır (Erbaşı, 2012: 61-86). Ayrıca Avrupa Yeşil Mutabakatının kabulüyle birlikte daha da önem kazanmış yeşil kavramı ile ilgili yıllar itibarıyla yazılan tezlerin sayısında genel bir artış olmasına rağmen yetersiz olduğu düşünülmektedir. Sosyal bilimler alanında lisansüstü eğitim gören öğrencilerin ve danışman öğretim üyelerinin, bilim alanları için son derece güncel olan yeşil temalı konularda tezlere yönelmeleri önerilmektedir. Ek olarak, sosyal bilimler alanının çeşitli disiplinlerine yönelik yeşil temalı lisans ve lisansüstü derslerin açılması önerilmekte olup bu durum konuya olan ilgiyi artıracaktır.

#### KAYNAKÇA

- Erbaşı, Ali (2023). *Tüm Yönleriyle Yeşil İşletme (2. Baskı)* (Ed. Ali Erbaşı). Atlas Akademi Yayıncılık, Konya.
- Erbaşı, Ali (2019). Yeşil Örgütsel Davranış Ölçeği: Bir Ölçek Geliştirme Çalışması. *Istanbul Management Journal*, 86, 1-23.
- Erbaşı, Ali (2012). Balanced Scorecard Performans Değerlendirme Yönteminin Türkçe Yazındaki Tercüme Problemi. *Verimlilik Dergisi*, 2012(2), 61-86.
- Nulkar, Gurudas (2014). SMEs and Environmental Performance-A Framework for Green Business Strategies. *Procedia Social and Behavioral Sciences*, 133(2014), 130-140.



## **Türkiye Yeşil Mutabakat Eylem Planı Çerçevesinde Döngüsel Ekonomi Stratejileri: Genel Bir Değerlendirme**

**Prof. Dr. Ali ERBAŞI**

Selçuk University  
aerbasi@selcuk.edu.tr  
Orcid: 0000-0001-5709-9775

**Fatih ERBAŞI**

Selçuk University  
erbasifatih@hotmail.com  
Orcid: 0009-0001-3054-6624

### **ÖZET**

Avrupa Birliği (AB), Yeşil Mutabakat eylemlerine uyarak Avrupa'nın 2050 yılına kadar ilk nötr kıta olmasını hedeflemektedir. Tüketimin üretimden çok daha önde seyrettiği gerçeğinden hareketle doğal kaynakları koruyabilmek için tüm kıtanın hatta dünyanın buna inanması büyük önem taşımaktadır. Bu kapsamda AB, rejenaratif büyümeyi esas alarak sürdürülebilir bir büyümenin oluşturulmasına odaklanmaktadır. Bu dönüşüme yönelik hedefi tanımlayabilmek için Avrupa Yeşil Mutabakatında döngüsel ekonomi kavramına ayrı bir başlık açılmıştır. Bu araştırmanın amacı, Avrupa Yeşil Mutabakatına uyum sağlayabilmek için T.C. Ticaret Bakanlığı koordinasyonunda hazırlanan ve 2021 yılında yayınlanan Türkiye Yeşil Mutabakat Eylem Planının Döngüsel Ekonomi başlığına yönelik genel bir değerlendirme yapmaktır. Nitel olarak desenlenen araştırmada doküman incelemesi yöntemi kullanılmıştır. Bu kapsamda Türkiye Yeşil Mutabakat Eylem Planının Döngüsel Ekonomi başlığı altında tanımlanan 8 hedef, 23 eylem, 6 sorumlu/koordinatör kurum ve 20 ilgili kurum ve paydaşa yönelik inceleme yapılmıştır.

**Anahtar Kelimeler:** Avrupa Yeşil Mutabakatı, Türkiye Yeşil Mutabakat Eylem Planı, Döngüsel Ekonomi Stratejileri

## **Circular Economy Strategies Within the Framework of Türkiye Green Deal Action Plan: A General Evaluation**

### **ABSTRACT**

The European Union (EU) aims to make Europe the first neutral continent by 2050 by complying with the Green Deal actions. Considering the fact that consumption is much ahead of production, it is of great importance that the entire continent and even the world believes this in order to protect natural resources. In this context, the EU focuses on creating sustainable growth based on regenerative growth. In order to define the target for this transformation, a separate title has been opened for the concept of circular economy in the European Green Deal. The purpose of this research is to make a general evaluation of the Circular Economy title of the Türkiye Green Deal Action Plan, which was prepared under the coordination of the Ministry of Commerce and published in 2021 in order to comply with the European Green Deal. Document review method was used in the qualitatively designed research. In this context, 8 targets, 23 actions, 6 responsible/ coordinating institutions and 20 relevant institutions and stakeholders defined under the Circular Economy title of the Türkiye Green Deal Action Plan were examined.

**Keywords:** European Green Deal, Türkiye Green Deal Action Plan, Circular Economy Strategies

## 1. GİRİŞ

Ülkeler, sera gazı emisyonlarını azaltabilmek ve taahhüt ettiği değerlere ulaşabilmek için çeşitli gayretlerin içine girmişlerdir. Bu gelişmelere paralel olarak Türkiye de toplam ihracatının yaklaşık yarısını AB ülkelerine yapması gerçeğinden hareketle birtakım arayışlara başlamıştır. Bunun bir yansıması olarak Türkiye Cumhuriyeti, 6 Ekim 2021’de Paris Anlaşması’nı onaylamış ve 2053 yılında karbon nötr olma hedefini ortaya koymuştur. Ayrıca Türkiye Cumhuriyeti, BM İklim Değişikliği Çerçeve Sözleşmesi Sekreteryası’na sunduğu güncellenmiş Ulusal Katkı Niyet Beyanı’nda, 2030 yılı sera gazı emisyonu “artıştan azaltım” hedefini 2015 yılında sunduğu %21’den %42’ye çıkarmıştır.

Türkiye İstatistik Kurumu’nun (TÜİK) 2021 yılı verilerine göre Türkiye’nin toplam sera gazı emisyonu bir önceki yıla göre %7,7 artmış ve 564,4 Milyon ton (Mt) CO<sub>2</sub> eşdeğeri düzeyine ulaşmıştır. Aynı verilere göre kişi başı toplam sera gazı emisyonu 1990 yılında 4 ton CO<sub>2</sub> eşdeğeri, 2020 yılında 6,3 ton CO<sub>2</sub> eşdeğeri ve 2021 yılında 6,7 ton CO<sub>2</sub> eşdeğeridir. Bu durum, yıllar itibariyle kişi başına sera gazı emisyon miktarlarının arttığını ve bu konuda acil eylemlere ihtiyaç olduğunu ortaya koymaktadır. Ayrıca bu verilere göre Türkiye’deki toplam sera gazı emisyonlarında en büyük pay %71,3 ile enerji kaynaklı emisyonlara aitken bunu sırasıyla endüstriyel işlemler ve ürün kullanımı (%13,3), tarım (%12,8) ve atık sektörü (%2,6) takip etmektedir. 2021 yılı verilerine göre Türkiye’deki toplam sera gazı emisyon miktarında enerji sektörü ilk sırada yer almakta olup 2021 yılında, 1990 yılına göre %188,4 bir önceki yıla göre ise %9,8 artarak 402,5 Mt CO<sub>2</sub> eşdeğer emisyon hesaplanmıştır. Endüstriyel işlemler ve ürün kullanımı emisyonları 1990 yılına göre %228,7 ve bir önceki yıla göre %10,6 artarak 75,1 Mt CO<sub>2</sub> eşdeğeri emisyonu ulaşmıştır. Tarım sektörü emisyonları 2021 yılında, 1990 yılına göre %56,5 artmakla beraber bir önceki yıla göre %1,5 azalarak 72,1 Mt CO<sub>2</sub> eşdeğer olarak hesaplanmıştır. Atık sektörü emisyonları ise 1990 yılına göre %32,6 artmakla beraber bir önceki yıla göre %9,9 azalarak 14,7 Mt CO<sub>2</sub> eşdeğeri olarak kayda geçmiştir (URL-1).

T.C. Ticaret Bakanlığı koordinasyonunda 2020 yılında 1 Başkanlık ve 7 Bakanlığın katılımıyla Bakan Yardımcısı düzeyinde bir çalışma grubu oluşturulmuştur. Teknik çalışmalar neticesinde hazırlanan Yeşil Mutabakat Eylem Planı, 2021 yılında yayınlanmıştır. Bu plan, 11. Kalkınma Planı, Yeni Ekonomi Programı (2021-2023), 12 Mart 2021 tarihinde açıklanan “Ekonomi Reformları Paketi), Türkiye Uluslararası Doğrudan Yatırım Stratejisi (2021-2023), Ticaret Bakanlığı Stratejik Eylem Planı, Sanayi ve Teknoloji Bakanlığı tarafından uygulanan 2023 Sanayi ve Teknoloji Stratejisi, Enerji ve Tabii Kaynaklar Bakanlığı tarafından hazırlanan Ulusal Enerji Verimliliği Eylem Planı, Tarım ve Orman Bakanlığı’nın 2019-2023 Stratejik Eylem Planı, Ulaştırma ve Altyapı Bakanlığı tarafından hazırlanan Akıllı Ulaşım Sistemleri Strateji Belgesi ve Eylem Planı (2020-2023), 2019/22 sayılı Avrupa Birliği ile İlgili Çalışmaların Eşgüdümü konulu Cumhurbaşkanlığı Genelgesi gibi mevzuatlara dayanarak hazırlanmıştır. T.C. Ticaret Bakanlığı tarafından 2021 yılında yayınlanan Yeşil Mutabakat Eylem Planında 9 ana başlık altında eylem planı hedefleri yer almaktadır. Eylem planında bunlar sırasıyla; 1) Sınırdaki Karbon Düzelmeleri, 2) Yeşil ve Döngüsel Bir Ekonomi, 3) Yeşil Finansman, 4) Temiz, Ekonomik ve Güvenli Enerji Arzı, 5) Sürdürülebilir Tarım, 6) Sürdürülebilir Akıllı Ulaşım, 7) İklim Değişikliği İle Mücadele, 8) Diplomasi, 9) Avrupa Yeşil Mutabakatı Bilgilendirme ve Bilinçlendirme Faaliyetleri olarak sınıflandırılmaktadır (Yeşil Mutabakat Eylem Planı, 2021: 7-9). Bu çalışmada, eylem planının “Yeşil ve Döngüsel Bir

Ekonomi” başlığı altında döngüsel ekonomiye yönelik tanımlanmış hedefler, eylemler, sorumlu/koordinatör kurumlar ve ilgili kurum ve paydaşlar incelenmiştir.

## 2. YÖNTEM

Nitel araştırma türünde desenlenen bu çalışmada doküman incelemesi yöntemi kullanılmıştır. T.C. Ticaret Bakanlığı tarafından 2021 yılında yayınlanan Yeşil Mutabakat Eylem Planının 9 ana başlığında biri olan Döngüsel Ekonomi başlığı altında tanımlanmış 8 hedef, 23 eylem, 6 sorumlu/koordinatör kurum ve 20 ilgili kurum ve paydaşa yönelik inceleme yapılmıştır. Araştırmanın tüm süreçlerinde Yükseköğretim Kurumları Bilimsel Araştırma ve Yayın Etiği Yönergesinde tanımlanan tüm kurallara uyum sağlanmıştır.

## 3. BULGULAR

Araştırmanın bu kısmında Türkiye Yeşil Mutabakat Eylem Planı-2021’de tanımlanmış hedefler, eylemler, sorumlu/koordinatör kurumlar, ilgili kurum ve paydaşlar incelenmiştir.

### 3.1. Hedeflere Yönelik Bulgular

Türkiye Yeşil Mutabakat Eylem Planı-2021’de “Yeşil ve Döngüsel Ekonomi” başlığı altında 8 hedef tanımlaması yapıldığı görülmektedir. Bu tanımlar aşağıdaki gibi yapılmıştır:

1. Ülkemizde sanayinin yeşil dönüşümünün ve döngüsel ekonominin geliştirilmesi
2. Yeşil dönüşüm için teknolojik altyapının güçlendirilmesi
3. Sürdürülebilir tüketim ve üretim kapsamında entegre kirlilik önleme ve kontrol çalışmaları
4. Üretimde ve tüketimde suların sürdürülebilir kullanımı ile atık suların yeniden kullanımının geliştirilmesi
5. Sürdürülebilir ürün inisiyatifine uyum çalışmaları
6. AB’nin Kimyasallar Mevzuatına Uyum
7. Endokrin Bozucu Kimyasalların Azaltılması
8. Bölgesel düzeyde kaynak verimliliği çalışmaları

Türkiye Yeşil Mutabakat Eylem Planı-2021’de “Yeşil ve Döngüsel Ekonomi” başlığı altında yapılan hedef tanımlamalarının sınıflandırılmasına Tablo 1’de yer verilmiştir. Bu hedef tanımları genel olarak sınıflandırıldığında iki maddenin kimyasallar ile ilgili olduğu, diğer maddelerin farklı başlıklarla ilgili olduğu görülmektedir.

Tablo 1. Hedeflerin Sınıflandırılması

Alan	Hedef No
Genel tanımlama	2.1
Yeşil bilişim	2.2
Kirlilik önleme ve kontrol	2.3
Su ve atık su	2.4
Uyum	2.5
Kimyasallar	2.6, 2.7
Kaynak verimliliği	2.8

### 3.2. Eylemlere Yönelik Bulgular

Türkiye Yeşil Mutabakat Eylem Planı-2021’de “Yeşil ve Döngüsel Ekonomi” başlığı altında yapılan 8 hedef tanımlamasının altında 23 eylem tanımlaması yapıldığı görülmektedir. Bu eylemlerin sınıflandırılmasına Tablo 2’de yer verilmiştir. Bu eylem tanımları genel olarak sınıflandırıldığında 10 farklı odak noktası görülmektedir.

Tablo 2. Eylemlerin Sınıflandırılması

Odak Nokta	Eylem No	Sıklık
Analiz, plan ve araştırma	2.1.1, 2.1.2, 2.3.1, 2.3.2, 2.3.3, 2.4.2, 2.4.3, 2.4.4	8
Tekstil ve deri sektörünün önceliklendirilmesi	2.1.5., 2.1.6, 2.1.7	3
Sistem geliştirme	2.1.3, 2.1.4	2
Mevzuat çalışması	2.5.1., 2.6.1	2
Yeşil bilişim	2.1.10, 2.2.1	2
Bilgilendirme çalışmaları	2.1.8, 2.5.2	2
Uluslararası finansman kaynakları ve IPA fonlarının kullanımının teşviki	2.1.9	1
Arıtılmış atık suların kullanımının teşviki	2.4.1	1
İçme suyu kaynaklarındaki kimyasalların izlenmesi	2.7.1	1
Kaynak verimliliği çalışmaları için Kalkınma Ajanslarına görev tanımı yapılması	2.8.1	1

### 3.3. Sorumlu/Koordinatör Kurumlara Yönelik Bulgular

Türkiye Yeşil Mutabakat Eylem Planı-2021’de “Yeşil ve Döngüsel Ekonomi” başlığı altında yapılan 8 hedef tanımlamasının altındaki 23 eylemden sorumlu veya koordinatör olmak üzere toplam 6 kurumun tanımlandığı görülmektedir. Sorumlu/koordinatör kurumların sınıflandırılmasına Tablo 3’te yer verilmiştir. Buna göre eylemlerin büyük kısmında Çevre ve Şehircilik Bakanlığı’nın (n=12) sorumlu tutulduğu, bunu Sanayi ve Teknoloji Bakanlığı (n=5) ve Tarım ve Orman Bakanlığı’nın (n=5) takip ettiği görülmektedir.

Tablo 3. Sorumlu/Koordinatör Kurumların Sınıflandırılması

Sorumlu/Koordinatör Kurum	Eylem No	Sıklık
Çevre ve Şehircilik Bakanlığı	2.1.1, 2.1.2, 2.1.4, 2.1.5., 2.1.6, 2.1.7, 2.1.8, 2.3.1, 2.3.2, 2.3.3, 2.4.1, 2.6.1,	12
Sanayi ve Teknoloji Bakanlığı	2.1.3, 2.1.9, 2.1.10, 2.2.1, 2.8.1	5
Tarım ve Orman Bakanlığı	2.4.1, 2.4.2, 2.4.3, 2.4.4, 2.7.1	5
Ticaret Bakanlığı	2.3.3, 2.5.1, 2.5.2	3
TÜBİTAK	2.1.10, 2.2.1	2
Kalkınma Ajansları	2.8.1	1

### 3.4. İlgili Kurum ve Paydaşlara Yönelik Bulgular

Türkiye Yeşil Mutabakat Eylem Planı-2021’de “Yeşil ve Döngüsel Ekonomi” başlığı altında yapılan 8 hedef tanımlamasının altındaki 23 eylemle ilgili 20 kurum ve paydaş tanımlaması

yapıldığı görülmektedir. İlgili kurum ve paydaşların sınıflandırılmasına Tablo 4'te yer verilmiştir. Buna göre eylemlerin büyük kısmında Sanayi ve Teknoloji Bakanlığı (n=11) ilgili kurum ve paydaş olarak ele alınmışken bunu sırasıyla Çevre ve Şehircilik Bakanlığı'nın (n=8) ve Ticaret Bakanlığı'nın (n=4) takip ettiği görülmektedir.

Tablo 4. İlgili Kurum ve Paydaşların Sınıflandırılması

İlgili Kurum ve Paydaşlar	Eylem No	Sıklık
Sanayi ve Teknoloji Bakanlığı	2.1.1, 2.1.2, 2.1.8, 2.3.1, 2.4.1, 2.4.2, 2.4.3, 2.4.4, 2.5.1, 2.5.2, 2.7.1	11
Çevre ve Şehircilik Bakanlığı	2.1.3, 2.1.10, 2.4.1, 2.4.2, 2.4.3, 2.5.1, 2.5.2, 2.7.1	8
Ticaret Bakanlığı	2.1.1, 2.1.2, 2.1.4, 2.6.1	4
Enerji ve Tabii Kaynaklar Bakanlığı	2.1.2, 2.1.3, 2.1.8	3
KOSGEB	2.1.8, 2.4.2, 2.4.3	3
Tarım ve Orman Bakanlığı	2.1.1, 2.5.1	2
Cumhurbaşkanlığı Strateji ve Bütçe Başkanlığı	2.1.2, 2.1.10	2
Hazine ve Maliye Bakanlığı	2.1.2, 2.1.9	2
TSE	2.1.3, 2.1.8	2
Organize Sanayi Bölgeleri Üst Kuruluşu	2.1.3	1
TÜBİTAK	2.4.4	1
Dışişleri Bakanlığı	2.1.9	1
AB Başkanlığı	2.1.9	1
Türkiye Belediyeler Birliği	2.4.1	1
İlgili STK'lar	2.1.10	1
Üniversiteler	2.1.10	1
Yerel Yönetimler	2.4.1	1
Sanayi Kuruluşları	2.1.10	1
Tüm Bakanlıklar	2.2.1	1
Tüm İlgili Kurumlar	2.3.3	1

#### 4. SONUÇ

T.C. Ticaret Bakanlığı tarafından hazırlanan ve 2021 yılında yayınlanan Türkiye Yeşil Mutabakat Eylem Planının Döngüsel Ekonomi başlığı altında tanımlanan 8 hedef, 23 eylem, 6 sorumlu/koordinatör kurum ve 20 ilgili kurum ve paydaşa yönelik inceleme yapılmıştır. Buna göre eylem planında tanımlanan 8 hedefin 7 alana yöneldiği değerlendirilmiştir. Kimyasallar konusunda iki hedef tanımlaması yapıldığı, bunun dışında birer hedefin genel tanımlama, yeşil bilişim, kirlilik önleme ve kontrol, su ve atık su, uyum, kaynak verimliliği alanlarında olduğu görülmektedir.

Eylem planında tanımlanmış 23 eylemin, 10 odak noktasının olduğu belirlenmiştir. Buna göre eylem planının analiz, plan ve araştırma çalışmalarına daha çok ağırlık verdiği (8 eylem) ve tekstil ve deri sektörlerini önceliklendirdiği (3 eylem) dikkat çekmektedir. Bunun dışında sistem geliştirme (2 eylem), mevzuat çalışması (2 eylem), yeşil bilişim (2 eylem), bilgilendirme

çalışmaları (2 eylem), uluslararası finansman kaynakları ve IPA fonlarının kullanımının teşviki (1 eylem), arıtılmış atık suların kullanımının teşviki (1 eylem), içme suyu kaynaklarındaki kimyasalların izlenmesi (1 eylem) ve kaynak verimliliği için Kalkınma Ajanslarına görev tanımı yapılması (1 eylem) şeklinde odak noktaların tespit edildiği görülmektedir.

Eylem planındaki 8 hedef tanımlaması altındaki 23 eylemden sorumlu veya koordinatör olmak üzere toplam 6 kurumun tanımlandığı görülmektedir. Buna göre eylemlerin büyük kısmında Çevre ve Şehircilik Bakanlığı'nın (12 eylem) sorumlu tutulduğu, bunu Sanayi ve Teknoloji Bakanlığı (5 eylem) ve Tarım ve Orman Bakanlığı'nın (5 eylem) takip ettiği görülmektedir. Türkiye'nin 2053 yılında karbon nötr hedefine yönelik eylemleri içeren planın yalnızca 6 kuruma sorumluluk ve koordinatörlük yüklemesi dikkat çekicidir. Eylem planının güncellenmiş versiyonlarında sorumlu/koordinatör kurumların artırılması söz konusu olabilir. Eylem planında yalnızca 6 kurumun sorumlu/koordinatör olarak tanımlanmış olmasına rağmen ilgili kurum ve paydaş tanımlamalarında 20 kuruma yer verildiği görülmektedir. İlgili kurum ve paydaş sınıflandırmasında en yüksek sıklıkta Sanayi ve Teknoloji Bakanlığı (11 eylem) yer almaktadır. Bunu sırasıyla Çevre ve Şehircilik Bakanlığı (8 eylem) ve Ticaret Bakanlığı (4 eylem) takip etmektedir. Sadece 1 eylemde sorumlu/koordinatör kurum olarak tanımlanmış olmasına rağmen Kalkınma Ajanslarının hiçbir eylemin ilgili kurum ve paydaşı olarak tanımlanmaması dikkat çekmektedir. Bu kısımda özellikle Tüm İlgili Kurumlar, Tüm Bakanlıklar, Sanayi Kuruluşları, İlgili STK'lar gibi muğlak tanımlamalar yapıldığı görülmektedir. Eylem planının güncellenmiş versiyonlarında ilgili kurum ve paydaşların genişletilmesi ve daha somut tanımlamaların yapılması önerilmektedir.

Eylem planının uygulama ve başarısının takibi aşamalarında, çeşitli stratejik yönetim araçlarının kullanımı söz konusu olabilir (Erbaşı ve Ünüvar, 2012: 71-80). Araştırmada belirlenen sıklıkların, işlerin ağırlık ve önem dereceleri dikkate alınmadan değerlendirilmesi önemli bir sınırlılık olarak ele alınabilir. Bundan sonraki araştırmalarda eylem planının diğer ana başlıkları da dahil edilerek analizlerin genişletilmesi mümkündür. Ayrıca elde edilen bulguların, birtakım değişkenlerle ilişkisini ortaya koyacak istatistiksel analizlerin yapılması önerilebilir. Araştırmada elde edilen bulguların, eylem planının güncellenmesi sürecine önemli katkılar sağlayabileceği değerlendirilmektedir.

## KAYNAKÇA

- Erbaşı, Ali & Ünüvar, Şafak (2012). The Levels of Using Strategic Management Tools and Satisfaction with Them: A Case of Five-Star Hotels in Turkey. *International Journal of Business and Management*, 7(20), 71-80.
- Yeşil Mutabakat Eylem Planı (2021). Türkiye Cumhuriyeti Ticaret Bakanlığı.
- URL-1. <https://data.tuik.gov.tr/Bulten/Index?p=Sera-Gazi-Emisyon-Istatistikleri-1990-2021-49672> (Erişim Tarihi: 10.11.2023).





8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Impact of Important Features of The Post-War Period on National Security Issues in Azerbaijan**

**Musayeva Pari Zaur**

The Academy of Public Administration under the President of the Republic of Azerbaijan

perimusayeva98@gmail.com

Orcid: 0009-0004-4015-7157

### **Abstract**

The main purpose of this report is to review the development of national security issues in Azerbaijan after the Second Karabakh War. After the victory in the Patriotic War, national security and its two aspects have become one of the important issues in society. In fact, for every post-war state, the issue of its national security is actual. Thus, as a result of the victory, Azerbaijan restored its territorial integrity, which led to the important development of national security in all areas. So, the report shows how the post-war period in Azerbaijan affected the development of the national security policy. During the research, the innovations brought to the country by the great victory in the Second Karabakh War, the impact of the restoration of territorial integrity on national and moral values, and the development of the national security policy were shown. Before the war, the most important problem facing the national security policy was the invasion, so this problem was eliminated as a result of the victory. Consequently, this report examines the characteristics of the development that took place in the country as a result of the victory in the Second Karabakh War and the contribution of this victory to our national security and as a result, national security is fully ensured in all spheres in Azerbaijan today.

**Key words:** Post-War Period, Second Karabakh War, Victory, National Security, National Interests.

## Introduction

It is known that the Republic of Azerbaijan won the 44-day Patriotic War in 2020. As a result of this victory, Azerbaijan proved to the whole world that Karabakh is the native historical land of Azerbaijan. After this great historical victory, Azerbaijan fully ensured its territorial integrity. Currently, the most important issue of the Republic of Azerbaijan in the post-war period is national security. Today, both internal and external national security of Azerbaijan is fully ensured. Azerbaijan's strong Army and strong security agencies protect the country from internal and external threats. Azerbaijan Army, in general, national security is constantly developing and getting stronger. Thus, national security is fully ensured in Azerbaijan.

### 1. National security of the Republic of Azerbaijan

The national security of the Republic of Azerbaijan means the protection of statehood and society from internal and external threats based on national interests, including political, economic, social, military, informational, ecological, scientific, cultural and other fields. It is known that national values have an important role in the formation of the nation and strengthening of national statehood. It is from this point of view that the national security policy in the Republic of Azerbaijan is successfully implemented by benefiting from national and moral values (Əliyeva, 2008: 7-9).

In fact, the national security policy should first of all manifest itself in the educational process, especially patriotism should be widely promoted. It is the result of this successful policy in Azerbaijan that the patriotic young generation, formed by understanding our national self and national identity, defeated the hateful enemy by showing bravery, fighting for the sake of their land, for the sake of the Motherland in the Azerbaijan Patriotic War (Həsənov, 2016: 79-86).

### 2. Post-war period

Currently, Azerbaijan is living in the post-war period. In particular, at such a time as this, ensuring and protecting the security of Azerbaijan, the national security policy is faced with even more large-scale, multifaceted obligations.

Modern history proves that the first of the main tasks of the victorious state in the post-war period is to confirm the achieved victory in the world arena. Besides, it is the main goal of the victorious Azerbaijan policy to digest the glorious victory won by our country, first to our hated neighbor Armenia, and then to other countries that do not want to accept our victory. It is for this purpose that Commander-in-Chief, President Ilham Aliyev's appeals to the people during the Patriotic War of Azerbaijan, after the end of the war, his interviews with foreign news agencies, and his speeches at world meetings are as effective and undeniable as the power of an entire army (Hüseynova, 2021: 80-90).

Considering our hated neighbors, it is appropriate to recall the famous Latin proverb - "If you want peace, prepare for war." As always, including after the victorious Patriotic War, the presence of a strong national army is necessary to ensure the national security of our country.

Under the leadership of President, Commander-in-Chief Ilham Aliyev, the Armed Forces of Azerbaijan today are considered the strongest, prepared and modern military structure of the

region according to the opinion of international military research centers (Qurbanov, 2022: 35-40).

In general, for a country involved in a war, the post-war period is considered to be a sensitive moment along with the war period.

### **3. Fighting terrorism**

I would like to note with regret that in many cases we are witnessing terrorist incidents as well as war. Looking at the history of wars, it is clear that even when a war is declared over, it takes time to achieve complete peace. The reason for this is that the defeated side cannot digest its defeat and as a result resort to military provocations and terrorism (Kərimov, 2022: 106-107). In particular, even if Azerbaijan confirms the historical victory of Azerbaijan by signing the act of capitulation of Armenia at the end of the Patriotic War (November 10, 2020), it still does not sign peace (Əliyev, 2021: 94). In contrast, as President İlham Aliyev said - "Armenia does not want peace, it still lives with revanchist ideas" (Hüseynova, 2021: 173-183). After the war, more than 1400 mines were laid in the territory of Lachin region. As a result, more than 240 Azerbaijani citizens either lost their lives or suffered serious bodily injuries from the mine explosion (Zeynalıoğlu, 2021: 73-83). Of course, the state of Azerbaijan, as always, takes care of its citizens in the post-war period and takes all necessary measures to ensure national security (Yaz, 2021: 72-76). The security agencies work diligently to maintain public order and prevent any possible terrorist incident. In addition, Armenia receives a worthy response from the professional Azerbaijani army for every provocation it causes. In general, a strong army is the basis of state security. Thus, Azerbaijan has taken fundamental steps in the direction of forming a modern army system. Today, all supplies of the Azerbaijani army are provided at a high level. Also, the commando forces of Azerbaijan are fully formed and have already become an important force. Thus, in the post-war conditions in Azerbaijan, a very important attention is paid to the field of national security, and steps are constantly being taken to protect and develop our national security (Hüseynova, 2021: 180-200).

### **Conclusion**

As a result, the national security of the Republic of Azerbaijan means the protection of its independence, sovereignty, territorial integrity, constitutional structure, national interests of the people and the country, the rights and interests of people, society and the state from internal and external threats. The system of ensuring the national security of the Republic of Azerbaijan is a set of forces and other state bodies that interact on the basis of the country's Constitution and laws and are responsible for ensuring national security within their powers. These forces and state bodies are responsible for ensuring national security. Today, the strong Azerbaijani army and national security agencies protect the country from every possible threat.

**Reference:**

- Əliyev, N. (2021). *Vətən müharibəsində Azərbaycanın Qələbəsi*. AFpoligrAF.
- Əliyeva, F.N. (2008). *Qloballaşma və Azərbaycanın milli təhlükəsizlik fəlsəfəsi*. Səda.
- Həsənov, Ə. (2016). *Azərbaycan Respublikasının milli inkişaf və təhlükəsizlik siyasətinin əsasları*. Zərdabi LTD.
- Hüseynova, İ. (2021). *İlham Əliyev və zəfər tariximizin şanlı səhifələri*. Füyuzat.
- Kərimov, Y. (2022). *Zəfərə gedən yol*. Şərq-Qərb.
- Qurbanov, H. (2022). *Qarabağın azadlığı və zəfərə gedən yol: hüquqi-sosio-mədəni baxış*. APOSTROF-A.
- Yaz, G. (2021). *44 Gün Vətən müharibəsi Hulusi Kılıç informasiya cəbhəsində*. "XAN".
- Zeynalov, C. (2021). *Vətən müharibəsi və Vətəni yaşadanlar...* "Günəş".



## **The Impact of Negative Sentiments on Unit Link Products Towards Purchase Intention**

**Yulita Fairina Susanti**

Sekolah Tinggi Manajemen Ipmi  
yulita.susanti@ipmi.ac.id  
Orcid: 0000-0001-9631-6047

**Syahnovar Datau**

Sekolah Tinggi Manajemen Ipmi  
syahnovar.datau@ipmi.ac.id  
Orcid: 0009-0000-0021-9473

### **ABSTRACT**

Unit link insurance product has been the source of controversy when the investment performance was below market. This has caused many negative sentiments in mass media and social media. These negative sentiments caused insurance companies to change their marketing approach to maintain the public and customers' trust. This study aims to measure the moderating effect of negative sentiment on unit link products to the relationship between marketing mix and purchase intention. The data was collected through an online questionnaire to 73 respondents, in Jakarta-Bogor-Tangerang-Bekasi area, during February to March 2023. The data was processed using Smart-PLS, and the results showed that negative sentiment only has moderating effect towards Promotion to Purchase Intention of unit link insurance. The study of negative sentiment as moderator is novel to life insurance industry and give insights to insurance companies that they should focus on giving information and continuous education to counter the negative sentiments. The study also showed that there is a positive effect between Product toward Purchase Intention, and promotional tools are a strong determinant to influence purchasing intention, this research also found that there is no significant effect between Price and Place towards Purchase Intention,

**Keywords:** Life Insurance, Marketing Mix, Negative Sentiment, Purchase Intention, Unit link

## 1. INTRODUCTION

Since its 1996 debut, unit link insurance has been a component of Indonesia's life insurance market, according to Kartawinata et al. (2020). Unit link products combine investment return with life insurance cover. Customers who desired insurance cover but also wanted to earn money in the event that no danger materialized can profit from this combined solution. A unit link package with extra riders can provide customers with greater insurance benefits, primarily related to health. Unit link's versatility has made it the main product that insurance firms offer, notwithstanding the wide range of needs that their clients have.

Unit link, initially introduced to the Indonesian market by PT Prudential Life Assurance and then adopted by multiple insurance firms, has emerged as a prominent insurance product. The COVID-19 pandemic has raised public awareness of the value of insurance, particularly health insurance; according to Nielsen (2020), 35% of people are becoming more inclined to buy health insurance as a result of their increasing concern for their health. According to Nielsen's 2020 report, 5% of consumers purchased insurance for the first time as a result of COVID-19, and up to 40% of them anticipate doing so during the next year.

Despite the changes in the public's awareness, the insurance industry growth is slowing due to the pandemic. Based on the Indonesia Life Insurance Association (AAJI) data, there's a decline in total income (premium income, investment return and reinsurance claim) in the 1st quarter of 2020 (AAJI, 2020). The main reason is because people are allocating its resources to basic needs in fear of the pandemic and financial impact in the long run. According to a study by KANTAR Indonesia, 43% of Indonesian are becoming more proactive and realizing the importance of financial planning. Whereas 25% of Indonesian are concerned about their health in the pandemic situation. The main reason is because people are allocating its resources to basic needs in fear of the pandemic and financial impact in the long run. According to a study by KANTAR Indonesia, 43% of Indonesian are becoming more proactive and realizing the importance of financial planning. Whereas 25% of Indonesian are concerned about their health in the pandemic situation

In addition to this condition, the Government enforces a restriction to public's mobility and health protocols such as physical distancing to help curb the spread of the pandemic. This restriction affected insurance sales force, especially agents, in meeting potential customers and offering insurance products via direct face to face. All these factors hinder insurance companies in selling insurance to the public.

The introduction of unit link products, it has been the source of both the insurance industry strength and weakness. Despite the greater awareness towards the importance of insurance protection due to the pandemic, the negative sentiment surrounding unit links has caused insurance companies to revisit their strategy, especially when it comes to their Marketing Mix. According to Kotler and Keller (2018), marketing mix is a set of marketing tools used by marketing to achieve its marketing objectives in the target market.

A previous study by Guan et al (2020) on Factors Influencing Customer Purchase Intention Towards Insurance Products stated that product is the most important influence on



life insurance purchase decision. Attitude is also found to mediate the relationship marketing stimuli and purchase behavior. This study concludes that marketing mix which is product, price, place and promotion will influence customers' attitude and subsequently their purchase intention. Therefore, insurance companies should develop their marketing mix carefully in order to increase sales.

Future studies are recommended to investigate the effect of image provided through marketing/sales representatives on life insurance buying behavior. In this negative moment, insurance companies need to change or improve the way they market and sell their products to maintain business growth and meet the different views of the consumers. One of the main changes is on product, moving from unit link to other insurance products such as traditional insurance (non-unit link) and standalone health products. In addition, promotion also plays a major role since insurance companies must ensure that their products do not fall into the same category as unit link while still offering protection against covid-19 and conveying this to the consumer to attract their intention to purchase.

According to a study by Kempa et al (2020), company reputation, product knowledge, and consumer trust influence the purchase decisions. While company reputation and product knowledge have an influence on customer trust which serves as an intervening variable on purchase decision making.

Despite the increase of interest to purchase insurance and marketing efforts, negative sentiments cause the public to be apprehensive about the reputation of life insurance companies in Indonesia. This can affect the purchasing decision of potential customers when they are considering buying life insurance, especially unit link products. Therefore, negative sentiments can impact to a decrease sales of unit link products.

Based on the problem statement, the objectives of this study are : (1)To analyze the influence of Price on purchase intention of insurance (unit link), (2)To analyze the influence of Product on purchase intention of insurance (unit link),(3)To analyze the influence of Promotion on purchase intention of insurance (unit link), (4) To analyze the influence of Place on Purchase Intention of insurance (unit link), (5)To analyze the moderating influence of negative sentiment on Price to Purchase Intention of insurance (unit link),(6)To analyze the moderating influence of negative sentiment on Product to Purchase Intention of insurance (unit link), (7)To analyze the moderating influence of negative sentiment on Promotion to Purchase Intention of insurance (unit link), (8)To analyze the moderating influence of negative sentiment on Place to Purchase Intention of insurance (unit link)

## **2. LITERATURE REVIEW**

### **Marketing Mix**

The goal of marketing is to make the most of and know and understand the consumer well so that the product fits the consumer and sells itself. With the development of society, the desire of the community also develops. On the other hand, taking special steps and promotions to mobilize people's desires for products that satisfy one or more human needs (Drucker, 2014).

A marketing activity of the company is an effort that is directly carried out to reach, persuade, and inform consumers to buy and use its products. For this purpose, companies generally carry out a marketing program contained in the marketing mix.

The marketing mix is a set of marketing tools used by the company to achieve its marketing objectives in the target market (Kotler & Keller in Priansa, 2017). Meanwhile, Buchari (2014) said that the marketing mix is a strategy to combine marketing activities so that it brings satisfactory results. Kotler and Armstrong (2012) say that the marketing mix is a set of controlled tactical marketing tools of product, price, place, and promotion that the company combines to get the desired response from the target market. There are four marketing strategies which are commonly called the 4P of marketing mix: product, distribution (place), price, and promotion as described in Kotler and Armstrong (2012).

In communicating the product, it is necessary to have a strategy called the marketing mix strategy. The four components are combined and used by the company to carry out its marketing activities. The earlier research done by Hossaiet. al., (2020) on the impact of service marketing mix on purchase intention of university students in Bangladesh has indicated that four out of seven elements of mix product of service marketing, price, people, and process were found to have a significant effect on purchase intention. It also indicates that these elements are more critical for service organizations like banks to attract university students. The other three elements, such as place, promotion, and physical evidence, were found to have no significant relationship with purchase intention.

Earlier research done by Mahmoud (2017) on Impact of green marketing mix on purchase intention has indicated that four forms of green marketing mix namely: green product, green price, green place and green promotion have a significant positive relationship with purchase intention. The findings point out that the green marketing in universities students has a positive relationship with purchase intention, and this finding shows significant relationship between green products and green advertising with purchasing decision, and it is also lined with Tang et al. (2014) who showed consumer attitude positively affects purchase intention to green product. In the same context demonstrates that green price has a significant positive relationship with purchase intention (Weisstein et al., 2014). Wanninayake and Randiwela (2008) stated that environment friendly products and packages make a significant impact on customer buying decisions and friendly distribution, and promotion with the environment friendly product information will also significantly impact on the buying decisions in selecting products of foods. Ansar (2013) argued that environmental advertisements, price and ecological packaging positively related with the Green purchase intention. The results confirm the significant positive impact of green marketing mix on purchase intention.

### **Purchase Intention**

Purchase intention is defined as a measure of the strength of one's intention to perform a specific behavior or make the decision to buy a product or service. Intention is defined as a behavior that existed before an action depending on different attributable to evaluative beliefs, social factors that influence normative beliefs, and situational factors. According to Kotler (2016), the notion of purchase intention is consumer behavior when consumers are stimulated by external

factors and participate in purchasing decisions based on their personal characteristics and decision-making processes.

Purchase Intention is a combination of consumer interest in purchasing products (Kim & Ko, 2012). The combination is meant where consumers get various kinds of opinions, advertisements, and information from various sources and the collection is the amount of consumer interest in the decision to make a purchase. It can also be calculated and predicted through the observation of consumer behavior. Predicting how consumers will behave in the future is the key in predicting purchase intention.

Lisichkova and Othman (2017) in their research stated that purchase intention is defined as an opportunity or possibility that is decided by consumers with the intention to buy a product. The customer's decision to buy a product, also known as purchase intention, is related to the value of the product and the recommendations given by other consumers. Information that has a persuasive nature is shared by other parties and is carried out in a spontaneous way, because this is considered a brand that deserves to be considered.

The earlier research done by Mirabi et. al., (2020) on A Study of Factors Affecting on Customers Purchase Intention has indicated that the variables of product quality, and brand advertising and name had the highest impact on customers' purchase intention, but the two variables of packaging and price didn't have a significant impact on customers' purchase intention.

### **The Moderating role of "negative sentiments" to the relationship between Marketing Mix and Purchase Intention**

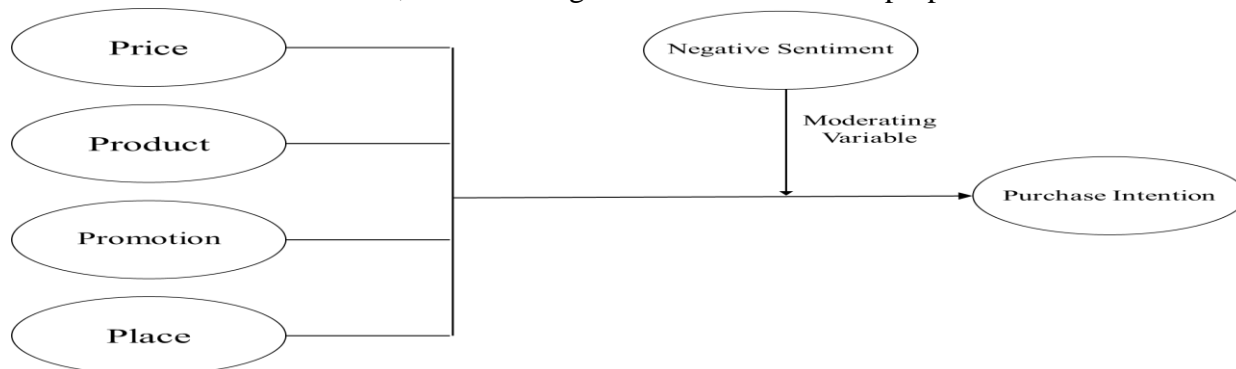
A moderating role explains the how or why of an (observed) relationship between an independent variable and its dependent variable. In a mediation model, the independent variable cannot influence the dependent variable directly, and instead does so by means of a third variable, a "middle-man". In psychology, the mediator variable is sometimes called an "intervening variable". In statistics, an intervening variable is usually considered to be a sub-type of moderating variable. However, the lines between the two terms are somewhat unclear, and they are often used interchangeably. Full mediation is when the entire relationship between the independent & dependent variables is through the mediator variable. If you take away the mediator, the relationship disappears. Since the real world is a complicated place with many interactions, this is less common than partial mediation. Partial mediation happens when the moderating variable is only responsible for a part of the relationship between independent & dependent variables. If the moderating variable is eliminated, there will still be a relationship between the independent and dependent variables; it just won't be as strong.

Research done by Park et. al., (2005) on On-Line Product Presentation: Effects on Mood, Perceived Risk, and Purchase Intention has stated that image size and product movement were manipulated in the context of simulated apparel Web sites. Both manipulations in the computer-mediated environment were expected to create virtual experiences affecting mood, perceived risk, and purchase intent in that context. However, none of the main effects for image size was significant. The present study provides evidence of a difference in both mood and perceived

risk as a function of product movement on the Web sites. Analysis of covariance results show that product movement affected purchase intention.

### Research Framework

As per the research objectives, this research will examine the purchase intention that is influenced by marketing mix, and negative sentiment as the moderating variable. Therefore, based on the above discussion, the following research framework is proposed:



There are several hypotheses to examine :

H<sub>1</sub>: There is a positive effect between the product and the purchase intention of insurance products (unit link)

H<sub>2</sub>: There is a positive effect between the price and the purchase intention of insurance products (unit link)

H<sub>3</sub>: There is a positive effect between the place and the purchase intention of insurance products (unit link)

H<sub>4</sub>: There is a positive effect between the promotion and the purchase intention of insurance products (unit link)

H<sub>5</sub>: Negative Sentiment has a moderating effect to the relationship between the product and purchase intention of insurance products (unit link)

H<sub>6</sub>: Negative Sentiment has a moderating effect to the relationship between the price and purchase intention of insurance products (unit link)

H<sub>7</sub>: Negative Sentiment has a moderating effect to the relationship between the place and purchase intention of insurance products (unit link)

H<sub>8</sub>: Negative Sentiment has a moderating effect to the relationship between the promotion and purchase intention of insurance products (unit link)

### 3. RESEARCH METHOD

This study uses the research onion approach. The philosophy of research is positivism, where data collection is taken from a representative sample in Jabodetabek with a deductive approach. This research uses the Quantitative research method to examine the effect of chosen variables and to analyze the causal effects caused by these variables logically. Descriptive research with 4 independent variables, 1(one) dependent variable, and (one) moderating variable. Moderating role could be confirmed if the indirect effect of 2 variables via mediator variable is more significant than the direct effect. Evaluation of moderating variable requires that all quality criteria of measurement model and structural model have been fulfilled. It used survey instruments, collected data that has been filled in, analyze using Smart PLS-3 statistical software and methods to explain and analyze the findings. The data were gathered from both primary and secondary sources to enhance the study. The primary data is a source of research information that was gathered by a survey using Google Forms and sent to selected responders

via online messenger with online questionnaires that respondents have completed. Meanwhile, secondary data is the type of research information that is acquired by looking for and gathering sources such as literature reviews, studies, books, reports, and comments from Google.

Non-probability samplings were used on the process of selecting samples from a population based on accessibility. According to Sekaran, in a non-probability sampling, the elements have no known or predefined likelihood of being selected as sampling subjects (2003). The used of a few instances to persuade additional cases to join in the study and so increase the sample size is known as snowball sampling. This research used purposive sampling techniques to determine the sample with some consideration and criteria as follows: (1) People who are new to insurance or already have insurance, (2) Live in Jabodetabek area, (3) Working age: 25 - 55 years old.

The survey questionnaire is constructed using the google form. The questionnaire was delivered to 73 respondents by an online survey in March 2023 to population as mentioned earlier, using G Power analysis (Erdfelder et al., 1996) to find the number of the sample.

This research used 5(five) operational constructs that have been used from previous study wherein Product ( $X_1$ ), Price ( $X_2$ ), Place ( $X_3$ ) and Promotion ( $X_4$ ) are as independent variables and Purchase Intention ( $Y$ ) as Dependent variable, and ass Negative Sentiment (Mod) as Moderating variable. All the measurements using 5 points Likert scale with anchor points 1= strongly disagree and 5 = strongly agree. To test the theoretical model, SEM-PLS (Structural Equation Model Partial Least Square) was applied for constructing predictive models.

#### **4. RESULT AND DISCUSSION**

The pilot test has confirmed all questionnaires are meet the satisfactory level of Internal consistency of reliability by using Cronbach's Alpha and Composite Reliability, to determine the validity of each variables, with the result showed that all indicators bigger than 0.738. According to Sarstedt et al (2017)..<sup>..</sup>, the greater the value of composite reliability signifies the higher the reliability The Convergent validity, and the collected. The Convergent Validity is measured using Average Variance Extracted (AVE) value and Outer Loadings of the indicators. The AVE values are ranging from 0.674 – 1.000 that are higher than 0.5 which means that the latent variable explains more than half of the variance if its indicators stated by Hair et.al., (2014). And furthermore, based on the outer loadings of each indicator, all indicators have outer loading > 0.5 which means the construct can explain more than 50% of indicators variance, and this represents satisfactory degree of validity. Therefore, all variables are also considered valid and passed the convergent validity test. Once the data proved trustworthy, analysis of the data could begin with an examination of the profile and demographics of the respondents, which was done using the central tendency of the variables and mean values. PLS-SEM was used to assess the measurement model and structural model, and then hypotheses were tested to validate their relationship

Based on SEM-PLS analysis, the most important driver for Purchase Intention ( $Y$ ) is Product of Unit Link ( $X_1$ ) with path coefficient 0.494, however the path Promotion ( $X_4$ ) is low as 0.190. While the other variables as Price ( $X_2$ ) and Place ( $X_3$ ) are not significant. The moderating



variable Negative Sentiment (Mod) from Promotion ( $X_4$ ) on Purchase Intention (Y) is negatively significant with path coefficient as  $-0.272$ , while other Moderating variable as Product of Unit Link ( $X_1$ ), Price ( $X_2$ ) and Place ( $X_3$ ) on Negative Sentiment (Mod) to Purchase Intention (Y) are not significant. Whether a path coefficient is significant, it can be examined by calculating the empirical t-values and p-values for all structural path coefficient. The coefficient statistically significant if the t-value is larger than 1.96 (significance level = 5%) for a two-tailed test and the p-value must be smaller than 0.05. Assuming a 5% significance level, it found in that relationship in the structural model Product  $\rightarrow$  Purchase Intention ( $p=0.000$ ), Promotion  $\rightarrow$  Purchase Intention ( $p=0.031$ ) and Promotion\*PI  $\rightarrow$  Purchase Intention ( $p=0.034$ ) are significant, however relationship between Price  $\rightarrow$  Purchase Intention ( $p=0.336$ ), and Place  $\rightarrow$  Purchase Intention ( $p=0.196$ ), Product\*PI  $\rightarrow$  Purchase Intention ( $p=0.203$ ), and other moderating variable effect as; Price\*PI  $\rightarrow$  Purchase Intention ( $p=0.338$ ), Place\*PI  $\rightarrow$  Purchase Intention ( $p=0.307$ ) are not significant. By calculating the bootstrapping procedure in Smart PLS to the structural model, this study found that:

The Hypothesis  $H_1$ , Path Coefficient for the Product in this study is (0.494), it has a minor impact on customers' purchase intentions. With a T Statistic score of 4.483 and P value ( $p=0.000$ ), of the effect of Product on Purchase Intention in this study is significant. According to a prior study by Anjani et al (2019), the influence of the product on the intention to make a purchase is moderate. Based on author experience, most customers does not have strong understanding of insurance product. Therefore, product information and knowledge could be strong determinants to influence purchasing intention, which may be moderate in this case study. Based on the result of this study, there is a positive and significant relationship between product and the purchase intention of insurance products, therefore, hypothesis  $H_1$  is approved.

The hypothesis  $H_2$  in this study, Price have a weak effect, since the Path Coefficient is ( $-0.049$ ) on the consumers' Purchase Intention and the P value ( $p=0.336$ ), . The size effect of Price towards Purchase Intention in this study is small, with T statistic score of 0.423. According to earlier research by Nugroho & Irena (2017), consumers are more likely to choose a particular brand's product if it is more affordable and competitively priced. The research conducted by (Anjani et al., 2019) and others further supported the increasing consumer preferences for reasonable and competitive prices (Ulfah et al., 2017). In addition, (Singh, 2012) discovered that pricing has a big impact on what people buy. However, based on the result of this study, there is no significant relationship between price and the purchase intention of insurance products. Therefore,  $H_2$  is rejected.

The hypothesis  $H_3$ , the path Coefficient for Place in this study is (0.059), it has a no effect on customers' purchase intentions. With a 0.853 T statistic Score and P value (0.197), the effect of place on purchase intention is small in this study. In their research, (Ulfah et al., 2017) suggest weak influence of place or accessible location to purchase the product. This research has similar findings about the weak influence between Place to the purchasing intention of selecting unit link products. Customers only need to visit the insurance company office when they already have become customers, but not during the sales process. Based on the result of this study, there is a no significant relationship between place and the purchase intention of insurance products, therefore  $H_3$  is rejected.

The hypothesis  $H_4$  in this study, Promotion has a significant effect with Path Coefficient 0.190, the T Statistic Score is 1.867, and the P value (0.031) which indicate that it significant (above 1.65). This study found significant influence of promotion towards purchasing intention. In a previous study by (Osman et al., 2016), they found that the promotional tool considered in the study was 69% explaining the dependent variable in the study, the decision to purchase life



insurance. Based on the result of this study, there is a positive and significant relationship between Promotion and the purchase intention of insurance products, therefore H<sub>4</sub> is accepted. The Hypothesis H<sub>5</sub>, the moderating effect of Negative Sentiments to the relationship between Marketing Mix and Purchase Intention, according to this research, there is only one indication of significant relationship of Negative Sentiments as moderating role between Marketing Mix (Product, Place, Price, Promotion) and Purchase Intention of unit link products which is Promotion. The moderation is negative which means that the higher the negative sentiment, the lower the strength of relation between Promotion and Purchase Intention.

This research was the first to examine those moderating relationships in unit link products since no previous research has examined the moderating role of negative sentiment in the relationship between the marketing mix and purchase intention. There was, however, earlier research done by Kartawinata et. al., (2020) on The Role of Customer Attitude in moderating the Effect of Green Marketing Mix on Green Product. According to this study, the variable of consumer's attitude was proved to be able to mediate the effects of green marketing mix on green product's purchase intention of Love, Beauty and Planet product in West Indonesia. The implication of this research was that consumer's attitude had an important role in the green marketing mix that will impact the green product's purchase intention, so that Unilever Indonesia expected to still promote the products of Love, Beauty and Planet.

In light of the findings, insurance companies should make sure they can become a trustworthy source that give positive information so that customers can easily get all the information they need about unit link products. Insurance companies should also be active on social media so that customers can readily learn about new product as well as the features of unit link products, without having to feel confused about who to contact or difficult to find the needed information.

**Table T-test Result**

Hypothesis	Relations	Original Sample	STDEV	T Statistics	P Values	Results
H1	Product -> Purchase Intention	0.494	0.110	4.483	0.000	Significant
H2	Price -> Purchase Intention	-0.049	0.115	0.423	0.336	Not significant
H3	Place -> Purchase Intention	0.059	0.069	0.853	0.197	Not significant
H4	Promotion -> Purchase Intention	0.190	0.102	1.867	0.031	Significant
H5	Product*PI -> Purchase Intention	0.142	0.171	0.832	0.203	Not significant
H6	Price*PI -> Purchase Intention	0.076	0.181	0.418	0.338	Not significant
H7	Place*PI -> Purchase Intention	-0.054	0.107	0.505	0.307	Not significant
H8	Promotion*PI -> Purchase Intention	-0.272	0.148	1.834	0.034	Significant

## 5. CONCLUSION AND RECOMMENDATIONS

### Conclusion

This study's goal is to look into Indonesia's purchasing intentions for unit link insurance product, specifically under the effects of negative sentiments that surrounds it. The final sample of 73 respondents, drawn from various Jabodetabek population groups (as well as some non-Jabodetabek residents), provided a strong foundation for the study's conclusions about the purchase intention of Unit Link products by Indonesian consumers. According to this study,

there is a relationship between Product toward Purchase Intention, meaning that product information and knowledge are strong determinants to influence purchasing intention, therefore allowing H<sub>1</sub> to be accepted. There is also a positive and significant relationship between Promotion and Purchase Intention, meaning that promotional tools are a strong determinant to influence purchasing intention, which allows H<sub>4</sub> to be also accepted. However, this research found that there is no significant relationship between Price and Place towards Purchase Intention, meaning that the respondents usually won't be considering the price of the products, as well as the accessibility of the products when they intend to purchase Unit Link products. Therefore, H<sub>2</sub> and H<sub>3</sub> are all rejected.

Regarding the moderating role of Negative Sentiment between Marketing Mix and Purchase Intention, this research found that there is only a significant relationship of Negative Sentiment as moderating role towards Promotion to Purchase Intention. This means that information and education on Unit Link products published by insurance companies is impacted by the negative sentiments surrounding it. Therefore, H<sub>8</sub> can be accepted. Whereas there is no moderation towards Product, Price and Place to Purchase Intention. This means that despite there are negative sentiments, customers really considered the actual benefits from Unit Link products, price and the accessibility before purchasing it. Thus, H<sub>5</sub>, H<sub>6</sub>, and H<sub>7</sub> are all rejected.

### **Recommendation**

This study is aimed to give insight to the insurance industry and the scholarly community; however, it was carried out under restrictive circumstances.

The first was a small sample size, with only 73 replies within the survey's initial period of January to February 2023, and it was only focused on customers in Jabodetabek. It is advised that the following study conduct wider study in other major cities, in order to understand better the insurance customers in Indonesia. By using this approach, the study's findings will be more thorough and more accurately capture the unit link customers of Indonesia.

The study's failure to distinguish between existing and potential users of unit link products when analyzing their adoption of unit link products was its second weakness. The adoption of unit link items could differ between present customers, who should have more understanding on the products versus potential customers, who are still learning and comparing unit link products. Thus, it is advised that future research distinguish between existing and future potential customers in order to comprehend their level of product acceptance as well as their different wants and needs.

The research's third drawback was its exclusive focus on Marketing Mix as the independent variable. Other independent variables, such as consumer satisfaction and trust, could greatly influence the purchase intention of unit link products, according to several prior studies. These independent variables will assist the insurance industry to better understand the factors which influence purchase intention. These additional independent factors can be used in future research to better understand their relationship to unit link product purchasing behaviors and purchase intention.

## REFERENCES

- Anjani, H. D., Irham, I., & Waluyati, L. R. (2018). Relationship of 7P marketing mix and consumers' loyalty in traditional markets. *Agro Ekonomi*, 29(2), 261-273.
- Ansar, N. (2013). Impact of green marketing on consumer purchase intention. *Mediterranean Journal of Social Sciences*, 4(11), 650.
- Asosiasi Asuransi Jiwa Indonesia. (2020). AAJI Daily News. <https://aaji.or.id/Berita/aaji-daily-news>
- Erdfelder, E., Faul, F., & Buchner, A. (1996). GPOWER: A general power analysis program. *Behavior research methods, instruments, & computers*, 28, 1-11.
- Guan, L. P., Yusuf, D. H. M., & Ghani, M. R. A. (2020). Factors influencing customer purchase intention towards insurance products. *International Journal of Business and Management*, 4(5), 70-79.
- Hossain, A., Humayun K. Chowdhury, M., Hasan, S., Shamsuzzaman, M., Fahim, A. Y., & Yusuf H. Khan, M. (2020). Banking service in Bangladesh: the impact of service marketing mix on purchase intention of university students. *Strategic Change*, 29(3), 363-374.
- Kartawinata, B. R., Maharani, D., Pradana, M., & Amani, H. M. (2020, August). The role of customer attitude in mediating the effect of green marketing mix on green product purchase intention in love beauty and planet products in indonesia. In *Proceedings of the International Conference on Industrial Engineering and Operations Management* (Vol. 1, pp. 3023-3033).
- Kempa, S., Pratama, W. A. W., Sukatmadiredja, N. R. (2020). Insurance Policy Purchase Decision in Surabaya, Indonesia. SHS Web of Conferences 76.
- Kim, A. J., & Ko, E. (2012). Do social media marketing activities enhance customer equity? An empirical study of luxury fashion brand. *Journal of Business research*, 65(10), 1480-1486.
- Kotler, P., & Armstrong, G. (2012). Principles of marketing 11th ed.
- Kotler, P., Keller, K. L., Ang, S. H., Tan, C. T., & Leong, S. M. (2018). *Marketing management: an Asian perspective*. London: Pearson.
- Lisichkova, N., & Othman, Z. (2017). The impact of influencers on online purchase intent.
- Mahmoud, T. (2017). Impact of green marketing mix on purchase intention.
- Mirabi, V., Akbariyeh, H., & Tahmasebifard, H. (2015). A study of factors affecting on customers purchase intention. *Journal of Multidisciplinary Engineering Science and Technology (JMEST)*, 2(1).
- Nielsen, R., Fletcher, R., Newman, N., Brennen, J., & Howard, P. (2020). *Navigating the 'infodemic': How people in six countries access and rate news and information about coronavirus*. Reuters Institute for the Study of Journalism.
- Nugroho, A. R., & Irena, A. (2017). The impact of marketing mix, consumer's characteristics, and psychological factors to consumer's purchase intention on brand "w" in surabaya. *Ibuss management*, 5(1).
- Osman, Othman, Rana, Jin, & Solaiman (2016), Effectiveness of promotional tools to influence the Purchase Decision of Unsought Product : A study on life insurance, Medwel Journal.
- Park, J., Lennon, S. J., & Stoel, L. (2005). On-line product presentation: Effects on mood, perceived risk, and purchase intention. *Psychology & Marketing*, 22(9), 695-719.
- Sarstedt, M., Ringle, C. M., & Hair, J. F. (2021). Partial least squares structural equation modeling. In *Handbook of market research* (pp. 587-632). Cham: Springer International Publishing.
- Singh, M. (2012). Marketing mix of 4P's for competitive advantage. *IOSR Journal of Business and Management*, 3(6), 40-45.
- Tang, Y., Wang, X., & Lu, P. (2014). Chinese consumer attitude and purchase intent towards green products. *Asia-Pacific Journal of Business Administration*.
- Ulfah, I., Sumarwan, U., & Nurrochmat, D. R. (2016). Marketing mix factors that influence the desire to purchase fruit beverages in the city of Bogor. *Indonesian Journal of Business and Entrepreneurship (IJBE)*, 2(1), 33-33.
- Wanninayake, W. M. C. B., & Randiwela, P. (2008, June). Consumer attractiveness towards green products of FMCG sector: an empirical study. In *Proceedings of the Oxford Business and Economics Conference, Oxford: UK*.
- Weisstein, F. L., Asgari, M., & Siew, S. W. (2014). Price presentation effects on green purchase intentions. *Journal of Product & Brand Management*.

## USA - Azerbaijan Political Relations

**Dr. Gulnara Suleymanova**

Türkiye Halk Bankası A.Ş.  
suleymanovagulnara87@gmail.com

### ABSTRACT

When studying the history of relations between Azerbaijan and the United States of America, it is known that these relations began approximately in the 70s and 80s of the 19th century. It should be noted that the United States of America had limited information about Azerbaijan until that time.

There are several factors for making relations between the United States of America and Azerbaijan. The main factors determining the relations between the two countries are the factors for Azerbaijan that the United States guarantees the international security and independence of every country, stands as a guarantor, and provides initial economic and political support to every country, to be integrated into the system of civilized interstate relations, for the United States of America, it is related to the fact that Azerbaijan is located in a favorable geopolitical area, has rich natural resources, especially oil deposits, and conducts a civilized and independent policy in accordance with international principles.

In this article, the political-economical relationships between Azerbaijan and the United States of America are divided into periods:

1. Foundations of establishing political relations between the USA and Azerbaijan
2. Political relations between the United States and Azerbaijan during the Soviet period
3. Reestablishment of political relations between the United States and Azerbaijan after independence
4. Development of political relations between the USA and Azerbaijan after 2000

The chronological framework of the study covers the period from 1918 to the present day. The nature, legal-normative basis and level of development of US-Azerbaijani relations during this period were analyzed in the article. The place of Azerbaijan in the foreign policy of the United States, including the place of the United States in the foreign policy of Azerbaijan, bilateral political relations, problems arising in these relations, their causes and ways to overcome them were studied.

**Keywords:** Azerbaijan, United States of America, USA-Azerbaijani relations

A number of factors determine the analysis of USA-Azerbaijan relations. The main reason is that bilateral relations are an integral part of integration processes. It is impossible to imagine regional and international integration without mutual relations between countries. On the other hand, bilateral relations serve to resolve and develop specific issues, which at first glance seem superficial, but in fact are very important against the background of regional and international problems.

Relations with the United States of America are one of the main directions of Azerbaijan's foreign policy and one of the indicators of the country's position in the international arena.

Azerbaijan's favorable geopolitical and geostrategic position attracts the attention of many countries, including the United States of America. The Caspian Sea and the Caucasus region occupy an important place in the center of the Eurasian continent and attract the attention of large countries due to their rich resources.

It is also important to analyze the dynamics of the development of economic, trade and energy cooperation between the two countries. This includes the development of the oil and gas sector in Azerbaijan, the construction and operation of new pipelines, the implementation of infrastructure projects within the East-West energy corridor project, and close cooperation with the United States of America in other areas.

In this article, the relations between the United States of America and Azerbaijan are investigated in four periods:

## **1. Foundations of establishing relations between the USA and Azerbaijan**

After the collapse of the Union of Soviet Socialist Republics, the United States of America had opportunities to implement an active foreign policy strategy in the Caucasus region as well as in Eastern Europe and Central Asia. The Caucasus countries (especially Azerbaijan and Georgia), which gained independence after many years, were in favor of establishing and developing multilateral cooperation with the USA in order to normalize the difficult economic and political situation in the region and eliminate existing problems.

For Azerbaijan, the main factors that determined the relations between the two countries were that the United States of America guaranteed the international security and independence of every independent country, supported them economically and politically, and that Azerbaijan would be integrated into the international system. For the United States of America, Azerbaijan was located in a suitable geopolitical zone, had a lot of natural resources, especially oil sources, and implemented a civilized and independent policy in accordance with international standards.

When the historical relations between Azerbaijan and the USA were investigated, it became known that these relations started approximately in the 1870s and 1880s. It should be noted that the United States of America had a little information about Azerbaijan until that time.

It was the first time that industrial drilling for petroleum was done in a well located at a depth of 21 meters in the Bibiheybet oil field in 1846 in Azerbaijan. That year was the beginning of the development of Azerbaijan's oil industry.<sup>1</sup> Baku and its surrounding districts, which had an important place in the world petrol industry, manufactured 90% of Russia's entire oil production in the 1890s.

Industrial drilling of oil wells in Azerbaijan spread over a wide area during this period. The first oil refinery was built in Baku in 1859. Javad Malikov established a kerosene plant in Baku in 1863, and for the first time, refrigerators were used in the separation of oil in the world. Fifteen oil refineries were operating in 1867.<sup>2</sup>

As mechanical well-drilling technology developed in Azerbaijan, a number of new oil fields were discovered (Binagadi, Pirallahi, Surakhani, etc.), oil production increased, and the infrastructure of the oil industry and oil processing began to develop during this period. The national bourgeoisie was forming in Azerbaijan, and the city of Baku was becoming one of the industrial centers in the world. The Balakhani-Sabunchu-Ramani field was developed industrially for the first time in 1871 on the Absheron Peninsula. In 1872, two laws were adopted to regulate relations in the oil industry: “Special Consumption Tax on Oil Mines and Petroleum Products” and “Sale of Oil Fields Owned by Tenants to Individuals through Auction”.

In the 1870s and 1880s, when the Baku oil industry began to organize, large companies in the United States became interested in Azerbaijani oil. The sale of oil products in the Russian market was under the complete control of the famous businessman Rockefeller’s “Standard Oil” company in those years. Rockefeller, who was gradually pushed out of the Russian market under Nobel’s pressure, sent his representative to Baku, held meetings with companies from England and other European countries, which had a strong position there at that time, and carried out some studies.

- 
1. Ministry of Energy of the Republic of Azerbaijan  
<https://minenergy.gov.az/az/neft/neft-senayesinin-inkisaf-tarixi>
  2. Aliyev I. (2007), History of Azerbaijan. 7<sup>th</sup> volume, Baku: Elm Publishing House, p.105

However, the fact was that conflict between European countries and the United States of America at that time did not allow it to gain a permanent foothold in Baku.

The political and diplomatic effectiveness of the United States of America began to increase in the field of international relations at the end of the First World War. The main reason for it was the collapse of the Russian Empire as a result of war and revolution. The October coup and the political processes that followed further increased the US’s political and economic interest in the Caucasus.

At that time, unused public lands in Azerbaijan were rented for 24 years for the purpose of oil exploration and exploitation in the discovered oil fields. The tenant had the right to export the oil produced and set the sales price. The tenant’s net profit from the oil sold was around 14-15%. Net national capital investment in the oil industry was only 4% in the 1970s. The volume of mixed capital approached 10% including domestic capital. Forty-nine (24.8%) of 167 entrepreneurs operating in the oil sector were Azerbaijani at the end of the 19th century.<sup>1</sup>

Azerbaijani “oil millionaires” (Haji Zeynalabdin Taghiyev, Isa Bey Hacinsky, Murtuz Muhtarov, Shamsi Asadullayev, Seyid Mirbabayev, etc.) played an important role in the development of the oil industry at that time. The first joint-stock oil company “Baku Oil Society” was established in Baku in 1874. The Nobel brothers founded an oil company in Baku to produce and process oil in 1876.



It was the first time many oil fields, oil refineries, oil tankers, barges, railways, hotels, etc. were established in the Caspian Sea region.

Russia's first oil pipeline, twelve km long, connecting the Balakhani field to the Baku oil refinery, was built in 1878. The total length of the oil pipelines connecting the oil fields and Baku oil refineries was 230 km in 1898. One million tons of oil were transported annually in these belts. The Baku-Batum railway, which was of great importance in the export of oil and petroleum products to European countries, was built and put into operation in 1883. As of that time, Rothschild began to engage in financial and credit operations and oil sales in Baku. Rothschild's Caspian-Black Sea Oil Company was founded in 1886.

Eleven million tons of oil were produced in Azerbaijan in 1901. This constituted more than 50% of world oil production. The famous chemist-scientist D.I. Mendeleev proposed the construction of the Baku-Batumi oil pipeline to ensure the export of Baku oil to world markets in 1880. The construction of the 833 km long pipeline started in 1897 and was completed in 1907.<sup>6</sup>

- 
3. Novruzov V. (2002), Heydar Aliyev's Economic Development Concept, Revival - XXI century, February, p.48
  4. History of Azerbaijan Oil and Gas, <https://www.socar.com.tr/tarihce-1800>

For this reason, American businesspersons have shown interest in Azerbaijan since the 1870s and 1880s and considered it an area of strategic interest. It should be noted that this interest manifested itself more clearly after the end of the First World War. The adoption of the democratic election law in Azerbaijan at the end of 1918 and the establishment of the first parliamentary system in the East raised it to the level of developed countries in terms of political structure.

Following the collapse of Tsarist Russia and the establishment of the Azerbaijan Democratic Republic, the first attempt to establish political and diplomatic relations between the two countries took place in Paris on May 28, 1919.<sup>1</sup>

The delegation of the Azerbaijan Democratic Republic, led by A.M.Topchubashov, met with US President Woodrow Wilson. The recognition of Azerbaijan's independence, its admission to the League of Nations, the establishment of diplomatic relations with the USA, and other issues were discussed at the meeting. The official memorandum of the Azerbaijani government was presented to the president of the United States.

The South Caucasus was of special importance for the USA, which became stronger after the First World War. The USA sent a delegation to the South Caucasus in order to get to know the region better and secure its interests. After this mission, some meetings were held in Tbilisi in November 1919 for the peaceful resolution of the conflict between Armenia and Azerbaijan. In November 1919, representatives of Azerbaijan and Armenia signed an agreement in Tbilisi to resolve all conflict issues peacefully through negotiations, with participation of the head of the US Caucasus mission. However, President Wilson's generally pro-Armenian policy, the existence of sharp contradictions between the parties, and other circumstances led to the violation of this agreement by the Armenians.<sup>2</sup>

The Supreme Council of the Allied Powers of Europe recognized the independence of Azerbaijan in January of 1920. Although the Supreme Council of the Allied Powers recognized the independence of Azerbaijan on January 11, 1920, the US government did not take any action about that. In addition, the United States refused to recognize the independence of Azerbaijan due to disagreements with European countries, especially England. Despite this, the USA did not lag behind European countries in establishing economic and political relations with Azerbaijan. A clear example of this was the establishment of the USA consulate in Baku and the signing of many economic agreements.

Later, relations between the two countries were interrupted with the establishment of the Soviet regime in Azerbaijan, and official relations did not continue until the collapse of the USSR.

- 
1. Hasanov A. (2005), Modern international relations and foreign policy of Azerbaijan. Baku: Azerbaijan Publishing House, p.228
  2. Aliyev E. (2007), Polarization problems in modern international relations. Baku: Adiloglu Publishing House, p. 36

### **1.2 Relations between the United States and Azerbaijan in the Soviet Era**

Finally, the Supreme Council of the European Allied and Commonwealth countries recognized the de facto independence of the governments of Azerbaijan and Georgia in January of 1920. However, the US representative mentioned that they should know the opinion of their own government. As a result, the United States officially refused to recognize Azerbaijan. The US government made this decision, on the one hand, due to the increasing influence of Great Britain in Transcaucasia, and on the other hand, due to the emergence of serious different opinions between the USA and its European allies in the final stage of the war.<sup>1</sup>

The London meeting of the Versailles Supreme Council and the San Remo conference showed that US European policy was in crisis. Although Foreign Minister Colby made various statements, this did not create a serious change in the US's Caucasus policy. The USA's plans to strengthen the Transcaucasian countries since 1919 lost their importance in the spring of 1920.

It was reported to the USA that Soviet Russia occupied Azerbaijan at the San Remo conference. This information was not taken into consideration in the American political environment. Representatives of occupied Azerbaijan presented a note to the US Embassy in Paris. In the note, they expressed their hope for holding a peace conference to restore the independence of the Republic of Azerbaijan. However, there was no response to them or other letters sent to Washington.

After that, Azerbaijan was part of the Soviet Union for 70 years. Oil, the greatest wealth of the Azerbaijani people, was used on behalf of the Soviet Union. This period is considered the second period in the life of the Azerbaijani oil industry. During this period, Azerbaijan's oil industry developed rapidly. Great efforts were made for this purpose because the industrial potential of Azerbaijan's oil industry was very necessary for the development of industry and economic power in the Soviet Union. For this reason, significant successes have been achieved in the development of the oil industry in Azerbaijan.

The second period began after the nationalization of the oil industry in the country in 1920 and covered the period when the “Oil Rocks” field was discovered offshore in 1949. Oil production was decreased to 2.4 million tons in 1921. A number of new oil fields (especially Gala, Buzovna-Mashtaga, etc.) were discovered and put into operation in Azerbaijan in connection with the expansion of exploration activities during the period.

- 
1. Abbasov Ch.M. (2005), Ways of integration of Azerbaijan into the world economy. Baku: Elm Publishing House, p.54

A new era began in oil production in Azerbaijan with commissioning of the “Oil Rocks” field in 1950. This period started with the development of the offshore oil industry in Azerbaijan and continued until 1969. At this stage, marine geological exploration efforts expanded and many oil and gas fields were discovered and put into operation. For the first time, a naval mine was built on pier poles in the open sea.

As for Northern Azerbaijan, after the occupation of Azerbaijan by Soviet Russia, relations between the two countries stopped and official relations did not continue until the collapse of the USSR. It took more than 70 years for Azerbaijan to be officially recognized by the United States. This time, the USA was among the first states to recognize Azerbaijan’s independence.

### **1.3 Reestablishment of Post-Independence Relations between the United States of America and Azerbaijan**

The United States of America became the world’s superpower after the collapse of the Union of Soviet Socialist Republics. As a result of major political processes, the Republic of Azerbaijan gained its independence and sovereignty.

After gaining independence, the Azerbaijani people faced many political, economic and social problems. Following the adoption of the Constitution on October 18, 1991, the United States of America became one of the first countries to recognize the independence of Azerbaijan. On December 25, 1991, Washington officially recognized Azerbaijan’s independence, which declared its independence, and took some steps towards establishing diplomatic relations between the two countries in a short time.

Thus, US Secretary of State James Baker visited Baku to establish official relations between the two countries on February 12, 1992. They got official information on domestic and foreign policy, economic reforms, and the Nagorno-Karabakh conflict, and discussed important aspects of the United States’ future relations with this country. Shortly after the visit, official diplomatic relations were established between the two countries on March 18, 1992. Following this, the Washington government sent a delegation from the US Congress to Baku, headed by Senator Dennis de Consini, chairman of the Senate Commission on Nuclear Weapons in April of 1992.<sup>1</sup>

The Nagorno-Karabakh conflict and Armenian aggression that Azerbaijan was facing at that time were not accepted by the US government. After the government was changed in Azerbaijan in

1. Hasanov A. (2005), Modern international relations and foreign policy of Azerbaijan. Baku: Azerbaijan, p. 106

May of 1992, the official delegations of the USA once again tried to establish extensive relations with Azerbaijan and to actively intervene in socio-political and military problems in the region. For this purpose, US President George Bush sent a letter to the President of Azerbaijan in July 1992 and stated that his country was ready to establish and develop relations with Azerbaijan in all sectors.

The unsuccessful foreign policy activities of the Azerbaijani government from July to December of 1992 not only reduced the US interest in Azerbaijan, but also lessened the importance of Azerbaijan in the Caucasus region as a whole. In addition, in December of 1992, under pressure from the strong Armenian diaspora in the USA, the US Congress passed amendment No. 907, which banned all aid to Azerbaijan. This document was a very heavy indicator to the country that was on the path to establishing an independent state.

After the Republic of Azerbaijan gained its independence, United States President George Bush put forward 5 principles for establishing relations with Azerbaijan in his letter to President Ayaz Mutallibov on December 25, 1991. These 5 principles were as follows:<sup>1</sup>

1. Azerbaijan should accept the agreement signed in 1968 on the non-proliferation of nuclear weapons and give assurances to the International Atomic Energy Agency in Vienna regarding its status as a non-weapon country.

2. Azerbaijan should undertake to resolve all controversial issues with the help of the UN and the Organization for Security and Co-operation in Europe, the International Court of Justice and other peace-loving democratic institutions. In addition, Azerbaijan must confirm that the borders would not change within the framework of the Organization for Security and Co-operation in Europe.

3. Democratic methods must be used in the implementation of laws in order to realize political reforms.

4. The liberties and human rights of ethnic minorities must be protected. All contracts prepared in this field must be signed by the Republic of Azerbaijan.

5. A transition to a free market economy was necessary.

President Ayaz Mutallibov emphasized that he accepted four of these principles and would strive for the last one. In his response, Ayaz Mutallibov also expressed his surprise that although the USA had established diplomatic relations with Armenia, it had not yet taken any steps towards diplomatic relations with Azerbaijan. As a result, the first steps were taken towards establishing diplomatic relations between the two countries.

- 
2. Gasimov.M. (1997), Azerbaijan's foreign policy. Baku: Mutercim Publishing House, p. 152-153

Additionally, the Armenia-Azerbaijan Nagorno-Karabakh conflict was a cause for concern at that time. On February 12, 1992, US Secretary of State James Baker visited Azerbaijan precisely to solve these problems. As part of the visit, a meeting was held with the President of the Republic of Azerbaijan Ayaz Mutallibov.

During the meeting, the US Secretary of State was given extensive information about the domestic and foreign policy implemented in Azerbaijan, economic reforms, the Nagorno-Karabakh conflict and the Armenia-Azerbaijan conflict. In addition, aspects of possible cooperation between official Washington and Azerbaijan were discussed during the visit. As result of the meeting, James Baker said that he would recommend that his country establish diplomatic relations with Azerbaijan. Diplomatic relations were established between the two countries with the founding the US embassy in Azerbaijan on March 17, 1992. Richard Mays was appointed as the first US ambassador to Azerbaijan. After the establishment of diplomatic relations, Washington sent a delegation from the US Congress to Baku, headed by Senator Dennis de Consini, chairperson of the Senate Nuclear Weapons Commission.

The new President of the United States, Bill Clinton, took Office on January 20, 1993. After Heydar Aliyev became the president of Azerbaijan in 1993, a new period started for Azerbaijan-US relations. President Heydar Aliyev met with US President Bill Clinton in New York on September 27, 1994 to talk about some issues including the Nagorno-Karabakh conflict there. US President Bill Clinton emphasized that Azerbaijan was a desirable country for the United States. Upon the invitation of Washington, President Heydar Aliyev's official visit to the United States between July 27 and August 7, 1997 can be considered the peak of Azerbaijan-US relations.<sup>1</sup>

Heydar Aliyev met with the leaders of major companies in the USA and invited them to invest in Azerbaijan.

Although Amendment No. 907 could not be completely canceled, as a result of Azerbaijan's efforts, the United States provided various forms of aid to Azerbaijan between 1997 and 2000. It was only after the events of September 11, 2001 that amendment No. 907 was completely suspended, albeit temporarily. Azerbaijan, which joined the anti-terrorism coalition, helped the US military operations in Afghanistan by allowing the use of its airspace. Following this, in January 2002, US President George Bush decided to suspend Amendment No: 907 temporarily. As a result, Azerbaijan-US diplomatic relations began to progress positively during this period.

---

3. Svante E. Cornell, (2011), Azerbaijan since independence, p. 407

#### **1.4 Development of Relations between the USA and Azerbaijan after 2000**

As it is known, the period after 2000 has been characterized by the dynamics of events in the international world, including US-Azerbaijan relations. During this period, the United States of America faced two options: either the United States should be a leading country focused on building a safe world that takes into account the interests of all countries (provided that these countries accept American leadership), or the United States of America could consolidate its hegemony by trying to build a safe world only for its own interests. This, of course, must be met with strong resistance from many countries.

Thus, the events of September 11, 2001 changed the geopolitical situation in the world and in the Caucasus region. The joint fight against international terrorism determined the long-



term influence of the United States in the Caucasus region. On the other hand, the incident caused the USA to activate its Caucasus policy. Until the September 11 incident, the main purpose of the US's activity in Eurasia was to prevent the recovery of the USSR. Now the Caucasus, especially Azerbaijan and Georgia, has become the main point of the US counterterrorism strategy. This brought US-Azerbaijan relations to an unprecedented level.

Azerbaijan has become one of the main players and strategic partners of the USA in the new geopolitical structure in the region. Initially, Heydar Aliyev offered an air corridor for the flight of American military aircraft through Azerbaijani territory. The USA was trying to use its entire means to control the Caspian Sea and Caucasus regions while determining its foreign policy.

It should also be noted that the USA wants to strengthen itself in the entire South Caucasus, apart from the energy resources in the Caucasus region, and narrow the circle that Russia is trying to create around itself. The USA, the West and Russia knew very well that the entire Near and Middle East could be taken under control by transforming the South Caucasus region into a sphere of influence. Russia's goal was to disrupt NATO's plans for the East and to ensure that the United States was completely expelled from the region in the future. The United States was also trying to minimize Russia's access to the international arena.

The years 2000 coincide with the presidency of Ilham Aliyev in the Republic of Azerbaijan. The US-Azerbaijan political dialogue developed with Ilham Aliyev's official visits to the US. Intergovernmental meetings, statements, signed agreements and memorandums created significant impact on the political, economic and socio-cultural life of both countries.

At the conference titled "USA-Azerbaijan strategic relations: political and economic priorities" held in Washington on April 26, 2006. American-Azerbaijan Chamber of Commerce (AATP) Co-chairman Jeremy Baker explained the purpose of the conference. He emphasized providing some information to the US business community about business opportunities in Azerbaijan and the Caspian

Sea to discuss issues of political and economic development in Azerbaijan.

Therefore, it should be noted that Ilham Aliyev paid attention to the economic dimension in relations with the USA. Economic cooperation with the United States served not only Azerbaijan's internal development but also its success in foreign policy. Thus, the United States, the world's economic power, could play an important role in solving Azerbaijan's economic problems. This is also fully compatible with the global goal of the United States in the international economic arena, that is, to achieve the country's domestic economic growth at the expense of economic cooperation with other countries.

In this context, Washington gives priority to three important directions in the economic sphere of its activity program in the international world:<sup>1</sup>

1. Promoting open markets
2. Promoting economic development at a global level
3. Strengthening financial markets

In this respect, Azerbaijan is an important partner for the USA, and these partnership relations are not limited to the oil sector only. Azerbaijan's economic development is closely linked to changes in the world economy. Azerbaijan's globalization increases the need to



improve the openness of the national economy and establish broad economic relations. Ensuring Azerbaijan's independence and strengthening foreign economic orientations create potential opportunities in the world economic system for the development of the country.

Both countries prefer to discuss issues of mutual interest at the highest level, and this factor shows that the partnership is based on strategic interests, not temporary realities. Undoubtedly, the USA is of great importance to Azerbaijan. Strengthening the mutual alliance between the two countries has now become an objective necessity dictated by historical and political realities.

Today the United States of America is one of the strongest countries in the world and a member of all influential international and regional organizations. Undoubtedly, such a broad representation gives the USA great economic, political, military power and international influence. Developing relations between the USA and the Republic of Azerbaijan, one of the leading states of the Caucasus region and Eurasia, is completely compatible with both the national interests of the two countries.

---

1. Miralam E., (2002), USA shows its commitment to the principles of strategic cooperation with Azerbaijan. *Azerbaijan newspaper*, Baku, September 28

## Conclusion

When we investigate the relations between the United States of America and Azerbaijan in this article, it becomes clear that the beginning of relations between the United States and Azerbaijan dates back to the 19<sup>th</sup> century. In particular, Azerbaijan's natural underground resources, including rich oil and gas, have always attracted the attention of the United States.

Although relations between the two countries were cut off after the Union of Soviet Socialist Republics was established in Azerbaijan in 1920, the USA tried to re-establish relations with Azerbaijan in many areas after Azerbaijan gained its independence in 1991.

Since the 1990s, US policy towards Azerbaijan has undergone several significant changes. The United States established diplomatic relations with Azerbaijan in 1992 after Azerbaijan gained independence from the Soviet Union. The two countries cooperated to improve energy security, expanded bilateral trade and investment, and combated terrorism and international threats. The United States of America is committed to strengthening democracy and promoting economic diversification in Azerbaijan.

Azerbaijan is an important oil and natural gas producer in the Caspian Sea region. Azerbaijan's common border with Iran and Russia, close relations with Turkey and extensive energy connections give it an important role in the regional security of the South Caucasus and Europe.

The USA has shown interest in energy cooperation with Azerbaijan, especially in the field of oil and natural gas exploration and production. Azerbaijan's geographical location also gives it great strategic importance as an energy producer and transit center. The United States of America recognizes the importance of Azerbaijan's gas exports through the Southern Gas Corridor to ensure Europe's energy security and reduce dependence on Russian gas. US government assistance to Azerbaijan aims to improve Azerbaijan's capacity to address security

threats, increase and diversify economic development, and foster independent institutions and civil society.

### References

1. Aliyev E. (2007), Polarization problems in modern international relations. Baku: Adiloglu Publishing House
2. Aliyev I. (2007), History of Azerbaijan. 7<sup>th</sup> volume, Baku: Elm Publishing House
3. Gasimov M. (1997), Azerbaijan's foreign policy. Baku: Mutercim Publishing House
4. Hasanov A. (2005), Modern international relations and foreign policy of Azerbaijan. Baku: Azerbaijan Publishing House
5. History of Azerbaijan Oil and Gas, <https://www.socar.com.tr/tarihce-1800>
6. Ministry of Energy of the Republic of Azerbaijan <https://minenergy.gov.az/az/neft/neft-senayesinin-inkisaf-tarixi>
7. Miralam E., (2002), USA shows its commitment to the principles of strategic cooperation with Azerbaijan. *Azerbaijan newspaper*, Baku, September 28
8. Novruzov V. (2002), Heydar Aliyev's Economic Development Concept, *Revival - XXI century*, February
9. Svante E. Cornell, (2011), Azerbaijan since independence



## Analyzing Studies on Working Mothers: A Bibliometric Perspective within the Management Paradigm

**Asst. Prof. Dr. Merve GERÇEK**

Kocaeli University  
Hereke Omer Ismet Uzunyol Vocational School  
Kocaeli, Turkey  
merve.gercek@kocaeli.edu.tr  
Orcid: 0000-0002-7076-8192

### ABSTRACT

There is a rising trend of women with children participating in the labor force, which has gained significant attention regarding the sociological and psychological consequences in various disciplines. Women assume distinct responsibilities compared to men, such as the roles of wife and mother, which yield various outcomes in working life. This study aims to analyze the studies that focus on working mothers, specifically in the field of management, by examining empirical and conceptual articles and suggesting new ideas for future research. For this purpose, publications related to working mothers in the Web of Science database were analyzed with the VOSviewer program in terms of year, country, keyword, publisher, author, and citations using bibliometric analysis methods. The findings show that publications on working mothers have increased in recent years, with the most studies in the journals “Gender, Work, and Organization”, “Work, Employment, and Society”, and “Journal of Human Resources”. Most studies were published in the USA, England, and Australia. It was seen that the most frequently occurring keywords were motherhood, gender, working mothers, COVID-19, and work-life balance/conflict. Also, co-authorship analysis with scientific mapping was presented. The results indicated that most cited articles were focused on the issues of work-family policies in organizations, tele-working of mothers, employment biases towards working mothers, identity transitions, and maternity leave. The findings indicate that most research relates working mothers to a multi-role perspective. This study will be useful for researchers as well as practitioners who want to focus on women in the workforce who have children.

**Keywords:** Working Mothers, Motherhood, Women, Bibliometric Analysis.

## 1. INTRODUCTION

Mothers in the household have been solely responsible for managing all unpaid care tasks, especially in Eastern cultures. This conventional allocation of familial responsibilities disadvantaged the work-life equilibrium of employed mothers, who were burdened with prolonged household and caregiving obligations. Women who previously maintained a clear distinction between their work and home environments suddenly found that the boundaries between these locations disappeared. Their houses, previously designated by the explicit requirements of domestic and care labor, now serve as their workstation for their full-time occupations, disrupting the spatial distinction between work and personal life. (Pettsetal., 2020). A substantial body of studies published between 2020 and 2022 has emphasized that working women had significant distress in several sectors. They had to independently handle caregiving responsibilities, household chores, and work-from-home schedules (Cummins and Brannon, 2022).

Scholars have proposed the second shift theory, although it is unclear how women's entrance into paid employment transfers into a different distribution of labor within their homes. Nevertheless, owing to the emergence of consumerism and the increasing expense of living, middle-class families found it necessary to have dual incomes to maintain their middle-class position. Nevertheless, despite these changes, conventional gender role expectations remained unchanged (Mayer, 2012). In a study by Gökdemirel et al. (2008) conducted in Turkey, employed mothers expressed dissatisfaction with the duration of their paid maternity leave, which was perceived as insufficient. Economic constraints prevented them from taking additional unpaid leave, which they desired. They also faced challenges in breastfeeding and providing care for their infants, as the distance between their homes and workplaces hindered the utilization of milk permits. Furthermore, they reported inadequate provisions for expressing and breastfeeding milk at their workplaces, which caused concern regarding the welfare and nourishment of their babies while they were at work.

Although much research has focused on the challenges working mothers face and their place in the labor force, comprehensive studies are required to reach a deeper understanding of researchers' preferences on this matter. Thus, this study aims to analyze studies on working mothers via bibliometric analysis within the management/business/organization paradigm. This study attempts to elucidate the present state of research and address the existing knowledge gaps in the literature. Hence, the primary objective of this study is to clarify the current research on employed mothers and offer valuable perspectives for future investigations in this field. This research investigates the material published in prominent academic journals using bibliometric approaches. These approaches were employed to uncover and analyze the connections between publications and authors who employ moms. In addition, the study aimed to investigate the current basis of the issue and compare the scholarly articles and references used by researchers in their studies. A bibliometric analysis was conducted on articles about employed mothers in the Web of Science database to achieve this objective. The study was carried out using the VOSviewer package software, employing bibliometric analysis techniques to examine the publications in terms of year, country, keyword, publisher, author, and citations. The results of this study reveal the yearly distribution of publications, the themes they are linked to, the journals in which they are published, the amount of citations received by the studies, and other relevant factors.

## 2. Theoretical Background of Work and Motherhood

The subject of motherhood has been a focal point in the management domain. Working mothers struggle to achieve a harmonious work-life balance, as their professional and familial obligations overlap in complex ways. Working mothers face a distinct challenge as they strive to balance their career ambitions and family responsibilities due to the demands of the contemporary workplace and societal norms surrounding parenting roles. Scholars have investigated the organizations as gendered because of their work-first and work-only ethos and lack of concern for unpaid family care. These expectations are formed by hard hours, travel, relocation, and work-first development, which are called ideal worker norms, promoting gender disparity at work since home and care tasks vary for men and women, which makes it hard for working moms to follow the desired work norm (Kataria & Pandey, 2023). Research consistently emphasizes the complex and diverse nature of balancing work and personal life. It reveals the intricate interaction between the support organizations provide, the strategies individuals use to cope, and the norms of society. Working mothers often strive to balance their professional ambitions with their responsibilities in their families, requiring them to excel in both areas.

The Industrial Revolution transformed the understanding of women's labor. In the past, goods that were traditionally produced at home shifted away from women and households, leading to home and childcare becoming the main types of labor performed within the household (Blithe, 2023). However, during the era that followed the Industrial Revolution, women transitioned from their domestic roles and began engaging in employment outside of their households. Consequently, the conventional expectations of a continuous working life till retirement have transformed for women who are both working professionals and mothers. This phenomenon is commonly understood as the decline of motherhood, particularly in societies and communities where the belief in dedicating oneself entirely to motherhood is prevalent (Kılıç, 2019). The increasing number of women reject this belief, along with government policies aimed at balancing work and family life, such as paid maternity leave, parental leave, part-time employment options, and the expansion of early childcare services. Furthermore, the conflicting demands of rigorous job and parenting are challenging, particularly when the value of children's education is highly regarded (Gu, 2021). A satisfactory work-life balance holds importance for personal well-being and more significant issues such as gender equality, workplace diversity, and organizational productivity. Thus, to balance the demands of intensive mothering and professional work, many working mothers have recently adopted innovative alternative methods to fulfill their paid work responsibilities (Allen et al., 2015).

Identity theory, proposed by Thoits in 1991, posits that people establish a sense of identification with specific social roles, such as being an employee or a mother. Possessing a strong identification with the job role does not always indicate that one cannot simultaneously have a strong identification with the mother role. Working moms, for instance, can focus on just one identity at a time, which can lead to a loss of balance. Alternatively, individuals can establish distinct role boundaries to delineate preferences regarding the interaction between the two roles (Turner and Norwood, 2013; Trzebiatowski, 2023). When balancing the responsibilities of being a mother and working, a new working mother is likely to reevaluate the importance of work concerning her role as a mother. Consequently, numerous recently employed mothers engage in conscious adaptations to redefine their jobs within the framework of their new sense of self (Li et al., 2023). A mother's expression of femininity is believed to be unrelated to the status of her occupation, earnings, and timetable. Nevertheless, this decision is particularly agonizing for women in professional and management roles since they have dedicated

significant time and energy to their careers. Exiting the labor force, even for a temporary period, may result in a depletion of expertise, restricting one's opportunities for advancement or even their likelihood of rejoining their chosen occupation (Liu & Cheung, 2023).

Constrained by rigid work schedules and a dearth of supportive policies, they frequently encounter challenges in managing their multifaceted responsibilities (Glass, 2004). Prejudices related to dedication and accessibility can hinder professional advancement, while the unequal allocation of household duties and the lack of comprehensive parental leave policies add to extra pressure. Also, working mothers may encounter workplace discrimination and bias, especially in the hiring process, stemming from stereotypes regarding their capacity to manage professional and familial responsibilities effectively (Heilman et al., 2008). Organizations must tackle these obstacles to promote a more inclusive work environment by implementing adaptable policies, fostering cultural changes, and establishing proactive support systems. Organizations must recognize the importance of meeting the diverse needs of working mothers.

The paper aims to address the gap in the existing literature by explicitly analyzing the experiences of women who are both working mothers. These demographic characteristics may pose distinct challenges and offer valuable contributions that deserve scholarly investigation. Also, the bibliometric perspective can serve as a connection between academic research and its practical implications in management. This study systematically investigates trends and patterns in research on working mothers within the management paradigm. The research questions of this study are as follows:

- What is the distribution of publications on working mothers by year?
- What is the distribution of journals and research areas in which publications on working mothers are published?
- What are the geographic regions where publications on working mothers are published?
- What are the keywords and their frequencies in the publications about working mothers?
- Which authors and publications on working mothers are the most cited in publications?
- What is the co-occurrence of citations in publications on working mothers?

### **3. Method**

#### **3.1.Data Collection and Analysis**

The dataset utilized in this study was obtained from the Clarivate Web of Science between September and November 2023. The Web of Science, generally recognized as the leading and extensively accessed database for assessing scientific papers, has been chosen as the primary source for data collection (Mongeon & Paul-Hus, 2016). The Web of Science is a widely used resource for performing bibliometric analysis. The search strategy incorporated keywords such as "work\*", "mother\*", and "employ\*" in the title and the abstract. Researchers may examine data that has been published using bibliometrics, which uses mathematical and statistical methods to investigate publication trends in the dissemination of knowledge. Methods include impact indicators, citation and co-citation analysis, and bibliometric mapping. This study started with publication selection criteria. Conceptual or research papers were chosen. The study excluded documents that did not meet research standards after the search. Using the WoS database and VOSviewer, the data were analyzed using the criteria. The results are presented in tables and graphs.

A total of 472 publications that were relevant to working mothers were identified. However, 224 of them were excluded as a result of duplication or irrelevance. Thus, only 247 of the publications meet the specified requirements. The data for these 247 articles was extracted as



plain text files from the Web of Science. Each article is included in the Web of Science Core Collection. These records were imported as a text file into VOSviewer (Van Eck & Waltman, 2010) to analyze various topics. These topics include publication output and growth trend, authors and their collaboration, journals that publish on working mothers, geographical and institutional distribution and cooperation, research areas, and co-citation analysis.

VOSviewer was employed to examine and illustrate the connections among authors, nations, co-citations, and keywords. Visualization of Similarities (VOS) mapping was used to precisely find and distinguish the distance between two elements, showing how similar or connected they are (Van Eck et al., 2010). The size of the circles and the font used on the label indicate how frequently occurrences occur. Different colors depict clusters, while the proximity of two circles reveals their association and likeness (Khalil & Gotway Crawford, 2015). Maps elucidate completed tasks in the involved communities and provide new directions for further investigation.

## 4. Results

### 4.1. Publications Per Year

The results indicate a significant increase in research conducted on working mothers. According to Table 1, 2023 had the highest number of publications specifically addressing the topic of working mothers, with 29 articles.

**Table 1. Years of Publication**

Publication Years	Record Count	% of 247
2023	29	11.741
2021	23	9.312
2022	19	7.692
2019	18	7.287
2020	17	6.883
2014	13	5.263
2008	12	4.858
2012	12	4.858
2017	12	4.858
2011	11	4.453
2016	10	4.049
2018	10	4.049
2013	9	3.644
2015	8	3.239
2006	6	2.429
2007	6	2.429
2009	6	2.429

<b>1992</b>	4	1.619
<b>2005</b>	4	1.619
<b>2003</b>	3	1.215
<b>2004</b>	3	1.215
<b>2010</b>	3	1.215
<b>1994</b>	2	0.810
<b>1995</b>	2	0.810
<b>2002</b>	2	0.810
<b>1996</b>	1	0.405
<b>1999</b>	1	0.405
<b>2001</b>	1	0.405

#### 4.2. Journals That Publish Articles About Working Mothers

According to the data presented in Table 2, the journal titled "Gender, Work, and Organization" has the highest number of articles focusing on working mothers. The journals "Work, Employment, and Society" and "Journal of Human Resources" are following that journal. This result indicates that working mothers have been studied mainly from the perspective of gender issues, labor markets, and human resource management (HRM).

Table 2. Journals That Publish Articles About Working Mothers

<b>Journals</b>	<b>Publication Count</b>	<b>% of 247</b>
<b>Gender, Work and Organization</b>	40	16.194
<b>Work, Employment and Society</b>	14	5.668
<b>Journal of Human Resources</b>	13	5.263
<b>Gender in Management</b>	10	4.049
<b>Work and Occupations</b>	10	4.049
<b>Human Resources for Health</b>	9	3.644
<b>Equality, Diversity and Inclusion</b>	7	2.834
<b>Career Development International</b>	6	2.429
<b>Human Relations</b>	6	2.429
<b>Labour England</b>	5	2.024
<b>Action Research</b>	4	1.619
<b>Human Resource Management</b>	4	1.619

<b>ILR Review</b>	4	1.619
<b>Journal of Labor Economics</b>	4	1.619
<b>Others</b>	3+	54.959

#### 4.3. Geographical Distribution of Publications

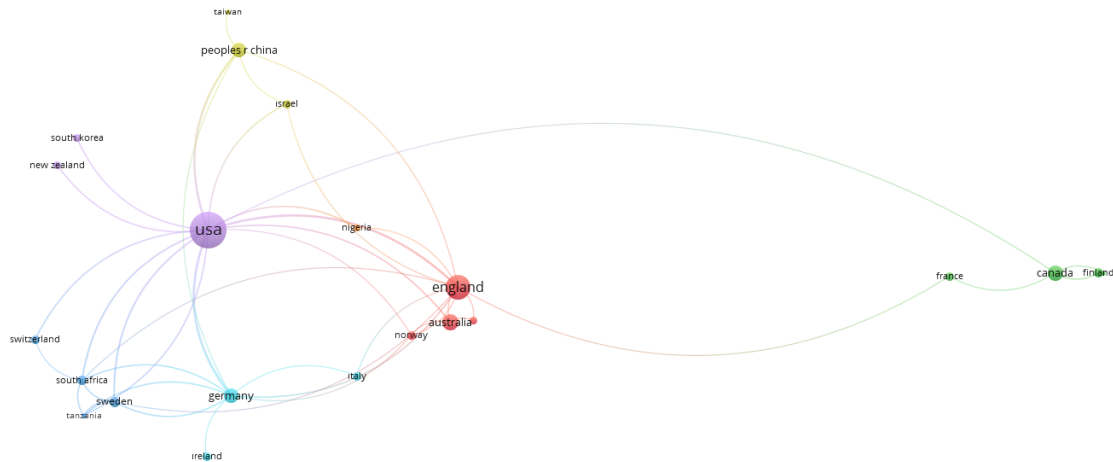
As seen in Table 3, The United States of America (USA) (n = 87), England (n = 41), and Australia (n = 18) were the nations with the highest number of studies on working mothers, according to the WosViewer study. It is essential to mention that the research was primarily carried out in developed nations.

Table 3. Countries

Country	Documents	Citations	Total Link Strength
<b>United States of America</b>	87	2687	38
<b>England</b>	41	1037	17
<b>Australia</b>	18	454	5
<b>Canada</b>	16	562	5
<b>Germany</b>	14	385	18
<b>People's Republic of China</b>	14	8	9
<b>India</b>	10	42	0
<b>Sweden</b>	7	110	10
<b>Finland</b>	6	88	3
<b>Netherlands</b>	6	65	0
<b>South Africa</b>	6	130	11
<b>France</b>	5	38	2
<b>Norway</b>	5	122	4
<b>Spain</b>	5	52	0
<b>Switzerland</b>	5	144	3
<b>Ireland</b>	5	166	1
<b>Israel</b>	5	47	4
<b>Italy</b>	5	73	2
<b>New Zealand</b>	4	87	2
<b>Scotland</b>	4	73	2
<b>South Korea</b>	4	46	2
<b>Nigeria</b>	3	59	3
<b>Brazil</b>	2	15	0
<b>Chile</b>	2	2	2
<b>Ghana</b>	2	10	0
<b>Taiwan</b>	2	17	1
<b>Tanzania</b>	2	35	8

To examine the interconnections between countries, we displayed the co-authorship between them. According to Figure 1, England, Australia, and Norway form a cluster, while Canada,

France, and Finland are grouped. The USA is connected to South Korea and New Zealand.



**Figure 1. Co-Authorship Between Countries**

#### 4.4. Authors and Affiliations

Table 4 shows the top 10 most cited authors and the number of documents written by them. J. Glass has 254 citations, followed by J. J. Ladge (n=229) and J.A. Klerman (n=186).

**Table 4. Top 10 Most Cited Authors**

Author	Documents	Citations
<b>J. Glass</b>	2	254
<b>J. J. Ladge</b>	3	229
<b>J.A. Klerman</b>	2	186
<b>A. Leibowitz</b>	2	186
<b>J.A. Clair</b>	2	175
<b>D. Greenberg</b>	2	175
<b>C. J. Gatrell</b>	3	169
<b>E. B. King</b>	4	144
<b>D. S. Carlson</b>	2	116
<b>E. Cahusac</b>	2	102

Table 5 displays the affiliations of the authors. The majority of publications are affiliated with the University of North Carolina in the United States (n = 7), followed by the IZA Institute of Labor Economics in Germany (n = 5) and Lancaster University in the United Kingdom (n = 5).

**Table 5. Author Affiliations**

Affiliations	Record Count	% of 247
<b>UNIVERSITY OF NORTH CAROLINA</b>	7	2.834
<b>IZA INSTITUTE LABOR ECONOMICS</b>	5	2.024

LANCASTER UNIVERSITY	5	2.024
UNIVERSITY OF LONDON	5	2.024
CALIFORNIA STATE UNIVERSITY SYSTEM	4	1.619
NORTHEASTERN UNIVERSITY	4	1.619
UNIVERSITY OF CALIFORNIA SYSTEM	4	1.619
UNIVERSITY OF HOUSTON	4	1.619
UNIVERSITY OF HOUSTON SYSTEM	4	1.619
UNIVERSITY OF JYVASKYLA	4	1.619
UNIVERSITY OF MASSACHUSETTS SYSTEM	4	1.619
Others	3+	79.76

#### 4.5. Keywords Occurrences

Table 6 shows the most frequent keywords. The most frequently used keywords were mainly “motherhood” (n = 30), “gender” (n = 17), “working mothers” (n = 14), and “Covid-19” (n = 13).

**Table 6. Keywords and Occurrences**

Keyword	Occurrences	Keyword	Occurrences
Motherhood	30	Intensive mothering	4
Gender	17	Job satisfaction	4
Working mothers	14	Maternal employment	4
Covid-19	13	Neoliberalism	4
Women	12	Postfeminism	4
Mothers	11	Psychological contract	4
Work	10	Work and family	4
Work-family conflict	10	India	4
Work-life balance	9	Discrimination	3
Childcare	8	Earnings	3
Family	7	Employed mothers	3
Maternity leave	7	Gender stereotypes	3
Entrepreneurship	6	Gendered organizations	3
Mothering	6	Higher education	3
Autoethnography	5	Hiv	3
Breastfeeding	5	Identity	3
Employment	5	Inequality	3

Pandemic	5	Leadership	3
Self-employment	5	Motherhood penalty	3
Academia	4	Work-family balance	3
Academic motherhood	4	Others	2+
Careers	4		
Feminism	4		
Flexibility	4		
Gender inequality	4		

In order to find the connections between the keywords, the co-occurrence of keywords was mapped. As seen in Figure 2, the most frequent keywords were represented with the most prominent circles. There are connections between the concepts of "working mothers," "work-family balance," "identity," "transition to motherhood," and "female entrepreneurship." The concept of "motherhood" is closely connected to both "gender" and "entrepreneurship." Moreover, there are connections among the concepts of "work-life balance," "employed mothers," "intensive mothering," "flexibility," "breastfeeding," "child health," and "work and family."

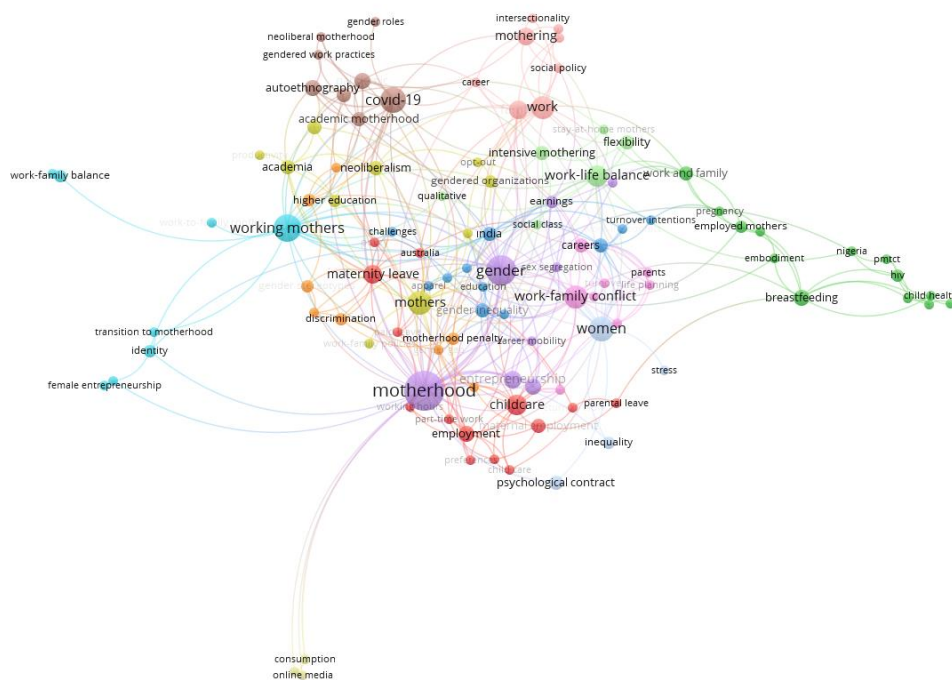


Figure 2. Co-occurrences of Keywords

#### 4.6. Citations and Co-occurrences of Citations

In addition to analyzing the authors, a study of the references they used in their papers helps draw the discipline's intellectual map. As seen in Table 7, "Blessing or curse? Work-family policies and mother's wage growth over time" by Glass (2004) received the most citations, with 211 total. This study focuses on the influence of employment practices on women's wages. Hilbrecht et al.'s (2008) study called "I'm home for the kids': contradictory implications for work-life balance of teleworking mothers"

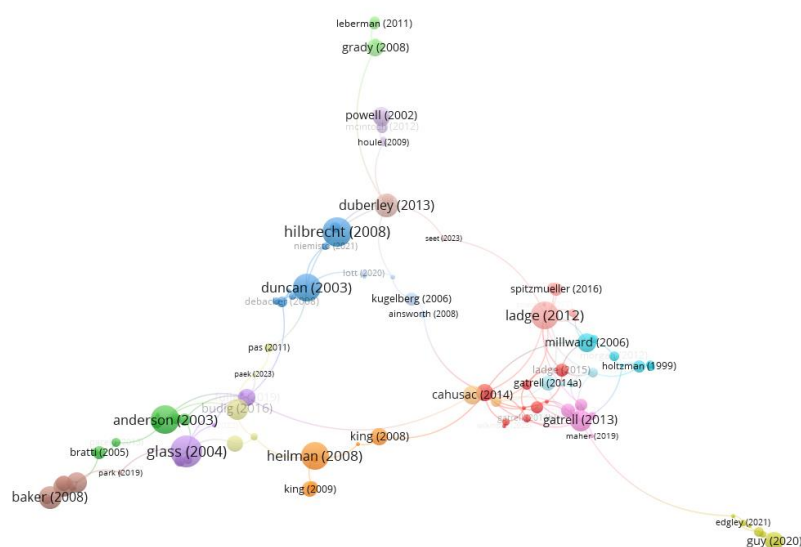


investigates time flexibility and its connection to work–life balance among married female teleworkers with school-aged children. Moreover, Anderson et al.'s (2003) study, “Maternal employment and overweight children,” examines the links between maternal employment and child weight.

**Table 7. Top 10 Most Cited Articles**

Author(s)	Article Title	Citations
<b>Glass (2004)</b>	Blessing or curse? Work-family policies and mother's wage growth over time	221
<b>Hilbrecht et al. (2008)</b>	'I'm home for the kids': contradictory implications for work–life balance of teleworking mothers	188
<b>Anderson et al. (2003)</b>	Maternal employment and overweight children	184
<b>Heilman et al. (2008)</b>	Motherhood: a potential source of bias in employment decisions	171
<b>Ladge et al. (2012)</b>	Cross-domain identity transition during liminal periods: Constructing multiple selves as professional and mother during pregnancy	166
<b>Duncan et al. (2003)</b>	Motherhood, paid work and partnering: values and theories	166
<b>Kimmel &amp; Connely (2007)</b>	Mothers' time choices: Caregiving, leisure, home production, and paid work	146
<b>Duberley &amp; Carrigan (2013)</b>	The career identities of 'mumpreneurs': Women's experiences of combining enterprise and motherhood	122
<b>Bernal &amp; keane (2011)</b>	Child care choices and children's cognitive achievement: The case of single mothers	122
<b>Baker &amp; Miligan (2008)</b>	How does job-protected maternity leave affect mothers' employment?	114

For the analysis of co-occurrence, the minimum number of citations for a document was set at 1. A line between the names of two authors signifies their collaboration. The greater the thickness of this line, the higher the level of co-occurrence between the authors.



**Figure 3. Co-Occurrence of Citations (Unit of Analysis= Documents)****Discussion**

The bibliometric study revealed a significant increase in documents about working mothers throughout the period from 2020 to 2023. This finding suggests that scholarly interest in working mothers will grow progressively. With the increasing participation of women with child/children in the global workforce, there will inevitably be new difficulties and practices in management, organization, and labor studies. The mention of "Gender, Work, and Organization" as the leading journal indicates a focus on gender issues. Including "Work, Employment, and Society" in the findings suggests focusing on the broader labor market context. The mention of the "Journal of Human Resources" suggests a concentration on working mothers' organizational and management aspects. The findings may also indicate an understanding of the interconnectedness of issues concerning working mothers. Scholars are investigating the intersection of race, social class, educational background, and gender to understand how these characteristics influence the experiences of working mothers. The observation that the United States of America (USA), England, and Australia have the largest volume of research on working mothers may be influenced by several variables. The USA, England, and Australia possess substantial research opportunities and financial mechanisms to support academic research effectively. Generous financing frequently results in more research projects and studies being conducted on various social issues, including those relevant to the labor force. Moreover, in nations where women have significant influence in the labor market, such as the United States, England, and Australia, there is likely to be an increased tendency to comprehend the obstacles and complexities employed mothers encounter. Furthermore, the wide range of sectors, vocations, and demographics in the workforce of these countries presents a rich foundation for carrying out research.

The findings showed that England, Australia, and Norway form a cluster, while Canada, France, and Finland are grouped. A common language and simple communication may facilitate collaboration. English is the predominant language used in academic papers, which might account for the collaborative relationships between English-speaking nations such as England, Australia, and Canada. Likewise, the language and cultural connections might enhance cooperation between France and Canada. Countries with powerful academic institutions are more likely to engage in collaborative efforts. Academic cooperation, conferences, and institutional partnerships might potentially affect the links between the USA, South Korea, and New Zealand. The frequency of specific keywords in study findings might indicate the dominant themes, patterns, and focus areas within a particular field or period.

Given that motherhood is a significant component of gender studies, the frequency of the keyword may suggest an increased scholarly interest in examining the dynamics of motherhood in modern society. Also, the keyword "Covid-19" signifies the pandemic's present-day circumstances and worldwide consequences. Researchers investigated the impact of the pandemic on parenting, gender norms, and the experiences of women employed while raising children.

The evidence related to the most frequently cited research offers valuable insights into the academic tendencies of the field, clarifying significant subjects and influential publications. The research, including Glass (2004) and Hilbrecht et al. (2008), examines the point where work and family dynamics interact. Comprehending the impact of employment practices and teleworking arrangements on work-life balance is essential in a culture where individuals, particularly mothers, juggle several roles. Also, most cited studies encompass a range of topics,

including gender equality, teleworking, and the influence of maternal employment on child health. These issues will likely interest researchers in many disciplines, such as sociology, economics, public health, and management, leading to citations from experts in these domains.

This study is limited to the data collection tools, processes, and analysis tools. Based on the data, several research recommendations might be proposed. For example, broadening the geographical range of study to include many cultural and national settings. Comparative studies can provide significant insights into the variances in working mothers' experiences across different nations and regions, considering differences in laws, cultural norms, and economic structures. Examining the impact of developing technologies on the work-life balance of working mothers, including the growing popularity of remote work and technological developments could be suggested. Also, it would be beneficial to investigate the psychological consequences of achieving work-family balance, investigate effective coping skills, and develop approaches to enhance the mental well-being of employed mothers. Furthermore, considering the possibility of conducting meta-analyses and systematic reviews to synthesize current research findings, detect patterns, and identify areas where the literature is missing should be considered.

## REFERENCES

- Allen, K., Mendick, H., Harvey, L., & Ahmad, A. (2015). Welfare queens, thrifty housewives, and do-it-all mums: Celebrity motherhood and the cultural politics of austerity. *Feminist Media Studies*, 15(6), 907-925.
- Anderson, P. M., Butcher, K. F., & Levine, P. B. (2003). Maternal employment and overweight children. *Journal of Health Economics*, 22(3), 477-504.
- Baker, M., & Milligan, K. (2008). How does job-protected maternity leave affect mothers' employment?. *Journal of Labor Economics*, 26(4), 655-691.
- Bernal, R., & Keane, M. P. (2011). Child care choices and children's cognitive achievement: The case of single mothers. *Journal of Labor Economics*, 29(3), 459-512.
- Cummins, M. W., & Brannon, G. E. (2022). Mothering in a pandemic: navigating care work, intensive motherhood, and COVID-19. *Gender Issues*, 39(2), 123-141.
- Duberley, J., & Carrigan, M. (2013). The career identities of 'mumpreneurs': Women's experiences of combining enterprise and motherhood. *International Small Business Journal*, 31(6), 629-651.
- Duncan, S., Edwards, R., Reynolds, T., & Alldred, P. (2003). Motherhood, paid work and partnering: values and theories. *Work, Employment and Society*, 17(2), 309-330.
- Glass, J. (2004). Blessing or curse? Work-family policies and mother's wage growth over time. *Work and Occupations*, 31(3), 367-394.
- Gökdemirel, S., Bozkurt, G., Gökçay, G., & Bulut, A. (2008). Çalışan annelerin emzirme sürecinde yaşadıkları: Niteliksel bir çalışma. *Çocuk Dergisi*, 8(4), 221-234.
- Gu, X. (2021). Introduction: The value of children and social transformations in Asia. *Child Indicators Research*, 14, 477-486.
- Heilman, M. E., & Eagly, A. H. (2008). Gender stereotypes are alive, well, and busy producing workplace discrimination. *Industrial and Organizational Psychology*, 1(4), 393-398.
- Heilman, M. E., & Okimoto, T. G. (2008). Motherhood: a potential source of bias in employment decisions. *Journal of Applied Psychology*, 93(1), 189.
- Hilbrecht, M., Shaw, S. M., Johnson, L. C., & Andrey, J. (2008). 'I'm home for the kids': contradictory implications for work-life balance of teleworking mothers. *Gender, Work & Organization*, 15(5), 454-476.
- Kataria, P., & Pandey, S. (2023). Stuck between the ideal worker and the bread winner: experiences of motherhood and work during the COVID-19 pandemic in India. *Equality, Diversity and Inclusion: An International Journal*, (ahead-of-print).
- Khalil, G. M., & Crawford, C. A. G. (2015). A bibliometric analysis of US-based research on the behavioral risk factor surveillance system. *American Journal of Preventive Medicine*, 48(1), 50-57.
- Kiliç, E. (2019). Evcimenlik kültüründen çalışan anneye: annelik ideolojileri üzerine bir değerlendirme. *Eskişehir Osmangazi Üniversitesi Sosyal Bilimler Dergisi*, 20(1), 17-36.
- Kimmel, J., & Connelly, R. (2007). Mothers' time choices: Caregiving, leisure, home production, and paid work. *Journal of Human Resources*, 42(3), 643-681.



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- Ladge, J. J., Clair, J. A., & Greenberg, D. (2012). Cross-domain identity transition during liminal periods: Constructing multiple selves as professional and mother during pregnancy. *Academy of Management Journal*, 55(6), 1449-1471.
- Li, C., Fan, Y., & Zhang, Y. (2023). Mothers' job crafting and work-to-family enrichment: a self-concept perspective. *Career Development International*, 28(5), 500-517.
- Lui, L., & Cheung, A. K. L. (2023). Finishing the “unfinished revolution”? College-educated mothers' resistance to intensive mothering. *Gender, Work & Organization*. (Online First)
- Mayer, E. E. (2012). *The ancient middle classes: urban life and aesthetics in the Roman Empire, 100 BCE-250 CE*. Harvard University Press.
- Mongeon, P., & Paul-Hus, A. (2016). The journal coverage of Web of Science and Scopus: A comparative analysis. *Scientometrics*, 106(1), 213-228.
- Petts, R. J., Carlson, D. L., & Pepin, J. R. (2021). A gendered pandemic: Childcare, homeschooling, and parents' employment during COVID-19. *Gender, Work & Organization*, 28, 515-534.
- Thoits, P. A. (1991). On merging identity theory and stress research. *Social Psychology Quarterly*, 54(2), 101-112.
- Trzebiatowski, T. (2023). A key to recovery for working mothers? Psychological detachment and the roles of relaxation, mastery and control on boundary violations. *Equality, Diversity and Inclusion: An International Journal*. (Online First)
- Turner, P. K., & Norwood, K. (2013). Unbounded motherhood: Embodying a good working mother identity. *Management Communication Quarterly*, 27(3), 396-424.
- Van Eck, N., & Waltman, L. (2010). Software survey: VOSviewer, a computer program for bibliometric mapping. *Scientometrics*, 84(2), 523-538.
- Waltman, L., Van Eck, N. J., & Noyons, E. C. (2010). A unified approach to mapping and clustering of bibliometric networks. *Journal of informetrics*, 4(4), 629-635.



## Balancing Act: The Symbiosis of Social Emotional Learning (SEL) and Academic Excellence

**Prof. Dr. Siham EL-KAFAFI**

Arrows Research Consultancy Limited (ARCL) &  
Te Wananga o Aotearoa, Auckland, New Zealand

selkafafi@gmail.com

Orcid: 0000-0002-5480-451X

### ABSTRACT

In the pursuit of academic excellence, the symbiotic relationship between Social Emotional Learning (SEL) and student achievement emerges as a pivotal cornerstone, emphasizing the profound impact of emotional intelligence and interpersonal skills on comprehensive educational success.

This research paper delves into the dynamic interplay between Social Emotional Learning (SEL) and academic excellence, presenting a compelling case for a harmonious approach to student development. The introductory section underscores the crucial need to balance social-emotional and academic facets, setting the stage for an exploration of their symbiotic relationship.

This investigative study aims to gain deeper insight on the significance and connection between SEL and academic success by answering the following research questions:

1. What is the nature of the relationship between Social Emotional Learning (SEL) competencies and academic performance in students?
2. To what extent does the development of specific SEL competencies, such as self-awareness, self-management, and relationship skills, contribute to academic success?

The paper navigates through the definition and key components of SEL, emphasizing the development of emotional intelligence, self-awareness, and interpersonal skills. Supported by research findings, the discussion highlights the symbiotic relationship between SEL and academic achievement, shedding light on their impact on cognitive skills, motivation, and overall scholastic performance.

Focusing on the five core SEL competencies—self-awareness, self-management, social awareness, relationship skills, and responsible decision-making—the research paper incorporates real-world examples that showcase successful SEL implementation, offering tangible evidence of positive academic outcomes.

Benefits of seamlessly integrating SEL into education are explored, such as improved classroom behaviour, reduced disciplinary issues, heightened focus, attention, and memory, as well as increased motivation and engagement in learning. The paper also addresses common challenges in SEL implementation and provides strategic solutions.

Practical tips are presented for educators to integrate SEL into daily lessons and align it with academic standards, emphasizing the need for a balanced and symbiotic relationship. Collaboration among educators, administrators, and parents is highlighted as a key component, fostering a supportive community that reinforces SEL both at school and home.

Case studies illustrate specific instances of successful SEL integration, providing concrete examples of the symbiosis between SEL and academic excellence. The paper also discusses effective assessment tools for measuring SEL competencies and academic success, advocating for a holistic evaluation approach.

Anticipating future developments, the presentation explores emerging trends and innovations in SEL and education, considering the potential impact of evolving technology on SEL programs. The conclusion provides recommendations for implementation, offering practical takeaways for educators and administrators, accompanied by resources for further learning and professional development in the pursuit of a balanced and symbiotic educational approach.

**Keywords:** Social Emotional Learning (SEL), Emotional Intelligence, Social Intelligence, Self-Awareness, Self-Management, Relationship Skills, Educational Success, And Academic Excellence

## Introduction

This research paper discusses a topic that lies at the heart of holistic education i.e. the integration of Social Emotional Learning (SEL) for academic success. It aims to explore the transformative power of fostering emotional intelligence and interpersonal skills in our educational environments by delving into the symbiotic relationship between SEL and academic achievement, understanding how a balanced approach to education not only nurtures the mind but also cultivates the heart.

Furthermore, the paper aims at exploring the core components of SEL, examine its impact on cognitive skills and motivation, and discuss practical strategies for seamlessly integrating SEL into our educational frameworks while uncovering the profound benefits of intertwining SEL with academic pursuits, creating a harmonious and enriching learning experience for students.

## Overview of the Topic

This section discussed the importance of addressing both social-emotional and academic aspects for comprehensive student development. In the landscape of education, a comprehensive approach to student development must extend beyond the traditional emphasis on academic achievement. David Brooks (2012) and Danile Goleman (2005) posit that recognizing the intricate interplay between social-emotional and academic aspects is pivotal for nurturing well-rounded individuals poised for success in both their personal and professional lives as demonstrated in the Table 1 below.

Table 1: Areas of Student Development Resulting from Nurturing Social and Emotional Traits

The Area of Development	The Benefit
1. Holistic Development	Academic success alone does not guarantee a fulfilling and successful life. A holistic approach that integrates social-emotional skills is essential for preparing students to navigate the complexities of the real world.
2. Life Skills and Resilience	Social-emotional learning equips students with crucial life skills such as self-awareness, self-regulation, empathy, and effective communication. These skills form the foundation for resilience, enabling students to cope with challenges and setbacks both in and outside the classroom.
3. Improved Academic Performance	Research consistently demonstrates that students with strong social-emotional competencies tend to perform better academically. By fostering emotional intelligence and interpersonal skills, we create an environment conducive to enhanced focus, motivation, and cognitive development.
4. Positive Classroom Environment	Addressing the social and emotional well-being of students contributes to a positive and inclusive classroom culture. A supportive environment enhances student engagement, reduces behavioural issues, and promotes a sense of belonging.



5. Long Term Success	Success in the professional realm is not solely determined by academic achievements but also by interpersonal skills, adaptability, and emotional intelligence. Integrating social-emotional learning sets the stage for long-term success, as students enter the workforce equipped with a versatile skill set.
6. Social Responsibility	Education is not only about personal success but also about fostering responsible and compassionate global citizens. Social-emotional learning instils a sense of social responsibility, encouraging students to contribute positively to their communities and society at large.
7. Preparation for an Evolving Future	In an era of rapid technological advancement and constant change, adaptability and resilience are paramount. Social-emotional learning prepares students for an evolving future by cultivating skills that extend beyond the confines of traditional academic knowledge.

As demonstrated above a comprehensive education that addresses both social-emotional and academic aspects lays the groundwork for individuals who are not only intellectually proficient but also emotionally resilient, socially adept, and ready to embrace the challenges and opportunities that life presents. It is an investment in the well-being and success of each student, fostering a generation prepared for the complexities of the 21st century.

### Definition and Key Components of Social Emotional Learning (SEL)

Social Emotional Learning (SEL) is an educational framework that focuses on the development of a range of interpersonal and intrapersonal skills that are essential for students to succeed in school and life. SEL goes beyond traditional academic subjects and aims to cultivate emotional intelligence, self-awareness, self-regulation, social awareness, and interpersonal skills (Hoffman, 2009 & Basu & Mermillod, 2011). The Collaborative for Academic, Social, and Emotional Learning (CASEL) (2023), a leading organization in SEL research and Massachusetts Department of Elementary and Secondary Education (DESE) (2023) identify the following five core competencies (also refer to Figure 1 & 2):

#### 1. Self-Awareness

- **Definition:** Recognizing and understanding one's own emotions, strengths, and weaknesses.
- Developing a sense of self-confidence and a realistic understanding of one's abilities.
- **Significance:** Individuals with high self-awareness are better equipped to navigate various situations, make informed decisions, and establish a strong sense of identity

#### 2. Self-Management

- **Definition:** Regulating one's emotions and behaviours in different situations.
- Setting and working towards personal and academic goals.

- Demonstrating self-discipline and perseverance.
- **Significance:** Developing self-management skills empowers individuals to handle stress, set and achieve goals, and maintain a positive mindset, contributing to overall well-being

### 3. Social Awareness

- **Definition:** Understanding and empathizing with others' perspectives and feelings.
- Developing a sense of compassion and appreciation for diversity.
- Recognizing and navigating social cues and norms.
- **Significance:** Individuals with strong social awareness build positive relationships, appreciate diversity, and contribute to a compassionate and inclusive community

### 4. Relationship Skills

- **Definition:** Building and maintaining positive relationships with peers, teachers, and other individuals.
- Communicating effectively, listening actively, and resolving conflicts in a constructive manner.
- Collaborating and working effectively in group settings.
- **Significance:** Building effective relationships requires communication, teamwork, conflict resolution, and collaboration, fostering a supportive social environment.

### 5. Responsible Decision Making

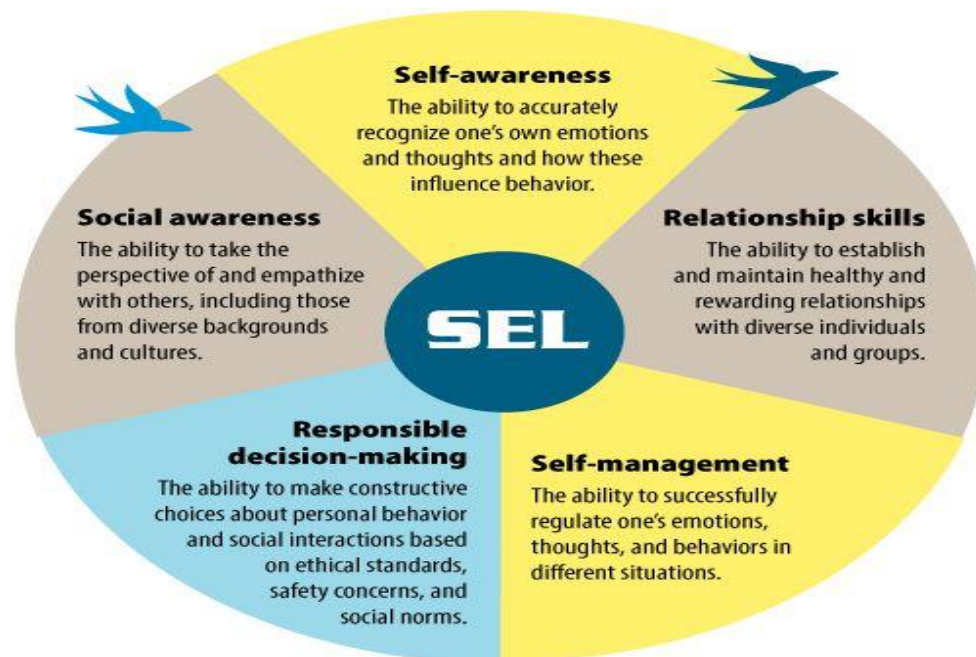
- **Definition:** Making ethical and constructive choices in personal and social situations.
- Considering the well-being of oneself and others in decision-making processes.
- Understanding the consequences of actions and taking responsibility for them.
- **Significance:** Individuals who excel in responsible decision-making contribute to a positive and respectful community, demonstrating accountability for their actions.

Figure 1: The Five Core Competencies of Social and Emotional Learning (SEL)



**SOURCE:** Massachusetts Department of Elementary and Secondary Education (DESE) (2023). *Social and Emotional Learning in Massachusetts*. Available from <https://www.doe.mass.edu/>

Figure 2: Components of the Five Core Competencies of Social and Emotional Learning (SEL)



**SOURCE:** Massachusetts Department of Elementary and Secondary Education (DESE) (2023). *Social and Emotional Learning in Massachusetts*. Available from <https://www.doe.mass.edu/>

These core competencies are interconnected and collectively contribute to the overall well-being and success of individuals. SEL is often integrated into the curriculum and school culture to create a supportive learning environment that addresses not only academic development but also the emotional and social needs of students. It aims to equip students with the skills necessary for success in school, work, and life by fostering a positive and inclusive educational experience.

### **Importance of Developing Emotional Intelligence, Self-Awareness, and Interpersonal Skills**

As previously demonstrated in the previous section research findings consistently highlight the positive correlation between SEL and academic achievement. SEL not only contributes to improved cognitive skills but also enhances motivation, engagement, and overall school performance. These studies provide compelling evidence for the integration of SEL programs in educational settings to promote comprehensive student development. The following are some of the key reasons highlighting the importance of cultivating the attributes of emotional intelligence, self-awareness and interpersonal skills reported by various researchers (Elias et.al., 2019; Brooks, 2012; Dweck, 2008; & Goleman, 2005):

#### **1. Enhanced Communication**

Emotional intelligence and interpersonal skills contribute to effective communication. Individuals with these skills can express themselves clearly, listen actively, and navigate complex social interactions with empathy and understanding.

#### **2. Positive Relationships**

Interpersonal skills are fundamental for building and maintaining positive relationships. People who are socially adept can collaborate effectively, resolve conflicts constructively, and foster a supportive and harmonious environment in both personal and professional settings.

#### **3. Leadership Effectiveness**

Leaders with high emotional intelligence can understand and manage their own emotions, as well as the emotions of others. This contributes to effective leadership, as emotionally intelligent leaders can inspire and motivate their teams, make sound decisions, and navigate challenging situations with grace.

#### **4. Conflict Resolution**

Individuals with strong interpersonal skills can navigate conflicts more effectively. They are better equipped to understand different perspectives, communicate diplomatically, and find mutually beneficial solutions to conflicts, fostering a positive and productive work or social environment.

#### **5. Career Success**

Emotional intelligence is often cited as a key factor in career success. Professionals who can manage their emotions, relate well to others, and adapt to different social situations are more likely to excel in teamwork, leadership roles, and networking.

#### **6. Self-Reflection and Growth**

Self-awareness is the foundation for personal development. Individuals who are self-aware can recognize their strengths, weaknesses, and areas for improvement. This self-reflection enables continuous learning and growth, both personally and professionally.

**7. Stress Management**

Emotional intelligence contributes to effective stress management. Individuals who can identify and regulate their emotions are better equipped to cope with stress and navigate challenging situations without becoming overwhelmed.

**8. Empathy and Inclusivity**

Emotional intelligence fosters empathy, allowing individuals to understand and appreciate the feelings and perspectives of others. This promotes inclusivity, tolerance, and a sense of community in diverse social and workplace settings.

**9. Decision Making**

Emotional intelligence plays a role in decision-making. Individuals who can assess and regulate their emotions are better positioned to make rational and well-considered decisions, taking into account both emotional and logical aspects.

**10. Overall Well-being**

Developing emotional intelligence and interpersonal skills contributes to overall well-being. It helps individuals build resilience, cope with challenges, and maintain positive mental health, creating a foundation for a fulfilling and balanced life.

It's very important to highlight that these skills are not only valuable for individual well-being but also contribute significantly to the creation of positive and thriving communities, workplaces, and relationships. They are essential components of a comprehensive skill set that empowers individuals to navigate the complexities of life successfully.

**Examples of Successful SEL Implementation in Educational Settings**

This section provides a snapshot of some of the successful social and emotional learning tools implemented in various countries in their educational settings.

**1. RULER Approach at Yale Center for Emotional Intelligence**

The RULER approach, developed by the Yale Centre for Emotional Intelligence, is an evidence based approach implemented in schools to enhance social and emotional skills, support healthier emotional climates in schools and homes, and promote SEL-infused pedagogy, practices, and school-wide policies. It stands for Recognizing, Understanding, Labelling, Expressing, and Regulating emotions.

Schools using RULER have reported positive impacts on students' emotional well-being, behaviour, and academic performance (Yale School of Medicine, 2023 & Provini, 2014).

Figure 3: The Five Steps of the RULER Approach



SOURCE: The Psychological Educator, August, 2021.

## 2. MindUP Program

The MindUP program, developed by the Goldie Hawn Foundation, integrates neuroscience, positive psychology, and mindful awareness to teach children social and emotional skills. The Goldie Hawn Foundation is a public charity with a mission to equip children with the social and emotional skills they need to lead smarter, healthier, happier, and ultimately more productive lives (MindUp, 2023).

Schools incorporating MindUP have observed improvements in students' focus, behaviour, and overall well-being. Furthermore, de Carvalho et.al. (2017), Schonert-Reichl & Lawlor (2010), Schonert-Reichl et al., 2015; Thierry, Bryant, Nobles, & Norris, (2016) reported the following outcomes of MindUp Program:

- Better stress regulation as assessed by the stress hormone, cortisol.
- Improved student outcomes: academics, attention and prosocial behaviour.
- More prosocial, trustworthy, and liked by their peers.
- Enhanced tools and strategies for self-regulation.
- Increased optimism, happiness, and resilience.

## 3. Second Step Program

The Second Step program is widely used to teach social-emotional skills to students. It provides age-appropriate lessons focusing on skills like empathy, emotion management, and problem-solving. The overall curricula teach children techniques to gain confidence, set goals, make better decisions, collaborate with others in work and play, and navigate the world more effectively (Committee for Children, 2023).

It was developed by "Committee for Children", a nonprofit dedicated to the safety and well-being of children. Kathy Beland was the author who wrote the curriculum. Schools that have implemented Second Step have reported decreases in behavioural issues and



improvements in classroom climate (Committee for Children, 2023 & Positive Pieces Education, 2023).

#### 4. CASEL District Initiative

CASEL stands for Collaborative for Academic, Social and Emotional Learning. It was founded in 1994 by a group that included Daniel Goleman, author of Social Intelligence and Emotional Intelligence, and educator-philanthropist Eileen Rockefeller Growald (Department of Education, 2007). Many school districts, states, and countries have used the CASEL 5 to establish preschool to high school learning standards and competencies that articulate what students should know and be able to do for academic success, school and civic engagement, health and wellness, and fulfilling careers (CASEL, 2023). Refer to Figure 4 for illustration.

Research findings reported that school based SEL programs would yield significant improvements on a variety of indices related to students' personal, social, and academic performances and significant positive effects were obtained for reductions in depression, anxiety, aggression, and drug use (Durlak, et.al., 2022).

Figure 4: CASEL 5 Areas of Competence



SOURCE: Mustafa, R. (2020). *Collaborating to Integrate Continuous Improvement into School-Level SEL Implementation*. Available from <https://casel.s3.us-east-2.amazonaws.com/CASEL-Brief-District-RPP.pdf>

#### 5. Responsive Classroom Approach

The Responsive Classroom approach is designed to create a positive learning environment by integrating SEL principles into daily teaching practices. This approach has been developed since 1981 by Center for Responsive Schools. Teachers using this approach focus on creating a sense of community in the classroom, emphasizing mutual respect, and fostering social skills (Responsive Classroom, 2023).

In order to be successful in and out of school, students need to learn a set of social and emotional competencies—cooperation, assertiveness, responsibility, empathy, and self-

control—and a set of academic competencies—academic mindset, perseverance, learning strategies, and academic behaviours. Schools implementing Responsive Classroom have reported improved student engagement and a positive school culture (Responsive Classroom, 2023).

#### **6. PB4L (Positive Behaviour for Learning)**

PB4L is a nationwide program in New Zealand that focuses on creating a positive school culture. While it primarily addresses behaviour, it aligns with SEL principles by promoting positive behaviour, social skills, and well-being. PB4L includes initiatives such as Restorative Practice, which encourages students to take responsibility for their actions and promotes positive relationships (NZ Ministry of Education, 2023).

Successful teachers define, teach, reteach and model the expected behaviours. They provide regular opportunities for students to practise the expected behaviours in the settings in which they will be used. Furthermore the use of reinforcement system in the PBL Schools demonstrated a high level of improvements in student outcomes (Queensland Government, 2023).

### **Benefits of SEL for Academic Success**

This section reports of the myriad of research documenting the benefits of social and emotional learning on students' academic success. The following are the summarization of those research findings report by Gueldner et.al. (2020), Konishi & Wong (2018), Kochenderfer-Ladd & Ladd (2016) and Panayiotou, et.al. (2019):

#### **1. Improved Academic Performance**

Students who engage in SEL programs often demonstrate improved academic achievement. SEL fosters the development of cognitive skills, such as attention, memory, and problem-solving, which positively impact academic outcomes.

#### **2. Enhanced Cognitive Skills**

SEL activities, particularly those focusing on self-regulation and executive function, contribute to the development of cognitive skills. Students learn to manage their attention, organize tasks, and think critically, leading to better academic performance.

#### **3. Increased Motivation and Engagement**

SEL creates a positive and supportive learning environment, enhancing students' motivation to learn. Students who are emotionally engaged are more likely to actively participate in class, complete assignments, and persist in the face of challenges.

#### **4. Positive Classroom Behaviour**

SEL helps create a positive classroom culture by promoting respect, empathy, and cooperation. This, in turn, reduces disruptive behaviours, creating an environment conducive to learning.

#### **5. Stress Reduction and Improved Well-Being**

SEL equips students with tools to manage stress and regulate their emotions. Reduced stress levels contribute to improved mental well-being, allowing students to focus on their studies more effectively.

## 6. Effective Communication and Collaboration

SEL emphasizes the development of interpersonal skills, including communication, teamwork, and conflict resolution. Students who excel in these areas are better equipped to collaborate with peers, participate in group projects, and interact positively with teachers.

## 7. Positive Teacher-Student Relationships

SEL fosters positive relationships between teachers and students. When students feel understood, supported, and valued, they are more likely to actively engage in learning and seek assistance when needed.

## 8. Resilience in Face of Change

SEL programs teach students resilience, helping them bounce back from setbacks and navigate challenges. Resilient students are more likely to persevere through academic difficulties and setbacks.

## 9. Proactive Problem-Solving

Responsible decision-making, a core SEL competency, involves considering the well-being of oneself and others. Students who develop this skill are more likely to make informed and responsible choices, contributing to a positive learning environment.

## 10. Prevention of Behavioural Issues

SEL has been linked to a reduction in disciplinary incidents. By addressing the underlying social and emotional factors contributing to behavioural issues, SEL helps create a school culture that emphasizes positive behaviour.

## 11. Preparation for Future Success

Beyond academics, SEL equips students with essential life skills, including self-awareness, empathy, and effective communication. These skills contribute to success not only in school but also in future careers and personal relationships.

As demonstrated from the research findings the benefits of Social Emotional Learning extend far beyond emotional well-being. They create a foundation for academic success by fostering a positive and inclusive learning environment, enhancing cognitive skills, and equipping students with the social and emotional competencies necessary for both academic and life achievements.

### Research Findings Supporting the Connection Between SEL and Academic Achievement:

This section reports on research findings that supports the Connection between social and emotional learning and students' academic achievements. Refer to table 2 below.

Table 2: Research Outcomes Supporting the Connection between SEL and Academic Achievements

Author/s	Research Outcomes
Durlak, J. A., Mahoney, J. L., & Boyle, A. E. (2022). What we know, and what we need to	This research conducted meta-analyses of 523 unique reports conducted in many

find out about universal, school-based social and emotional learning programs for children and adolescents: A review of meta-analyses and directions for future research. <i>Psychological Bulletin</i> , 148(11-12), 765–782.	countries and involving an estimated 1 million students. Findings reported that mean effects were consistently statistically significant across reviews on a range of outcomes including increased SEL skills, attitudes, prosocial behaviours, and academic achievement, and decreased conduct problems and emotional distress
Murano, D.; Sawyer, J.E.; & Lipnevich, A.A. (March 2020). A Meta-Analysis Review of PreSchool Social and Emotional Learning Interventions. <i>Review of Educational Research</i> , Vol. 90, Issue 2, pp. 227–263.	This review summarized the effects of universal and targeted social and emotional learning (SEL) interventions in 48 studies on the development of social and emotional skills and the reduction of problem behaviours in 15,498 preschool students. Findings demonstrated that preschool children benefit from SEL interventions in different contexts, particularly those who were identified as being in need of early intervention.
Panayiotou, M.; Humphrey, N. & Wigelsworth, M. (January 2019). An empirical basis for linking social and emotional learning to academic performance. <i>Contemporary Educational Psychology</i> , Vol. 56, pp. 193-204.	This study examined the temporal relations between social-emotional competence, school connectedness, mental health difficulties, and academic attainment of 1626 students between 9–12-year-old attending 45 elementary schools in England. Findings confirmed other studies results that SEL skills and competencies allow children and young people to sustain relationships, recover in the face of failure, regulate emotions and stress, seek out educational opportunities, make responsible decisions, and identify with prosocial (as opposed to deviant) peer groups
Jones, S.M.; McGarrah, M.W. & Kahn, J. (July 2019). Social and Emotional Learning: A Principled Science of Human Development in Context. <i>Educational Psychologist</i> , Vol.54, Issue 3, pp. 129-143.	This research summarizes the results of studies conducted in the field of social and emotional learning indicating that there is a strong and rigorous body of evidence documenting the importance of social, emotional, and cognitive development for an impressive range of positive outcomes including academic achievement, mental and physical well-being, career and financial stability, and civic engagement.
Corcoran, R.P.; Cheung, A.C.K.; Kim, E. & Xie, C. (Nov 2018). Effective universal school-based social and emotional learning programs for improving academic	This study aimed to explore the overall effectiveness of school-based SEL interventions on reading, mathematics, and science outcomes in pre-K-12 classrooms.

achievement: A systematic review and meta-analysis of 50 years of research. <i>Educational Research Review</i> , Vol.25, pp. 56-72.	The results of this review found that SEL had a positive effect on reading, mathematics, and (though small) science compared to traditional methods, consistent with previous reviews.
Taylor, R.D.; Joseph, E.O.; Durlak, J.A. & Weissberg, R.P. (July 2017). Promoting Positive Youth Development Through School-Based Social and emotional Learning Interventions: A Meta-Analysis of Follow-Up Effects. Vol. 88, Issues 4, pp. 1156-1171.	This meta-analysis reviewed 82 school-based, universal social and emotional learning (SEL) interventions involving 97,406 kindergarten to high school students. The study found that students who participated in SEL programs showed an 11-percentile point gain in academic achievement compared to those who did not participate. The study also highlighted the positive impact of SEL on attitudes toward self, others, and school.
Davis, A.; Solberg, V.; de Baca, C. & Gore, T.H. (Dec 2014). Use of Social Emotional Learning Skills to Predict Academic Success and Progress Toward Graduation. <i>Journal of Education for Students Placed at Risk (JESPAR)</i> , Vol. 19, Issue 3-4, pp. 169-182.	A sample of 4,797 taken from a large urban school district was used for this study to evaluate the degree to which a range of social emotional learning skills could be used as an indicator of future academic outcomes. Findings demonstrated that high school students classified as performing in the lowest 25% of their grade reported lower social emotional skills than students classified in the top 25% of academic performers by the end of the 8th grade.
Durlak, J. A., Weissberg, R. P., Dymnicki, A. B., Taylor, R. D., & Schellinger, K. (2011). The impact of enhancing students' social and emotional learning: A meta-analysis of school-based universal interventions. <i>Child Development</i> , Vol. 82, pp. 405-432.	The Collaborative for Academic, Social, and Emotional Learning (CASEL) conducted a comprehensive meta-analysis of 213 studies involving over 270,000 students. The results showed that students who participated in SEL programs demonstrated significant improvement in academic achievement, with an 11-percentile point gain compared to students who did not receive SEL instruction.

## Challenges of Implementing SEL and Suggested Solutions

This section reports on observations related to possible challenges encountered for implementing social and emotional learning and the suggested solutions to combat them.

### 1. Limited Time and Resources:

- **Challenge:** Schools often face constraints in terms of time and resources to implement comprehensive SEL programs.



- **Solution:** Integrate SEL into existing curricula, leverage existing resources, and collaborate with community partners to share the workload.

## 2. Resistance to Change:

- **Challenge:** Resistance from educators, administrators, or parents who may be unfamiliar with or skeptical about the value of SEL.
- **Solution:** Provide training and professional development to educators, communicate the benefits of SEL clearly, and involve stakeholders in the decision-making process.

## 3. Lack of Teacher Training:

- **Challenge:** Some teachers may not have the necessary training or knowledge to effectively implement SEL strategies in the classroom.
- **Solution:** Offer professional development opportunities, workshops, and ongoing support to ensure educators feel confident in incorporating SEL into their teaching practices.

## 4. Assessment and Measurement Difficulties:

- **Challenge:** Evaluating the impact of SEL can be challenging, as it often involves assessing changes in attitudes, behaviours, and interpersonal skills.
- **Solution:** Develop and use reliable assessment tools, including surveys, observations, and academic performance metrics, to measure the effectiveness of SEL initiatives.

## 5. Cultural Sensitivity:

- **Challenge:** Ensuring that SEL programs are culturally sensitive and relevant to diverse student populations.
- **Solution:** Involve diverse voices in program development, provide cultural competency training to educators, and adapt SEL materials to reflect the cultural backgrounds of students.

## 6. Integration into Academic Curriculum:

- **Challenge:** Difficulty integrating SEL seamlessly into academic subjects without disrupting existing curricular goals.
- **Solution:** Identify natural connections between SEL and academic subjects, embed SEL principles in lesson plans, and promote interdisciplinary approaches that highlight the relevance of SEL skills.

## 7. Sustainability:

- **Challenge:** Maintaining momentum and sustaining SEL initiatives over the long term can be challenging.
- **Solution:** Develop a clear plan for ongoing support and professional development, secure administrative buy-in, and foster a school culture that values and prioritizes SEL.





## 8. Parental Engagement:

- **Challenge:** Limited involvement or understanding from parents regarding the importance of SEL.
- **Solution:** Communicate regularly with parents about the benefits of SEL, involve them in SEL-related activities, and provide resources to support SEL at home.

## 9. Adapting to Virtual Learning Environments:

- **Challenge:** The shift to virtual or hybrid learning models may pose challenges for implementing SEL.
- **Solution:** Leverage digital tools and resources for virtual SEL activities, provide training for educators on virtual SEL strategies, and encourage ongoing communication between students and educators.

## 10. Scaling Up:

- **Challenge:** Scaling up SEL initiatives to reach an entire school or district can be logistically challenging.
- **Solution:** Develop a phased implementation plan, build a team of SEL advocates, and share success stories to garner broader support.

## Recommendations for Implementation of SEL

The following are suggested recommendations for educators to incorporate social and emotional learning in their classrooms.

### 1. Professional Development

Educators should engage in ongoing professional development opportunities focused on SEL. Attend workshops, webinars, and conferences to enhance your understanding of SEL principles and effective teaching strategies.

### 2. Integration into Lesson Plans

Educators should seamlessly integrate SEL into their lesson plans. Identify natural connections between academic content and SEL competencies, and design activities that promote social and emotional development.

### 3. Model SEL Behaviours

Serve as a positive role model for students by demonstrating SEL competencies in their own behaviour. Model effective communication, active listening, empathy, and conflict resolution.

### 4. Regular Check-Ins

Implement regular check-ins with students to assess their social and emotional well-being. Create a safe space for open communication, allowing students to express their thoughts and feelings.

### 5. Collaborative Learning

Foster a collaborative learning environment. Structure group activities, discussions, and projects that promote teamwork, communication, and relationship-building among students.

**6. SEL Language and Vocabulary**

Integrate SEL language and vocabulary into their classroom discussions. This helps students articulate their emotions and understand the importance of social and emotional skills.

**7. Individualised Support**

Recognize and respond to individual students' social and emotional needs. Offer additional support or interventions when necessary and communicate with colleagues and parents to ensure a coordinated approach.

The following are suggested recommendations for management and administrators to support the implementation of social and emotional learning.

**1. Leadership Support**

Provide strong leadership support for SEL initiatives. Clearly communicate the importance of SEL to school culture and student success and allocate resources for professional development and program implementation.

**2. SEL Committee or Team**

Establish an SEL committee or team to oversee program implementation. Include representatives from various stakeholder groups, including teachers, parents, and community members.

**3. Integration into School Policies**

Integrate SEL principles into school policies and guidelines. Ensure that expectations for behaviour and discipline reflect a commitment to fostering a positive and inclusive social and emotional climate.

**4. Allocate Resources**

Allocate resources for SEL programs, including materials, training, and ongoing support. Consider partnerships with community organizations or experts in SEL to enhance resources.

**5. Professional Development Opportunities**

Provide regular and meaningful professional development opportunities for educators. Support teachers in developing their SEL competencies and integrating SEL into their teaching practices.

**6. Data Collection and Analysis**

Implement systems for collecting and analysing data on students' social and emotional development. Use this information to assess the impact of SEL programs and make informed decisions for continuous improvement.

**7. Parental Engagement**

Actively involve parents in SEL initiatives. Communicate the importance of SEL to parents, provide resources for supporting SEL at home, and organize events that facilitate parent-teacher collaboration.

### **8. Celebrating SEL Successes**

Celebrate and recognize successes in SEL implementation. Highlight positive changes in school culture, improvements in student behaviour, and academic achievements resulting from a focus on social and emotional development.

## **Conclusion**

In conclusion, the journey towards integrating Social Emotional Learning (SEL) into academic programs is a transformative and essential endeavour for educators, administrators, and parents alike. By recognizing the interconnectedness of social and emotional well-being with academic success, we embrace a holistic approach to student development.

The research explored the definition and key components of SEL, understanding its profound impact on cognitive skills, motivation, and overall students' well-being and academic performance. It further delved into research findings that unequivocally support the link between SEL and academic achievement. Real-world examples and success stories supported the positive outcomes of SEL implementation, both globally and, notably, in New Zealand.

Research recommendations encourage educators to integrate practical strategies into daily lessons, align SEL with academic standards, and embrace a student-centric approach. Management and administrators also play a pivotal role in the process of integrating SEL by providing leadership support, allocating resources, and fostering a positive school culture that prioritizes both academic excellence and social-emotional growth.

By investing in collective knowledge and commitment to Social Emotional Learning, that will pave the way for a more inclusive, supportive, and enriching educational experience, empowering students to thrive academically and emotionally and lead them to a brighter and more resilient future.

## **References:**

- Basu, A. & Mermillod, M. (September 2011). Emotional Intelligence and Social-Emotional Learning: An Overview, *Psychology Research*, Vol. 1, No. 3, 182-185. ISSN 2159-5542.
- Brooks, D. (2012). *The Social Animal: The Hidden Sources of Love, Character, and Achievements*. Amazon. ISBN-13:978-0812979374.
- CASEL. (2023). *What is the CASEL Framework?* Available at <https://casel.org/>
- Corcoran, R.P.; Cheung, A.C.K.; Kim, E. & Xie, C. (Nov 2018). Effective universal school-based social and emotional learning programs for improving academic achievement: A systematic review and meta-analysis of 50 years of research. *Educational Research Review*, Vol.25, pp. 56-72. <https://doi.org/10.1016/j.edurev.2017.12.001>
- Collaborative for Academic, Social, and Emotional Learning (CASEL) (2023). *Fundamentals of SEL*. Available at <https://casel.org/fundamentals-of-sel/>
- Committee for Children. (2023). *Skills for Everyday Success*. Available at <https://www.secondstep.org/social-emotional-learning>
- Davis, A.; Solberg, V.; de Baca, C. & Gore, T.H. (Dec 2014). Use of Social Emotional Learning Skills to Predict Academic Success and Progress Toward Graduation. *Journal of Education for Students Placed at Risk (JESPAR)*, Vol. 19, Issue 3-4, pp. 169-182. <https://doi.org/10.1080/10824669.2014.972506>

- de Carvalho, J. S., Pinto, A. M., & Marôco, J. (2017). Results of a mindfulness-based social-emotional learning program on Portuguese elementary students and teachers: A quasi-experimental study. *Mindfulness*, 8(2), 337–350. <https://doi.org/10.1007/s12671-016-0603-z>
- Department of Education. (2007). *Background on Social and Emotional Learning*. Available at <https://files.eric.ed.gov/fulltext/ED505362.pdf>
- Durlak, J. A., Mahoney, J. L., & Boyle, A. E. (2022). What we know, and what we need to find out about universal, school-based social and emotional learning programs for children and adolescents: A review of meta-analyses and directions for future research. *Psychological Bulletin*, 148(11-12), 765–782. <https://doi.org/10.1037/bul0000383>
- Durlak, J. A., Weissberg, R. P., Dymnicki, A. B., Taylor, R. D., & Schellinger, K. (2011). The impact of enhancing students' social and emotional learning: A meta-analysis of school-based universal interventions. *Child Development*, 82, 405–432.
- Dweck, C.S. (2008). *Mindset: The New Psychology of Success*. Amazon. ISBN-13: 978-0345472328
- Elias, M. J., Brackett, M. A., Miller, R., Jones, S., Kahn, J., Mahoney, J. L., Weissberg, R. P., & Chung, S. Y. (2019). Developing social and emotional skills and attitudes and ecological assets. In D. Osher, M. J. Mayer, R. J. Jagers, K. Kendziora, & L. Wood (Eds.), (Eds.), *Keeping students safe and helping them thrive: A collaborative handbook on school safety, mental health, and wellness* (pp. 185-209). Santa Barbara, CA: Praeger/ABC-CLIO.
- Goleman, D. (2005). *Emotional Intelligence: Why it Can Matter More than IQ*. Amazon. ISBN-13:978-0553383713.
- Guedner, B.A.; Feuerborn, L.L. & Merrell, K.W. (2020). *Social and Emotional Learning in the Classroom – Promoting Mental Health and Academic Success*. (2<sup>nd</sup> Edition). New York: The Guilford Press.
- Hoffman, D. M. (June 2009). Reflecting on Social Emotional Learning: A Critical Perspective on Trends in the United States, *Review of Educational Research*, Vol. 79, No. 2, pp. 533–556. DOI: 10.3102/0034654308325184.
- Jones, S.M.; McGarrah, M.W. & Kahn, J. (July 2019). Social and Emotional Learning: A Principled Science of Human Development in Context. *Educational Psychologist*, Vol.54, Issue 3, pp. 129–143. <https://doi.org/10.1080/00461520.2019.1625776>
- Konishi, C. & Wong, T.K.Y. (2018). *Relationships and School Success: From a Social-Emotional Learning Perspective*. In Bernal-Morales, B. (Ed.). (2018). *Health and Academic Achievement*. (pp. 103-122). UK: IntechOpen.
- Kochenderfer-Ladd, B. & Ladd, G.W. (2016). *Integrating Academic and Social-Emotional Learning in Classroom Interactions*. In Wentzel, K.R. & Ramani, G.B. (Eds.). *Handbook of Social Influences in School Contexts – Social-Emotional, Motivation, and Cognitive Outcomes*. (pp. 349-366). New York: Routledge.
- Massachusetts Department of Elementary and Secondary Education (DESE) (2023). *Social and Emotional Learning in Massachusetts*. Available from <https://www.doe.mass.edu/sfs/sel/?section=social-five-core#:~:text=The%20following%20descriptions%20of%20Social,%2C%20and%20responsible%20decision%20making>.
- MindUp. (2023). *Building Stronger, Healthier Brains for a Better Future*. Available from <https://mindup.org/>
- Murano, D.; Sawyer, J.E.; & Lipnevich, A.A. (March 2020). A Meta-Analysis Review of PreSchool Social and Emotional Learning Interventions. *Review of Educational Research*, Vol. 90, Issue 2, pp. 227–263. <https://doi.org/10.3102/0034654320914743>
- Mustafa, R. (2020). *Collaborating to Integrate Continuous Improvement into School-Level SEL Implementation*. Available from <https://casel.s3.us-east-2.amazonaws.com/CASEL-Brief-District-RPP.pdf>
- NZ Ministry of Education. (2023). *PB4L – Positive Behaviour for Learning*. Available at <https://www.education.govt.nz/school/student-support/special-education/pb4l/>
- Panayiotou, M.; Humphrey, N. & Wigelsworth, M. (January 2019). An empirical basis for linking social and emotional learning to academic performance. *Contemporary Educational Psychology*, Vol. 56, pp. 193-204. <https://doi.org/10.1016/j.cedpsych.2019.01.009>
- Positive Pieces Education. (2023). *The Second Step Social Emotional Learning Program Skills for Social and Academic Success*. Available at <https://www.positivepieces.org/>
- Provini, C. (2014). *RULER Program Positively Impacts Student Behavior and Achievement*. Available from [https://www.educationworld.com/a\\_curr/emotional-intelligence-ruler-program-yale.shtml](https://www.educationworld.com/a_curr/emotional-intelligence-ruler-program-yale.shtml)
- Queensland Government. (March, 2023). *Positive Behaviour for Learning in Practice*. Available at <https://behaviour.education.qld.gov.au/supporting-student-behaviour/positive-behaviour-for-learning/positive-behaviour-for-learning-in-practice>



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- The Psychological Educator. (August, 2021). *Using RULER as A Framework for International Social and Emotional Learning*. Available from <https://www.thephysicaleducator.com/blog/using-ruler-as-a-framework-for-intentional-social-and-emotional-learning>
- Responsive Classroom. (2023). *Center for Responsive Schools*. Available at <https://www.responsiveclassroom.org/>
- Schonert-Reichl, K. A., & Lawlor, M. S. (2010). The effects of a mindfulness-based education program on pre- and early adolescents' well-being and social and emotional competence. *Mindfulness*, 1(3), 137–151. <https://doi.org/10.1007/s12671-010-0011-8>
- Schonert-Reichl, K. A., Oberle, E., Lawlor, M. S., Abbott, D., Thomson, K., Oberlander, T. F., & Diamond, A. (2015). Enhancing cognitive and social–emotional development through a simple-to-administer mindfulness-based school program for elementary school children: A randomized controlled trial. *Developmental Psychology*, 51(1), 52–66. <https://doi.org/10.1037/a0038454>
- Taylor, R.D.; Joseph, E.O.; Durlak, J.A. & Weissberg, R.P. (July 2017). Promoting Positive Youth Development Through School-Based Social and emotional Learning Interventions: A Meta-Analysis of Follow-Up Effects. Vol. 88, Issues 4, pp. 1156-1171. <https://doi.org/10.1111/cdev.12864>
- Thierry, K.L.; Bryant, H.L.; Nobles, S.S.; & Norris, K.S. (2016) Two-Year Impact of a Mindfulness-Based Program on Preschoolers' Self-Regulation and Academic Performance, *Early Education and Development*, 27:6, 805-821, DOI: [10.1080/10409289.2016.1141616](https://doi.org/10.1080/10409289.2016.1141616)
- Yale School of Medicine. (2023). *Emotions Matter*. Available from <https://medicine.yale.edu/childstudy/services/community-and-schools-programs/center-for-emotional-intelligence/#:~:text=RULER%20is%20a%20systemic%20approach,positive%20emotional%20climates%20with%20RULER>.

## Formalize Edilmiş Aksiyomatik Sistemlerin Ortaya Çıkışı ve Tümdengelim Yöntemi ile İncelenmesi

**PhD. Cand. Pervine Yusifova**

Azerbeycan Milli Elmler Akademisi Felsefe və Sosyoloji Enstitüsü  
parvina.yusifova@gmail.com  
Orcid: 0009-0004-4203-3801

### ÖZET

Bu çalışmada formalize edilmiş aksiyomatik sistemlerin ortaya çıkışı ve bu sistemlerin ortaya çıkış koşulları analiz edilmektedir. Şöyle ki, Evklidin “Başlangıç” eseriyle meydana gelmiş ve gelişmiş aksiyomatik yöntem, XIX-XX asırlarda yeniden inkişaf etmeye başlamış ve bir çok bilim adamları bu yönde derin araştırmalar yapmışlardır. Onların araştırmaları sonucunda yeni teorilerin yaranmasına rağmen bir sıra zorluklar da ortaya çıkmıştır. Çalışmada, önceki aritmetik sistemlerde meydana gelmiş zorluklara neden olan, bilim adamlarını ciddi şekilde rahatsız eden ve matematiksel kriz olarak değerlendirilen, aynı zamanda formalize edilmiş aksiyomatik sistemlerin ortaya çıkışını şartlandıran ve hızlandıran bir takım paradokslar da araştırılmaktadır.

Diğer taraftan, tümdengelim yönteminin aksiyomatik matematik sistemlerde uygulanmasının teorik ve metodolojik özellikleri ve prensipleri de yine bu çalışmada araştırılmış ve sonuçlar sınıflandırılmıştır. Aksiyomatik küme teorisinin en önemli kavramsal noktaları karakterize olunarak farklı sistemlerin nasıl yarandığına dair araştırma ayrılmıştır. Aynı zamanda, aksiyomatik mantıksal-matematiksel teoriler bir takım özelliklerine göre gruplandırılmış ve burada önde gelen bilim adamlarının ve araştırmacıların görüşlerine de başvurulmuştur.

**Anahtar Kelimeler:** Aksiyomatik sistemler, Tümdengelim yöntemi, Teorik özellikler, Metodolojik özellikler

## Emergence of Formalized Axiomatic Systems and Examination by Deductive Method

### ABSTRACT

In this study, the emergence of formalized axiomatic systems and the conditions for the emergence of these systems are analyzed. Such as, the axiomatic method which was created and developed by Euclid's “Inception” book began to develop again in the XIX-XX centuries, and many scientists carried out in-depth research in this direction. Although new theories were created as a result of their research, a number of difficulties also emerged. Paradoxes that caused difficulties in previous arithmetic systems which seriously disturbed scientists and were considered as a mathematical crisis and resulted with emergencies formalized axiomatic systems are also investigated in the study.

On the other hand, the theoretical and methodological features, and principles of the application of the deductive method in axiomatic mathematical systems are also investigated in this study and the results are classified. By characterizing the most important conceptual points of axiomatic set theory, the ways how different systems are created has been conducted. At the same time, axiomatic logical-mathematical theories are grouped according to some of their characteristics, and the opinions of leading scientists and researchers are consulted here.

**Keywords:** Axiomatic systems, Deductive method, Theoretical features, Methodological features



## Giriş

Matematiksel bilgilerin yüzyıllar boyunca gelişimi farklı sistemlerin, teorilerin oluşumu sayesinde baş vermiştir. Farklı aşamalarda krizler ortaya çıktıkça onların aşılması yönünde yeni çalışmalar yapılmış, bir önceki teorilerin eksilerinin aradan kaldırılmasına çalışılmış ve sonuçta yeni sistemler yaranmıştır.

Matematik biliminin evrim süreci tarihsel olarak 3 kriz aşamasını atlatmış ve her defasında öncekinden daha gelişmiş matematiksel sistemler kurulmuştur. Matematiğin üçüncü krizinden sonra Kantorun geliştirdiği kümeler teorisinin belirli bir bilimsel sistem olarak matematiğin tarihsel gelişiminde önemli bir yeri olmuştur. Daha sonradan bir sıra önde gelen matematikçiler Kantorun saf kümeler teorisi çerçevesinde karşılaşılan mantıksal paradokslarla ilgili olarak matematiğin temellerinde ortaya çıkan zorlukların üstesinden gelmek için farklı yönlerde bir dizi girişimde bulunmuşlar. Onların ortaya koyduğu farklı teoriler sonucunda formalize edilmiş aksiyomatik sistemler kurulmuştur.

Tümdengelimli temeller üzerine kurulmuş formalize edilmiş aksiyomatik matematiksel sistemlerin hızlı gelişimi matematiksel mantık teorisinin oluşumunu ve gelişimini koşullandırmıştır.

Formalize edilmiş aksiyomatik matematiksel sistemler, onların oluşturma kuralları ve yargılama kurallarının senkretik birliği felsefi açıdan nasıl yorumlana bilir?

## Literatür

Matematik biliminin tarihi oluşumunun milattan önceye tesadüf ettiğini ve diğer bilim dallarının onunla sık ilişkisini göz önünde bulundurursak, yüzyıllar boyunca bir çok araştırmacılar tarafından matematik ve mantık bilimleri arasında etkileşimlere dair çalışmalar yapılmıştır.

Formalize edilmiş aksiyomatik sistemlerin ortaya çıkışını şartlandıran koşullar, aksiyomatik, mantıksal ve sezgisel küme teorilerinin geliştirilmesi, farklı teorilerin artı ve eksileri bilim adamları tarafında detaylıca incelenmiştir.

Çalışmamızı diğer araştırmacıların çalışmalarından farklı kılan temel özellik yukarıda bahsedilen konuların birbiriyle olan ilişkisinin felsefi açıdan detaylandırılması, onların karşılaştırmalı analizi ve formalize edilmiş matematiksel sistemlerin tümdengelim yöntemiyle incelenmesi olmuştur.

### 1.1. Aksiyomatik Kümeler Teorisinin Oluşumu

Matematiksel bilgilerin inkişafı aslında aksiyomatizasyon ve formalizasyonun devamlı tekmileşmesi bazında gerçekleşiyor. Şöyle ki, matematik bilimi gerçekliğin miktar tespitleri, aynı zamanda mekansal formlara dair bilgilerin sistemi olmak itibarıyla onun tarihi inkişafı aksiyomatik yapısının ve formalizasyonun seviyesinin devamlı olarak yükselişine dayanıyor.

Matematik ve mantık bilimleri arasındaki etkileşimin analizi ise matematiğin tarihsel gelişiminin incelenmesini gerektirir.

Matematiğin bir bilim dalı olarak M.Ö. 7-6. yüzyıllarda oluşmuş Yunan matematik okulunun bilimsel yaratıcılığının ürünüdür. Yunan matematik okulu çerçevesinde matematik bilimi Falesin, Öklidin, Pisagorun, Anansimanderin çalışmalarına dayanan tümdengelimli bir bilim sistemi olarak oluşmuştur.

Tümdengelimli bir bilimsel sistem olarak aksiyomatik yöntemin Antik Yunan matematiğinin gelişimindeki rolü ele alındığında, 20. yüzyılın önde gelen matematikçileri J.Bar-Xillel ve A.Freankel matematikte Öklidin “Başlangıç” adlı eseriyle ortaya çıkan ve en yüksek mükemmellik seviyesine ulaşmış aksiyomatik yöntemin 19. yüzyılda yeniden

canlandığını ve 20. yüzyılın başlarından itibaren hızla geliştirildiğini belirtiyorlardı. (J.Bar-Xillel, A.Freankel, 1965:32)

Öncelikle matematik biliminin evrim sürecinin tarihsel olarak 3 kriz aşamasını atlatıldığını belirtelim.

İlk kriz Antik Yunan matematikçileri tarafından bazı durumlarda geometrik yapıların oranlarının belirlenmesinin imkansızlığıyla ilgiliydi. Şöyle ki, o dönemde mevcut olmuş rasyonalizm geleneği kesin bilginin yalnız akıl yoluyla elde edildiğini savunuyordu ve evrendeki her şeyin doğal sayıların kuralları çerçevesinde çalıştığı iddia ediliyordu. Lakin çıkan kriz geometrik yapıların oranlarının belirlenmesinde irrasyonel sayıların kullanımını şartlandırdı.

Aynı zamanda, Yunan filozofu E.Zenon tarafından niceliğin sonsuz küçük niceliklerin toplamı şeklinde temsil edilemeyeceği ortaya koyuldu.

Matematiğin bilim alanı olarak oluşumundaki bir sonraki aşama sonsuz küçüklerle ilgili yaranmış ikinci krizin 19. yüzyılın başlarında fransız bilim adamı A.Koşinin çabaları sonucunda aşılması oldu. Şöyle ki, Koşinin limit teorisi sonsuz küçük nicelikler hesabının temelini oluşturdu.

B.A.Belyayev ve V.S.Perminov matematiğin ikinci krizinin ortadan kaldırılmasında Koşinin rolünü karakterize ederken belirtiyorlardı ki, Koşinin genel limit kavramı tanımı matematiksel analizin ana kavramlarının tanımını ve sonuç olarak onları doğrulamayı mümkün kıldı. (B.A.Belyayev, V.S.Perminov, 1981:35)

Matematiğin oluşumundaki üçüncü kriz 19. yüzyılın sonlarında Kantorun kümeler teorisinin gelişmesiyle ilgiliydi. Azerbeycanlı filozoflar A.Mammadov ve F.Gurbanovun gösterdiği gibi “Kantor teorisi sonraki yüzyılda takipçileri tarafından büyük ölçüde geliştirilmiş olsa da onun tarafından tanımlanan kümeler kesin sınırlı, klasik kümeler olarak mevcuttu. (A.Mammadov, F.Gurbanov, 2019:150)

Kantorun küme teorisine dayanarak geliştirdiği sonlu ötesi sayılar teorisi gerçek sayılar teorisinin tamamının oluşturulmasıyla sonuçlandı. Kantorun kümeler teorisi hızla gelişmesine rağmen, bazı mantıksal paradokslar nedeniyle zorluklarla karşı-karşıya kaldı.

Bu paradoksların doğasını açıklığa kavuşturmak için Kantorun kümeler teorisinin temel kavramlarını ele alalım. Bunun için özellikle küme teorisinde Kantorun küme kavramına bakalım.

Kantorun kümeler teorisinin küme kavramı derken algımız ve düşüncemizle belli bir kurala göre bir-birinden ayırt edilen m öğelerinin M birleşimini kastediyoruz. Kantorun küme teorisinde kümenin kuvveti ve ya asal sayı kavramları, karşılıklı tek değerli uyumluluğa malik sonsuz kümelerin karşılaştırmalı analizi ile ilgilidir. Aynı zamanda, sonsuz kümelerin karşılaştırmalı analizi, sonsuz doğal sayılar kümesine dayanmaktadır.

Sonsuz doğal sayılar kümesiyle karşılıklı tek değerli uyumluluğa malik her hangi bir kümeye sonsuz sayılabilir küme denir ve N ile gösterilir.

Kantorun kümeler teorisinde sayılabilir ve sayılmayan kümelere ek olarak sonlu ötesi düzenli sayılara da atıfta bulunuyor.

1903'te Kantorun küme teorisi Britanyalı filozof ve matematikçi B.Russell tarafından keşfedilen bir antinomi nedeniyle sarsıldı. Bahsedilen antinomi Russell paradoksu diye tanımlanıyor.

*Russell paradoksu:*

Küme teorisinde bazı kümeler kendisini eleman olarak içerirken, bu koşulu sağlamayan kümeler de vardır.

Bu paradoksu daha açık bir şekilde gösterirsek, kümeler teorisinde bize kendini içermeyen tüm normal kümelerden ibaret herhangi bir M kümesinin verildiğini varsayalım.

Aynı zamanda M kümesi normal bir küme olduğu halde kendi kendini içererek normal olmayan küme oluyor (normal kümeler kendini içeremezler). Dolayısıyla, varsayılan şartlar altında tüm normal kümelerin kümesi hem normal hem de normal olmayan karaktere sahip oluyor ki, bu da paradoksla sonuçlanıyor.

Russell paradoksu matematiksel paradoks olmakla, aynı zamanda mantıksaldır. Russell paradoksundan yola çıkarak bazı mantıksal paradokslara bakalım.

*Kantor paradoksu:*

M-nin tüm kümelerin kümesi, UM-nin ise M-nin tüm alt kümelerinin kümesi olduğunu varsayalım.

Bildiyimiz üzere, kümenin gücü onun tüm alt kümelerinin kümesinden küçüktür.

Yani  $UM > M$ .

Aynı zamanda  $UM < M$

Bu ise mantıksal bir paradokstur.

*Yalancı paradoksu:*

«Yalancı» adlanan anlamsal paradoksu gözden geçirelim.

Ünlü Giritli filozof Epimenides şöyle demiştir: “Tüm Giritliler yalancıdır”. Yani bu durumda eğer Epimenides doğruyu söylüyorsa o zaman Epimenidesin kendisi de yalancıdır ve görüşü de yalandır.

Russel paradoksu, mantıksal, anlamsal paradokslar ve diğer antinomiler Kantorun kümeler teorisinde matematik biliminin temellerinin sağlamlığına ulaşmanın imkansız olduğunu göstermiş oldu. Ancak Kantorun geliştirdiği kümeler teorisi belirli bir bilimsel sistem olarak matematiğin tarihsel gelişiminde önemli bir aşama olmakla aksiyomatik kümeler teorisinin temelini oluşturmuştur.

Söz konusu olan bilimsel araştırma alanında önde gelen matematikçilerden H.Karrinin gösterdiği gibi, “Aksiyomatik kümeler teorisi Kantorun geçen yüzyılın başında yarattığı saf kümeler teorisine istinat ediyor”. (H.Karri, 1969:48)

Aynı zamanda aksiyomatik kümeler teorisinin gelişiminin E.Zermelo, C.F.Neyman, P.Bernays, K.Gödel, U.Kuaynın çalışmalarına da dayandığını belirtmeliyiz.

1906-1908-ci yıllarda dönemin önde gelen matematikçileri Kantorun saf kümeler teorisi çerçevesinde karşılaşılan mantıksal paradokslarla ilgili olarak matematiğin temellerinde ortaya çıkan zorlukların üstesinden gelmek için farklı yönlerde bir dizi girişimde bulundular.

Bu girişimlerin sonucunda geliştirilen küme teorileri aksiyomatik, mantıksal ve sezgisel olmakla üç teori grubuna ayrılabilir.

## 1.2. Zermelonun Aksiyomatik sistemi.

Mantıksal-matematiksel aksiyomatik sistmelerin kavramsal-metodolojik özelliklerini incelemek için öncelikle E.Zermelonun aksiyomatik mantıksal-matematiksel sistemini ele alalım. Geleneksel olarak Zermelo tarafından 1908-de geliştirilen mantıksal hesaplama sistemi Z sembolüyle gösterilir.

Aksiyomatik kümeler teorisine ilişkin bilimsel literatürde bu teorinin ana kavramsal noktaları aşağıdaki şekilde karakterize edilmektedir:

1. Argümanların aynı değerleri için aynı doğruluk (gerçeklik) değerlerini alan orantısal fonksiyonlar bir-biriyle aynıdır.
2. Birden fazla argümana sahip orantısal fonksiyonlar tek argümana sahip orantısal fonksiyonlara, sınıflara uygulanabilir.
3. Her elemanı küme olarak adlandırılan bir sınıf vardır. Bu durumda bir sınıf yalnızca küme olduğu halde başka bir sınıfın elemanı ola bilir.
4. Kapsamı çok geniş olan sınıfların küme olması kabul edilemez.

Özellikle Kantorun saf kümeler teorisinde malum olduğu üzere bütün kümeler sınıfının küme olarak kabul edilmesi sonuçta mantıksal paradoksların keşfedilmesiyle sonuçlandı.

Aksiyomatik küme teorisi tarihinde ilk matematiksel aksiyomatik sistem Zermelo tarafından geliştirilen aksiyomatik sistem olmuştur. Zermelo tarafından geliştirilen aksiyomatik küme teorisinin ayrıntılı açıklamasını vemedi önce genel olarak herhangi bir aksiyomatik teorisinin kurulmasına bakalım.

İlk önce belirtmeliyiz ki, her bir aksiyomatik teori uygun mantıksal temelin bu teoriye özgü aksiyomatik sistemle sentezlenmesinin sonucunda oluşturuluyor.

Zermelo tarafından geliştirilen aksiyomatik kümeler teorisinde temel teori olarak 1. dereceden fonksiyonel analiz teorisi kabul edilmektedir.

Bu durumda 1. dereceden fonksiyonel hesapta temel teorisinin anahtar noktalarını ele alalım.

Söylenenlere örnek olarak A.Freankel ve J.Bar-Xillelin “Kümeler teorisinin temelleri” kitabında verilen 1. dereceden muhakeme hesabına göz atalım.

Burada Zermelo tarafından geliştirilen aksiyomatik küme teorisinin analizi yukarıda adıçkilen kitaba dayanmaktadır (J.Bar-Xillel, Y.Frenkel, 1965:34).

1. dereceden fonksiyonel hesap teorisi aksiyomatik temel teorisine birkaç yeni aksiyomun eklenmesiyle oluşturulmuştur. Sözügeden fonksiyonel hesabın mantıksal işlemleri ardıcıl olarak aşağıdaki gibi gösterilen olumsuzluk, bağlaç (konyuksiya), ayrılma (dizyunksiya), ima (implikasiya), eşdeğerlik, genellik niceleyicisi, varoluş niceleyicisidir.

“ $\sim$ ”, “ $\alpha$ ”, “ $\vee$ ”, “ $\supset$ ”, “ $\equiv$ ”, “(A)”, “E”

Herhangi bir bilimsel teorisinin ifade edildiği dile konu dili, ifadeleriyle ilgili fikir yürütüldüğü dile ise üst dil (metadil) denir.

Temel teori bireysel değişkenlerin sonsuz listesi, virgül, parantez gibi yardımcı sembollere ek olarak ait olmak ilişkisini ifade eden iki yerel  $\in$  yüklem sembolünü içerir.

Burada  $x \in y$  ifadesi x-in y-in bir üyesi olduğu şeklinde okunur,  $\sim x \in y$  ifadesiyse  $x \notin y$  olarak gösterilir.

Herhangi  $\_ \in \_$  biçiminin ifadeleri iyi yapılandırılmış atom formülleridir.

İyi yapılandırılmış atom formüllerin temelinde mantıksal bağlantılar ve niceleyiciler aracılığıyla iyi yapılandırılmış formüller elde edilir.

Bireysel değişkenlerin alanı bakılan yargılar evreninde nesnelerin düzgün tanımlanmış boş olmayan kümesi olarak adlandırılır.

Aitolma ilişkisinin alanının öğelerden oluştuğunu, aitolma ilişkisinin değerler alanının kümelerden oluştuğunu ve küme olmayan öğelere birey deneceğini varsayalım.

Şöyle ki, üyesi olmayan bir nesne dışında diğer tüm nesneleri bir küme olarak ele alacağız. Aynı zamanda, tüm nesneler elemandır ve bir nesne dışında tüm nesneler kümedir.

İki nesne yalnızca aynı üyelere sahip olmaları ve aynı kümelerin üyeleri olmaları durumunda eşittir.

Herhangi bir üyesi olmayan bir nesneye boş küme denir.

Eğer  $x \in y$  olan tüm x-ler için  $x \in z$  olarsa, o zaman y-nin z-in alt kümesi olduğunu söyleye biliriz.

Eğer ek olarak öyle bir  $\omega$  varsa ki, yalnızca  $\omega \in y$  olduğunda  $\omega \in z$ , bu durumda y-ye z-in uygun alt kümesi denir.

Kümeler arasındaki eşitlik ilişkisi iki şekilde tanımlanır.

1. x ve y yalnızca o zaman eşit ( $x=y$ ) kabul edile bilir ki, tüm z-ler için  $x \in z$  ise  $y \in z$  ve tersi  $y \in z$  ise  $x \in z$  olsun.

x ve y eşit değilse onların farklı olduklarını söyleyeceğiz ve  $x \neq y$  göstereceğiz.

Sembolik yazıyla:

$$x=y=(Az) (x \in z \equiv y \in z)$$

2. x ve y yalnızca o zaman eşit kabul edilebilir ki,  $x \leq y$  ve  $y \leq x$  aynı zamanda mevcut olsun. Başka bir deyişle, x ve y kümelerinden herhangi birinin bir parçası diğerinin de parçası olduğunda  $x=y$ .

Aksi takdirde x ve y-nin farklı olduklarını söyleyeceğiz.

Sembolik yazıyla:

$$x=y=(Az) (x \in z \equiv z \in y)$$

Ele alınan tanımlara ek olarak özel bir aksiyom verelim:

*Aksiyom 1:*  $x \leq y$  ve  $y \leq x$ -ten  $x=y$  elde ederiz.

Sembolik yazıyla:

$$(Ax)(Ay) [x = y \supset (Az)(x \in z \supset y \in z)]$$

*Aksiyom 2:*  $x \in z$  ve  $x=y$ -den  $y \in z$  elde ederiz.

Sembolik yazıyla:

$$(Ax)(Ay) [x = y \supset (Az)(x \in z \supset y \in z)]$$

*Tanım:* Hiçbir ortak elemanı olmayan iki kümeye ayrık kümeler denir.

S kümesinin üyeleri çiftler halinde kesişmiyorsa S-ye bölünmüş ve ya ayrık (dizyunkt) küme denir.

Zermelonun Z mantıksal aritmetik sisteminin incelenen usulle verilmiş ilk kavramlarına dayanarak kendisi tarafından yapıcı aksiyomlar adlandırılan bir takım aksiyomlar formüle edilmiştir.

*Boş küme aksiyomu:* Elemanı olmayan bir küme vardır.

*Genişletilebilirlik aksiyomu:* a ve b kümelerinin tüm elemanları aynıysa bu iki küme eşittir.

Özellikle her şeyden önce belirtmeliyiz ki, verilen iki farklı kümenin birleşimine eşleştirme aksiyomu adı verilmiş ve aşağıdaki şekilde formüle edilmiştir.

*Eşleştirme aksiyomu:* herhangi iki farklı a ve b kümesi için tam olarak a ve b-yi içeren bir küme vardır.

Sembolik yazıyla:

$$(Aa)(Ab) \{a \neq b \supset (Ep)(Ax)[x \in p \equiv (x = a \vee x = b)]\}$$

P kümesine a ve b-nin çifti denir ve ile  $\{a,b\}$  gösterilir.

Z mantıksal aritmetik sisteminin birleştirme aksiyomu adı verilen bir sonraki aksiyomu, belirli bir kurala göre belirlenen herhangi bir a kümesinin üyelerinin birleşimini ifade eder.

Sözügiden aksiyom aşağıdaki şekilde formüle edilmiştir:

*Birleştirme aksiyomu:* En az bir üyesi olan herhangi bir a kümesi için üyeleri tam olarak a kümesinin üyelerinden oluşan tamamen belirli bir küme vardır.

Böyle bir kümeye a kümesinin çoğlu-kümesi (bileşimi) denir.

Sembolik yazıyla :

$$(Aa)\{(Eb)b \in a \supset (Ey) (Ax)[x \in y] \equiv (Ez)(x \in z \wedge z \in 0)\}$$

Z mantıksal aritmetik sisteminde daha yüksek güce sahip kümenin belirlenmesi kuvvet kümesi aksiyomu kullanılarak gerçekleştirilir.

Z mantıksal aritmetik sisteminde kuvvet kümesi aksiyomu aşağıdaki şekilde formüle edilmiştir:

*Kuvvet kümesi aksiyomu:* Herhansı bir a kümesi için, a kümesinin tam olarak tüm alt kümelerinin onun üyeleri olduğu iyi tanımlanmış bir küme vardır.

Sembolik yazıyla:

$$(Aa)(Ey)(Ax)(x \in y \equiv x \subseteq a)$$

Zermelo tarafından geliştirilen Z mantıksal-aritmetik hesap sistemi çerçevesinde belirlenen 4 aksiyom: genişletilebilirlik aksiyomu, eşleştirme aksiyomu, birleştirme aksiyomu ve kuvvet kümesi aksiyomu yeterince büyük hacimli kümelerin oluşturulmasına izin verir.

Zermelo tarafından dikkate alınan aksiyomlara dayanarak verilen herhangi bir a kümesinden onun kendi alt kümesini oluşturmak zorunluluğu ortaya çıkıyor.

Şöyle ki, verilen kurala göre kurulan böyle bir kümenin hacminin a kümesinin hacminden büyük olması kabul edilemez.

Z mantıksal-aritmetik bu problemin çözümü ayrışma aksiyomu aracılığıyla gerçekleştirilir ve aşağıdaki şekilde formüle edilir.

*Ayrışma aksiyomu:* Herhangi bir a kümesi ve bu kümenin x üyeleri için anlamı olan herhangi bir yerel yüklem için, a kümesinin tam olarak yüklemine karşıl原因an tüm üyelerini içerecek şekilde iyi tanımlanmış bir küme vardır.

Sembolik yazıyla:

$$(Aa)(Ey)(Ax)[(x \in y) \equiv (x \in a \wedge \beta(x))]$$

Burada bir kez daha belirtmek gerekir ki, Z mantıksal-aritmetik sisteminde verilen sırayla formüle edilen beş aksiyom temel alınarak elde edilen kümeler teorisine genel küme teorisi denir.

Zermelo Z mantıksal-aritmetik sistemini yukarıda dikkate alınan aksiyomatik yapıda inşa ederek alternatif bir yönde - tahmin edici olmayan karaktere sahip aksiyomatik kümeler teorisinin geliştirme olasılığı sorusunu gündeme getirdi.

Bu sorunu çözmek için Zermelo Z mantıksal-aksiyomatik sisteminde seçim aksiyomunu formüle etti:

*Seçim aksiyomu:* Eğer t boş olmayan kümelerin bölünmüş bir sınıfı ise, o zaman Pt kartezyen (descartes) çarpımı boş bir küme değildir.

Yani Ut-nin en az bir alt kümesi vardır ki, onun t kümesinin herhangi bir üyesiyle kesişmesi tekdüze bir küme verir.

Ut kümesinin her bir U alt kümesine t kümesinin temsili kümesi denir.

Zermelo Z sisteminde sonsuz kümeler oluşturmak için aşağıdaki şekilde sonsuzluk aksiyomunu formüle etti.

*Sonsuzluk aksiyomu:* Aşağıdaki özellikleri karşılayan en az bir Z kümesi vardır.

1.  $0 \in z$
2. eğer  $x \in z$  o zaman  $\{x\} \in z$ .

Z mantıksal-aritmetik sisteminde düzenli sayılar ve sonlu ötesi (transfinit) tümevarım teorisi oluşturmak için Zermelo tarafından Yer değiştirme aksiyomu formüle edilmiştir.

*Yer değiştirme aksiyomu:* Herhangi bir S kümesi ve herhangi serbest x değişkenli f fonksiyonu için, f(x)-in  $x \in S$  koşulunu karşılayan üyelerden oluştuğu iyi tanımlanmış bir küme bulunabilir.

Yukarıda vermiş olduğumuz aksiyomlar sayesinde geniş kümeler kurulmasına rağmen 1917-de olağanüstü kümeler adlanan kümelerin baktığımız aksiyomlar sistemiyle uzlaşmadığı ortaya çıktı. Bu sebepten aşağıdaki şekilde temel – kuruluş aksiyomu verildi:

*Temel aksiyomu:* Herhangi bir özel yapılı olağanüstü küme aşağıdaki özelliğe sahip olabilir.

$$\dots \in S_{k+1} \dots \in S_k \dots \in S_2 \in S_1 \in S$$

Bununla Zermelonun aksiyomatik sistemini kurmuş oluyoruz.

1922-de A.Freankel tarafından Zermelonun aksiyomatik sistemi geliştirildi ve şimdi Zermelo-Freankel aksiyomları (ZF) adlandırılan sistem aksiyomatik küme teorisi için en yaygın kullanılan sistemdir.



### 1.3. Kuaynın NF (New Foundations) ve ML (Mathematical Logic) Aksiyomatik Küme Teorileri

1.dereceden mantıksal-aksiyomatik sistemlerin bir başka kolu da Amerikalı matematikçi ve filozof Villard van Orman Kuaynın araştırmasıyla ilgilidir. Kuayn tarafından geliştirilen NF ve ML aksiyomatik küme teorisinin temel özelliği aksiyomatik küme teorisinin ayrışma aksiyomunun hükümlerinin yeni anlamı ile ilgilidir.

Ayrışma aksiyomunun kavramsal ifadesinin, küme olarak tanımlanan bir sınıfın, daha önce var olan bir kümenin alt sınıfı olarak tanımlanması bilinmektedir.

Kuayn tarafından geliştirilen aksiyomatik aritmetik-mantıksal sistemlerde yukarıda belirtilen gerekliliğin yerini iyi tanımlanmış atom türlü formüllerin “katmanlaşma” (strafikasya) özelliği almaktadır.

NF matematikçilerin 20. Yüzyılın başlarından bu yana çözmeye çalıştığı “temel krizi”ni ele almayı amaçlıyordu. Bu “kriz”in pek çok nedeni vardı ve bu ifadenin çağdaş konuşma dilinden kaybolmasına rağmen hiçbir zaman gerçek anlamda çözülmedi. Bu nedenlerden biri de yalancı paradoksunun matematiğin kendisine bile bulaşmasıyla sonuçlandı. Buna biz Russell paradoksu olarak yukarıda baktık. Russell ve diğer benzer paradoksları çözmeye yönelik ilk girişim bizzat Russell tarafından (1908-de) yapıldı. Russell her kümeye bir tür (pozitif bir tam sayı) atandığını, alttaki türün bir atom türü olduğunu ve  $n+1$  türündeki kümelerin  $n$  türlü nesnelerin kümesi olduğunu, aynı zamanda teorisinin her değişkeninin yalnızca bir düzeyde değişmekle sınırlı olduğunu savunuyordu. Lakin onun teorisinin pek çok dezavantajı olduğu görüldü. Çünkü bu teori yalnızca sorunlu paradoksların formüle edilmesini değil, aynı zamanda görünüşte mantıklı olan diğer ifadeleri de engelledi, aynı zamanda ek olarak sonsuz kümeler getirmiş oldu.

NF türleri içermesi açısından Russellin teorisine benziyor, fakat her kümeye kesin olarak bir tür atamak yerine, belirli bir formüldeki her değişkene bir tür atar. Belirli bir formülde bir  $x$  değişkenine  $n$  türü atanırsa  $\forall x \in y$  doğruysa, o zaman  $y$ -ye  $n+1$  türü atanmalıdır. Ayrıca  $x=y$ -se, bu durumda  $x$  ve  $y$ -nin aynı türde olması gerekir. Formülde bu kısıtlamaları karşılayan değişkenlere tür ataması varsa formül “katmanlı”dır.

*Tanım:*  $^{\circ}$  şekilli atom türlü formüle o zaman katmanlı formül denir ki, bu formülün sol tarafında yer alan değişkenin derecesi sağ tarafında yer alan değişkenin derecesinden 1 düzeyde eksik olsun.

NF, saf küme teorisinin paradokslarından kaçınır çünkü paradoksları formüle etmek için gerekli olan formüller katmanlı değildir.

Zermelonun teorisinde hangi nesnelerin küme olarak adlandırılabilceği kısıtlandığı halde, NF-de kümelerin nasıl tanımlandığına kısıtlamalar getirilmiştir.

Her ne kadar Zermelonun teorisine matematiğin tanımını kapsayabilecek gibi görünse de bir çok bilim adamı formalize olunmayan küme kavramını yakalayamadığı, burada evrensel bir kümenin (“tüm kümelerin kümesi”) olmadığı yaklaşımındalar. Ondan fakrlı olarak NF-de evrensel bir küme vardır. Buna rağmen bazı matematikçiler tarafından NF-in matematik için kullanışlılığının kısıtlandığına inanılıyor ve burada Seçim aksiyomunun yanlış olduğu kanıtlanıyor.

Örneğin,  $x^{\circ}y$  ve  $y^{\circ}x$  ayrılıkta iyi tanımlanmış formüllerdir ve kurala göre onların birleşimi de iyi tanımlanmıştır. Ancak,  $x^{\circ}y \& y^{\circ}x$  Russel tipli bir çatışkıya yol açar.

Söylenenlerden tanımlanma kurallarının çatışkılar ortaya çıkmayacak şekilde verilmesi gerektiği sonucuna varıyoruz.

NF sisteminde sonsuz üyeli bir  $y$  kümesinin varlığına rağmen, açıkça sonsuzluk aksiyomunu ispatlamak imkansızdır. Bu açıdan yanaşarak Kuayn NF sistemini genişleterek onun işaretlerini ve önerme alanlarını olduğu gibi kendinde barındıran ML sistemini kurdu.

Yukarıda incelemiş olduğumuz Kuaynın NF ve ML sistemleri bize göstermiş oldu ki, matematiğin formalize edilmiş aksiyomatik esaslar üzerinden kurulması paradoksların aradan kaldırılmasıyla yanaşı aksiyomların seçimi ve yorumlanması sorunlarına da yol açtı.

#### 1.4. Hilbert ve Brauerin Aksiyomatik Sezgisel Küme Teorilerine Yaklaşımları

Önde gelen Alman matematikçi D.Hilbert formalize edilmiş aksiyomatik teorilerin aksiyomlarının seçimi ve yorumlanması problemlerini analiz ederken aşağıdaki hükmü baz aldı: Küme teorisinde ortaya çıkan paradokslar aksiyomların sezgisel açıklamasıyla ilgilidir.

Hilbertin geliştirdiği programa göre her bir matematik teorisi 2 aşamada geliştirilmelidir.

- Matematiksel teori formalize edilmiş aksiyomatik teori olarak geliştirilmelidir;
- Formalize edilmiş matematiksel teorisinin çelişkisizliği sağlanmalıdır.

Hilbertin geliştirdiği programa göre formal aksiyomatik teorilerin çelişkisizliği 2 koşulda gerçekleştirilmektedir:

1. Formalize edilmiş aksiyomatik teorisinin tüm aksiyomları geçek olsun;
2. Formalize edilmiş aksiyomatik teorisinin terimleri başka bir teori aracılığıyla yorumlana bilsin

Hilbertin önerdiği bu koşullar altında formalize edilmiş aksiyomatik sistemin çelişmemesi ispat teorisinin geliştirilmesi ve uygulanmasıyla ilgilidir.

Hilbertin ireli sürdüğü bu önermeler matematiğin gelişiminde formalize edilmiş aksiyomatik yöntem olarak kabul edilir.

Matematiğin temellerinin sezgici yorumunda Brauerin fikrine göre, formalize edilmiş aksiyomatik yöntemin kullandığı gerçek sonsuzluk kavramının yerini potansiyel küme kavramı almalıdır. Ancak Brauerin mantıksal ilkelerin mutlak bir karaktere sahip olduğu görüşüne dayanarak oluşturulan sezgici metodolojik temel, matematiğin yeterli gelişimini sağlayamadı.

Matematiğin temellerine dair sezgici ve formalist konular çözümlerini Hilbertin uzlaşma karakterli fikrinde bulabilir. Hilberte göre bir matematiksel teori sezgisel nitelikli nesnelerin yanı sıra geçek sonsuzluk kavramına da atıfta bulunabilir.

#### 1.5. Matematiksel Mantık Teorilerinin Oluşumu

Tamamen formalize edilmiş aksiyomatik sistemlerin hızlı gelişimi matematiksel mantık teorisinin oluşum ve gelişimini şartlandırmaktadır. Tamamen formalize edilmiş mantıksal sistemler yapım kuralları ile yargılama kurallarının bağdaştırıcı bir birliği açısından hareket ediyorlar.

Formalize edilmiş mantıksal sistemi matematiksel yöntemlerle analizine metamatematik ve ya kanıt teorisi denir.

Formalize edilmiş mantıksal sistemin matematiksel yöntemlerle analizi esasında, akıl yürütme hesabı ve yüklemeler hesabına dayanan matematiksel teoriler geliştirilmiş oluyor. Matematiksel mantık teorisi formalize edilmiş tümdengelimli aksiyomatik sistemlerin geliştirilmesinde olağanüstü bir rol oynar. Matematiksel mantığın formalize edilmiş tümdengelim sistemlerinin gelişimindeki rolü bilimsel literatürde geniş çapta incelenmiştir.

Özellikle J.Bar-Xillelin, Y.Frenkelin, C.K.Klininin, V.O.Kuayn ve diğerlerinin çalışmalarında ele alınan konu detaylı olarak işlenmiştir. Bu açıdan bakıldığında, X.Karrinin formalize edilmiş tümdengelimli aksiyomatik sistemlerin yaratılmasında matematiksel mantığın rolüne ilişkin ileri sürdüğü düşünceler oldukça karakteristiktir.

X.Karri, “Matematiksel mantığın temelleri” adlı kitabında matematik ve mantığın karşılıklı ilişkilerini tanımlamış ve “Matematiksel mantık matematikte özel bir yere sahiptir” göstermiştir. (X.Karri, 1969:19)

Dolayısıyla, tündengelimli temeller üzerine inşa edilmiş bir bilimsel sistem olan matematiksel teoriler, matematiksel mantık teorisinde akıl yürütme hesabı ve yüklemeler hesabına dayanan doğru ispat teorisinin kullanılmasını kast ediyor.

Buna karşılık, herhangi bir ispat teorisi öncelikle mantık biliminin kavramsal-metodolojik çerçevesi içinde geliştirilir ve mantıksal bir karaktere sahiptir.

X.Karri mantık ve matematik arasında dikkate alınan etkileşimlerin doğasına ilişkin yukarıdaki değerlendirmelere dayanarak, “Matematiksel kesinliğin doğasının araştırılması matematiksel mantığa aittir ve matematiksel mantığın temel problemidir” diyor. (X.Karri 1969:19)

Bir bütün olarak, X.Karri ve diğer araştırmacıların, matematik ve mantığın karşılıklı ilişkileri, senkretik bilimsel bilgi sistemi olarak matematiksel mantığın temel özelliği hakkındaki düşüncelerini özetlersek, matematiksel kesinlik (ciddilik) bütün olarak matematik biliminin temellerinin öğrenilmesini kendinde içeriyor.

#### **1.6. Formalize Edilmiş Matematiksel Sistemlerin Etkileşimleri ve Tündengelim Yöntemiyle İncelenmesi**

Bir bilimsel bilgi sistemi olarak matematiğin temellerinin felsefi analizi çeşitli evrim aşamalarından geçmiştir.

Matematiğin gelişiminde XIX yüzyılın sonu ve XX yüzyılın başında non-euclid geometrik sistemlerin aksiyomatik matematiksel teorilerin Kantor, Russell, Uaytxed, Kuayn, Godel ve başkaları tarafından geliştirilmesi, matematiğin temellerinde ciddi metodolojik değişikliklere yol açtı.

Matematiğin temellerinin geliştirilmesine yönelik yeni bir yaklaşımın ortaya çıkışı bir dizi iyi bilinen sonucun elde edilmesini mümkün kıldı.

Her şeyden önce, modern zamanlarda matematiğin temel metodolojik tanımının matematik teorilerin çelişkisizlik sorunuyla ilgili olduğunu belirtmeliyiz.

Bu açıdan bakıldığında, formalize edilmiş aksiyomatik matematik teorilerinin geliştirilmesinde çelişkisizlik sorunu özel olarak ele alınmış ve çözülmüştür.

Tarihsel açıdan bakıldığında bu hüküm matematiğin temellerinin incelenmesini, onun mantıksal zeminlerde karşılıklı analizini içermektedir.

Aynı zamanda belirtmeliyiz ki, matematiğin esaslandırılmasında metodolojik ve mantıksal kriterlerin belirlenmesi felsefi düşünceye dayanmalıdır.

Bu açıdan bakıldığında felsefe iliminin tarihsel gelişiminde önemli bir rol oynayan Alman felsefeci ve matematikçisi İ.Kantın felsefesinde mantıksal ilkelerin özüne ve matematiksel bilginin epistemolojik doğasına yönelik felsefi yaklaşım son derece karakteristiktir.

Kantın bakış açısına göre Aristotelin Sillojistik teorisi, bütünlükte Aristotelin mantık kavramı, mantık biliminin son aşamasıdır.

Tam da bu anlamda mantık bilimi Kantın felsefi sisteminin temelini oluşturmaktadır. Kantın felsefesinde mantıksal kategoriler kendileri ampirik bilgilerin hükümler (önergeler) şeklinde formasyonunun temelini oluşturuyor.

Bir bütün olarak Kantın felsefesinde mantık bilimine ilişkin önergelerin ana çizgisi öncelikle mantık biliminin zihinsel düşünme biçimlerine ilişkin yasaları içeren bir bilimsel bilgi sistemi olarak nitelendirilmesiyle ilgilidir.

Kant öncü nitelikte olan mantık kurallarının diğer tüm bilimlerin temeli olduğunu iddia ediyordu. Dolayısıyla, mantıksal yasalar, bilimsel bilişte özgünlüğün formalize edilmiş kriterlerini belirler.

Aynı zamanda, mantık yasaları bilimsel bilginin inşasına ilişkin kuralları belirleyerek yeni bilgilerin edinilmesini de sağlıyor.

Kantın mantık kavramının bir bütün olarak epistemolojik özü, bilimsel bilginin gerçekliğinin en genel ifadesidir.

Bu durumda zihinsel yargılar düşünmenin asıl işlevinin gerçekleşmesini sağlıyor.

Kantın bakış açısına göre zihinsel düşüncelerin ilkeleri düşünmenin temel işlevi – algılama yoluyla elde edilen fikirleri bir bütün halinde birleştirmektir.

Kantın transandantal mantığının epistemolojik karakteri hakkında yukarıda açıklanan ilkeler, matematiğin intusionist (sezgici) bir konumdan gerçekleştirilmesinde felsefi bir temel rolü oynamaktadır.

Kanta göre doğal sayılar ve çeşitli geometrik şekillerin mutlak ve evrensel değer özelliği taşıyan saf düşüncenin ürünü olduğu bilinmektedir. Öte yandan, matematiğin temellerinin sezgiselci yorumunda bir dizi matematiksel nesnenin, özellikle doğal sayıların farklı dizilerinin, birim sayısının, birimlerin toplanmasının ve diğer işlemlerin herhangi bir mantıksal gerekçelendirilmesine gerek yoktur. Sezgiselcilere göre, bahsedilen matematiksel nesneler ve bunlara karşılık gelen matematiksel işlemler sezgisel olarak kabul edilebilir ve hiçbir durumda çelişkilere yol açamaz.

Matematiğin sezgici yorumundan da görülebileceği gibi, matematiksel nesnelerin varlığı ancak sezgisel algıya dayanarak belirlenebilir.

Bizim bakış açımıza göre sezgiselliğin ana fikri, E.A.Belyayev ve V.S.Perminovun da belirttiği gibi, matematiksel varlığın özel anlamı ile ilgilidir.

Tam da bu açıdan bakarak, sezgiciler matematiksel nesnelerin varlığını formalize edilmiş mantıksal tanımlara dayanarak ve formalist konumlardan yanaşarak belirlemenin kabul edilemez olduğunu düşünüyorlar.

Matematiğin esaslandırılmasının mantıksal konumundan eğilimine gelince ise göstermeliyiz ki, mantıksal açıdan çelişkisizlik iddiasının matematiksel yapıların kurulmasında temel bir gereklilik olarak öne sürülmesi Mantık biliminde III istisna yasasının kuruluşu olarak kabul ediliyor. Ancak sezgicilik açısından bu kabul edilemezdir.

Bu nedenle, tümdengelimli temeller üzerine inşa edilmiş bir bilimsel bilgi sistemi olarak matematiksel teoriler, doğru ispat teorisine atıfta bulunuyor.

Buna karşılık, herhangi bir ispat teorisi öncelikle mantık biliminin kavramsal-metodolojik çerçevesi içinde geliştirilir ve mantıksal bir karaktere sahiptir.

### **Metodoloji**

Araştırma sırasında konuyla belirlenen görevlere bağlı olarak ilgili kaynaklar arasında karşılaştırmalı analiz, genelleme, tarihsel-karşılaştırmalı ve sistematik yaklaşım ve tümdengelim gibi yöntemler kullanılmıştır.

### **Bulgular**

Çalışmada formalize edilmiş aksiyomatik sistemlerin yaranmasında rolü olan bilim adamlarının farklı yaklaşımları karşılaştırmalı analiz edilmiş, tümdengelimli temeller üzerine kurulmuş aksiyomatik matematiksel sistemlerin gelişimi konuları felsefi açıdan incelenmiştir.

## Sonuç

- XIX yüzyılın sonu ve XX yüzyılın başlarında aksiyomatik matematiksel teorilerin Kantor, Russell, Uaytxed, Kuayn, Godel ve başkaları tarafından geliştirilmesi matematiğin temellerinin geliştirilmesinde yeni bir metodolojik yaklaşımın ortaya çıkmasını güçlendirdi.

Modern çağda matematiğin ana metodolojik tanımı matematik teorilerin çelişkisizliyi sorunuyla ilgilidir ve formalize edilmiş aksiyomatik teorilerin geliştirilmesiyle çözülmüştür.

Bu açıdan bakıldığında matematiğin temellerinin incelenmesi onun tarihsel gelişiminin mantıksal temellerle karşılıklı analizini içerir.

- Hilbert tarafından geliştirilen programa göre formalize edilmiş aksiyomatik teorilerin çelişkisizliyi, formalize edilmiş aksiyomatik teorilerin tüm aksiyomlarının doğruluğu, aynı zamanda formalize edilmiş aksiyomatik teorinin terimlerinin başka bir teori aracılığıyla yorumlanabileceği gerçeğine dayanmaktadır. Hilbertin öne sürdüğü bu önermeler matematiğin formalist temelde yorumlanması olarak değerlendirilmektedir.

- Matematiğin temellerinin sezgiselci yorumunda bir dizi matematiksel nesnenin, özellikle doğal sayıların farklı dizilerinin, birim sayısının, birimlerin toplamasının ve diğer işlemlerin herhangi bir mantıksal gerekçelendirilmesine gerek yoktur. Bu açıdan bakıldığında, sezgiciler matematiksel nesnelerin varlığını formalize edilmiş mantıksal tanımlara dayanarak ve formalist konumlardan yanaşarak belirlemenin kabul edilemez olduğunu belirtiyorlar.

Matematiğin temellerinin sezgiselci yorumunda, Brauerin mantıksal ilkelerin mutlak doğru olması bakış açısına dayanarak oluşturulan sezgici metodolojik temel, matematiğin yeterli gelişimini sağlayamadı.

Matematiğin temelleri üzerine sezgiselci ve formalist yanaşmalar, Hilbertin “matematiksel teorilerin sezgisel karakterli nesnelerin yanısıra gerçek sonsuzluk kavramına da atıfta bulunduğu” fikriyle çözülmüş oluyor.

- Tümdengelimli temeller üzerine kurulmuş formalize edilmiş aksiyomatik matematiksel sistemlerin hızlı gelişimi matematiksel mantık teorisinin oluşumunu ve gelişimini koşullandırır.

Buna karşılık, formalize edilmiş aksiyomatik matematiksel sistemler, oluşturma kuralları ve yargılama kurallarının senkretik bir birliği olarak mevcuttur.

Burada formalize edilmiş mantıksal sistemin matematiksel yöntemlerle analizi ispat teorisine atıfta bulunmaktadır. Formalize edilmiş mantıksal sistemin matematiksel riyazi yöntemlerle analizine dayanarak matematiksel teoriler muhakeme hesabı ve yüklem hesabı referans alınarak geliştirilir.

- Matematiksel mantık teorisini formalize edilmiş matematiksel tümdengelimli aksiyomatik sistemlerin geliştirilmesinde olağanüstü bir rol oynar. Dolayısıyla, tümdengelimli temellere dayanan bir bilimsel bilgi sistemi olan matematiksel teoriler, doğru ispat teorisine atıfta bulunur.

Buna karşılık, herhangi bir ispat teorisini öncelikle mantık biliminin kavramsal-metodolojik çerçevesinde geliştirilir ve mantıksal bir karaktere sahiptir.

Matematiksel mantığın temel karakteristiğine ilişkin düşünceleri bir bütün olarak özetlersek, matematiksel kesinlik (ciddilik) matematiksel mantığın ve bir bütün olarak matematiksel bilimin temellerinin incelenmesini içerdiği belirtilebilir.

## YARARLANILAN KAYNAKLAR

1. Карри Х.Б. “Основания математической логики”. Наука, 1969.
2. Андреев И.Д. “Проблемы логики и методологии познания”, Наука, 1972.
3. Новиков П.С. “Элементы математической логики”, Наука, 1973.
4. Клини С.К., “Математическая логика”, Мир, 1973
5. Мендельсон Э. “Введение в математическую логику”, Наука, 1976.
6. Гильберт Д., Бернайс П., “Основания математики логического исчисления и формализация арифметики”, Наука, 1979.
7. Ершов Ю.Л., Палютин Е.А., “Математическая логика”, Наука, 1979
8. Лихтарников Л.М., Сукачева Т.С. “Математическая логика”, Лань, 1999
9. T. Forster, ‘Quine’s NF – 60 years on,’ The American Mathematical Monthly 104, 1997
10. Ерышев А.А. и др. “Логика: Курс лекций”, МАУП, 2000
11. Коен М., Нагель Э. “Введение в логику и научный метод”, Пермь, 2010
12. Варпаховский Ф.Л., “Лекции по математической логике”, Жизнь и мысль, 2012
13. Ian Stewart, “Matematikğin Kısa Tarihi”, Çev. Sibel Sevinç, Alfa yayınevi, 2016
14. Ə.Məmmədov, F.Qurbanov “Lütfizadənin qeyri-səlis çoxluqlar nəzəriyyəsinin G.Kantorun çoxluqlar nəzəriyyəsi ilə qarşılıqlı əlaqələrinin məntiqi qnoseoloji təhlili” Bakı, 2019





## **Financial Performance Analysis of PT. Ciputra Development Tbk - A Property Company in Indonesia**

**Dwi Ratnawati**

Sekolah Tinggi Manajemen IPMI

dwi.ratnawati@ipmi.ac.id

Orcid: 0009-0006-4640-7537

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

The purpose of this study is to analyze the financial performance of a property company listed on the Indonesia Stock Exchange (IDX), PT. Ciputra Development Tbk (CTRA) whether an entity is stable, solvent, liquid, or profitable enough to warrant a monetary investment. The benefit is also to evaluate economic trends, set financial policy, build long-term plans for business activity, and identify projects or companies for investment. Apply financial metrics analysis of CTRA's financial performance. Selected metrics include return on assets, debt-to-equity and debt-to-asset ratios, asset turnover, current ratios, profit margins, and return on equity. This study used quantitative research methods and targeted sampling techniques to collect the necessary data. The sample includes 5 years financial reports from 2018 to 2022. Then compare CTRA's financial performance analysis with CTRA's closest competitor, PT. Agung Podomoro Land Tbk, and the average indicator for the property industry.

Based on the financial performance analysis, CTRA's financial performance in terms of profitability, liquidity, solvability and leverage ratio has relatively significant financial performance compared to its competitors and the average industry especially after 2020 when the Covid 19 pandemic struck.

**Keywords:** Financial Statements, Financial Ratios Analysis, Leverage, Liquidity, Solvability, Profitability

## INTRODUCTION

### RECENT GLOBAL ECONOMY

**The global economy in 2022 experienced a slowdown in the rate of economic growth and will be filled with uncertainty.**

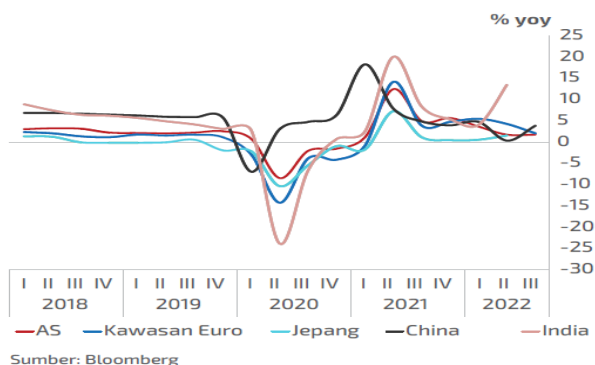
The world economy, which had improved in line with the pandemic being controlled in many countries, has slowed growth again, mainly due to the Russia-Ukraine geopolitical crisis and strict Covid-19 control policies in China. The impact of the Russian-Ukrainian geopolitical crisis on the global economy is increasingly amplified by sanctions and retaliation, thereby pushing up pressure on prices at the global level, especially for energy and food commodities, and reducing purchasing power. Apart from that, China's relatively strict Zero Covid policy has also hampered the smooth flow of goods which is holding up the global value chain. The IMF has revised its global economic growth outlook several times. In the October 2022 WEO, the IMF estimates world economic growth of 3.2% in 2022, much lower than the January 2022 estimate of 4.4%.

**Improvements in the world economy, in line with Covid-19 being under control, tend to be hampered by the escalation of Russian-Ukrainian geopolitical tensions.**

In the first quarter of 2022, global economic development will generally improve in line with improved mobility which increases global demand. Economic improvement, especially in the Euro Area, grew at 5.4%, up from 4.8% in the fourth quarter of 2021. This positive performance was mainly supported by improvements in the manufacturing and tourism sectors. However, economic growth in major countries in the second quarter of 2022 slowed again.

The US economy grew by 1.7% from 3.5% in the first quarter of 2022, the Euro Area (4.1% from 5.4%), the UK (2.9% from 8.7%), and China (0, 4% from 4.8%) (Graph 1.1). The economies of the US, Euro Area and UK were affected by a decline in people's purchasing power due to high inflation and tightening monetary policy, while in China due to the Zero Covid policy and weakness in the property sector.

**Economic Growth**

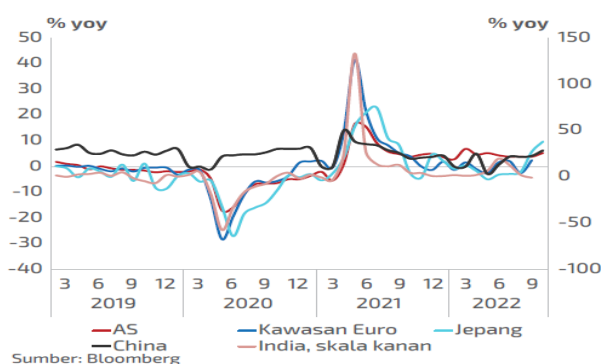


**Graph 1.1**

### Future global economic growth is estimated growth slows.

The economic slowdown was influenced by disruption of the production side, weakening of people's purchasing power, and tightening of monetary policy by major countries in response to high levels of inflation. The declining production indicator is an indication that the economy in the third quarter of 2022 is likely to slow down (Graph 1.2). Production performance was impacted by rising energy prices due to gas and heatwave supply constraints, especially in Europe and China. The heat wave in Europe and China has encouraged a reduction in energy use (energy rationing) in manufacturing companies due to the limited supply of electrical energy sourced from hydropower, as has happened in China and Germany. Amid obstacles in the industrial sector, consumer confidence in several key countries, including the US, Europe and China, showed a significant weakening trend (Graph 1.3).

Production Indicator



Graph 1.2

Consumer Confidence Level



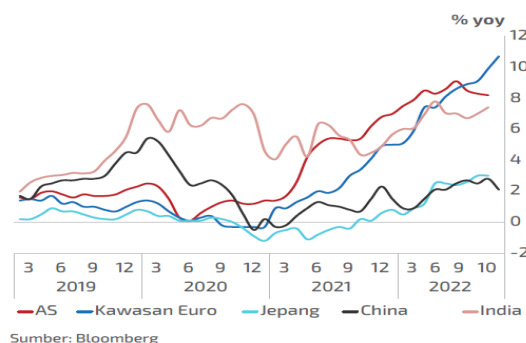
Graph 1.3

### Global inflation has increased and is more persistent than previously estimated.

High inflation occurs widely in developed countries, meanwhile in developing countries it is more varied (Graph 1.4). In the developed country group, high inflation occurred mainly in the US, Euro Area and UK, far above the central bank's target of 2%, due to rising energy and food prices, as well as tight labor markets which increased wages. US headline inflation was at 8.2% in September 2022, while European and UK inflation in October 2022 reached 10.7% and

10.4% respectively. Persistent high inflation is also demonstrated by the core inflation of these three countries which is still continuing to increase. Meanwhile, in developing countries, high inflation occurred, among others, in Turkey and India, while China's inflation was more controlled. It is indicated that increasing inflationary pressures are occurring across the board, influenced by global supply chain disruption due to geopolitical tensions, Covid-19 control policies in China, and heat waves in several countries.

**Consumer Price Index (CPI) Inflation**



**Graph 1.4**

**The impact of Covid-19 put quite a heavy pressure on the Indonesian economy in the first semester of 2020.**

Since early March 2020, Covid-19 has spread very quickly throughout Indonesia. Until the end of December 2020, the number of positive Covid-19 cases nationally reached 743,198 people with the number of deaths recorded at 22,138 people. However, on the other hand, the Government's policy to reduce the spread of Covid-19 through the implementation of mobility restriction policies, including the implementation of health protocols and PSBB in several areas has unavoidably reduced the community's economic activity sharply. Economic growth slowed to 2.97% (yoy) in the first quarter of 2020 and contracted 5.32% (yoy) in the second quarter of 2020. The decline in performance occurred in all components, both household consumption and government and private investment activities. The performance of almost all goods exports was also affected by weakening global demand, except for several manufactured export commodities in line with China's faster recovery. Efforts to encourage economic growth in the first semester of 2020 were not strong because government spending was still limited in line with obstacles to realization.

**Price stability remains under control amidst the strong impact of the decline in economic growth.**

Consumer Price Index (CPI) inflation was recorded at low levels in line with weak domestic demand and maintained supply. The risk of disruption to the production and distribution side does not surface much. CPI inflation in June 2020 was recorded at 1.96% (yoy), declining sharply from 2.96% (yoy) in February 2020 before the outbreak of Covid-19. Core inflation decreased to 2.26% (yoy) in June 2020, influenced by weak domestic demand, falling global commodity prices, limited exchange rate pass-through, and controlled inflation expectations of economic actors. Inflation in the volatile food (VF) group was recorded as low, driven by weak

demand and adequate supply. Inflation in the administered prices (AP) group also slowed down due to reduced mobility and demand.

### National and Global Property Sector Overview

In 2021, the property sector in Indonesia can be said to be just starting to recover. Because it has just recovered, its growth is still very limited. This can be seen from the growth performance of the economic sector related to property. During the first 9 months of 2021, the real estate and new construction sectors grew respectively 2.40% (year on year/yoy) and 2.43% (yoy). This growth is still very limited because public consumption has not yet recovered. This can be seen, during the first 9 months of 2021, household consumption (RT) only grew 1.50% (yoy) (Graph 1.5).

Economic growth for the first 9 months of 2021



Foto: Grafik Outlook Properti 2022  
Grafik Outlook Properti 2022

Graph 1.5

One of the factors that also supports the growth of the property sector is support from the government and Bank Indonesia (BI). As we know, since March 2021, the government has implemented incentives in the form of Government Borne Value Added Tax (VAT DTP) for every purchase of a landed house or flat residential unit with a selling price of up to IDR 5 billion. The provisions for the DTP VAT incentive are (i) 100% of the VAT payable on the delivery of a landed house or flat residential unit with a maximum selling price of IDR 2 billion, (ii) 50% of the VAT payable on the delivery of a landed house or residential unit arrange with a selling price above IDR 2-5 billion. The VAT DTP incentive is given to a maximum of one property unit per person and cannot be resold within a period of one year.

### "Scarring Effect" in the Property Sector

The performance of the property sector in Indonesia over the last two years has been greatly impacted by the Covid-19 pandemic. Along with "paralyzed" economic activity, especially in 2020, the performance of the property sector was also "paralyzed". Not only sectorally, corporate performance was also affected, as indicated by the decline in a number of corporate financial indicators. Corporately, this can be seen from financial indicators such as solvency ratios, liquidity ratios, turn over ratios and profitability ratios which are experiencing

weakening. In 2021, corporations in the property sector will experience scarring effects that need to be restored as a result of the "paralysis" of business activities during 2020.

Based on data from BI, the solvency ratio of property corporations listed on the Indonesia Stock Exchange (BEI) shows an increase in the debt to equity ratio (DER) and debt to asset ratio (DAR) (Graph 1.6).

### Solvency Ratio – Property Issuers



Sumber: Bank Indonesia, Diolah *The Indonesia Economic Intelligence*

Graph 1.6

This increase in the debt ratio occurred because debt commitments had been realized, on the other hand, equity and assets did not increase, in fact they decreased along with the decline in sales and profits. Decreasing sales and profitability caused the liquidity conditions of property corporations to also experience pressure, especially during 2020 (Graph 1.7).

### Liquidity Ratio – Property Issuers



Sumber: Bank Indonesia, Diolah *The Indonesia Economic Intelligence*

Graph 1.7

Not only in Indonesia, the condition of the property sector in the world is also experiencing weakening, including on the corporate side. Even several large property corporations were declared in default by global rating agencies. Fitch Ratings, for example, on December 9 lowered the rating from CC to C on debt securities belonging to Evergrande, the second largest property company in China. A number of media said that Evergrande had entered restricted default status or failed to pay because it was unable to fulfill its financial obligations.



However, what is interesting is that the weakening performance in the property sector is in contrast to developments in house prices. Logically, if the property sector weakens or even contracts, property prices should also weaken or fall. However, on the contrary, property prices in almost all regions, both advanced economies (AE) and developing countries (emerging markets/EM), are still increasing. In fact, in AE the increase in property prices was quite high, as if it was not affected by the crisis caused by the Covid-19 pandemic, as reflected in the property price index which increased and experienced growth (Graph 1.8).

**Residential Property Prices (Real) - % YOY Changes**

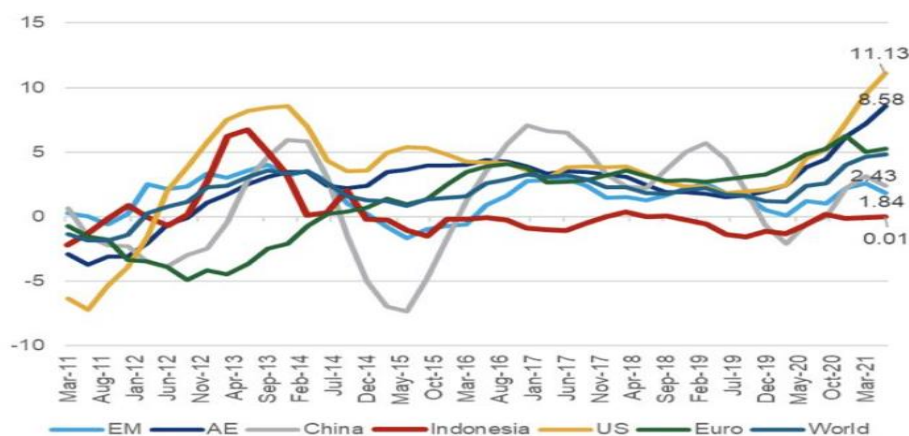


Foto: Grafik Outlook Properti 2022  
Grafik Outlook Properti 2022

**Graph 1.8**

This condition is different from in Indonesia, where property prices practically did not increase during the pandemic.

In today's globalized world, business success and a company's competitive position are the two most important indicators of a company's success. The company's financial condition and performance should be measured and evaluated to maintain a competitive advantage. Operational efficiency is another key factor in a company's ability to maintain a competitive advantage. To gain a competitive advantage in the market, management should conduct business as effectively and efficiently as possible (Sari, 2019); positive growth opportunities that increase the economic value of the company should be sought. Therefore, understanding how numerous factors affect a company's economic value, as reflected in its stock price and profitability, is critical to both management decisions and investment opportunities.

Analyzing a company's financial metrics is critical to gaining a better understanding of a company's financial performance and its competitive advantage in the industry. Financial indicators commonly used to measure a company's financial performance are return on assets, debt-to-equity and debt-to-asset ratios, asset turnover, current ratio, profit margin, return on equity, market return, and return on stock.

To demonstrate the impact of the above factors on company performance, this study chooses a property company in PT. Ciputra Development Tbk. A property company was deliberately

chosen for this study because it contributes significantly to Indonesia's economic growth; it also faces intense competition in both domestic and international markets.

The property industry is one of the most resilient business sectors during the Covid-19 pandemic. This is proven by the immediate rise of the property industry even though it grew negatively in the first quarter of 2020.

According to CORE Indonesia economist Piter Abdullah, after showing its role as one of the motors of Indonesia's post-pandemic economic recovery, the property sector can also be relied on again to spur the domestic economy. The property industry and its derivatives could become a pillar amidst fears of a recession and global economic slowdown.

According to (Piter, 2022), there are 5 factors that make the property sector contribute to the national economy. First, capital intensive, the housing sector is a capital intensive sector, starting from the development side to the financing side. Second, it is labor intensive because around 5 workers are needed to build one house unit or 500 thousand workers for every 100 thousand house units built. Third, the property sector supports the local product industry, because 90% of building materials in house construction are local products. Fourth, support state revenue because every house sold generates state revenue in the form of value added tax (VAT), income tax, transfer of name fees (BBN), land and building tax, and land and building rights acquisition fees. Fifth, the property sector produces entrepreneurs or entrepreneurs. This can be seen from the data that more than 7,000 developers play a role in providing housing in Indonesia.

The publicly listed property company does have several competitors, both in the domestic and international market. To analyze CTRA's relative financial performance, PT. Agung Podomoro Land Tbk. (APLN) was selected as CTRA's closest competitor, as APLN's business structure is most similar to CTRA's and operates in the same industry. CTRA was formally incorporated in 1981 and has been listed on IDX since 1994.

### **Company in Brief**

PT Ciputra Development Tbk. (CTRA) is an Indonesian property company that was established in 1981. It operates in various aspects of the Real estate, Health Care, Media & Telecommunication, Brokerage, Insurance. They commit to be in the forefront in the property sector by being the most trusted, professional, and profitable company, thereby becoming the first choice for consumers, a challenging yet rewarding workplace for employees, the best investment for shareholders, and a real blessing for the community and country.

The Vision of CTRA is To develop a property business group that strives on excellence and innovation to provide a better life for the community as well as bringing welfare and prosperity for the stakeholders.

## **1. LITERATURE REVIEW**

Important measures of a company's success in achieving profitability and financial sustainability are sourced from the company financial statements (Demmer, 2015). Financial ratios computed from these financial statements are, in fact, powerful decision-making tools.

Ratio analysis helps to quantify the risk and growth factors of a firm, supporting investors in making strategic investment decisions as it provides a more comprehensive measure of performance (Arkan, 2016). Companies listed on stock exchanges publish annual financial reports, allowing investors to gain a better understanding of the firm's business performance by performing a thorough financial analysis. Narayan and Reddy (2016) stated that studying the relationship between financial ratios and stock performance has been a prevalent subject for numerous studies in the finance field until today.

To evaluate the success of a company in enhancing firm value, analysts often use financial performance measures as the main indicators (Katja, 2009). According to Benjalux (2006) performance measures are the fundamentals in determining a company's economic worth which is useful for investment decision-making.

This study focuses on the property sector in Indonesia by analyzing CTRA, a publicly listed property company in Indonesia. This study examines what has been shown in previous studies on financial performance and stock returns, but which apply to different industries. Five key financial metrics that affect a company's value or stock price are typically measured: profitability, efficiency, liquidity, and solvency. Research conducted by Asmirantho & Somantri (2017) examines the effect of liquidity, solvency, profitability and market ratios on the stock price of a property company listed on the Indonesia Stock Exchange during the period 2012-2016. The study incorporates Current Ratio (CR), Debt-to-Equity Ratio (DER), Total Assets Turnover (TATO), Return on Equity (ROE), and Earnings per Share (EPS).

### **Financial statements**

The definition of financial statements in Financial Accounting Standards, according to the Institute of Indonesia Chartered Accountants/IAI (2015), is a structured presentation of an entity's financial position and financial performance. A balance sheet, income statement, and cash flow statement are all common components of financial statements. The report used in this study is the financial statement from the company's annual report for 2018–2022.

### **Ratio Analysis**

Ratio analysis in this study aims to analyze CTRA financial performance relative to APLN (CTRA's closest competitor) and the property industry in Indonesia. The financial ratios included in the analysis are Return on Assets, Return on Equity, Gross Profit Margin, Current ratios, Debt Equity Ratio, Debt to Asset Ratio, and Asset Turnover.

Return on Equity (ROE), Return on Asset (ROA), and Gross Profit Margin (GPM) are profitability ratios most frequently used to analyze a company's financial performance and as well as to predict stock prices or stock returns. According to Ristyan (2019), the company's ability to generate profits for shareholders can be analyzed by interpreting its ROE. The higher the ROE, the more efficient a company is in utilizing the shareholders' capital to generate profits. ROA is also a useful profitability measure that assesses the ability of a company in utilizing assets to generate profits. GPM indicates how much profit a company makes after paying off its COGS. It measures the efficiency of a company using its raw material and labour during the production process.

Liquidity ratios are used to measure the company's ability to pay off short-term obligations at maturity and its operational activities (Hermanto & Agung, 2015). Chritianto & Firnanti (2019) state that a high Quick Ratio indicates that the company is highly capable in financing its short-term obligations and more able to distribute dividends to investors, increasing the investors' confidence in their capital invested in the company. An efficiency measure commonly used by analysts is asset turnover, which measures a company's efficiency in utilizing their assets base for revenue generation.

Financial ratios generally used to indicate a company's solvency and the degree of leverage are debt-to-asset ratio (DAR) and debt-to-equity ratio (DER). The higher the proportion of debt relative to asset, the greater the financial risk borne by the company. A higher financial risk will result in investors demanding a higher return, which would increase the company's overall cost of capital. As for a company's proportion of debt to equity, it indicates the extent to which the company can fulfill its obligations with capital as collateral (Kurniawan, 2021).

### **DuPont Analysis**

The DuPont analysis, developed by DuPont in the 1920s, provides a framework for evaluating a company's fundamental performance. This analytical technique proves valuable in breaking down return on equity (ROE) to gain a deeper understanding of the primary drivers of a company's profitability. As elucidated by Blumenthal (1998), the DuPont model aids in visualizing financial information and serves as a helpful tool for comprehending the impact of operating, financing, and investment decisions on a firm's financial performance (Melwin et al., 2014; Voorhis, 1981).

The DuPont framework focuses on three key financial components that influence return on equity (ROE): operational efficiency, asset utilization efficiency, and financial leverage. Operational efficiency is evaluated by dividing the net profit margin or net income by total sales or revenue. Asset utilization efficiency is measured through asset turnover. Leverage is assessed by utilizing equity multiples, which involve dividing average assets by average equity, or can also be estimated using the debt-to-equity ratio.

## **2. METHODOLOGY**

### **Data Collection**

This study employed a quantitative approach followed by secondary data collection techniques. Property's companies listed in IDX is selected as the population data. The sample data uses CTRA, a publicly listed property company in Indonesia. First, this research will analyze CTRA financial performance by comparing CTRA financial performance position with its closest competitor by applying ratio analysis. This study uses financial ratio to measure the company's financial performance. Financial ratio became a basic tool, indicator, and norm to measure company performance (Barnes, 1987).

## Sample Size

The sample examined consists of 5-year financial reports of CTRA (from 2018 to 2022). These annual financial reports will then be compared against APLN, which is also listed in IDX, as one of its closest competitors in the property sector.

## Variables of Study

Table 1 – List of Variables Study:

$\text{Return on Assets} = \frac{\text{Net Income}}{\text{Average Total Assets}}$	Profitability indicator relative to its total assets
$\text{Return on Equity} = \frac{\text{Net Income}}{\text{Shareholders' Equity}}$	A measure of management effectiveness in utilising company's assets to generate profits
$\text{Gross Profit Margin} = \frac{\text{Gross Margin}}{\text{Net Sales Revenue}}$	An indication of how much profit a company makes after paying off its COGS, to measure the efficiency of using raw material and labor during the production process
$\text{Current Ratio} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$	An indication of a company's ability to pay short-term obligations or those due within one year
$\text{Debt to Equity Ratio (\%)} = \frac{\text{Total Debt}}{\text{Shareholders' Equity}} \times 100\%$	Measurement to indicate the relative proportion of debt to shareholders equity utilised to finance the assets of the company
$\text{Debt to Assets Ratio (\%)} = \frac{\text{Total Debt}}{\text{Total Assets}} \times 100\%$	Measurement of company's financial leverage
$\text{Total Asset Turnover} = \frac{\text{Net Sales}}{\text{Average Total Assets}}$	Indicator of total asset efficiency in generating revenues; representing cost advantage and competitive advantage in utilizing assets

## 3. FINDINGS & DISCUSSION

### CTRA Financial Performance Analysis

In 2020 during Covid-19 pandemic, both CTRA and APLN has the increasing growth in revenue, net income and EBIT. First, this happened because the property prices practically did not increase during the pandemic. Then, there is the new trend in the form of work from home (WFH) is also driving housing demand to increase in line with the population's need for more spacious living space. As I mentioned above, since March 2021, the government has implemented incentives in the form of Government Borne Value Added Tax (VAT DTP) for every purchase of a landed house or flat residential unit with a selling price of up to IDR 5



billion. The provisions for the DTP VAT incentive are (i) 100% of the VAT payable on the delivery of a landed house or flat residential unit with a maximum selling price of IDR 2 billion, (ii) 50% of the VAT payable on the delivery of a landed house or residential unit arrange with a selling price above IDR 2-5 billion. The VAT DTP incentive is given to a maximum of one property unit per person and cannot be resold within a period of one year. This government incentives gave the impact to the financial growth in 2021 for CTRA.

Table 1: CTRA Income Trend from 2018-2022

CTRA	2018	2019	2020	2021	2022
Revenue Growth	16%	-1%	6%	17%	-7%
Net Income Growth	22%	-2%	6%	34%	-4%
EBIT Growth	19%	-21%	8%	33%	-4%
Net Profit Margin	17%	17%	17%	21%	22%

Table 2: APLN Income Trend from 2018-2022

APLN	2018	2019	2020	2021	2022
Revenue Growth	-40%	-33%	23%	-16%	51%
Net Income Growth	-815%	-70%	33%	-137%	121%
EBIT Growth	-808%	-59%	37%	-145%	120%
Net Profit Margin	4%	3%	4%	-11%	26%

Table 3: Summary of Average Financial Ratio CTRA and APLN from 2018-2022

Financial Ratios	Comp	2018	2019	2020	2021	2022	5-Year Avg
Return on Assets (ROA) - %	CTRA	3,9	3,6	3,6	5,2	4,9	4,2
	APLN	0,7	0,4	0,6	-1,6	7,8	1,6
Return on Equity (ROE) - %	CTRA	7,8	7,2	7,9	10,8	9,6	8,7
	APLN	1,7	0,9	1,6	-4,6	18,2	3,6
Gross Profit Margin (GPM) - %	CTRA	47,3	49,8	51,1	49,7	50,0	49,6
	APLN	48,0	51,7	44,4	33,6	56,2	46,8
Current Ratio (CR) - %	CTRA	2,0	2,2	1,8	2,0	2,2	2,0
	APLN	1,0	1,7	1,9	1,6	2,0	1,6
Debt to Equity (DER) - %	CTRA	106,0	103,8	124,9	109,7	100,4	109,0
	APLN	143,9	129,5	167,6	180,9	129,5	150,3
Debt to Assets (DAR) - %	CTRA	51,5	50,9	55,5	52,3	50,1	52,1
	APLN	59,0	56,4	62,6	64,4	56,4	59,8
Total Assets Turnover (TATO) - times	CTRA	0,2	0,2	0,2	0,2	0,2	0,2
	APLN	0,2	0,1	0,2	0,1	0,3	0,2

Table 3 illustrates the key financial ratios that indicate CTRA relative financial performance and position over the 5-year-period from 2018 to 2022. From 2020 to 2021, the company ROE and ROA grew significantly. In comparison to the closest competitor (APLN), CTRA still outperformed its competitor. In the past 5 years, CTRA has maintained positive ROA and ROE, indicating that the management has efficiently managed the company asset base and investor's capital to generate returns for the capital providers. In particular, CTRA successfully achieved a 10,8% of ROE, outperforming APLN in 2021. But APLN can catch it in 2022 becomes 18,2% of ROE.. In terms of financial leverage, CTRA maintained a consistent proportion of debt financing as indicated by the stable debt-to-equity ratio over the past 5 years, at 109,0 on



average. A relatively low proportion of debt implies that CTRA is financed more on equity, so that the company is less financially risky compared to the overall property

industry and its competitor. Furthermore, CTRA's current ratios have been consistent at 2 on average for the past 5 years which shows that the company has no issues in servicing short-term obligations. As well as the CTRA's GPM is outperformed compared to its competitor. Meanwhile, the asset turnover ratio (TATO) is relatively at the same level.

### **DuPont Analysis of CTRA's Financial Performance**

Return on equity (ROE) assesses whether the company can provide returns for shareholders (Asmirantho & Somantri, 2017). As highlighted by Chritianto & Firnanti (2019), ROE examines the extent to which a company uses its resources to provide profits. The higher the ROE value of a company indicates that the company uses its resources (equity) well to generate maximum return. Return on equity of CTRA experienced remarkable growth over the last 5 financial years from 7.9% to 10.8%. This surge in ROE may be supported by the significant improvement of net income especially in 2021. Deconstructing CTRA's ROE further by applying the DuPont Framework Analysis into three main aspects:

1. Operating efficiency – Operating efficiency is represented by the profit margin ratio (net income divided by total revenues). As shown in Table 2, CTRA profit margin grew significantly from 2020 to 2021 (from 17% in 2020 to 21% in 2021), and still grow 1% from 2021 to 2022 (from 21% in 2021 to 22% in 2022). The increase can be explained by the increasing of customer demand who has the new trend of work from home, as well as the government incentives with the competitive price.
2. Financial Leverage – The debt-to-equity ratio is an indicator of the financial leverage of a business. The higher the ratios of debt-to-equity, the greater the financial leverage and the risk of bankruptcy. The average debt-to-equity ratios for the past 5 years for CTRA is 109,0, and the most recent financial year of 2022 at 100,4, lower compared to the prior year. From table 2, it can be seen that CTRA is financed less on debt, as shown by the overall decreasing trend in debt-to-equity and debt-to asset ratios.
3. Asset use efficiency – Asset use efficiency is measured by the asset turnover ratio (i.e., TATO). The ratio is on the same level with APLN, CTRA improved its production reflected to its revenue from 2020 to 2021 and keep consistent in 2022 which may contribute to the growth in 2021-2022 ROE, even the other supply chain challenges due to unfavorable weather, labor and equipment supply constraint, outbreak of COVID-19.

The remarkable improvement in ROE is largely affected by a market factor– a surge in commodity prices in the market (Figure 2) – which increases CTRA's total revenues and profit and the higher contribution of production. The DuPont framework pinpoints the main drivers of CTRA's ROE, particularly in 2021. The analysis reveals that the exponential growth in 2021's ROE is least likely to be affected by highly efficient asset utilization nor increase in financial leverage. The bullish commodity market, government's incentives, and high demand from consumer contribute largely to the improvement in CTRA's profit, and in turn, increases its ROE ratio.

## **CONCLUSIONS & RECOMMENDATIONS**

### **Conclusions**

After conducting a comparative analysis of CTRA's financial performance, this study concludes that the company has demonstrated commendable financial performance, particularly in terms of generating positive returns and maintaining a moderate level of liquidity. This is evident from the increasing profitability ratios and the stable proportion of debts over the past five fiscal years. By employing DuPont ratio analysis, the researcher was able to ascertain whether the three fundamental factors, namely operating efficiency, asset-use efficiency, and financial leverage, are the true drivers behind CTRA's positive returns. The analysis reveals that the surge in commodity prices due to a macroeconomic shock, specifically the COVID-19 pandemic, is the primary reason for CTRA's enhanced profitability. Additionally, an increase in production compared to the previous year also contributed to this improvement.

### **Recommendations**

When analyzing the financial performance of property companies, it is important for investors to take into account external factors that can influence their operations. These factors include trends in supply and demand within the industrial sector, macroeconomic conditions, the political climate, and the volatility of commodity prices. Lev and Gu (2016) discovered that the usefulness of financial information declined significantly from 2003 to 2013, as more companies began relying on non-GAAP earnings information. Therefore, investors should be diligent in gathering the appropriate information, both financial and non-financial, from both internal and external sources, to make well-informed investment decisions.

To ensure the profitability of CTRA and maintain its financial health, it is crucial to consistently focus on optimizing asset utilization and efficiency, as well as carefully managing financial leverage. The findings also indicate the importance of continuous efforts to enhance asset effectiveness and cost efficiency in order to sustain profitability. Additionally, the company's ability to effectively control financial risks remains a top priority for maintaining sustainable profitability metrics.

### **Theoretical Implications**

The study offers valuable insights into the current comprehension of analyzing financial performance and assessing the competitive position of companies within the market. The discoveries of this study present crucial lessons regarding the primary drivers of equity returns and profitability within Indonesia's property industry. Previous research has demonstrated that factors like liquidity, leverage, asset efficiency, and profitability can influence stock returns either positively or negatively. However, this study revealed that none of these factors significantly affected the returns of property companies' shareholders. It is recognized that external elements such as macroeconomic shocks will eventually alter the supply and demand trends in the market, exerting a greater influence on fluctuations in stock prices than the financial fundamentals of the company.

Other studies have shown that these and similar factors (leverage and asset turnover) can affect a company's profitability. The findings of this study are consistent with previous research on the impact of corporate fundamentals on profitability in various industry sectors.

### Practical Implications

The study's findings offer valuable insights for market stakeholders and investors, guiding their decision-making and financial performance assessment in the Indonesian property industry. In an unpredictable industry like extractive operations, it is crucial to adopt an approach that combines internal and market perspectives when evaluating a company's financial performance. Understanding both macroeconomic and fundamental factors plays a significant role in strategically analyzing the financial performance of resource companies. Furthermore, gaining a deeper comprehension of market and company fundamentals facilitates the development of more advanced economic models for predicting the financial performance of relevant companies. This model refinement proves beneficial for two main purposes: (1) aiding stakeholders in making investment decisions; and (2) directing management's focus towards key aspects that contribute to the company's value creation. It is important to consider external factors such as the political climate, economic fluctuations, and trends in interest rates and inflation when making investment decisions, in addition to assessing financial performance. Regarding the financial performance analysis of CTRA, it is recommended that the company innovates in the efficient utilization of resources for property production, as it is a primary income source, in order to enhance CTRA's economic value. Assuming successful improvements in property and asset utilization efficiencies, alongside a stable capital structure, CTRA can expect increased profitability and positive returns in a favorable commodity market.

### Limitations

There exist additional undisclosed factors that can greatly influence the profitability of property companies and the stock prices in the market. These factors include fluctuations in consumer lifestyle, macroeconomic conditions, and the government regulation.

Future research may further examine how these external factors affect a company's profitability since most companies operate in a volatile and dynamic market environment.

### REFERENCES

- PT. Ciputra Development Tbk. *Annual Reports 2018 – 2022*
- PT. Agung Podomoro Land Tbk. (2022). *Annual Report 2018 – 2022*.
- Bank Indonesia. (2022). *Laporan Perkembangan Ekonomi Keuangan dan Kerjasama International Edisi 2022*.
- Kedeputan Bidang Ekonomu Kementrian PPN/Bappenas. (2023). *Perkembangan Ekonomi Indonesia dan Dunia Triwulan IV Tahun 2022*.
- Ikatan Akuntan Indonesia (IAI). 2015. Standar Akuntansi Keuangan
- Barnes, P. (1987). *The Analysis and Use of Financial Ratios: A Review Article. Journal of Business Finance and Accounting*, 14 (4).
- Arkan, T. (2016). *The Importance of Financial Ratios in Predicting Stock Price Trends: A Case Study in Emerging Markets*. *Finanse, Rynki Finansowe, Ubezpieczenia* nr 1/2016 (79)

- Benjalux, S. J. (2006). *An Empirical Study into Factors Influencing the use of value-Based Management Tools*. Ph D, Thesis, Southern Cross University.
- Blumenthal, R. G. (1998). *Tis the Gift to Be Simple (DuPont's Framework for Financial Analysis)*. CFO, The Magazine for Senior Financial Executives:61S63
- BPS.go.id (2020, 16 September) Laporan Perekonomian Indonesia 2020. Diakses pada 15 Februari 2021, dari <https://www.bps.go.id/publication/2020/09/16/be7568ad496829f35cea4b27/laporan-perekonomian-indonesia-2020.html>
- Brealey, R. A., Myers S. C., Marcus, A. J. (2007). *Fundamental of Corporate Finance*. McGrawHill Irwin.
- Chritianto, H. Y., & Firnanti, F. (2019). Faktor-faktor yang Mempengaruhi Return Saham. *Jurnal Bisnis Dan Akuntansi*, 21(1a-1), 27–38.
- Demmer, M. (2015). *Improving profitability forecasts with information on Earning Quality*. School of Business and Economics. Discussion paper. [http://www.diss.fu-berlin.de/docs/servlets/MCRFileNodeServlet/FUDOCSS\\_derivate\\_000000004923/discpaper2015\\_16.pdf](http://www.diss.fu-berlin.de/docs/servlets/MCRFileNodeServlet/FUDOCSS_derivate_000000004923/discpaper2015_16.pdf)
- Ehiedu, V. C. (2014). The impact of liquidity on profitability of some selected companies: The financial statement analysis (FSA) approach. *Research Journal of Finance and Accounting*, 5(5), 81-90.
- Hermanto, B., & Agung, M. (2015). *Analisis Laporan keuangan*. Jakarta: Lentera Ilmu Cendekia.
- Katja, L. (2009). *Assessing the resource usage decisions and financial performance in Finnish sawmills within the resource-based view framework*. Faculty of Forest Sciences, University of Joensuu, Finland.
- Kurniawan, A. (2021). Analysis of thee effect of return on asset, Debt-to-Equity ratio, and total asset turnover on share return. *Journal of Industrial Engineering & Management Research*, 2(1), 64–72.
- Lev, G. and Gu, F. (2016). *The End of Accounting and the Path Forward for Investors and Managers*. Wiley Finance, 1st Edition
- Melwin, J., Boehlje, M., Dobbins, C., Gray, A. W. (2014). *The DuPont profitability analysis model: An application and evaluation of an e-learning Tool*. Article in Agricultural Finance Review.
- Narayan, P. and Reddy, Y. V. (2016). *Literature on StockReturns: A Content Analysis*. *AmityJournal of Finance*. 1(1), 194–207.
- Okwuosa I. (2005). *Advanced Financial Accounting Manual*. Lagos: Arnold Consulting Ltd.
- Ristyawan, M. R. (2019). Pengaruh Return on Equity (ROE), Debt to Assets Ratio (DAR), Price to Book Value (PBV) dan Net Profit Margin (NPM) Terhadap Return Saham Perusahaan Sektor Perkebunan Yang Terdaftar Di Bursa Efek Indonesia Periode 2011-2017. *Jurnal Ekonomi Bisnis Dan Kewirausahaan*, 8(1), 1–17
- Sari, A. I., (2019). Social Entrepreneurs and Innovation for the Unemployment. *International Journal of Economics and Management*, 1(3), 72–79. Google Scholar
- Ulzanah, A. A., & Murtaqi, I. (2015). The impact of earnings per share, debt to equity ratio, and current ratio towards the profitability of companies listed in LQ45 from 2009 to 2013. *Journal of Business and Management*, 4(1), 18-27.
- Van Voorhis, K. R. (1981). The DuPont Model Revisited: A Simplified Application to Small Business. *J. Small Bus. Mgmt*:45S51
- Winter, G. (2000). *A comparative discussion of the notion of validity in qualitative and quantitative research*. The Qualitative Report, 4(3&4). <http://www.nova.edu/ssss/QR/QR4-3/winter.html>

## Restoran İşletmelerinde Örgüt İklimi ve Çalışan Motivasyonu İlişkisi

**Cem KENANOĞLU**

Cağ University,  
cemkenanoglu@hotmail.com,  
ORCID. 0000-0002-4601-4534

**Prof. Dr. Murat KOÇ**

Cağ University,  
muratkoc@cag.edu.tr,  
ORCID. 0000-0002-3848-3111

**Assoc. Prof. Dr. Erdinç BALLI**

Cukurova University,  
eballi@cu.edu.tr,  
ORCID. 0000-0001-5111-1868

### ÖZET

Restoran işletmeleri emek yoğun işletmelerdir. Ayrıca, hizmet üretim ve sunum süreçlerinde müşterilerin yoğun bir katılımı söz konusudur. Restoranlarda üretilen ürünler hem soyut hem somut bileşenlerden oluşmaktadır. Restoran işletmelerinde insan kaynaklarının iyi yönetilmesi açısından, çalışanlar üzerinde etkili olan değişkenlerin incelenmesi ve birbirleri ile olan ilişkilerinin ortaya konması ile mümkündür.

Bu çalışmanın amacı, insan kaynaklarının iyi yönetilmesinde önemli olan örgüt iklimi ve motivasyon kavramlarının incelemek ve örgüt iklimi ile çalışanların motivasyonları arasındaki ilişkiyi incelemektir. Bu araştırmanın örneklemini Adana ilinde faaliyet gösteren restoran işletmelerindeki 438 çalışan oluşturmaktadır. Çalışma kapsamındaki değişkenler ve alt boyutları arasındaki ilişkiyi incelemek amacı ile korelasyon analizi yapılmıştır.

Analiz sonuçlarına göre; Örgüt iklimi alt boyutları olan bireysel sorumluluk ( $r=0.253$ ,  $p<0.01$ ), ödül ( $r=0.243$ ,  $p<0.01$ ), risk alma ( $r=0.293$ ,  $p<0.01$ ), çalışma ortamı ( $r=0.376$ ,  $p<0.01$ ), ve destek ( $r=0.398$ ,  $p<0.01$ ) ile içsel motivasyon arasında pozitif yönlü anlamlı ilişkiler olduğu bulunmaktadır. organizasyon yapısı ( $r=-0.322$ ,  $p>0.05$ ) ile içsel motivasyon arasında ise negatif yönlü anlamlı bir ilişki olduğu tespit edilmiştir. Örgüt iklimi alt boyutları olan; bireysel sorumluluk ( $r=0.176$ ,  $p<0.01$ ), ödül ( $r=0.283$ ,  $p<0.01$ ), risk alma ( $r=0.240$ ,  $p<0.01$ ), çalışma ortamı ( $r=0.433$ ,  $p<0.01$ ), ve destek ( $r=0.348$ ,  $p<0.01$ ) ile dışsal motivasyon arasında pozitif yönlü anlamlı ilişkiler olduğu ve organizasyon yapısı ( $r=-0.180$ ,  $p>0.05$ ) ile dışsal motivasyon arasında ise negatif yönlü anlamlı bir ilişki olduğu tespit edilmiştir.

**Anahtar Kelimeler:** Motivasyon, Örgüt İklimi, Restoran

## The Relationship Between Organizational Climate and Employee Motivation in Restaurant Businesses

### ABSTRACT

Restaurant businesses are known to be labor-intensive, and customers have a high degree of involvement in service production and delivery processes. The products produced by restaurants consist of both tangible and intangible components. Effective human resource management in restaurant businesses involves examining the variables that impact employees and their relationships with each other.

This study aims to investigate the crucial concepts of organizational climate and motivation, which are vital for good human resource management practices. It also aims to explore the relationship between organizational climate and employee motivation. The research sample consisted of 438 employees working in restaurants located

in Adana. The study used correlation analysis to examine the relationship between the variables within the scope of the study and their sub-dimensions.

The analysis results showed that the organizational climate sub-dimensions, including individual responsibility ( $r=0.0253$ ,  $p<0.01$ ), reward ( $r=0.243$ ,  $p<0.01$ ), risk-taking ( $r=0.293$ ,  $p<0.01$ ), work environment ( $r=0.376$ ,  $p<0.01$ ), and support ( $r=0.398$ ,  $p<0.01$ ) have a positive correlation with intrinsic motivation. However, a negative significant relationship was found between organizational structure ( $r=-0.322$ ,  $p>0.05$ ) and intrinsic motivation. The study also revealed that organizational climate sub-dimensions, including individual responsibility ( $r=0.0176$ ,  $p<0.01$ ), reward ( $r=0.283$ ,  $p<0.01$ ), risk-taking ( $r=0.240$ ,  $p<0.01$ ), work environment ( $r=0.433$ ,  $p<0.01$ ), and support ( $r=0.348$ ,  $p<0.01$ ) have a positive correlation with extrinsic motivation. However, a negative significant relationship was found between organizational structure ( $r=-0.180$ ,  $p>0.05$ ) and extrinsic motivation. Overall, the study found a significant relationship between organizational climate and employee motivation.

**Keywords:** Organizational Climate, Motivation, Restaurant.



## GİRİŞ

Örgütlerin kuruluş amacı hizmet sunmak veya üretim yapmak, yaşamını sürdürmek ve gelişmektir. İşletmelerin amaçlarına ulaşmak için gerek işletme içi gerek işletme dışı faktörleri iyi bilmesi ve yönetmesi gerekmektedir. İşletmelerde çalışan faktörü, çalışan verimliliği ve performansı örgütün başarılı olması ve varlığını sürdürebilmesi ile direkt ilgilidir. Günümüzde işletmeler için olmazsa olmaz öneme sahip olan çalışanların, örgüt içindeki ilişkilerinin içten, samimi, yaratıcı ve yenilikçi olması gereklidir. Çalışanların sadece yenilikçi olmaları, verilen işleri yerine getirecek yetenek ve özellikte olmaları örgütsel başarı açısından yeterli olmamaktadır. Aynı zamanda, çalışanların işlerinde yüksek performans göstermeleri, örgütlerine bağlı ve motive olmaları gerekmektedir. Günümüzde çalışanın örgüte katkısını ve performansını etkileyen birçok faktör bulunmaktadır. Bu faktörlerin ne olduğunun belirlenmesi ve incelenmesi gerek çalışanların performansı gerek örgütün başarısı açısından önem arz etmektedir.

Örgüt iklimi ve motivasyon kavramları, bu örgütsel faktörlerin başında gelmekte ve gerek çalışan gerek örgütün başarısında önemli roller oynamaktadır. Bu rolleri ve önemleri nedeniyle de örgütsel ilişkiler ve yönetim alanında sosyal bilimcilerin ilgi duyduğu önemli kavramlar arasında yer almaktadırlar. Örgütlerin ve çalışanların başarılı olabilmelerindeki en belirleyici etkenlerden biri de motivasyondur. Motivasyon çalışan ve örgüt için çok önemli bir kavramdır.

İşletmelerin amaç ve hedeflerine ulaşabilmesi, etkinliğinin ve verimliliğinin artması için çalışanların performansının yüksek olması gerekmektedir. Çalışanların performansını artırmak için üzerinde durulması gereken en önemli konulardan biri onların motivasyonunu sağlamaktır. Çünkü çalışanların görev ve sorumluluklarını yerine getirirken istekli olmamaları, örgütün etkinliğini ve verimliliğini de olumsuz olarak etkileyecektir. İşletme içinde etkin bir motivasyon, çalışanlar arasında iletişimi artırır, verilen görevlerin zamanında ve daha verimli bir şekilde yerine getirilmesini sağlayacaktır. Yapılan çalışmalar göstermektedir ki; motivasyonun, performans (Şimşek, 2005), iş tatmini (Barutçugil, 2004) gibi davranışlar üzerinde etkisi bulunmaktadır. Motivasyonu belirleyen sosyolojik, psikolojik ve fizyolojik fazlaca faktör bulunmaktadır.

Restoran işletmeleri emek yoğun işletmelerdir. Ayrıca, hizmet üretim ve sunum süreçlerinde müşterilerin yoğun bir katılımı söz konusudur. Restoranlarda üretilen ürünler hem soyut hem somut bileşenlerden oluşmaktadır. Restoran işletmelerinde insan kaynaklarının iyi yönetilmesi açısından, çalışanlar üzerinde etkili olan değişkenlerin incelenmesi ve birbirleri ile olan ilişkilerinin ortaya konması ile mümkündür.

Bu çalışmanın amacı, insan kaynaklarının iyi yönetilmesinde önemli olan örgüt iklimi ve motivasyon kavramlarının incelemek ve örgüt iklimi ile çalışanların motivasyonları arasındaki ilişkiyi incelemektir.

## KAVRAMSAL ÇERÇEVE

### Örgüt İklimi

Örgüt iklimi; ortam, kültür, duygu gibi kavramlarla benzer görülmekte ve bu tür kavramlar örgütün kalitesini ve bireyin yaşantılarını yansıtmaktadır. (Tagiuri, Litwin ve Barnes, 1968). Örgütlerde, çalışanlar belirli kurallar çerçevesinde, ortak bir amacı gerçekleştirmek adına birliktedirler. Örgütlerin iklimleri, onların kimliğini belirlemektedir. Örgüt iklimi, işyerinde çalışan kişiler tarafından algıladıkları psikososyal yöndür. Örgüt üyelerinin çoğunluğu

tarafından algılanan ve örgüte belirli bir kimlik kazandıran örgüt iklimi, örgüt içerisindeki kişi davranış ve hareketlerini açıklamada büyük önem taşımaktadır.

Bu çalışma kapsamında Stringer (2002)'in sınıflandırılması kullanılmış olup; örgüt iklimini yapı, sorumluluk, ödüllendirme, risk alma, çalışma ortamı ve destek olarak 6 boyutta incelemiştir. Yapı boyutu örgüt içi kural ve personelin kurallarla ilgi düşüncelerini içerir. Sorumluluk boyutu çalışanların yetki sahibi olmasını ilgilidir. Ödüllendirme boyutu ise olumlu çalışmanın farkına varılması sonucu ödüllendirilmesini kapsar. Risk alma iyi bir fikre deneme şansı verme veya karar alma sürecinde tedbirli olup olmama konusunda verilecek cevaplara göre o işletmenin risk alıp almadığıyla ilgilidir. Çalışma ortamı herhangi bir işletmede çalışanlar arasında samimiyet veya arkadaşça bir atmosfer olup olmadığı konusyla alakalıdır. Son olarak destek boyutu ise örgüt içinde çalışanların korkmadan hatasından sonuç çıkarmasına imkan verilip verilmemesiyle ilgilidir.

### **Motivasyon**

Motivasyon genel anlamda içten gelen itici bir güç olarak düşünüldüğü ve kişileri etkileyen dürtü, duygu veya arzu olarak tanımlanmıştır (Brown, 1994). Bir başka deyişle insanların deneyimleri sonucu ulaştıkları hedeflere veya deneyimleri sonucunda kaçınması gerektiği yaklaşımlar konusunda yaptıkları seçimlerdir. (Crookes ve Schmidt, 1991).

Bu çalışmada motivasyon kavramı içsel ve dışsal motivasyon şeklinde boyutlandırılmaktadır. İçsel motivasyon çalışan kişilerin kendi içlerinde oluşturdukları motivasyon şeklidir. Örnek olarak yaptığı işte başarılı olması veya yaptığı işle ilgili sorumluluk verilmesi bunlara örnek olabilir. Dışsal motivasyon ise motivasyonun dışarıdan gelen bir etki ile oluşturulmaya sağlanmasıdır. Dışsal motivasyonla ilgili örnek olarak ekstra ücret veya terfi verilebilir.

### **YÖNTEM**

#### **Amaç ve Önem**

Restoran işletmeleri emek yoğun işletmelerdir. Ayrıca, hizmet üretim ve sunum süreçlerinde müşterilerin yoğun bir katılımı söz konusudur. Restoranlarda üretilen ürünler hem soyut hem somut bileşenlerden oluşmaktadır. Restoran işletmelerinde insan kaynaklarının iyi yönetilmesi açısından, çalışanlar üzerinde etkili olan değişkenlerin incelenmesi ve birbirleri ile olan ilişkilerinin ortaya konması ile mümkündür.

Bu çalışmanın amacı, insan kaynaklarının iyi yönetilmesinde önemli olan örgüt iklimi ve motivasyon kavramlarının incelemek ve örgüt ikliminin çalışanların motivasyonları üzerindeki etkisini Adana ilinde faaliyet gösteren restoran işletmelerinde çalışanları özelinde yapılacak bir alan araştırmasıyla ortaya koymaktır.

Çalışma kapsamında çalışan başarısı ve örgütsel başarı üzerinde önemli roller oynayan motivasyon ve örgüt iklimi kavramlarının incelenmesi ve önemlerinin ortaya konulmaya çalışılması bu çalışmayı önemli kılmaktadır. Ayrıca örgüt ikliminin motivasyon üzerindeki etkisinin ortaya konulması ile konu ile ilgili olarak hem yöneticilere hem de çalışanlara farkındalık yaratılacağı umulmaktadır. Bu anlamda örgütlerde çalışanların daha iyi motive edilebilmesi için gerekli örgüt ikliminin oluşturulmasında da örgüt içi karar vericilere yol gösterici olacağı düşünülmektedir.

Örgüt iklimi ile motivasyon arasındaki ilişkileri inceleyen önceki çalışmalara bakıldığında çalışmaların otomotiv, banka, sağlık sektörü gibi alanlarda yapıldığı ve çalışanların örgüt iklimi algıları ile motivasyonlarını genel anlamda inceleyip alt boyutlarıyla incelemedikleri görülmüştür.

Örgüt iklimi ve motivasyon kavramını alt boyutları ile restoran işletmeleri gibi emek yoğun işletmeler özelinde ele alan bu çalışma sonuçlarının ilgili alan yazına katkı sağlayacağı beklenmektedir.

### **Araştırmanın Hipotezleri**

Araştırma kapsamında “örgüt ikliminin, restoran çalışanlarının motivasyonları üstünde etkisi var mıdır?” sorusuna cevap aranmıştır. İlgili literatür araştırıldığında örgüt ikliminin motivasyon üzerindeki etkisini ortaya koyan çalışmalar olduğu görülmektedir. Aksoy (2006) Gök (2009), Kaya Tataroğlu (2017), Papila (2019), Özkul (2013) yaptıkları çalışmalarda; örgütsel iklimin, çalışanların motivasyonları üzerinde rol oynadığını ve etkilediğini ortaya koymuşlardır. İlgili açıklamalar ve çalışmalara dayanılarak örgüt iklimi ile motivasyon arasındaki ilişki kapsamında aşağıdaki hipotezler üretilmiştir:

#### **H1: Örgüt iklimi ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.**

**H1a.** Örgüt iklimi yapı boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.

**H1b.** Örgüt iklimi bireysel sorumluluk boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.

**H1c.** Örgüt iklimi ödül boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.

**H1d.** Örgüt iklimi risk alma boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.

**H1e.** Örgüt iklimi çalışma ortamı boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.

**H1f.** Örgüt iklimi destek boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.

#### **H2: Örgüt iklimi ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.**

**H2a.** Örgüt iklimi yapı boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.

**H2b.** Örgüt iklimi bireysel sorumluluk boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.

**H2c.** Örgüt iklimi ödül boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.

**H2d.** Örgüt iklimi risk alma boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.

**H2e.** Örgüt iklimi çalışma ortamı boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.

**H2f.** Örgüt iklimi destek boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.

## Yöntem

Çalışma kapsamında örgüt iklimi ve motivasyon değişkenleri arasındaki ilişkiler incelendiği için; bu araştırmanın modeli “ilişkisel genel tarama” modelidir. Örgüt iklimi ile motivasyon arasında ilişki olup olmadığını bu belirlemek üzere yapılan araştırmada; veriler, bir anket ile toplanmıştır. Anket Örgüt İklimi Ölçeği, Motivasyon Ölçeği ve Kişisel Bilgiler olmak üzere üç bölümden oluşmaktadır.

Restoran işletmelerindeki örgüt iklimini ölçmek için; daha önce Stringer’in (2002) 30 madde ve 6 boyuttan (organizasyon yapısı, bireysel sorumluluk, ödüllendirme, risk alma, ılımlı çalışma ortamı, destek) oluşan “Örgüt İklimi Ölçeği” kullanılmıştır. Motivasyonu ölçmek için; Mahaney ve Lederer (2006)’ın çalışmalarında kullandıkları 24 madde ve 2 (içsel motivasyon, dışsal motivasyon) boyuttan oluşan motivasyon ölçeği kullanılmıştır. Her iki ölçek de; (1) kesinlikle katılmıyorum, (2) katılmıyorum, (3) kararsızım, (4) katılıyorum ve (5) kesinlikle katılıyorum seçeneklerinden oluşan 5’li Likert tipi ölçek üzerinden derecelendirilmektedir.

Bu araştırmanın evrenini Adana ilinde faaliyet gösteren restoran işletmelerindeki çalışanlar oluşturmaktadır. Anket uygulaması sırasında 500 anket dağıtılmış 462 anket doldurulmuş olarak geri toplanmıştır. Anket formlarının incelenmesi sonucunda 24 adet anketin tam olarak doldurulmadığı ve analiz yapmaya uygun olmadığı tespit edilmiş ve analiz dışı bırakılmıştır. Toplamda kullanılabilir 438 anket elde edilmiş ve bilgisayar ortamına aktarılmıştır. Bu anlamda bu çalışmanın örneklemini 438 çalışandan oluşmaktadır.

Katılımcılardan elde edilen veriler, bilgisayar ortamında analiz edilmiştir. Çalışma kapsamında güvenilirlik analizleri, frekans analizleri ve kolerasyon analizi yapılmıştır.

## BULGULAR

### Katılımcıların Demografik Özellikleri

Ankete katılan 438 restoran çalışanının % 72,2’si (338) erkek, % 22,8’i (100) kadındır. Katılımcıların cinsiyetine bakıldığında kadın katılımcıların erkek katılımcılardan daha az olduğu tespit edilmiştir. Araştırmaya katılım göstermiş 438 kişinin % 42,2’si (185) evli, % 57,8’i (253) ise bekârdır. Katılımcıların medeni durumlarına bakıldığında evli kişiler bekarlardan daha azdır.

Çalışanların yaş dağılımları incelendiğinde % 43,4’ü (190) 18-27 yaş aralığında, % 33,8’i (148) 28-37 yaş aralığında, % 18,5’i (81) 38-47 yaş aralığında, % 4,3’ü (19) 48 ve üzeri yaş aralığında olduğu saptanmıştır. Katılımcıların en fazla 18-27 yaş aralığında olduğu görülmektedir.

Anket çalışmasına katılan 438 restoran personelinin % 17,1’i (75) ilköğretim, % 53,4’ü (234) lise, % 14,4’ü (63) ön lisans, % 14,4’ü (63) lisans, % 0,7’si (3) lisansüstü mezunu oluşturmaktadır. Katılımcıların eğitim durumları incelendiğinde en fazla lise düzeyinde olduğu görülmektedir.

Araştırmaya dâhil olan 438 restoran görevlisinin; % 49,1’i (215) servis, % 26,9’u (118) mutfak, % 11,0’ı (48) 6-10 kasa, % 13,0’ı (57) işletmenin diğer bölümlerinde çalışmaktadır. Diğer bölümlere örnek olarak alınan cevaplar içerisinde vale, resepsiyon gibi işletmenin diğer bölümleri yer almaktadır. İşletmenin bölümleri incelendiğinde en fazla kişinin serviste olduğu görülmektedir.

### Ölçeklerin Güvenilirliği

Güvenilirliği test etmek amacıyla istatistiksel bir yöntem olarak yaygın bir şekilde kullanılan Cronbach tarafından geliştirilen ve ölçeğin iç tutarlılığını değerlendiren Chronbach's Alfa Katsayısı ( $\alpha$ ) yöntemi tercih edilmiştir.

Örgüt iklimi boyutlarının güvenilirliği açısından Tablo 1'deki Cronbach's Alpha katsayısı incelendiğinde, elde edilen bulguların ölçeğin yüksek derecede güvenilir olduğunu göstermektedir. Cronbach Alfa Değerlerine bakıldığında yapı boyutu için ,874; ödüllendirme boyutu için ,810; destek boyutu için ,899; ılımlı çalışma ortamı boyutu için ,908; risk alma boyutu için ,766 ve bireysel sorumluluk boyutu için ,868 olarak hesaplanmıştır. Örgüt iklimi boyutların ortalamalarına bakıldığında yapı boyutu için 2,37; ödüllendirme boyutu için 3,39; destek boyutu için 3,94; ılımlı çalışma ortamı boyutu için 4,19; risk alma boyutu için 3,78 ve bireysel sorumluluk boyutu için 3,61 olarak hesaplanmıştır.

Tablo 1. Ölçeklere İlişkin Güvenilirlik Analizleri

Ölçek	Boyut	Cronbach's Alfa	Ortalama
Örgüt İklimi	Örgüt Yapısı	0,874	2,37
	Bireysel Sorumluluk	0,868	3,61
	Ödüllendirme	0,810	3,39
	Risk Alma	0,766	3,78
	Ilımlı Çalışma Ortamı	0,908	4,19
	Destek	0,899	3,94
Motivasyon	İçsel	0,764	4,24
	Dışsal	0,867	4,19

Motivasyon ölçeği boyutları için Cronbach's Alpha katsayısı incelendiğinde, ölçeğin yüksek derecede güvenilir olduğunu göstermektedir. Cronbach Alfa Değerlerine bakıldığında içsel motivasyon boyutu için ,764; dışsal motivasyon boyutu için ,867 olarak hesaplanmıştır. Boyutların ortalamalarına bakıldığında içsel motivasyon boyutu için 4,24; dışsal motivasyon boyutu için 4,19 olarak hesaplanmıştır.

### Değişkenler Arası Korelasyon Analizleri

Çalışma kapsamındaki değişkenler ve alt boyutları arasındaki ilişkiyi incelemek amacı ile korelasyon analizi yapılmış ve analiz sonuçları Tablo 2'de verilmiştir. Örgüt iklimi alt boyutları ile içsel motivasyon arasındaki ilişki incelendiğinde; bireysel sorumluluk ( $r= 0,253$ ,  $p< 0,01$ ), ödül ( $r= 0,243$ ,  $p< 0,01$ ), risk alma ( $r= 0,293$ ,  $p< 0,01$ ), çalışma ortamı ( $r= 0,376$ ,  $p< 0,01$ ), ve destek ( $r=0,398$ ,  $p< 0,01$ ) ile içsel motivasyon arasında pozitif yönlü anlamlı ilişkiler olduğu ve organizasyon yapısı ( $r= -0,322$ ,  $p< 0,01$ ) ile içsel motivasyon arasında ise negatif yönlü anlamlı bir ilişki olduğu tespit edilmiştir.

Tablo 2. Ölçekler Arası Korelasyon Analizi

	OY	BS	Ö	RA	ÇO	D	İM	DM
Organizasyon Yapısı	1	-,147**	-,196**	-,305**	-,338**	-,377**	-,322**	-,180**
Bireysel Sorumluluk		1	,193**	,232**	,402**	,391**	,253**	,176**
Ödül			1	,423**	,574**	,592**	,243**	,283**
Risk Alma				1	,487**	,584**	,293**	,240**
Çalışma Ortamı					1	,727**	,376**	,433**
Destek						1	,398**	,378**
İçsel Motiv							1	,577**
Dışsal Motiv								1

\*\* p< 0,01 \*p< 0,05 n=438

OY: Organizasyon Yapısı, BS: Bireysel Sorumluluk, Ö: Ödül, RA: Risk Alma, ÇO: Çalışma Ortamı  
D: Destek, İM: İçsel Motivasyon, DM: Dışsal Motivasyon

Örgüt iklimi alt boyutları ile dışsal motivasyon arasındaki ilişki incelendiğinde ise; bireysel sorumluluk ( $r= 0,176$ ,  $p< 0,01$ ), ödül ( $r= 0,283$ ,  $p< 0,01$ ), risk alma ( $r= 0,240$ ,  $p< 0,01$ ), çalışma ortamı ( $r= 0,433$ ,  $p< 0,01$ ), ve destek ( $r=0,348$ ,  $p< 0,01$ ) ile dışsal motivasyon arasında pozitif yönlü anlamlı ilişkiler olduğu ve organizasyon yapısı ( $r= -0,180$ ,  $p< 0,01$ ) ile dışsal motivasyon arasında ise negatif yönlü anlamlı bir ilişki olduğu tespit edilmiştir.

Analiz sonuçları göre, çalışma kapsamında test edilen hipotezlerin tümü kabul edilmiş ve Tablo 3.'de toplu halde gösterilmiştir.

Tablo 3. Hipotezlerin Kabul- Red Durumu

Hipotez	Kabul/ Red
H <sub>1</sub> : Örgüt iklimi ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>1a</sub> Örgüt iklimi yapı boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır..	Kabul
H <sub>1b</sub> Örgüt iklimi bireysel sorumluluk boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>1c</sub> Örgüt iklimi ödül boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>1d</sub> Örgüt iklimi risk alma boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>1e</sub> Örgüt iklimi çalışma ortamı boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>1f</sub> Örgüt iklimi destek boyutu ile çalışanların içsel motivasyonları arasında anlamlı bir ilişki vardır.	Kabul



H <sub>2</sub> : Örgüt iklimi ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>2a</sub> Örgüt iklimi yapı boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>2b</sub> Örgüt iklimi bireysel sorumluluk boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>2c</sub> Örgüt iklimi ödül boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>2d</sub> Örgüt iklimi risk alma boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>2e</sub> Örgüt iklimi çalışma ortamı boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.	Kabul
H <sub>2f</sub> Örgüt iklimi destek boyutu ile çalışanların dışsal motivasyonları arasında anlamlı bir ilişki vardır.	Kabul

## SONUÇ

Çalışma kapsamında, örgütsel yaşamda önemli roller oynadığı kabul görmüş olan örgüt iklimi ve motivasyon konusu seçilmiştir. Bu çalışmanın amacı, örgüt iklimi ile motivasyon arasındaki ilişkiyi ortaya koymaktır. Araştırma Adana ilinde bulunan restoran işletmeleri çalışanları katılımıyla gerçekleştirilmiştir.

Araştırma kapsamında örgüt iklimini ölçmek için tercih edilen ölçeğin restoran personeline uygulanması sonucunda, örgüt iklimini ölçmesi açısından güvenilir olduğu görülmüştür. Örgüt iklimi alt boyutlarının aritmetik ortalamasına bakıldığında, bu değer organizasyon yapısı boyutu için 2,37; ödüllendirme boyutu için 3,39; destek boyutu için 3,94; ılımlı çalışma ortamı boyutu için 4,19; risk alma boyutu için 3,78 ve bireysel sorumluluk boyutu için 3,61 olduğu saptanmıştır. Araştırma kapsamında çalışanların motivasyonunu ölçmek için tercih edilen ölçeğin restoran personeline uygulanması sonucunda, çalışan motivasyonunu ölçmesi açısından güvenilir olduğu görülmüştür. Motivasyon alt boyutlarının ortalamalarına bakıldığında, bu değer içsel motivasyon boyutu için 4,24; dışsal motivasyon boyutu için 4,19 olarak hesaplanmıştır.

Araştırma hipotezleri kapsamında örgüt iklimi alt boyutları ile içsel ve dışsal motivasyon arasındaki ilişkileri ortaya koymak için yapılan analizler sonucunda, örgüt iklimi alt boyutları olan; bireysel sorumluluk, ödül, risk alma, çalışma ortamı ve destek ile içsel motivasyon arasında pozitif yönlü anlamlı ilişkiler olduğu ve organizasyon yapısı ile içsel motivasyon arasında ise negatif yönlü anlamlı bir ilişki olduğu tespit edilmiştir. Örgüt iklimi alt boyutları ile dışsal motivasyon arasındaki ilişki incelendiğinde ise; bireysel sorumluluk, ödül, risk alma, çalışma ortamı ve destek ile dışsal motivasyon arasında pozitif yönlü anlamlı ilişkiler olduğu ve organizasyon yapısı ile dışsal motivasyon arasında ise negatif yönlü anlamlı bir ilişki olduğu tespit edilmiştir.

Çalışmanın sonuçlarını geçmiş çalışmalarla kıyaslamak amacıyla ilgili literatür incelendiğinde örgüt ikliminin motivasyonun alt boyutları olan içsel ve dışsal motivasyona arasındaki ilişkiyi inceleyen çalışmanın olmadığı görülmüştür. Ancak; Aksoy (2006), Gök (2009), Özkul (2013),

Tataroğlu (2017) ve Papila (2019) araştırmalarında örgüt ikliminin çalışanların motivasyonu ile ilişkili olduğunu belirtmişlerdir.

Çalışmada örgüt iklimi ile çalışanların içsel ve dışsal motivasyonları arasında anlamlı ilişkiler olduğu görülmüştür. Bu bağlamda çalışanlarının motivasyonu yüksek tutumak isteyen yöneticilerin, örgüt iklimi konusunu önsemeleri önerilmektedir.

## KAYNAKÇA

- Barutçugil, İ. (2002). *Organizasyonlarda duyguların yönetimi*. İstanbul: Kariyer Yayınları.
- Brown, D. (1994). *Teaching by principles: An interactive approach to language pedagogy*. Englewood Cliffs: Prentice Hall Regents.
- Crookes, G., ve Schmidt, R. (1991). Motivation: Reopening the research agenda. *Language learning*, 41(1), 469–512.
- Gök, S. (2009). Örgüt ikliminin çalışanların motivasyonuna etkisi üzerine bir araştırma. *Uluslararası İnsan Bilimleri Dergisi*, 6(2), 587-605.
- Kaya Tataroğlu, E. (2017). *Örgüt İkliminin Motivasyon ile İlişkisi Üzerine Bir Araştırma*. Kırklareli Üniversitesi Sosyal Bilimler Enstitüsü, Yüksek Lisans Tezi, Kırklareli.
- Mahaney, R. C., ve Lederer, A. L. (2006). The effect of intrinsic and extrinsic rewards for developers on information systems project success. *Project Management Journal*, 37(4), 42-54.
- Özkul Y. (2013). *Örgüt ikliminin motivasyon üzerine etkisi: Bir Uygulama*, Yüksek Lisans Tezi, Marmara Üniversitesi, İstanbul.
- Papila J. N (2019). *Örgütsel iklimin çalışanların motivasyonlarına ve görev performanslarına etkisi: Konaklama işletmelerinde bir araştırma*, Yüksek Lisans Tezi, Ufuk Üniversitesi, İstanbul.
- Stringer, R. (2002). *Leadership and organizational climate*. Upper Saddle River, NJ: prentice-hall.
- Şimşek M. Ş., Çelik A. (2009). *Yönetim ve organizasyon*, Eğitim Kitabevi, Konya.
- Tagiuri, R., Litwin, G. H., ve Barnes, L. B. (1968). *Organizational climate: Explorations of a concept*. Division of Research, Graduate School of Business Administration, Harvard University, USA.



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Exploring the Key Features of Sustainable Development in the Southern Region of Azerbaijan**

**PhD. Cand. Tahirli FAGAN**

The Academy of Public Administration  
under the President of the Republic of Azerbaijan.  
fagantahirli@gmail.com

### **ABSTRACT**

The focal point of this study is the sustainable development of Azerbaijan's Southern Region, particularly the Lankaran-Astara economic district. This region, enriched with unique natural resources, plays a crucial role in the nation's agriculture, heavily contributing to the production of tea, vegetables, and citrus fruits. The challenges addressed in this study include the modernization of agricultural practices, development of infrastructure, and diversification of the economy. The article also examines the transformative social changes occurring in the region, with a focus on enhancing education, healthcare, and community development. These elements are essential for fostering sustainable growth. Environmental stewardship, including resource conservation, waste management, and climate change mitigation, is emphasized as a critical component of sustainable development. This research evaluates the implementation and management of sustainable development practices in the region, highlighting their significance in promoting economic growth, job creation, and social equity. The sustainable development of this region not only contributes to local progress but also impacts the overall development and global standing of Azerbaijan.

**Keywords:** Sustainable Development, Southern Region, Lankaran-Astara Economic Region, Regional Development, Agricultural Modernization

Sustainable development encompasses three fundamental dimensions: economic, social, and environmental. It is widely acknowledged that true development should be economically viable, socially equitable, and environmentally sustainable. Transitioning to a new paradigm for managing sustainable development within a region's socio-economic system necessitates an in-depth exploration of its internal mechanisms. This involves identifying the driving forces and key imperatives of sustainable development, as well as establishing spatial-temporal models for its comprehensive evaluation. The methodological foundation for studying sustainable development in regional socio-economic systems relies on an integrative approach. This approach combines and synthesizes complementary elements from diverse methodological and theoretical frameworks, thereby enriching the understanding of sustainable development.

The Southern Zone, specifically the Lankaran-Astara economic region, represents one of the five natural-geographic regions of the Republic of Azerbaijan. Geographically, this district is bordered to the north by the Kur-Araks plain, to the east and southeast by the Caspian Sea, and to the west and southwest by the Azerbaijan-Iran state border. From an administrative perspective, the total area of this district spans 363,338 hectares, accounting for 7.36 percent of the nation's territory. This region encompasses the administrative districts of Lankaran, Astara, Masalli, Lerik, Yardimli, and Jalilabad. The Southern Zone is notably significant in the production of key agricultural products for Azerbaijan. It contributes 70 percent of the country's tea, 59 percent of its vegetables, and 100 percent of its citrus fruits. The region's advantageous geographical position, combined with its diverse relief and climatic conditions, including the picturesque mountain landscapes and the sandy shores of the Caspian Sea, offer substantial potential for tourism development. [5, p.176]

**The number of economically active population in the southern region**  
(End of year)

Thousand people

District	2017	2018	2019	2020	2021
<b>Lankaran-Astara Economic Region - Total</b>	451.1	456.9	460.5	465.6	469.9
<i>Including:</i>					
Astara District	53.0	53.3	54.0	54.6	55.3
Jalilabad District	103.2	104.8	105.6	107.0	107.8
Lerik District	42.0	42.4	42.8	42.7	43.4
Lankaran District	115.0	116.6	117.4	119.0	119.7
Masalli District	106.7	108.4	109.1	110.6	111.4
Yardimli District	31.2	31.4	31.6	31.7	32.3

[8]

This data reflects a steady increase in the economically active population across all districts, indicative of the region's growing economic vitality. The consistent rise in these numbers over a five-year period highlights the success of development strategies implemented

in the region, particularly in fostering a dynamic workforce. Such trends are pivotal in understanding the evolving socio-economic landscape of the Lankaran-Astara economic region and the broader Southern Zone of Azerbaijan.

In the context of sustainable development, the Lankaran-Astara economic region functions as an integrated reproductive system. This system is characterized by the interplay of various resource subsystems: ecological, social, economic, and innovative. The coherence of these subsystems is maintained through a complex array of direct interactions and feedback mechanisms. As one of the country's vital agricultural areas, the sustainable development of the Lankaran-Astara region holds significant importance.

Recent years have seen a burgeoning tourism industry within the national economy, bolstered by the region's considerable medical-geographical, historical-cultural, anthropogenic-archeological, and infrastructural potential. This positions the Southern region as a fertile ground for tourism development. Efforts undertaken within the Lankaran-Astara economic-geographic region, particularly those framed by State Programs driving socio-economic development across the republic's regions, have indirectly fostered the growth of the tourism industry in this area. [3, p.156]

The Lankaran-Astara economic region, renowned for its vibrant agricultural base, is increasingly becoming a focal point of government initiatives aimed at industrial diversification and economic expansion. The region is witnessing a transformative phase where state funding and government programs are actively exploring and harnessing new potentials for local communities. These efforts are pivotal in transitioning the region into a more diverse economic landscape, beyond its traditional agricultural strengths. Central to this transformation is the government's commitment to enhancing the living standards of the population. This is being achieved through the provision of robust social services, the promotion of trade, and the development of public catering services.

These initiatives are not only creating new employment opportunities but also fostering regional economic development. The government's strategic approach has led to an enrichment of services in various sectors, contributing significantly to the overall growth and prosperity of the region. Such progressive measures demonstrate the government's dedication to unlocking the full potential of the Lankaran-Astara economic region, ensuring its sustainable development and long-term economic resilience. To rejuvenate and develop the citrus industry in the country's southern zone, the 'State Program for the Development of Citrus Fruit Growing in the Republic of Azerbaijan for 2018-2025' was adopted in February 2018 [6]. This program underscores the necessity of ensuring food security and emphasizes the significance of fruit growing. It outlines the primary directions for the development of citrus fruit cultivation: expanding cultivated areas, enhancing infrastructure, strengthening the material and technical base, modernizing field equipment, producing competitive products, and creating conditions to boost productivity.

Among the moisture-loving subtropical plants cultivated in the region, tea farming holds a significant position. In light of this, the Presidential Decree No. 3227, dated September 12, 2017, was amended by Order No. 2922, dated September 28, 2021, focusing on measures to develop the production of citrus fruits, tea, and rice in the Republic of Azerbaijan [7].

The Southern region of Azerbaijan, blessed with favorable soil and climatic conditions, is a thriving hub for the cultivation of a diverse range of agricultural crops. This region is

especially renowned for its production of valuable humid subtropical plants such as tea, and a variety of citrus fruits including lemons, oranges, kiwis, tangerines, and feijoas. These agricultural activities not only highlight the region's rich natural resources but also underscore its significant contribution to the national economy.

In the Lankaran zone, while land availability is managed effectively, there remains ample scope for innovative agricultural practices and the enhancement of economic complexes. This situation presents an exciting opportunity for the development of cutting-edge agricultural technologies and methodologies, aiming to maximize the productive use of land. Furthermore, these advancements hold the promise of transforming the Lankaran zone into a model of modern, sustainable agriculture, thereby boosting socio-economic growth. The Azerbaijani government's focus on these opportunities reflects a proactive approach to regional development. By capitalizing on the unique agricultural potential of the Lankaran zone, there is a strong foundation for fostering economic prosperity and elevating the living standards of the local population.

The Lankaran zone, with its distinctive relief and climate conditions, generally presents an environment resistant to soil salinization, a significant advantage for agricultural productivity [4]. However, certain areas, particularly in the north and northeast of the region, do experience conditions conducive to soil salinization. This is primarily due to factors such as drought, average annual precipitation below 300 mm, concentrated soil resources in the plains, and intensive irrigation practices.

Notably, 12.69% or 19,503 hectares of the agricultural lands in the Lankaran zone are somewhat sensitive to salinization. The distribution of saline lands includes 79.71% or 15,546 hectares in Jalilabad, 18.15% or 35.39 hectares in Masalli, and 2.15% or 418 hectares in Lankaran. Specifically, salt marshes occupy 100% or 2556 hectares, and highly saline soils account for 92.36% or 9816 hectares, predominantly in the Jalilabad area. Research indicates that approximately 23.4% or 4558 hectares of the salinized soils in the Lankaran zone are moderately susceptible to solonetization, with these solonetz lands mainly located in the Masalli region [2]. These findings highlight the importance of tailored agricultural practices and soil management strategies to address the specific soil conditions in each area, ensuring sustainable and productive land use in the Lankaran zone.

Sustainable development's economic dimension is intricately linked with ecological conservation and social solidarity. Emphasizing that sustainable development does not necessitate forsaking the benefits of technological and industrial advancements, the focus is instead on harmonizing these advancements with environmental stewardship. Initiatives such as establishing small enterprises, promoting local production, and incorporating recycled materials in production represent strategies that support economic growth without compromising the well-being of future generations. A critical aspect of this approach is the protection of biodiversity across all regions, including the Southern region of Azerbaijan. This involves safeguarding all species, particularly those that are endangered, from extinction. The Southern zone is rich in diverse plant species, including forest, meadow, swamp, meadow-desert, semi-desert, and mountain-xerophilous varieties. The ecological characteristics of the Southern zone are diverse, reflecting the distinct natural conditions of its separate areas.

In the current era of rapid technological progress, the depletion of natural resources and the threat of extinction for many animal and plant species due to human activity is a growing concern. This degradation of natural habitats, coupled with pollution of air and water, poses immediate health risks and, if unchecked, threatens the sustainability of life on Earth. The



detrimental effects of environmental pollution and habitat destruction extend to biodiversity, impacting the conservation of various plant and animal species [1, p. 97-98].

The Southern region of Azerbaijan is also distinguished by its commitment to ecological preservation, as evidenced by the establishment of several state reserves. The Hirkan State Nature Reserve, created in December 2005 across 2,252 hectares in Lankaran and Astara districts, aims to protect adjacent Hyrkan National Park forests and preserve rare and endangered species. Similarly, the Kizylagac State Nature Reserve, spanning 10,700 hectares since 1978 in the Lankaran region, focuses on safeguarding migratory and sedentary bird populations. It is a rich habitat for various bird species and mammals, including wolves, foxes, and jungle cats. Additionally, the Zuvand State Nature Reserve, established in 1969 over 15,000 hectares in the Lerik and Yardimli districts, aims to protect animals like the bezoar goat in mountainous dry steppes, despite its sparse vegetation. Lastly, the Rvarud State Nature Reserve, constituted in 2009 within 510 hectares of Lerik district, further demonstrates the region's dedication to conservation. These reserves are integral to the sustainable development framework in the Southern region of Azerbaijan, complementing the economic and social advancements with a strong emphasis on environmental stewardship. They serve not only as sanctuaries for biodiversity but also as symbols of the region's commitment to preserving the natural heritage for future generations, aligning perfectly with the broader goals of sustainable development.

At the forefront of the economic progress and sustainable development across Azerbaijan, including the Southern region, has been the visionary leadership and unwavering commitment of President Ilham Aliyev. Under his guidance, the government has embarked on a series of transformative initiatives aimed at elevating the economic stature of all regions. President Aliyev's administration has been instrumental in laying the groundwork for an inclusive and balanced development model. This model not only focuses on urban centers but also pays special attention to the rural and less developed regions, ensuring equitable growth throughout the country. Key strategies under this model include the modernization of infrastructure, investment in key sectors such as agriculture and tourism, and the promotion of local industries. These efforts are complemented by policies aimed at enhancing education and healthcare, further contributing to the holistic development of the regions. President Aliyev's leadership has thus been pivotal in steering Azerbaijan towards a future marked by economic resilience, environmental sustainability, and social prosperity, ensuring that every region, including the Southern zone, benefits from the nation's growth trajectory.

In conclusion, the sustainable development of the Southern region of Azerbaijan is a multifaceted endeavor, harmoniously blending people's well-being and quality of life with the preservation of natural resources and the environment. This development is being driven by a balanced consideration of both economic growth and environmental protection, in line with contemporary needs and future aspirations. Significant strides have been made in this direction, with the implementation of important projects that exemplify the state's commitment to these goals.

Central to this commitment is the efficient utilization of natural resources in economic activities, ensuring environmental safety, sustainability, and resilience against natural disasters. Decision-making processes in this context are meticulously aligned to evaluate not only economic viability but also environmental and social impacts. Such a holistic approach is essential for fostering human well-being and long-term prosperity.

A key component of this strategic vision is the promotion of a green economy. Recognized as an indispensable tool for the country's sustainable development, the green economy concept emphasizes resource efficiency, low carbon emissions, and social inclusivity. In the long term, this focus on green development is poised to yield substantial benefits, including reduced budgetary expenses and enhanced environmental health. As the Southern region continues to evolve under these guiding principles, it stands as a testament to the potential of sustainable development in harmonizing economic progress with environmental and social well-being.

## References

### In Azerbaijani

1. Ələkbərov U. *Davamlı insan inkişafının əsasları (Ali məktəblər üçün drs vəsaiti)*. Bakı, "Təhsil" 2007, 132 səh.
2. Məmmədov Q.Ş., Xəlilov M.Y., Məmmədova S.Z. *Aqroekologiya*. Bakı, "Elm" nəşriyyatı - 2010, 552 səh.
3. Talıbov S.Ə. Lənkəran-Astara iqtisadi-coğrafi rayonunda turizmin inkişafına təsir edən investisiyalar. BAKI UNIVERSITETİNİN XƏBƏRLƏRİ. №4 Təbiət elmləri seriyası 2015. Səh. 148-157.

### In Russian

4. Мамедова С. З. Почвы Ленкоранской области и их экологическая оценка // Сохраним планету земля: международный экологический форум, посвященного 100-летию центрального музея почвоведения имени В. В. Докучаева. СПб., 2004. С. 173-177.
5. Мамедова С. З. Экологическая оценка почв Ленкоранской зоны. Бюллетень науки и практики / Bulletin of Science and Practice. Т. 5. №4. 2019. С. 175-183.

### Internet materials

6. "Azərbaycan Respublikasında sitrus meyvəçiliyinin inkişafına dair 2018-2025-ci illər üçün Dövlət Proqramı"nın təsdiq edilməsi haqqında Azərbaycan Respublikası Prezidentinin Sərəncamı. <https://e-qanun.az/framework/37876>
7. "Azərbaycan Respublikasında sitrus meyvələri, çay və çəltik istehsalının inkişafı ilə bağlı tədbirlər haqqında" Azərbaycan Respublikası Prezidentinin 2017-ci il 12 sentyabr tarixli 3227 nömrəli Sərəncamında dəyişiklik edilməsi barədə" Azərbaycan Respublikası Prezidentinin 2021-ci il 28 sentyabr tarixli 2922 nömrəli sərəncam. <https://president.az/az/articles/view/53260>
8. Azərbaycan Respublikasının Dövlət Statistika Komitəsinin məlumatı. <https://stat.gov.az/>

## Sosyal Medya Kullanımının Boşanma Oranlarına Etkilerinin İncelenmesi

**Merve YILDIRIMOĞLU**

Necmettin Erbakan University

merveduvarci@yahoo.com.tr

Orcid: 0000-0002-5306-8610

### ÖZET

Son yıllarda dünya genelinde yaşanan dijital gelişim ve dönüşümün bilime, doğaya, yaşam kalitesine, temel değerlere katkıları olduğu kadar olumsuz etkilerinin de olduğu yadsınamaz bir gerçektir. Giderek artan teknoloji olanakları, haberleşme kanallarının ve sosyal platformların da gelişmesini tetiklerken, hayatımızın neredeyse merkezinde yer alan sosyal medyanın olumlu ve olumsuz etkileri tartışılmaya başlanmıştır. Gün geçtikçe popülerleşen sosyal medya kanalları yaş, cinsiyet, ırk, dil, sosyal statü farketmeksizin hemen hemen her hanede kullanıcı bulmaya başlamıştır. Sosyal medya araçlarının kullanım amaçlarının olumsuz anlamda değişmesi, her alanda olduğu gibi evliliklerde de negatif etkilere neden olmaktadır. Bu çalışma kapsamında yapılan araştırma nitel araştırma yöntemlerinden veri toplama aracı olarak kullanılan doküman incelemesi şeklinde gerçekleştirilmiştir. Çalışmada, Türkiye’de sosyal medya kullanımlarının boşanma oranlarına etkileri 5 ulusal gazetenin (Hürriyet, Milliyet, Akşam, Sabah, Posta) 2019-2023 yılları arasında yayınlamış olduğu haberler baz alınarak incelenmiştir. Haberlerin içerikleri boşanma sebeplerine göre ayrıştırılmıştır (Sosyal medya kullanımı kaynaklı aldatma, ilgisizlik ve kıskançlık). 5 gazetenin veri tabanından toplanan toplam 287 haber, haberin yayınlandığı yıl ve boşanma gerekçesinin sosyal medyayla ilintisi açısından incelenmiştir. Bu çalışmada elde edilen verilere göre; 2019-2023 yılları arasında Türkiye’de sosyal medya kaynaklı boşanma haberinin en çok yayınlandığı yıl 2023, en az yayınlandığı yıl 2019 olmuştur. İncelenen 287 habere göre sosyal medya kaynaklı boşanmaların 198’i aldatma, 78’i kıskançlık ve 11’i ilgisizlik sebebiyle gerçekleşmiştir. Sosyal medya kullanımı kaynaklı boşanma haberlerinin yıllara göre artan eğilim göstermesi, sosyal medya kullanımının her geçen yıl artması ile ilişkilendirilmektedir.

**Anahtar Kelimeler:** Sosyal Medya, Boşanma, Aldatma, Kıskançlık, Dijitalleşme

## Examining the Effects of Social Media Use on Divorce Rates

### ABSTRACT

It is an undeniable fact that the digital development and transformation experienced worldwide in recent years not only contributes to science, nature, quality of life and basic values, but also has negative effects. While increasing technological opportunities trigger the development of communication channels and social platforms, the positive and negative effects of social media, which is almost at the center of our lives, have begun to be discussed. Social media channels, which are becoming more popular day by day, have started to find users in almost every household, regardless of age, gender, race, language or social status. Negative changes in the purposes of using social media tools cause negative effects on marriages, as in every field. The research conducted within the scope of this study was carried out in the form of document review, which is one of the qualitative research methods used as a data collection tool. In the study, the effects of social media use on divorce rates in Turkey were examined based on the news published by 5 national newspapers (Hürriyet, Milliyet, Akşam, Sabah, Posta) between 2019-2023. The content of the news is separated according to the reasons for divorce (cheating, indifference and jealousy due to social media use). A total of 287 news stories collected from the database of 5 newspapers were examined in terms of the year the news was published and the relationship of the reason for divorce with social media. According to the data obtained in this study; Between 2019 and 2023, the year in which social media-based divorce news was most published in Turkey was 2023, and the least published was 2019. According to the 287 news examined, 198 of the social media-related divorces were due to infidelity, 78 due to jealousy and 11 due to indifference. The increasing trend in divorce news over the years due to social media use is associated with the increase in social media use every year.

**Keywords:** Social Media, Divorce, Cheating, Jealousy, Digitalization.

## GİRİŞ

Evlilik, kadın ve erkeğin bir arada oluşundan ziyade toplumsal bir olgudur. Evlilik, kadın ve erkeğin birlikte yaşamak, hayatın zorluklarını ve güzelliklerini paylaşmak, çocuk dünyaya getirmek ve onu büyütmek gibi niyetlerle yapmış oldukları karşılıklı sözleşme olarak nitelendirilebilir (Özgüven, 2014). Aile yapısının geniş aileden çekirdek aileye evrilmesiyle yüz yüze iletişim azalmış, aile fertleri arasındaki bağ ekonomik problemlerden çok daha fazla şekilde iletişim kopukluğu nedeniyle zayıflar hale gelmiştir (Öztat, 2019).

Dijital çağda bir taraftan insanların hayatını kolaylaştıran teknolojik imkanlar, diğer taraftan öncesinde karşılaşılmayan yeni problemler doğurmaktadır (Emhan & Çayır, 2010). Yoğun şekilde etkilendiğimiz bu sorunlar birlikte yaşadığımız insanları da etkileyebilmektedir. Son zamanlarda teknoloji denilince akla ilk gelen platform olan sosyal medya kullanımlarının artması, aile içi iletişimi ve paylaşımı azalttığından çiftler arasında iletişimsizlikten kaynaklanan sorunlar yaşanabilmektedir.

Bu çalışmada, son zamanlarda popülaritesi ve kullanım oranlarında büyük artış görülen sosyal medyanın eşler arasındaki iletişime etkileri, aile yapısında bozulmalara neden olması ve bu bozulmaların ne ölçüde boşanmayla sonuçlandığı incelenmiştir. Yapılan kaynak taramasında, 5 ulusal gazetenin internet arşivleri taranarak yıllara göre dağılımları ve sayısal verilerine bakılmıştır. Yapılan bu araştırma ile sosyal medyanın boşanmaya olan etkileri açıklanmaya çalışılmıştır. Bu doğrultuda, 2019-2023 yılları arasındaki 5 yıllık süreyi kapsayacak şekilde; “Sosyal medya kullanım oranlarında yıllara göre artış nasıldır?” ve “Sosyal medya ile ilintili boşanma haberlerinin yıllara göre dağılımı nasıldır?” sorularına cevap aranmıştır.

## 1. BÖLÜM- KURAMSAL ÇERVEÇE

### 1.1 Sosyal Medya Olgusu

Geçtiğimiz son birkaç on yılda sosyal ağ terimi yalnızca fiziksel iletişim ve etkileşim sayesinde bireyler arasında bir sosyal bağlantı biçimi iken sosyal medyanın ortaya çıkmasıyla artık elektronik tabanlı forumlar oluşturulmakta, yeni bilgiler keşfedilerek yeni ilişkiler kurulmakta hatta kaybedilen arkadaşlarla yeniden bağlantı kurulmakta, yani dünyanın dört bir tarafından insanlar arasında eskiye kıyasla iletişim oldukça kolaylaşmaktadır (Saleh & Mukhtar, 2015).

Merriam Webster Sözlüğü’ne göre sosyal medya; kullanıcıların bilgi, fikir, kişisel mesaj ve diğer içerikleri (video vb.) paylaşmak için çevrimiçi topluluklar oluşturduğu elektronik iletişim olarak adlandırılmaktadır (Merriam Webster Dictionary, 2014).

Sosyal medya, Web 2.0 teknolojisiyle oluşmuş, zamandan ve mekândan bağımsız, eski tip medyadan kalıcılık, kullanılabilirlik, güncellik ve erişilebilirlik açısından farklılaşan alanlardan oluşmaktadır (Demir, 2016). Weinberg’ e (2009) göre sosyal medya; “*bilginin, farklı düşüncelerin ve tecrübelerin kamu oluşumlu web sitelerince paylaşımına imkân tanıyan ve internet dünyasını hızla hayatımıza yerleştiren bir uygulama alanıdır.*” (Akt. Kunt, 2019).

Sosyal medyanın aşırı kullanımı bağımlılık veya kompulsif kullanımla ilişkilendirilerek kişinin hayatında psikolojik, sosyal veya okul/iş ortamında zorluklar yaratmaktadır (Valenzuela vd., 2014). Sosyal ağlar, bireyler arasında kıskançlık duygularını uyandırabilecek ve ilişkilerin kalitesine zarar verebilecek potansiyel durumlara ortam yaratabilmektedir (Elphinston & Noller, 2011).

## 1.2 Sosyal Medyanın Tarihçesi

Ortaya çıkış tarihi 1962 yılından bu yana internet, çok yönlü olarak kullanılan bir nesne olmuş ve özelliğiyle bireylerin etkileşim içinde olduğu her noktada (bilhassa aile kurumu, akademik yaşam, sosyal yaşam ve iş hayatı) olumlu ve olumsuz bazı etkilere neden olmuştur (Taş, 2015). İlk tanınabilir sosyal ağ sitesi 1997'de hizmete giren “SixDegrees.com” kullanıcıların profiller oluşturmalarını, arkadaşlarını listelemelerini ve 1998 yılından itibaren de arkadaş listelerinde gezinmelerini sağlamıştır. Bu özelliklerin her biri ayrı ayrı adreslerde, SixDegrees oluşturulmadan önce de mevcuttu. Ancak bu özelliklerin tamamını ilk birleştiren, kendisini insanların başkalarıyla bağlantı kurmasına ve mesaj göndermesine yardımcı olan bir araç olarak tanımlayan SixDegrees olmuştur. SixDegrees milyonlarca kullanıcıyı cezbetse de sürdürülebilir bir işletme olmayı başaramamış ve 2000 yılında kapanmıştır. 1997'den 2001'e kadar, profil ve arkadaş listesi gibi uygulamalara destek veren birkaç topluluk sitesi hizmete girmiştir. Ardından insanların iş ağlarından yararlanmalarına yardımcı olmak için 2001'de “Ryze.com” piyasaya sürülmüştür. Eylül 2005'ten itibaren Facebook, lise öğrencilerini, kurumsal ağlardaki profesyonelleri ve nihayetinde herkesi kapsayacak şekilde genişlemiştir (Boyd ve Ellison, 2007).

2006 ve takip eden yıllarda daha çok gündem olmaya başlayan sosyal paylaşım siteleri, yeni özellikler eklenerek hızla çoğalmaya başlamıştır. 2006'da kurulan Twitter, herkese açık olan bir sosyal ağ olarak temelde 140 karakterlik metinlerle, kullanıcıların takipçilerine, o an içinde bulunduğu durumun bilgisini vermeyi amaçlamaktadır (Duran Okur ve Özkul, 2015). Pandemi sürecinde internet ve sosyal medya kullanımında artış yaşanmış, bireylerin COVID-19 hakkında daha fazla bilgi almak istemesiyle sosyal medya kullanıcı kitlesinde genişleme görülmüştür (Lin vd., 2020).

## 1.3 Türkiye’de Sosyal Medya Kullanımı

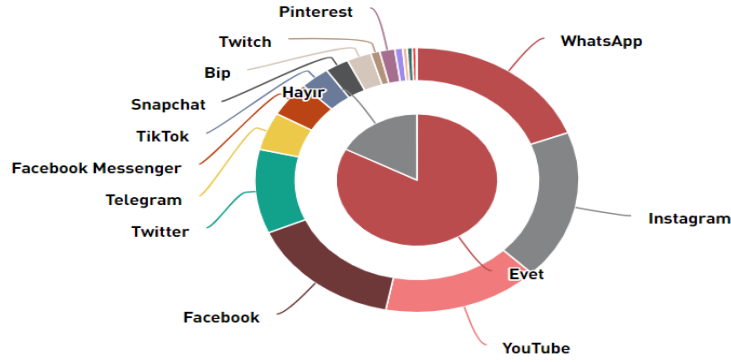
2021 Commencis Raporu’nda yer alan bilgilere göre Koronavirüs Pandemi sürecinde karantinaların, yasakların ve hastalık bulaş riskinin de çok büyük etkisiyle sosyal medya kullanımı %72 oranında artmıştır. Statista 2021 raporu ise 2020 yılında dünyada günlük ortalama sosyal medya kullanım süresini 145 dakika olarak belirlemiştir (Commencis Sosyal Medya Raporu, 2021).

DataReportal tarafından hazırlanan “Dijital 2022: Türkiye” raporundan elde edilen bulgulara göre Ocak 2022 itibariyle Türkiye’de 69,95 milyon internet kullanıcısı bulunmaktadır. Türkiye’nin internet penetrasyon oranı, 2022 yılının başında toplam nüfusun %82’si seviyesindedir. Kepios analizi, Türkiye’deki internet kullanıcılarının 2021-2022 yılları arasında 3,9 milyon (%5,9 oranında) arttığını göstermektedir. Yine Ocak 2022 itibariyle Türkiye’de 68,9 milyon sosyal medya kullanıcısı bulunmaktadır. 2022 ilk çeyreğinde Türkiye’deki sosyal medya kullanıcılarının sayısı toplam nüfusun %80,8’ine eşitken, Kepios analizi Türkiye’deki sosyal medya kullanıcılarının 2021-2022 yılları arasında 8,9 milyon (%14,8 oranında) arttığını ortaya koymuştur (Dijital 2022 Türkiye Raporu, 2022.).

Türkiye’deki sosyal medya kullanım alışkanlıklarını incelemek için “Sosyal Ağ Haritası” incelenmiştir (Sosyal Ağ Haritası, 2021). Türkiye’deki internet erişimi, oyun alışkanlıkları ve sosyal ağ kullanım alışkanlıkları konusunda istatistikler ve raporlar yayımlayan platformun verilerine göre; katılımcılara sorulan “Sosyal ağ kullanıyor musunuz?” sorusuna 15-17 yaş arası

katılımcıların yaklaşık %93'ü, 18-24 yaş arası katılımcıların %89'u, 25-34 yaş arası katılımcıların %86'sı evet cevabı vermişlerdir. 35-44 yaş aralığındaki katılımcıların %84'ü, 45-54 yaş aralığındaki katılımcıların ise %76'sı sosyal medya kullandıklarını belirtmişlerdir.

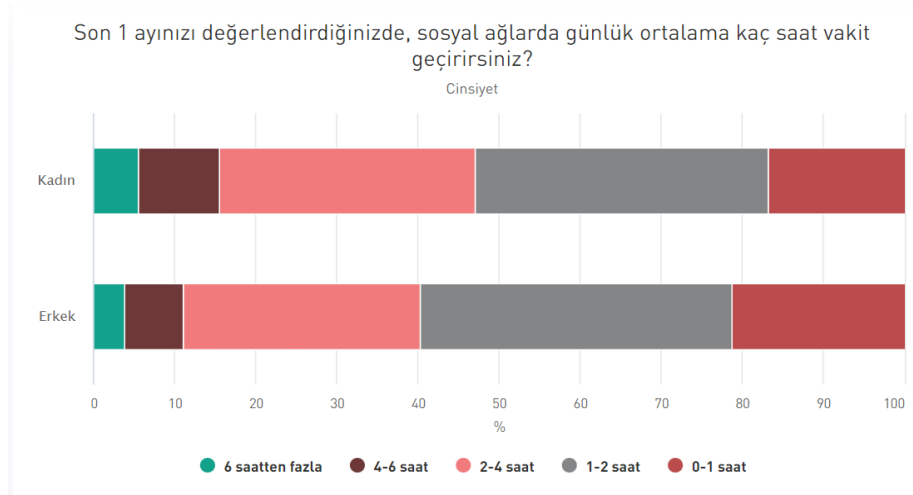
**Tablo:1** Hangi Sosyal Ağları Kullanırsınız?



Kaynak: Sosyal Ağ Kullanımı Raporu 2021

Kullanıcılar yoğunlukla Facebook, Twitter, Instagram gibi sosyal paylaşım sitelerini ve video içerik platformu olan Youtube kanalını kullandıklarını belirtmişlerdir. Kadınlar ve erkekler hemen hemen eşit oranda, günde ortalama 1-4 saat aralığında sosyal medyada vakit geçirmektedirler.

**Tablo:2** Sosyal Ağlarda Geçirilen Süre (Cinsiyete Göre)

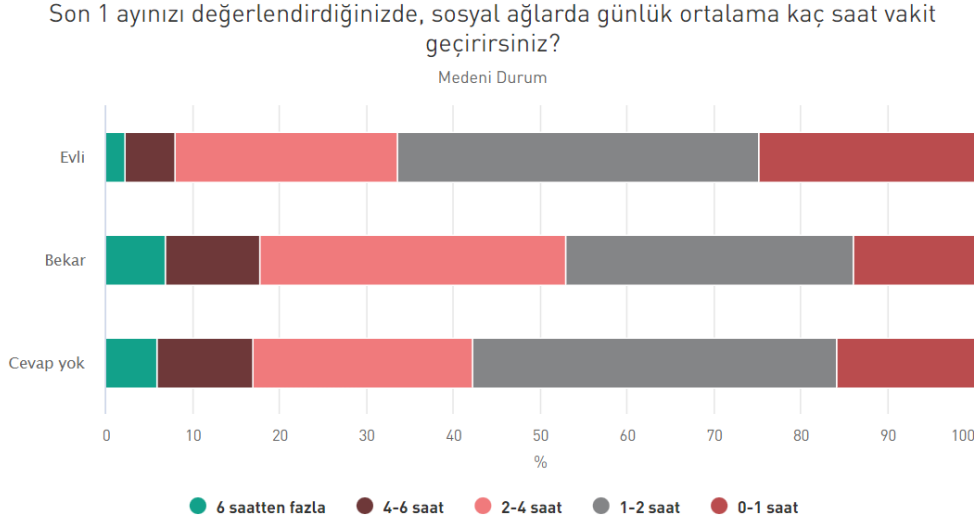


Kaynak: Sosyal Ağ Kullanımı Raporu 2021

Sosyal ağlarda vakit geçirenlerin medeni durumu incelendiğinde, evli bireylerin %41'inin günlük ortalama 1-2 saat, %25'inin günlük ortalama 2-4 saat sosyal ağları kullandığı görülmektedir.

**Tablo:3** Sosyal Ağlarda Geçirilen Süre (Medeni Durum)





Kaynak: Sosyal Ağ Kullanımı Raporu 2021

#### 1.4 Sosyal Medyanın Boşanma Üzerindeki Etkileri

İnsanların sosyal medyayı bilinçli kullanmamaları sosyal yaşantılarında bazı problemler yaşamalarına neden olmaktadır. Bireyin aktif yaşantısında sosyalliğinin azalması, aile fertleri arasında yaşanan iletişim kopuklukları, geçirilen ortak zamanın azalması, yalnızlığın artışı bu problemlerden bazılarıdır. Hayatında bu tür problemler var olan bireylerin sorumluluklarını aksatıp hem ruhen hem de bedenen bu durumdan olumsuz anlamda etkileneceği ifade edilebilir (Abbasigil, 2019).

Sanal ortamın sorumluluktan muaf olan cazibesi ile kurulan ilişkilerde bireyler kendilerini gerçekte olduklarından daha farklı gösterebilmekte, daha cesur davranabilmektedirler. Sosyal medyada, aslında görünmek istedikleri kimliğe bürünüp yine istedikleri yaşamda kalabilme özgürlüğüne sahip olmaktadır (Yengin, 2019).

Ülkemizde boşanma olgusu ve sebepleri üzerine birçok araştırma yürütülmüş ancak boşanma sebebi olarak sosyal medya faktörünü ele alan çalışmalar; sosyal medya kavramının son yıllarda önem kazanması ile birlikte dikkat çeken boyutlara ulaşamamıştır. Aile üyelerinin, etkili iletişim kurma, birlikte zaman geçirme gibi özelliklerini azaltarak bireylerin daha çok sanal ortamda ilişkiler kurduğu, aile birliğini ve bütünlüğünü olumsuz etkileyen bir kavram olarak sosyal medyanın etkisinden bahsetmek mümkündür.

## 2. BÖLÜM – YÖNTEM

### 2.1 Araştırmanın Amacı

Bu araştırmanın amacı, sosyal medya kullanımının aile bireyleri arasındaki iletişim kopukluğu, ilgisizlik, sorumluluklarını yerine getirmeme, aldatma gibi sebeplerle boşanmayla sonuçlanan evliliklerin yıllara göre dağılımını incelemektir.

### 2.2 Araştırmanın Önemi

Sanal dünya; küresel olarak bilgisayar destekli, çok boyutlu, yapay bir gerçekliktir. Sanal dünya insanların aynı ilgi alanlarını paylaştığı ve elektronikte buluştuğu gerçek bir topluluk oluşturma

fırsatı sunmaktadır. Bu yeni elektronik medya, olumlu ve olumsuz tüm etkileriyle toplumda büyük değişikliklere neden olmuştur. Alanda yapılan araştırmalar neticesinde aile içi geçimsizlik ve boşanmaların nedenleri olan uyumsuzluk, ekonomik darboğaz, aile içi şiddet, aile baskısı, sadakatsizlik gibi unsurlara “sosyal medya” nedeni ile boşanma da eklenmiştir. (Aswirna & Fahmi, 2021). Bu araştırma ile, sanal dünyanın baş karakterlerinden olan sosyal medyanın kullanımının boşanma oranlarına olan etkisi, gazete veri tabanlarındaki haberler incelenerek açıklanmaya çalışılmıştır.

### 2.3 Araştırmanın Deseni

Sosyal medya kullanımının boşanmaya olan etkilerini son 5 yıllık süre içerisinde yer alan gazete haberleri bağlamında incelemek için en uygun yöntemin nitel araştırma yöntemi olduğuna karar verilmiştir. Bir problemin çözümüne ilişkin gözlem, görüşme ve doküman analizi gibi nitel veri toplama yöntemlerini kullanan nitel araştırma, “*incelediği probleme ilişkin sorgulayıcı, yorumlayıcı ve problemin doğal ortamındaki biçimini anlama uğraşı içinde olan*” bir yöntemdir (Guba & Lincoln, 1994; Klenke, 2008; Seale, 2002).

### 2.4 Araştırmanın Tasarımı

Doküman analizi; “*araştırma verilerinin birincil kaynağı olarak çeşitli dokümanların toplanması, gözden geçirilmesi, sorgulanması ve analizi*” olarak tanımlanabilen bilimsel bir araştırma yöntemidir. Bu yöntem, alan yazında çoğunlukla diğer araştırma yöntemlerinin tamamlayıcısı olarak hizmet ederken, tek başına bir yöntem olarak da kullanılmaktadır (Sak vd., 2021). Bu çalışma nitel araştırma yöntemlerinden olan doküman analizi kullanılarak oluşturulmuştur.

### 2.5 Evren ve Örneklem Seçimi

Bu araştırmanın evrenini, Türkiye’de sosyal medya kullanımının boşanmaya olan etkisi içerikli gazete haberleri oluşturmaktadır. Araştırmanın örneklemi ise 2019-2023 yılları arasında Türkiye’nin 5 ulusal gazetesi olan Sabah, Akşam, Hürriyet, Milliyet ve Posta gazetelerinin veri tabanlarında ulaşım izni verilen sosyal medya kullanımının neden olduğu boşanma haberleri oluşturmaktadır. Araştırmada herhangi bir örneklem yöntemi yapılmamış olup toplam 287 gazete haberi örneklem kapsamına alınmıştır.

### 2.6 Veri Toplama Araçları

Veri toplama aracı olarak 2019-2023 yılları arasında yayınlanan Sabah, Akşam, Hürriyet, Milliyet ve Posta gazetelerinin “sosyal medya kullanımı ve boşanma” içerikli haber dökümanları kullanılmıştır. Bu dokümanlara, basılı materyallere erişimin oldukça zor olması nedeniyle, gazetelerin 2019-2023 yılları arasındaki arşivleri, internet sayfalarından erişilerek ulaşılmıştır.

Gazete arşivlerinde dökümanlar incelenirken bazı engellerle karşılaşmıştır. Yaşanan gerçek olayların çeşitli sebeplerle (yayın yasağı, şiddet içerikli haber, toplum düzenine aykırı haber vb.) sadece başlık olarak yer alması, bazı yıllarda arşiv içeriği olmaması gibi nedenlerle bu beş gazete (Akşam, Hürriyet, Milliyet, Posta, Sabah) ve aralık olarak da 2019-2023 yılları belirlenmiştir.

Sosyal medya kullanımının boşanmaya olan etkisi ile ilgili yapılan çalışmada ilk olarak gazetelerin veri tabanları son 5 yılı kapsayacak şekilde incelenmiştir. Bu beş gazetenin seçilmesinin nedeni, her yıl belirlenen konuda haber başlığını içeren bir verinin bulunması ve veri tabanına erişime izin vermesidir. Belirlenen tarih aralığında araştırma yaparken anahtar kelime olarak “sosyal medya”, “boşanma”, “sosyal medyanın olumsuz etkileri”, “internet kullanımı” gibi ibareler kullanılmıştır. Bu çerçevede 287 habere ulaşılmış, yıllara ve boşanma gerekçelerine göre bir tablo oluşturulmuştur.

Araştırma problemi kapsamında, problemi incelemek için ihtiyaç duyulan dökümanlara belirtilen yıllar arasında çıkan gazete haberlerinden ulaşılabilceği sonucuna varılmış, gazetelerin arşivdeki basılı dökümanlarına ulaşmanın oldukça zor ve zaman alacak olması nedeniyle çevrimiçi arşivlerin kullanılmasına karar verilmiştir.

## 2.7 Veri Analizi

Araştırma sonuçlarından elde edilen verilen bu çalışmada metin şeklinde yer almaktadır. Elde edilen bulgular, gazetenin adı, haberin yayın tarihi, boşanma gerekçesi başlıklarıyla analiz edilmiş ve tablolaştırılmıştır. Elde edilen veriler, boşanma oranlarına eşlerden birinin veya her ikisinin sosyal medyada geçirdiği zamanın ne derecede etki ettiği, sosyal medyadan ne derecede etkilendiği, aile birliğinden kaynaklı sorumluluklarını ihmal etmesinde sosyal medyanın etkisini ortaya koymuştur.

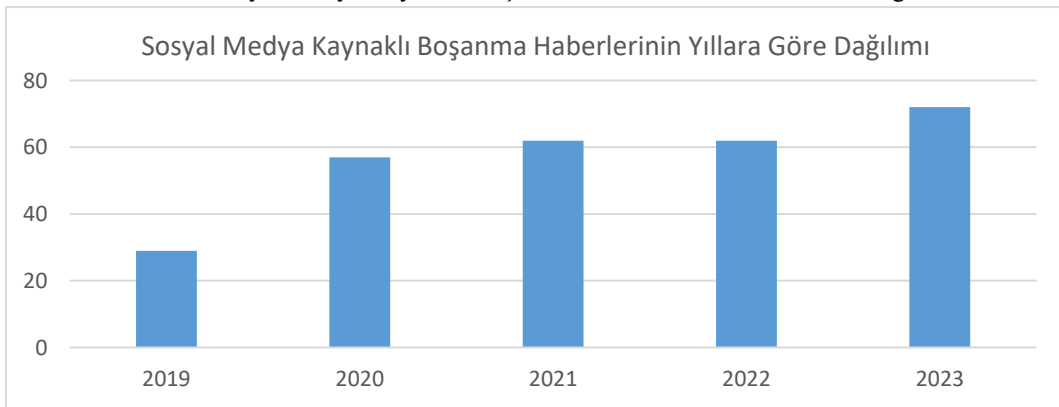
## 2.8 Araştırmanın Geçerlik ve Güvenilirliği

Araştırmanın geçerlik ve güvenilirliği, esas olarak baz alınan gazete haberlerine dayanmaktadır. Araştırma sonucunda elde edilen veriler objektif bir biçimde değerlendirilmiş ve aktarılmıştır. Araştırmanın her aşaması çalışmada detaylı olarak yer almaktadır.

## 3. BÖLÜM – BULGULAR VE TARTIŞMA

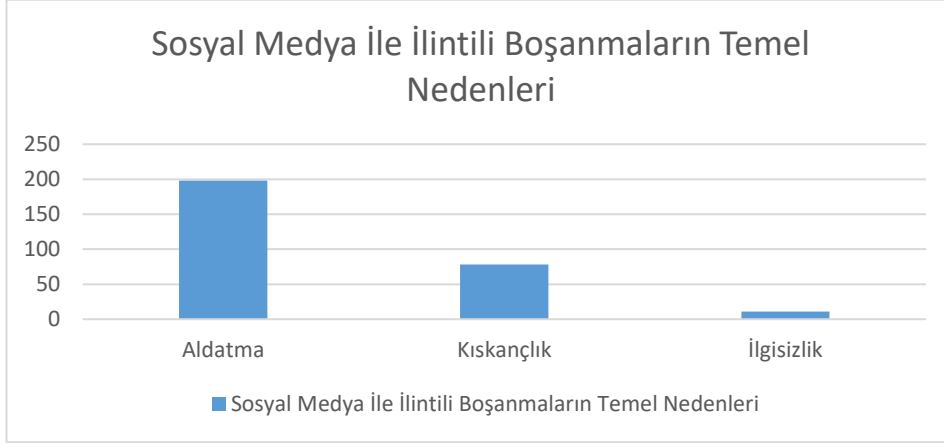
Sosyal medya kullanımının eşler arasında geçimsizliğe neden olarak bu huzursuzluğun boşanmayla sonuçlanması konulu araştırma kapsamında, 2019-2023 yılları arasında 5 ulusal gazetenin veri tabanı incelenmiş, erişilen haberler yıllara ve boşanma nedenlerine göre kategorize edilmiştir. Araştırma sonuçları aşağıda yer alan grafiklerde detaylandırılmıştır:

**Tablo:4** Sosyal Medya Kaynaklı Boşanma Haberlerinin Yıllara Göre Dağılımı



Sosyal medya ile ilintili boşanma haberlerinin sayısal verileri incelendiğinde; 5 gazetenin toplamında 2019 yılında 29, 2020 yılında 57, 2021 yılında 62, 2022 yılında 62, 2023 yılında 72 haber yayınlandığı görülmektedir. İlgili konuda son 5 yıl içerisinde 5 gazetede haberin yapılmadığı yıl veya gazete bulunmamaktadır.

**Tablo:5** Sosyal Medya İle İlintili Boşanmaların Temel Nedenleri



Mevcut haberler incelendiğinde, sosyal medya kaynaklı boşanmalarda; eşlerin sosyal medyada duygusal ilişki yaşadığı eski bireylerle tekrar görüştüğü veya yeni ilişkiler kurduğunu iddia ettiği 198 boşanma haberi, eşin izlediği/takip ettiği kişiler nedeniyle kıskançlık kaynaklı 78 boşanma haberi ve eşlerin, evlilik birliğinden doğan sorumluluklarını ihmal edecek derecede sosyal medya kullanımı kaynaklı ilgisizlik gösterdiği 11 boşanma haberi yer almaktadır.

## SONUÇ VE ÖNERİLER

Çalışmada, Türkiye’de sosyal medya kullanımlarının boşanma oranlarına etkileri 5 ulusal gazetenin 2019-2023 yılları arasında yayınlamış olduğu haberler baz alınarak incelenmiştir. Haberlerin içerikleri boşanma sebeplerine göre ayrıştırılmıştır. Bu çalışmada elde edilen verilere göre; 2019-2023 yılları arasında Türkiye’de sosyal medya kaynaklı boşanma haberinin en çok yayınlandığı yıl 2023, en az yayınlandığı yıl 2019 olmuştur. İncelenen 287 habere göre sosyal medya kaynaklı boşanmaların 198’i aldatma, 78’i kıskançlık ve 11’i ilgisizlik sebebiyle gerçekleşmiştir.

Erişilen bulgular ve literatür taraması analiz edildiğinde, sosyal medya kullanımı her geçen gün hızla artmakta, kullanım yaşı düşmekte, sosyal medyada geçirilen zaman artmakta ve bu doğrultuda sosyal medya kullanımından doğan problemler nedeniyle boşanma olayları da artış göstermektedir. Sosyal medya kullanımı nedeniyle boşanma, boşanma nedenleri arasında birinci sırada olmasa da yüksek bir oranla boşanma sebebi olarak görülen nedenler arasına girmiştir. Sanal dünyada vakit geçirmek bireyleri gerçek dünyanın problem ve sorumluluklarından uzaklaştırmakta, hayali bir hayat yaşamalarına imkân tanımaktadır. Sosyal medyada uzun vakit harcayan bireyler, gerçek yaşama döndüklerinde huzursuz ve mutsuz olmakta ve bunu da aile fertlerine yansıtmaktadır. Evlilik kurumu bu huzursuzlukla yara almakta, dolayısıyla boşanmalar gerçekleşmektedir.

Aile sağlığı; sağlıklı ilişki, bilinçli ve sorumluluk sahibi eşler ile doğrudan bağlantılıdır. Aile bireylerinin her biri, aile birliğinden doğan sorumluluklarının, görevlerinin ve sınırlılıklarının

farkında olup, evlilik birliği içerisinde gereken karşılıklı sevgi, saygı ve hoşgörüyü sağlamak ve dayanışma içerisinde olmak durumundadır (Güleç, 2018).

Günümüz dünyasında çeşitli sebeplerle sıklıkla karşılaşılan iletişim bozukluğunu çözmenin yolu doğrudan iletişim yani diyalogdur. İletişimin gerçekleşmesi insanların bir arada olmasıyla doğrudan ilintilidir. Kadınların iş hayatında giderek artan oranda yer almaları, çocukların günün çoğunluğunda okulda olmaları sebebiyle iletişim için yalnızca akşam saatleri kalmakta, bu sınırlı zamanın da kaliteli geçirilmesi aile içerisinde yer alan bireylerin teknoloji gibi dış etkenlerden bağımsız yüz yüze iletişimde bulunmalarına bağlıdır (Görgün Baran, 2004; Hacıfendioğlu, 2010).

Evlilik birliğinden doğan ve eşlerin birbirlerine karşı olan maddi manevi sorumlulukların yerine getirilmemesi, evlilik birliğini temelden sarsan nedenlerden biridir. Gerçek hayattan kopacak derecede sanal ortamda vakit geçirmek, bireyler arasında aşılmaz duvarlar örmekte, geri dönülmez kararlara neden olmaktadır. Toplum ve birey olarak bu problemin önüne geçmek amacıyla çocukluktan itibaren sosyal medya konusunda bireyleri bilinçlendirmek ve boş zamanlarını değerlendirecek farklı yönlerini keşfetmelerine destek olarak sosyal medyada bireysel ilişkilere zarar verecek ölçüde fazla vakit geçirmelerini engellemek ve aile iletişimini artırmaya yönelik çalışmalar yürütmek faydalı olacaktır.

## KAYNAKÇA

- Abbasiğil, A. R. (2019). *Evlili bireylerde sosyal medya kullanım süresi, kişilerarası iletişim becerileri ve evlilik doyum ilişkisi*. Akşam Gazetesi. <https://www.aksam.com.tr/search/?keyword=sosyal+medya+bo%FEanma>. adresinden 01.11.2023 tarihinde erişilmiştir.
- Aswima, P., & Fahmi, R. (2021). *The Relationships between Social Media Facebook and Family Divorce*. Boyd, Danah M., & Ellison, N. B. (2007). Social Network Sites: Definition, History, and Scholarship. *Journal of Computer-Mediated Communication*, 13(1), 210–230. <https://doi.org/10.1111/j.1083-6101.2007.00393.x>
- Commencis Sosyal Medya Raporu. (2021). <https://www.commencis.com/sosyal-medya-raporu-2021-trendleri-ve-uygulama-incelemeleri/>.
- Demir, Ü. (2016). Sosyal Medya Kullanımı Ve Aile İletişimi: Çanakkale’de Lise Öğrencileri Üzerine Bir Araştırma. *Selçuk Üniversitesi İletişim Fakültesi Akademik Dergisi*, 9(2). <https://doi.org/10.18094/Si.99029>
- Dijital 2021 Raporu. (n.d.). <https://wearesocial.com/uk/blog/2021/01/digital-2021-uk/>. adresinden 01.11.2023 tarihinde erişilmiştir.
- Dijital 2022 Türkiye Raporu. (n.d.). <https://datareportal.com/reports/digital-2022-turkey?rq=turkey> adresinden 02.11.2023 tarihinde erişilmiştir.
- Duran Okur, H. (2015). *Modern İletişimin Arayüzü: Sanal İletişim Sosyal Paylaşım Sitelerinin Toplumsal İlişki Kurma Biçimlerine Etkisi (Facebook Örneği)*.
- Elphinston, R. A., & Noller, P. (2011). Time to Face It! Facebook Intrusion and the Implications for Romantic Jealousy and Relationship Satisfaction. *Cyberpsychology, Behavior, and Social Networking*, 14(11), 631–635. <https://doi.org/10.1089/cyber.2010.0318>
- Emhan, A., & Çayır, C. (2010). *Girişimcilerin Stres İle Başedebilmesinde Tinsel Değerlerin Etkisi*.
- Görgün Baran, A. (2004). Türkiye’de Aile İçi İletişim Ve İlişkiler Üzerine Bir Model Denemesi. *Hacettepe Üniversitesi Türkiyat Araştırmaları*.
- Guba, E. G., & Lincoln, Y. S. (1994). *Competing paradigms in qualitative research. Handbook of qualitative research*.
- Hacıfendioğlu, Ş. (2010). Sosyal Paylaşım Sitelerinde Üye Bağlılığı Üzerine Bir Araştırma. *Kocaeli Üniversitesi Sosyal Bilimler Dergisi*.
- Hürriyet Gazetesi, <https://www.hurriyet.com.tr/arama/#/?page=1&key=sosyal%20medya%20bo%C5%9Fanma&where=/&how=Article,Column,NewsPhotoGallery,NewsVideo,Recipe&isDetail=false>. adresinden 01.11.2023 tarihinde erişilmiştir.
- Klenke, K. (2008). *Qualitative research in the study of leadership*.

- Kunt, G. (2019). *Kadınlarda Eğitim, Çalışma Durumu, Sosyal Medya Kullanımı, Evlilik Eğilimi, Boşanma Eğilimi Arasındaki Karşılıklı İlişkiler*.
- Lin, C.-Y., Broström, A., Griffiths, M. D., & Pakpour, A. H. (2020). Investigating mediated effects of fear of COVID-19 and COVID-19 misunderstanding in the association between problematic social media use, psychological distress, and insomnia. *Internet Interventions*, 21, 100345. <https://doi.org/10.1016/j.invent.2020.100345>
- Merriam Webster Dictionary. (2014). <https://www.merriam-webster.com/dictionary/social%20media>
- Milliyet Gazetesi. (2023). <https://www.milliyet.com.tr/arama/sosyal-medya-bosanma>. adresinden 01.11.2023 tarihinde erişilmiştir.
- Özgüven, İ. E. (2014). *Evlilik ve Aile Terapisi*.
- Öztat, F. (2019). *Aile içi iletişim doyumu ve sosyal medya kullanım ilişkisi*.
- Posta Gazetesi (2023). <https://www.posta.com.tr/arama?q=sosyal-medya-bosanma>. adresinden 03.11.2023 tarihinde erişilmiştir.
- Sabah Gazetesi (2023). <https://www.sabah.com.tr/timeline/2022/06/22>. adresinden 04.11.2023 tarihinde erişilmiştir.
- Sak, R., Şahin Sak, İ. T., Sendil, C., & Nas, E. (2021). Bir araştırma yöntemi olarak doküman analizi. *Kocaeli Üniversitesi Eğitim Dergisi*. <https://doi.org/10.33400/kuje.843306>
- Saleh, M., & Mukhtar, J. I. (2015). *Social media and divorce case study of Dutse LGA Jigawa State*.
- Sosyal Ağ Haritası (2021). <https://sosyalagharitasi.gov.tr/report?year=2021>. adresinden 15.10.2023 tarihinde erişilmiştir
- Taş, H. (2015). Turkey – from tutelary to delegative democracy. *Third World Quarterly*, 36(4), 776–791. <https://doi.org/10.1080/01436597.2015.1024450>
- Valenzuela, S., Halpern, D., & Katz, J. E. (2014). Social network sites, marriage well-being and divorce: Survey and state-level evidence from the United States. *Computers in Human Behavior*, 36, 94–101. <https://doi.org/10.1016/j.chb.2014.03.034>
- Yengin, D. (2019). Digital Addiction As Technology Addiction. *Turkish Online Journal Of Design Art And Communication*, 9(2), 130–144 <https://doi.org/10.7456/10902100/007>



## Association Rules Analysis for Online Shopping Customer Data

**Dr. Gökhan TURAN**

Beşiktaş Belediyesi

gturan1975@yahoo.com

Orchid: 0009-0002-3322-4003

### ÖZET

Veri Madenciliği büyük veri setlerinden anlamlı kurallar ve örüntüler oluşturmak için kullanılan disiplinler arası bir tekniktir. Veri Madenciliğinin içerisinde tanımsal ve tahmin tekniklerinin kullanıldığı bir alana da sahiptir. Bu çalışmada, öncelikle Veri Madenciliği kavramı tanıtılmış sonrasında CRISP-DM süreci açıklanmıştır. Birlikte Kuralları Analizi bu çalışma verilerinin analizinde kullanılmıştır. Güven ve Destek oranları tanımlanarak, bu teknikler İstanbul’da yaşayan müşterilerin çevrimiçi satın alma davranışlarının belirlenmesi için Birlikte Kuralları Analizi kullanılmıştır.

**Anahtar Kelimeler:** Veri Madenciliği, Birlikte Kuralları Analizi, Apriori Algoritması.

### ABSTRACT

Data Mining is an interdisciplinary technique used to extract meaningful patterns and rules from large data sets. There are descriptive and predictive techniques used in data mining. In this study, first, the concept of data mining is described, and then CRISP-DM process is explained through models. Association Rules are applied to the data analysis in this paper The Confidence and Support Ratios are explained, and this technique is applied to a data set gathered from Istanbul customers to detect their online shopping behavior.

**Keywords:** Data Mining, Association Rules Analysis, Apriori Algorithm.

## 1 Introduction

Data mining can be described as the overall process or methods of searching and analyzing a large batch of raw data to identify patterns and extract useful information. These processes or methods may involve elements of statistics, machine learning, neural networks, and a variety of other new technologies and methodologies. Understanding both mathematical models and computing methods are required to comprehend the intricacies of data mining. [1]

Companies use data mining software to learn more about their customers. It can help them to develop more effective marketing strategies, with the aims of increasing sales, and decreasing costs. Data mining relies on effective data collection, warehousing, and computer processing. In the last few years, Data Mining has become more widespread and recently, it started to play a more crucial role in various businesses. [2]

## 2 The Cross-Industry Standard Process For Data Mining (Crisp-DM)

This paper defines data mining as the act of selecting, exploring, and modeling vast databases with the purpose of identifying previously unknown models and patterns. [3]

In order to stay ahead of their competition, a wide range of companies in numerous areas, including education, marketing, sports, and finance, employ data mining. As a result, it is possible to state that the need for a standard data mining process has skyrocketed in every sector and business dealing with a large number of data. A Cross-Industry Standard Process for Data Mining (CRISP-DM) was initially published in 1990, so that the procedures employed in data mining can be standardized. [4]

CRISP-DM consists of 6 phases:

- 1- Business Understanding
- 2- Data Understanding
- 3- Data Preparation
- 4- Modeling
- 5- Evaluation and
- 6- Deployment

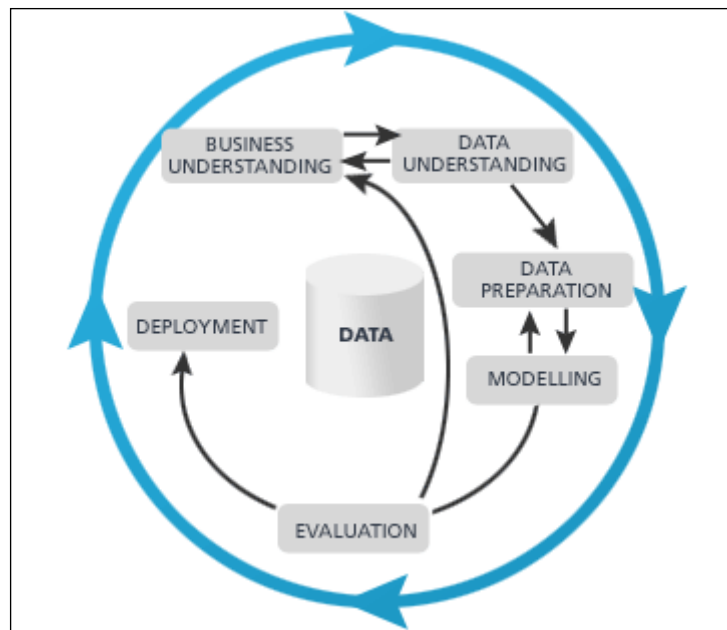


Figure 1. The CRISP-DM Process

### 3 Association Rules Analysis

Association rules analysis is employed to find correlations and co-occurrences between data sets. Retail stores adopt this data mining technique to find purchasing patterns in convenience store, or supermarkets. In some cases, association discovery can be referred as “market basket analysis”. The strength of each of the association rules are measured with Support and Confidence Ratios.

#### Support and Confidence Ratios

**Support** shows the how often we come across one pattern in a rule set, which will be referred to as frequency. It is the percentage of transactions that contain both A and B.

Support = Probability (A and B)

Support = (Transactions involving A and B) / (Total number of transactions).

**Confidence** is the strength of implication of a rule, that is, the reliability of a rule within a set of data. In broad terms, it is the percentage of transactions that contain B, if they contain A, which can be calculated as below:

Confidence = Probability (B if A) =  $P(B/A)$

Confidence = (Transactions involving A and B) / (Total number of transactions that have A).

### 4 Application

#### 4.1 Problem definition

This study was carried out to determine online shopping customer behaviors by employing association rules analysis by administrating a survey to a customer group in Istanbul.

#### 4.2 Data Preparation

The first step in the data preparation stage is collecting the data. The method used for the data collection process was conducting a survey to a group of people who shop online. The survey form consists of 7 questions, conveyed to 200 customers in Istanbul, and it was administrated through the Google Forms tool.

It has been found that there were 36 variables and 200 records in the data set. Ten rows of data regarding payment methods under six columns are given in Table 1.

**Table 1- Data Set**

Credit card	Debit card	Digital wallet	Money order	at the door payment	Digital card
1	1	1	1	1	1
1	0	0	0	0	
1	0	0	0	0	1
1	0	0	0	0	0
1	1	0	0	0	0
1	1	0	0	0	0
1	0	0	0	0	0
1	0	0	0	0	0
1	1	0	0	0	0
0	1	0	0	0	0

#### 4.3 Modeling

The variables have been examined by using IBM Modeler.

**Gender:**

57.84% of the research group is male and 42.16% is female.

**Age:**

46.08% of the research group is between 26-35 years old.

27.45% of the research group is between 36-45 years old.

20.59% of the research group is between 16-25 years old.

5.88% of the research group is either 46 years old or above.

**Marital Status:**

51.96% of the research group is single and 48.04% are married.

**Education:**

54.9% of the research group has a graduate degree.

28.43% of the research group has a bachelor's degree.

12.75% of the research group is high school graduates.

3.2% of the research group is doctoral graduates.

**Do you do your shopping online?**

95% of the research group shop online and 5% do not.

**5% of the research group answered the question “Do you shop online?” (5<sup>th</sup> question) as NO. Therefore; the data of 190 subjects has been analyzed and evaluated, and this number has been considered as the customers.**

**Shopping Frequency:**

35.29% of the customers shop when they have the opportunity.

29.41% of the customers shop once a week.

17.65% of the customers shop once a month.

12.75% of the customers shop once in fifteen days.

**Is it safe to shop online?**

50% of the research group agrees with this idea.

23.53% is hesitant.

There is a 5% null value.

The 19.61% of customers find online shopping completely safe.

1% find online shopping unsafe and 1% find it completely unsafe.

The survey was created in a way that the subjects who do not shop online cannot answer this question; thus, it will not generate a problem during data analysis.

**What do you shop online for?**

76% of the customers shop for clothing,

57% of the customers shop for electronics,

56% of the customers shop for books,

55% of the customers shop for food,

55% of the customers shop for home accessories,

52% of the customers shop for cosmetics,

40% of the customers shop for social activity tickets,

22% of the customers shop for sports and fitness,

19% of the customers shop for automotive and,

7% of the customers shop for health.

**Payment Method:**

80% of the customers pay online by credit card,  
47% of the customers pay with a debit card,  
13% of the customers pay with a digital card,  
11% of the customers pay via a credit card on delivery,  
8% of the customers make their payment with their digital wallets and,  
5% of the customers make their payment by money order.

**Special Offers:**

93% of the customers prefer online shopping due to prices being cheaper than stores.  
56% of the customers prefer online shopping because of free shipping.  
30% of the customers prefer online shopping because of first purchase discount.  
16% of the customers prefer online shopping because of social media advertisements.  
2% of the customers prefer online shopping because of e-mail campaigns.

**Problems after Shopping:**

67% of the customers have encountered problems regarding late delivery,  
46% of the customers complain about damaged products.  
35% of the customers stated that the products were in low quality.  
31% of the customers experience returns difficulties.  
22% of the customers complain about product size.  
14% of the customers had problems with product return prices.  
11% of the customers have faced problems regarding customer support.

It is apparent that the customers' dissatisfaction mainly stems from their orders arriving late. Therefore, shopping websites would significantly overcome customer dissatisfaction by investing in the logistics area for solving the "Late Delivery" issue.

**Income:**

42.16% of the customers have an income between 15,000 – 25,000 TL.  
20.59% of the customers have an income between 25,000 – 40,000 TL.  
13.73% of the customers have an income between 5,000 – 15,000 TL.  
11.76% of the customers have an income above 40,000 TL.  
6.86% of the customers have an income below 5,000 TL.

## **5. Modeling**

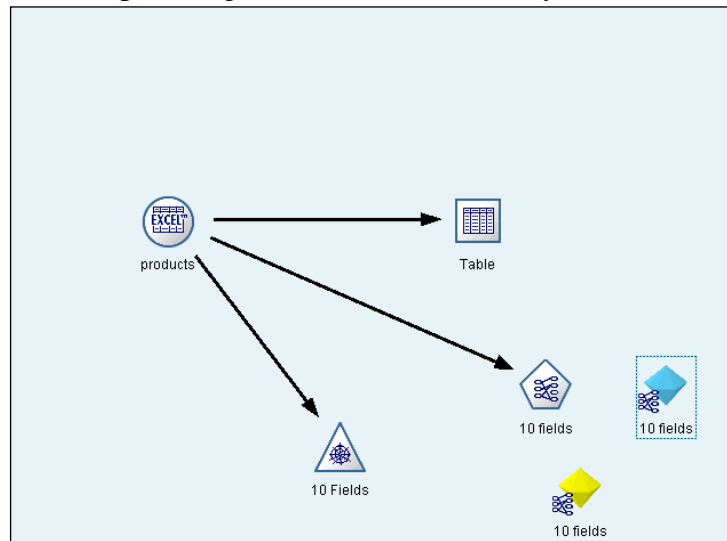
### **5.1 Association Rules Analysis**

The data set consisting of the purchasing categories can be seen in Table 2.

**Table 2 – Data Set**

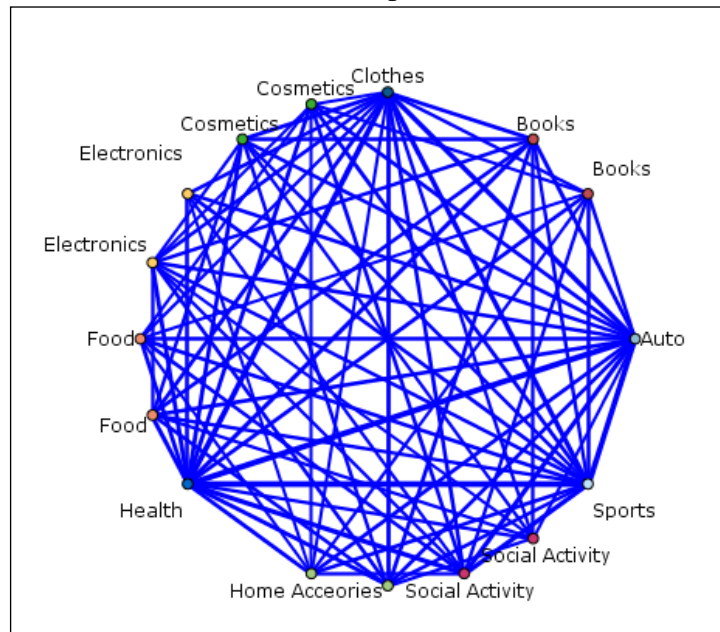
Food	Electronics	Clothes	Home Aceories	Books	Cosmetics	Health	Sports	Social Activity	Auto
0	1	1	0	1	0	0	0	0	0
0	0	1	0	1	1	0	0	0	0
1	1	0	0	1	0	0	0	0	0
1	0	0	0	0	0	0	0	0	0
0	1	0	1	1	1	0	1	1	1
0	1	0	1	1	1	0	1	1	1
0	0	1	1	0	0	0	0	0	0
1	0	1	1	1	1	0	0	0	0
1	1	1	1	1	1	1	1	1	1
1	1	1	1	1	1	0	0	1	0
1	1	1	1	0	0	1	0	0	0
0	1	0	0	0	0	0	0	0	0
1	1	1	1	1	1	0	0	1	0

IBM Modeler program and Apriori algorithm was used to analyze the data.



**Figure 2. Model**

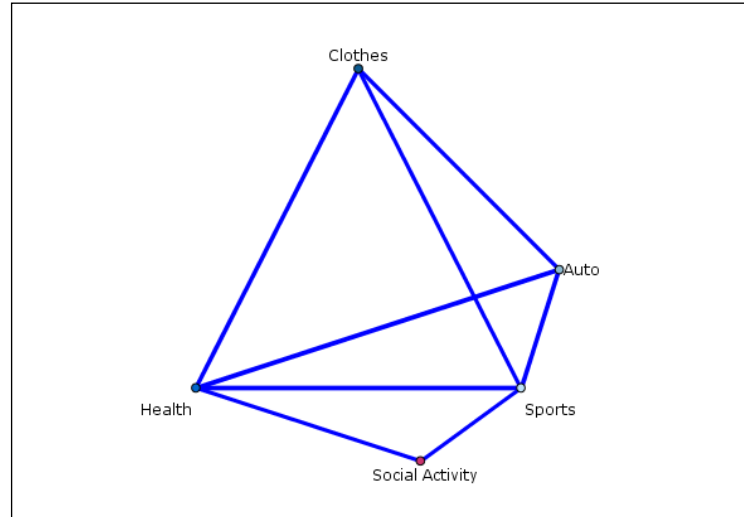
The web graph shows the connections between all products.



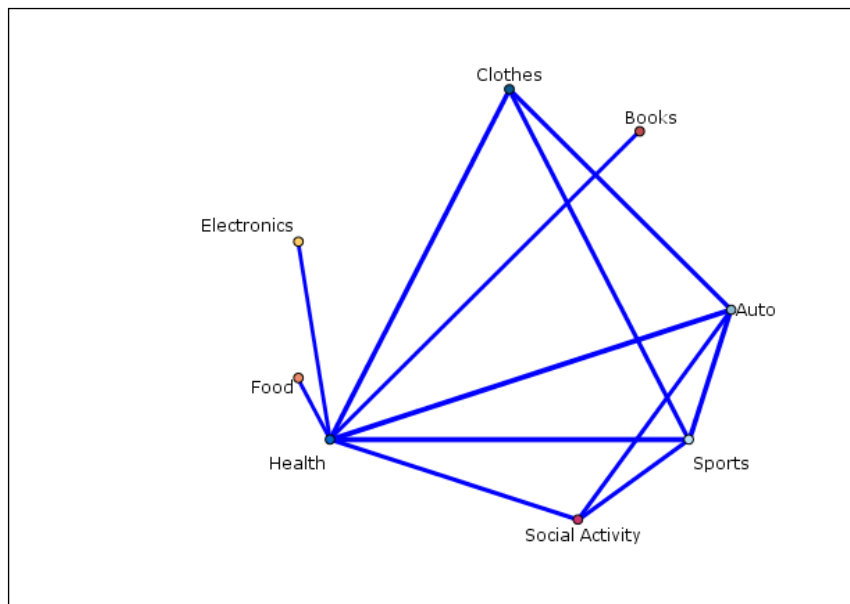
**Figure 3. Web Graph-1**



The Web graph 2 and 3 shows the connections between products with high frequency. Customers purchased clothes, social activity tickets, books, food, electronics, automotive- sports and health products frequently.



**Figure 4. Web Graph-2**



**Figure 5. Web Graph-3**

The Support and Confidence Ratios are used to assess the validity of the rule sets that are derived through Association Rules Analysis. In this instance, a 5% support ratio and an 80% confidence ratio were utilized.

Rule sets can be seen in Table 3.

**Table 3- Rule sets-1**

Consequent	Antecedent	Support %	Confidence %
Electronics	Health	7,292	100,0
Home Acceories	Health	7,292	100,0
Clothes	Health	7,292	100,0
Electronics	Health	5,208	100,0
Home Acceories	Sports	5,208	100,0
Books	Health	5,208	100,0
Clothes	Sports	5,208	100,0
Electronics	Health	5,208	100,0
Home Acceories	Social Activity	5,208	100,0

**First rule set:** 100% of the customers who bought Health products, also bought electronics. This rule has a support ratio of 7.292%.

**8<sup>th</sup> rule set:** 100% of the customers who bought Health products and Social activity tickets also bought electronics. This rule has a support ratio of 5.208%.

For this application Support ratio has been selected as 30%, and the confidence ratio has been selected as 80%. The rule sets regarding confidence and support ratios can be seen in Table 4.

**Table 4- Rule sets-2**

Consequent	Antecedent	Support %	Confidence %
Clothes	Cosmetics	35,417	97,059
Clothes	Food	32,292	93,548
Clothes	Social Activity	31,25	93,333
Clothes	Cosmetics	52,083	92,0
Clothes	Food	37,5	91,667
Clothes	Home Acceories	35,417	91,176
Food	Social Activity	33,333	90,625
Clothes	Clothes	31,25	90,0
Clothes	Home Acceories	31,25	90,0

**First rule set:** 97.059% of the customers who bought Cosmetics and food, also bought clothes. This rule has a support ratio of 35.417%.

## Conclusions

In this study, data focusing on e-commerce, an area where data mining is widely employed, was chosen. Markets have been impacted by prominent and continual advances in technology, and the e-commerce sector has expanded rapidly in this regard. The evolution and transformation of data mining throughout time shows that the e-commerce sector has usually been included in an integrated channel strategy, which allows for the sector's involvement in every product category both in Turkish market, and in the global ones.

In spite of the e-commerce sector's rapid growth, some customers may still have negative thoughts and impressions of online shopping especially regarding its payment safety. The result of our study shows that 50% of online shoppers agree with the statement that internet is safe, and 19.61% absolutely agrees with it. The research results show that only 1% regards online shopping unsafe.

Based on the results of the research, it can also be deduced that marital status and gender variables of the subjects have a serious effect on online shopping. Some of the important data parameters we mentioned above regarding the characteristics of the research group are as follows; 57.84% of the customers are male and, 42.16% of the customers are female. While 51.96% of the customers are single, 48.04% of them are married. 46.08% of the customers are between the ages of 26-35. 54.9% of the customers have a graduate degree. 35.29% of the customers shop when they had the opportunity. 76% of the customers shop for clothing. Customers purchased clothes, social activity tickets, books, food, electronics, automotive- sports and health products frequently.

80% of the customers pay online by their credit card. Since internet prices are far lower than those in storefronts, 93% of consumers prefer to purchase online.

Based on the findings, it can be concluded that e-tailing companies' inadequate logistic networks are the primary reason of complaints from most customers over delayed deliveries. By reducing this issue, businesses can boost their income, and minimize their problems regarding late deliveries.

All of these details may assist e-commerce businesses plan their sales strategies.

### **References**

1. Hand D., Mannila H., Smyth P.: Principles of Data Mining, Artificial Intelligence in Medicine, Vol.26, Issues 1-2, pp. 175-178, (2002)
2. Berry M. J. A., Linoff G. S.: Mastering Data Mining, Wiley, p.7, (2000)
3. Giudici P.: Applied Data Mining, Wiley & Sons, p.1, (2003)
4. Data Mining Processes, <http://www.zentut.com/data-mining/data-mining-processes/>, 06/12/2012.
5. Han J., Kamber M.: Data Mining Concepts and Techniques, Morgan Kaufmann, p. 228, (2006)
6. Tan P.N., Steinbach M., Kumar V., Introduction to Data Mining, Pearson Education, pp.327-497, (2006)



## **Work Labour Insertion Laws Comparision Between: Spain, France and Italy. Analysis of the Current Implementation in Ordinary Labour Market**

**Mr. Michael Aaron TISO**

Universidad Loyola  
matiso@al.uloysola.es  
Orcid: 0009-0005-5683-8069

**Dr. Araceli de los Ríos-Berjillos**

arios@uloyola.es  
Universidad Loyola Andalucía  
Orcid: 0000-0003-1861-7933

### **ABSTRACT**

This article analyses in detail the legal regulations in Spain, Italy, and France regarding the integration of people with disabilities into the labor market, analyzing the evolution of these laws and their current development in these countries.

As our focus is on the tourism sector, these three countries were examined because they are at the top of the world rankings in terms of visitor numbers: France in first place, Spain in third place, on a par with the United States, and Italy in fifth place. The tourism sector contributes 10% of the GDP of the EU economy and is considered to have room for potential growth (Eurostat, 2022).

The research questions aim to identify what the main differences between the countries' regulatory frameworks are, to what extent these regulatory frameworks have been effective and how they have boosted the employment in the regular labor market of people with disabilities in the tourism sector. The aim is to see whether people with disabilities, in particular women who are currently in a more disadvantaged position, have a good potential for inclusion in the tourism sector, as the statistical comparisons and some examples in the three countries lead us to believe.

Other countries are also compared to compare the effectiveness of the results.

**Keywords:** Disability, Regulatory Frameworks, Labor Market Integration, Comparative Experience, Employment of People with Disabilities in The Hospitality Industry.

## INTRODUCTION

The article starts with a short explanation of choice of the topic. Then an exposition of the importance of the theoretical framework with the interpretation of the institutional theory and how this can affect the working environment is presented.

The core of the article is the comparison of the legislation and what companies are actually doing in different countries.

### 1. JUSTIFICATION AND MOTIVATION OF THE THEME

#### 1.1.Importance of the integration of people with disabilities in the labor market.

The aim of this research is to present a comparative analysis of the situation in the ordinary labor market of people with disabilities in the tourism sector in European Union countries, specifically Spain, France, and Italy.

The comparative analysis of labor market insertion data is joined by a comparative analysis of the main regulatory frameworks, in the three countries indicated, related to this issue. These regulatory frameworks may not only act as exogenous variables that explain the differences between countries, but also, in line with institutional theory, they may be drivers of coercive isomorphism, as we will try to explain in the theoretical framework of this research. The following attempts to justify a) the interest of research on the incorporation of disabled people into the ordinary labor market and b) the importance of studying this issue in the tourism sector and in the countries selected for the study.

#### 1.2.Importance of carrying out a comparative study of the regulations developed in each country.

The European Commission adopted the Strategy on the Rights of Persons with Disabilities 2021-2030, which updates and follows on from the 2010-2020 strategy (EU, 2021). It is a joint strategy for all 27 member states, which each country has developed into an implementation plan.

Previous studies show the importance of including people with disabilities within an organization (Aguilar and Yusta, 2017; Aristizábal 2021; Adecco, 2023). Among the most recent, Huete and García-Ramos (2022) highlight the positive impacts on companies: improved corporate reputation, promotion of teamwork, greater commitment of the organization and its workers to certain values and learning about inclusion and diversity. McIntosh and Gillovic, (2021) show how people with disabilities were found to be loyal employees. For Garcia-Serrano and Malo (2014) they are committed to the organization that employs them, which minimizes the likelihood of employee turnover and therefore reduces the turnover rate. Job placement is only the first step, after which training and continuous inclusion programs must be included to ensure full integration and productivity (Pallisera et al., 2014).

Despite evidence from the literature, in the European Union (EU), only 50.6% of people with disabilities are employed, compared to 74.8% of people without disabilities (Eurostat, 2022). This points to the importance of further research to reduce this disparity in the labor market to have a more diverse and inclusive society, as a necessary condition for sustainability.

One of the most common policies in Europe is the establishment of quotas aimed at favoring access to regular employment for people with disabilities. The countries analyzed in this paper set by law that a percentage of the workforce must be made up of people with disabilities.

Otherwise, companies must make contributions to a public or private fund to improve the employment situation of people with disabilities.

The research questions we want to answer are:

- What are the main differences between countries' regulatory frameworks?
- To what extent have these regulatory frameworks been effective, i.e., how have they boosted employment in the mainstream labor market for people with disabilities?
- What has been the impact on the tourism sector?

### **1.3 Importance of the tourism sector and the countries selected for the study.**

This research focuses on the tourism industry because the tourism sector is increasingly seen as a key driver of economic development and sustainability. The World Tourism Organization (UNWTO) has stressed that tourism is a key driver of global development, prosperity, and well-being (UNWTO, 2019 and 2020).

In the European Union economy, tourism contributes 10% to EU GDP and creates employment for 26 million people, specifically generating 12.6% of employment in Spain, 11.3% of employment in Italy and 7.5% in France, with still great potential for growth (Eurostat, 2022). In the world ranking of countries receiving the most tourists, France is in first place with 82.6 million visitors, Spain in third place with 75.6 million visitors (narrowly beaten by the United States) and Italy in fifth place with 52.4 million tourists. These are therefore the top three European countries in this sector and among the top five worldwide (UNWOT, 2023). Hence the decision to focus the work on the tourism sector and on these countries.

Even though there is not much academic literature today that has dealt with the subject matter of this research. It is worth highlighting three very recent studies that strengthen the importance of this research. In the first one, the importance of work emerges so that people with disabilities can integrate into society and increase their degree of independence, if disability allows it (Doan et al., 2021).

In the research by Köseoglu et al. (2021), the barriers and difficulties that a company has to overcome when employing people with disabilities are analyzed, among which the following stand out: difficulty in finding such candidates and longer insertion and training times; these difficulties and barriers are confirmed in the study by Huete and García-Ramos (2022). Even so, the benefits that a company can have by having a better corporate image stand out, and this has an impact on the progress of the image and perception of the tourist destination where companies invest more in corporate responsibility. This is confirmed in the study by Upson et al. (2021) which shows that disability-friendly workplaces bring more value to the hospitality industry.

From all the above, we can see the need for further research on the integration of people with disabilities in the ordinary market and in the tourism sector.

## **2. THEORETICAL FRAMEWORK: INSTITUTIONAL THEORY**

A central assumption of Institutional Theory is that organizations are deeply embedded in the broader institutional context (Powell 1988; DiMaggio and Powell 1991). This theory, more recently also applied to Human Resource Management (Wright and McMahan 1992, Purcell 1999), can help us understand how the institutional context influences companies' policies and, more specifically, how the different processes of isomorphism develop and determine similar attitudes that we found in the organizations of the three countries observed when companies hire people with disabilities.



The framework illustrated by Paauwe and Boselie (2003) refers to different mechanisms that produce HRM strategy and policies and precisely to three types of isomorphism.

Coercive isomorphism, due to regulatory pressures, is well represented in our discussion by the obligation imposed by national legislations on companies to hire a certain number of disabled people. This situation may be an example of exogenous variables, i.e., real difficulties for companies to adapt their facilities or production structure or to find suitable workers for specific tasks.

The normative mechanism of isomorphism is more related to the dissemination of ideas and professional norms of behavior that assume a high degree of legitimacy: Corporate Social Responsibility, in our case, may be the driving force for companies to hire people with disabilities to demonstrate their social commitment.

The third type of isomorphism, mimetic isomorphism, is observed when the organization spontaneously initiates processes of imitation of other organizations in the same sector. It can hold in our context when companies turn to Corporate Social Responsibility not because the opportunity convinces management, but simply to adhere to a model that their customers appreciate.

### 3. AN OVERVIEW OF THE INTEGRATION OF PEOPLE WITH DISABILITIES INTO THE LABOR MARKET.

#### 3.1. Comparative analysis of the regulatory frameworks of Italy, Spain, and France

Although some international regulations transposed in these three EU countries were identical (UN Convention on the Rights of Persons with Disabilities and EU Council Directive on Equal Treatment in Employment and Occupation), the legislative development in each country results in working conditions for people with disabilities with different characteristics.

#### 3.2. Comparative analysis of the labor market integration of people with disabilities in the tourism sector.

In the three main countries analyzed in this work: Italy, Spain, and France.

Tourism is one of the sectors that employs most people with disabilities.

Country	% People with disabilities who work	% people with disabilities working in the tourism sector
Italy IT	38,1%	16%
Spain ES	34,7%	14,5%
France FR	41%	12%

\* Data from the statistical institutes of the different countries

\* Own created table

## 4.COMPARATIVE ANALYSIS OF THE REGULATORY FRAMEWORKS OF ITALY, SPAIN, AND FRANCE.

### 4.1. Italy

#### 4.1.1 Regulatory framework

The cornerstone of the legislation for the employment of people with disabilities in Italy is Law no. 68 of 12 March 1999, "Rules for the right to work of people with disabilities", updated with the numerous amendments to the text that have taken place over the years, starting with the implementing regulation of 10 October 2000. In 2015, Legislative Decree 151/2015 "Provisions for the streamlining and simplification of formalities and compliances for citizens and companies and other provisions on labor relations and equal opportunities" was published. This Decree introduces important novelties in Italy in relation to the revision of procedures and compliances for the employment of persons with disabilities. The central point is the strengthening of the private placement system, understood as a link between the organizational needs of the employer and the abilities of the disabled person. Finally, Ministerial Decree No. 43 of 11 March 2022 adopted the "Guidelines for the targeted employment of persons with disabilities", implementing the provision of Article 1 of the Legislative Decree No. 151 of 2015, adopting the "Guidelines for the targeted employment of persons with disabilities" of the General Directorate for Active Employment Policies of the Ministry of Labor. The aim is to provide a comprehensive reference framework of the principles, interventions, and methodologies for the implementation of the targeted employment service for companies and organizations to ensure the correct fulfilment of the obligation to employ people with disabilities. The body in charge of monitoring the implementation of the regulations on the employment of people with disabilities and providing guidelines for future developments is the Directorate General for Active Employment Policies of the Ministry of Labor. The Directorate General is also tasked with implementing the Targeted Placement Database, referred to in Article 8 of Legislative Decree no. 151 of 2015, to streamline the systematic collection of data, simplify compliance and improve the monitoring and evaluation of interventions. Every year, the DG (Directorate General) defines the number of resources of the '*Fondo per il diritto al lavoro dei disabili*' (Fund for the Right to Work of Disabled Persons) and drafts the biennial report to the Parliament on the state of implementation of the rules for the right to work of persons with disabilities. Regarding the '*Fondo per il diritto al lavoro dei disabili*' , in 2015 (Legislative Decree no. 151 of 14 September 2015), the system in place since 1999, which provided for the annual allocation from the State to the Regions and the subsequent disbursement from the Regions to employers, based on the previous year's recruitment, was repealed. As of 2015, the fund's resources finance incentives granted by the INPS (national social security institute) to workers who hire workers with disabilities and pilot projects for labor inclusion by the Ministry of Labor and Social Policies.

This is the progression of funds disbursed in recent years.

Legislative provision	Year	Amount disbursed
Decree 29 September 2017	2017	58.000.000
Decree 7 May 2018	2018	67.165.961
Decree 3 July 2019	2019	63.704.702

PCM 6 July 2020	2020	72.500.000 •
Decree July 2021	2021	77.455.167
Decree September 2022	2022	76.222.440

• Starting since 2020, this found also receive voluntary contributions

About the biennial report to Parliament on the state of implementation of the standards for the right to work of people with disabilities on the latest available report of the DG is. Italy has remedied the non-compliance with Legislative Decree No. 76 of 28 June 2013 - Implementation of Directive 2000/78/EC on equal treatment in employment and occupation, converted by Law No. 99 of 9 August 2013. This ensures respect for the principle of equal treatment of persons with disabilities, with an obligation for public and private employers to take measures in the workplace to ensure equality for all workers, including persons with disabilities. Finally, it is worth mentioning that the Italian Parliament ratified the UN Convention on the Rights of Persons with Disabilities in 2009 by Law no. 18 of 3 March 2009. In its inspiring principles, the UN Convention does not recognize "new" rights for persons with disabilities, but aims to ensure that they can enjoy, based on the laws of the States to which they belong, all the rights recognized to other citizens, in accordance with the general principles of equal opportunities.

#### 4.1.2 Main Provisions

According to the Law no. 68 of 12 March 1999, "specific employment" includes technical and support tools to assess the possibility of incorporating people with disabilities in the ordinary market in jobs suitable for them.

This results in labor obligations for employers, which are listed on the Ministry's website and are presented below, grouped into three themes: a) categories of workers, b) percentage of workers by type of employer, and c) agreements and incentives.

##### a) Categories of workers

- Persons of working age who suffer from physical, mental or sensory impairments and persons with intellectual disabilities, whose working capacity is reduced by more than 45%, as verified by the competent commissions for the recognition of civil disability, in accordance with the indicative table of disability percentages for disabilities and disabling diseases approved by Legislative Decree no. 509 of 23 November 1988, as well as persons whose working capacity, in occupations appropriate to their aptitudes, is permanently reduced by less than one third due to a physical or mental ailment or defect (art. 1, para. 1, par. 509 of 23 November 1988, as well as persons whose working capacity, in occupations appropriate to their abilities, is permanently reduced to less than one third due to a physical or mental ailment or defect (Art. 1, para. 1, Law No. 222 of 12 June 1984);
- People with a degree of professional disability greater than 33%, verified by the INAIL (National Institute for Industrial Accidents Insurance).
- Blind or deaf-mute persons (referred to in Law No 382 of 27 May 1970 and Law No 381 of 26 May 1970).
- War invalids, civilian war invalids and service invalids with disabilities from the first to the eighth category of the tables annexed to the Consolidated Law on War Pensions (Presidential Decree No 915 of 23 December 1978);
- Persons who are incapacitated for the performance of their duties because of an accident or illness with a reduction in working capacity of 60% or more or, in any case, who are

incapacitated for the performance of their duties because of the employer's non-compliance with occupational health and safety regulations, as judicially established.

Furthermore:

- blind telepoints
- blind massage and massages therapists and physiotherapists
- blind rehabilitation therapists
- blind teachers.

b) Percentage of workers by type of employer

Public and private employers are obliged to employ disabled workers in the following proportion (Art. 3 section 1)

- 7% of the employed workers, if they employ more than 50 workers.
- 2 employees, if they employ between 36 and 50 employees.
- 1 worker, if they employ between 15 and 35 workers.

All workers with an employment contract in a dependent relationship can be considered. Workers employed under fixed-term contracts of up to six months, members of production and work cooperatives, managers, workers hired under placement contracts, workers hired for activities to be carried out abroad for the duration of such activity, persons performing socially useful work, home workers, etc. (see the complete list on the Ministry's website) are not eligible for consideration. The take-over obligations are suspended when the company has resorted to extraordinary dismissals, defensive solidarity contracts and similar cases. Tasks are identified which, in relation to the activity carried out by administrations and non-economic public bodies, do not allow the employment of disabled workers, or allow it to a reduced extent. For example, in the air, sea and land transport sector, and in the construction and road transport sector, about site personnel and transport workers. Private employers and public economic entities which, due to the special conditions of their activity, cannot employ the full percentage of disabled persons, may apply for partial exemption from the obligation to recruit, on condition that they pay to the Regional Fund for the Employment of Disabled Persons an exemption contribution for each disabled worker not employed, equivalent to EUR 30.64 for each working day for each disabled worker not employed. In case of total or partial non-payment of contributions, the amount due may be increased by an administrative penalty of between 5% and 24% per annum, to be paid to the Regional Fund for the Employment of Disabled Persons.

c) Agreements and incentives

The employer may conclude agreements with the competent offices to determine a program to achieve the employment objectives provided for by law. In these cases, it is possible to provide for nominative selection, traineeships for training purposes, fixed-term employment, and probationary periods longer than those provided for in the collective agreement. Agreements may be concluded with social cooperatives, consortia, and voluntary organizations. The tasks assigned to the disabled worker and how they are to be carried out; the forms of support, counselling and mentoring provided by the appropriate regional services or vocational guidance centers; and regular checks on the progress of the training course should be set out in detail. Cases of agreements are those involving the assignment of specific work orders. They are particularly useful for companies that must comply with the obligation to hire protected categories and cannot place the professional figures within the company: they can identify a

work order to entrust it to a type B social cooperative thanks to Art. 14 of Legislative Decree 276/03.

The number of agreements that can be activated under Art.14 depends on the size of the company. Finally, the regions and autonomous provinces may grant recruitment subsidies from the resources of the Regional Fund, within precise limits indicated by law.

#### 4.1.3 Monitoring and implementation of the Law

The tenth report to Parliament on the state of implementation of Law No. 68 of 12 March 1999, "Rules for the right to work of the disabled", for the year 2019, which was published for the last time, shows a significant growth in employment, which affected the whole country. Here are the most significant data, taken directly from the report. Compared to the previous three-year period covered by the 9th Report, the number of people registered on compulsory employment lists and the number of public and private employers subject to legal obligations increased. The total number of public and private employers in 2019 is 110,060, of which 95.3% are private companies and the remaining 4.7% are public organizations. In total, the workforce of these companies and organizations amounts to almost 11 million employees. The total volume of unfilled positions dedicated to persons with disabilities is 148,229, compared to more than 366,000 disabled workers already employed in the reference year (2019). The reserve percentage attributable to private companies exceeds 400,000 jobs, while public bodies declare more than 115,000 positions reserved for persons with disabilities. The sectors of economic activity with the highest numbers are, in the first place, companies in industry in the strict sense, with more than 172,000 potential positions for disabled workers (33% of the national total) and an availability of 51,452 positions; this is followed by the macro category encompassing Public Administration, Education and Health, with a reserve of more than 126,000 positions (25% of the total) and an availability of 30%. The following table shows the breakdown of the 847,708 persons on the specific employment list who could be placed in the unfilled sectors.

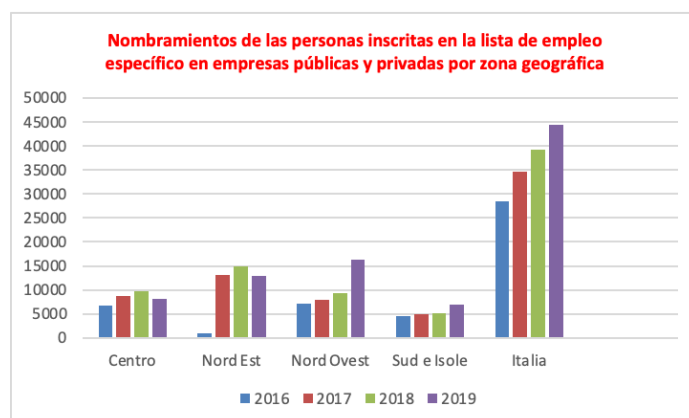
A historical note: the Court of Justice of the European Union, on 4 July 2013, had declared Italy to be in breach of legislation on people with disabilities, for failing to transpose Article 5 of Directive 2000/78/EEC:

"(...) the employer shall take appropriate measures, according to the needs of the specific situations, to enable persons with disabilities to have access to, perform or be promoted in employment or to undergo training (...)". The accusation against the Italian system was that it only provided for public incentive and facilitation measures instead of providing, or rather minimally providing, for obligations imposed on employers according to the needs of disabled workers, to favor their inclusion in the company.

Table 1- registered in the specific employment list, classified by type of disability, sex (v. as.) Years 2016 - 2019								
	2016	2016	2017	2017	2018	2018	2019	2019
	Total	Of which woman	Total	Of which woman	Total	Of which woman	Total	Of which woman
Civil invalids	525.426	241.508	553.515	248.520	695.117	321.308	809.394	375.178
Working invalids	16.342	2.822	12.369	1.019	17.933	3.111	14.962	1.228

War invalids and service invalids	2.254	170	2.212	82	3.114	118	2.973	114
Blind	1.623	690	1.566	674	2.065	900	2.507	1.104
Deaf	5.128	2.376	5.314	2.618	6.497	3.165	7.808	3.950
N.d.	6.889	3.719	7.806	3.840	8.982	4.348	10.064	4.776
<b>Total</b>	<b>557.662</b>	<b>251.285</b>	<b>582.782</b>	<b>256.753</b>	<b>733.708</b>	<b>332.950</b>	<b>847.708</b>	<b>386.350</b>

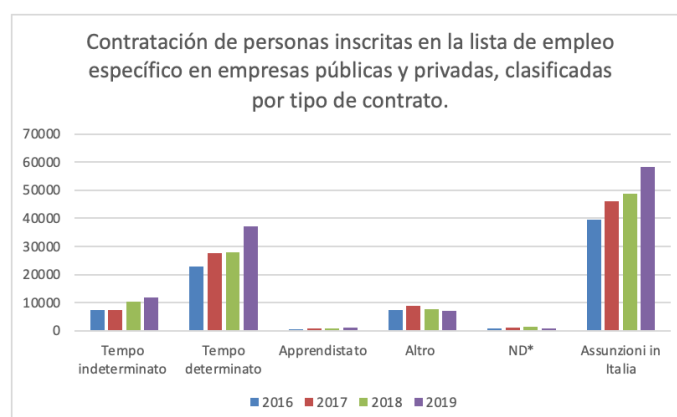
The geographical area with the highest number of people on the employment lists is the south of Italy and the Islands, which represents 55% of the national total. Regarding academic qualifications, they do not exceed the baccalaureate in almost 60% of cases, although an increase in the number of university degrees and diplomas/level I is observed. During the year there were 94,176 enrollments, of which 43% were women. This is the largest volume of new contracts ever recorded in surveys L.68/99, although it does not modify the gender quota (41% of female workers). 42,941 private companies were created (43% women), of which 92% were civil invalids. Companies without an obligation to hire absorbed 8.5% of the entries.



\*Appointment of the people registered in the specific employment list in public and private companies by geographic area

More than 7,100 start-ups involved foreign workers, mostly of EU origin. The occupational categories reported by the enterprises in the start-up phase are mainly blue-collar (28%) and white-collar jobs (26%), which comprise most female workers. Name calling is used in more than 79% of cases, which limits start-ups to a national share of 3.3%. Public administrations develop slightly fewer than 1,400 incumbents, which in this case ensures an overall female employment rate of over 50%. The public sector also stands out for its greater receptiveness to categories of members other than civil invalids, such as the blind and the deaf. The number of recruitments in 2019 reached 58,131, the highest value achieved by the targeted employment system, with a substantial increase also compared to the contracts recorded in 2018 (48,770). This figure will represent a challenging benchmark for employment regulated by Law 68/99 in the post-pandemic years. Fixed-term contracts account for 64% of hiring in 2019, while permanent contracts account for 20% of the total, and the public sector for 30%.

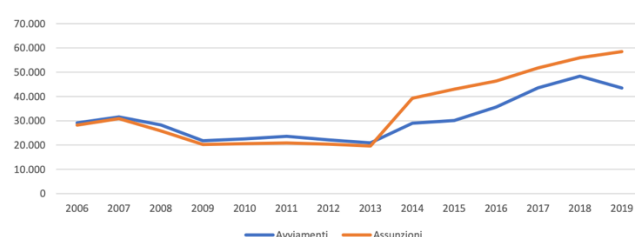




\*Hiring of people registered on the specific employment list in public and private companies classified by all types of contracts.

In the private sector, more than 12,000 people (5,000 women) made use of traineeships, mainly in the North-East regions, making use mainly of extra-curricular traineeships and placements. Start-ups and recruitments follow different trends, with the former recording a slight decrease in 2019, while new hires reach an estimated value of more than 58,000 contracts, confirming a steady positive trend that started in 2013.

Figura 4 – Dati di stima su avviamenti e assunzioni degli iscritti nell'elenco del collocamento mirato presso datori di lavori pubblici e privati (v. ass.). Anni 2006 - 2019



Fonte: Ministero del Lavoro e delle Politiche Sociali. Elaborazioni INAPP 2022

\*Estimated data on starts and hirings of those registered in the targeted placement list with public and private employers. Years 2006-2019

## 4.2 Spain

### 4.2.1 Regulatory framework

General laws relating to the protection of the rights of persons with disabilities.

The most recent Spanish legislation on people with disabilities is Royal Decree 193/2023, of March 21, which regulates the essential conditions of accessibility to community services and non-discrimination of people with disabilities, in relation to access and use of goods and services available to the public.

The objective is that "they can live in equality, in freedom, independently and participate fully in all aspects of life, enjoying all rights and in all areas of community life." The right of people with disabilities to universal accessibility was already in the United Nations Convention on the Rights of Persons with Disabilities, signed in New York on December 13, 2006 and ratified by Spain on December 3, 2007, and from here the concept passes to the law that transposes this convention into the Spanish domestic legal system, that is, the fundamental General Law on the

rights of people with disabilities and their social inclusion, approved by Royal Legislative Decree 1/2013, of 29 November.

Returning to the Royal Decree of 2023, we note that it also includes a list of positive action measures aimed at compensating for the disadvantages that people with disabilities generally face; Through these support measures, people with disabilities should be able to have equal opportunities to develop their lives in accordance with their own preferences, decisions and choices.

The Royal Decree of 2023 thus advances the path towards achieving the Sustainable Development Goals of the UN Agenda 2030, mainly Goals 4 (Quality Education), 8 (Decent Work and Economic Growth), 9 (Industry, innovation and infrastructure), 10 (Reduction of inequalities), 11 (Sustainable cities and communities) and 12 (Responsible production and consumption).

For the purposes of our debate, article 29 of the Royal Decree, relating to public aid, is especially significant: "aid that may consist of subsidies, incentives or any other form of support conducive to facilitating natural or legal persons obliged to comply of the duties of universal accessibility and non-discrimination"

Finally, the third additional provision "Labor Relations", which refers to the specific laws that regulate employment, is crucial: "Within the framework of labor relations, the obligations, violations and sanctions relating to the basic conditions of accessibility and non-discrimination of people with disabilities are governed by the respective specific labor laws".

Specific laws relating to the protection of the rights of people with disabilities in employment.

April 7, 1982, with the approval of the first Law on Social Integration of the Handicapped (LISMI), marked an important date for the labor integration of disabled people. It stipulates the obligation for public and private companies to have quotas for workers with disabilities, in proportion to the number of employees in the company. In fact, the quota system introduced with the LISMI law allowed for the creation of a good integration model, but after more than 30 years it was necessary to review it considering various changes in the social and business environment. Among the changes that occurred in the 32 years of application of the LISMI, the most significant took place in the year 2000. Given the non-compliance of the law by many companies, Royal Decree 27/2000 was approved, which established a series of exceptional alternative measures so that companies that expressed their inability to hire people with disabilities could comply with the law. The LISMI was replaced in 2014 by the General Law on the Rights of Persons with Disabilities and their Social Inclusion, generally known as the General Disability Law or LGD, which together with the LISMI includes two other important regulations on the matter: the LIONDAU ( 2003) and the Law on Violations and Sanctions (2007). Thus, the current LGD brings together what were the three main provisions in force in Spain to protect the rights of people with disabilities. The General Disability Law «recognizes people with disabilities as holders of a series of rights, and public powers as the guarantors of compliance with said rights. To this end, it establishes a regime of infractions and sanctions that guarantee that people with disabilities can develop in conditions of equal opportunities, accessibility and non-discrimination. Regarding labor integration, there are no significant changes with respect to the previous LISMI law, but new terminology is introduced: instead of 'handicapped', 'person with disabilities' is introduced, and instead of 'insertion/integration', introduces 'inclusion'.

Regarding the public sector, Public Administrations must reserve 7 percent of places for people with disabilities in accordance with the provisions of Royal Legislative Decree 5/2015, of October 30, which approves the consolidated text of the Law of the Basic Statute of Public Employees and Law 30/1984 of the Public Service.

#### 4.2.2 Main provisions

The provisions of the General Disability Law are very articulated (health protection, training, accessibility and non-discrimination, including positive action measures, etc.); This debate is limited to the workplace. Rights holders are defined as follows: (Preliminary Title - Chapter II, Art 4 – rights holders): “People with disabilities are those who present physical, mental, intellectual or sensory deficiencies, foreseeably permanent that, when interacting with various barriers may prevent their full and effective participation in society, on equal terms with others” (...) “For the purposes of this law, persons with disabilities will be considered those who have been recognized with a degree of disability equal to or greater than 33 percent”, che sara “carried out by the competent body in the terms developed by regulation.” The rights of people with disabilities in employment are summarized as follows in title I (Rights and obligations) - Chapter III – article 17 – Support for professional activity. “Persons with disabilities of working age will have the right to benefit from vocational and professional rehabilitation programs, maintenance of employment and return to work”, this occurs in the following benefits: “a) The processes of medical-functional rehabilitation or rehabilitation. b) Professional guidance. c) Training, readaptation, or professional requalification.” The part most directly dedicated to the right to work is dealt with later in Title I (Rights and obligations) - Chapter VI, where it deals specifically with the "Right to work". Here public employment services are defined (article 38) and the types of work are subdivided into "Ordinary employment" in companies and public administrations (section 2), "Protected employment" in special employment centers and "labor enclaves" (section 3) and, finally, "Self-employment" (section 4). The one of greatest interest to companies is that of 'Ordinary Employment', a treaty on which, consequently, we will focus our attention, starting with article 40 and with special attention to article 42 which deals with the 'Quota for the reservation of positions. work for people with disabilities. This stipulates that companies with more than 50 workers must have at least 2% of people with disabilities equal to or greater than 33% and assimilated (the calculation of the degree of disability is carried out in accordance with Legislative Decree 1/2013). Below we use the visual summary of the provisions of the LGD prepared by Fondazione Adecco, which summarizes the provisions of the law if companies cannot cover the hiring quota for people with disabilities through direct hiring, in accordance with the provisions of Royal Decree 364/2005, of April 8. Below is a visual summary of the provisions of the LGD prepared by the Adecco Foundation, which summarizes the provisions of the law if companies cannot cover the aforementioned quota for hiring people with disabilities through direct hiring, in accordance with the provisions of Royal Decree 364/2005, of April 8.

## Cuota del 2%



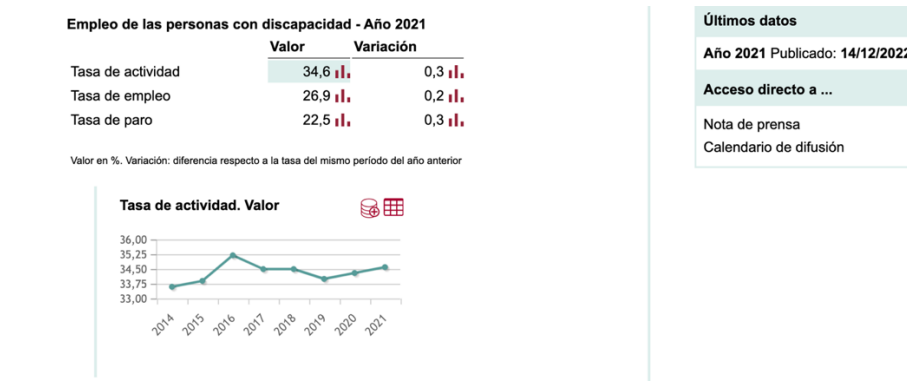
*\*Report Adecco Illustration*

As illustrated, these companies may resort to the "Certificate of Exceptionalism" due to the impossibility of finding the necessary candidates on the employment lists or for organizational, production, technical or economic reasons. They can also resort to "Alternative Measures", which are three "Contract with CEE", a contract with a special employment center or a self-employed worker with a disability for the supply of raw materials, machinery, capital goods or other goods necessary for the normal development of the activity of the company that opts for this extent. "Donation or sponsorship", donations to non-profit entities for the purposes of vocational training, job placement and job creation for people with disabilities. "Work environment", after signing the corresponding contract with a special employment center, as a measure to encourage the employment of people with disabilities. Returning to the provisions of the law in Title I (Rights and obligations) - Chapter VII, in the "Right to social protection" - Article 52 defines the aforementioned "Occupational Centers" that have the purpose of "ensuring therapy services". occupational and personal and social adjustment for people with disabilities to achieve their maximum personal development and, in cases where possible, facilitate their training and preparation for access to employment." The creation and support of these employment centers is delegated to public administrations, which can also be in the hands of private "non-profit" legal entities.

### 4.2. 3. Monitoring and enforcement of the law

The National Institute of Statistics (INE) is responsible for collecting and analyzing data on people with disabilities in employment. In the reports periodically published by the INE, you can find information on the employment rate of people with disabilities, the percentage of jobs reserved for them in companies, the number of employment contracts concluded by companies, etc. In its most recent report on 2021 data, published on December 14, 2022, the INE states that: 34.6% of people aged 16 to 64 with officially recognized disabilities in 2021 were active, 0.3 points more than the previous year. This activity rate was 43.1 points lower than that of the population without disabilities. The number of active people with disabilities increased by 4,300 (0.6%) compared to 2020. The number of active people without disabilities grew by

2.0%. The employment rate of people with disabilities was 26.9% (66.3% for people without disabilities), with an increase of 0.2 points compared to 2020. 89.8% of those employed were salaried and, of these, 74.9% had a permanent contract. The number of employed people with disabilities increased by 1,800 people (0.3%) in 2021. The number of people without disabilities increased by 2.9%. The unemployment rate for the disabled group was 22.5%, 0.3 points higher than in 2020. This rate was 7.8 points higher than that of the population without disabilities. The number of unemployed people with disabilities increased by 2,500 people (1.7%) during 2021, while among people without disabilities it decreased by 3.2%.



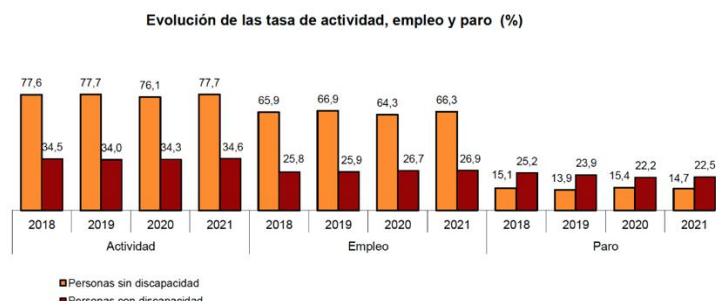
*\*Work of disabled people – Year 2021*

In 2021 there were 1,929,400 people with disabilities of working age (16 to 64 years old), which represented 6.3% of the total working-age population, and a decrease of 0.2% (4,000 people) compared to 2020. Of the population, 668,200 were active, a figure that increased by 4,300 (0.6%) compared to 2020. Active people without disabilities increased by 2.0%. Within the active population with disabilities, a higher percentage of men was observed, a greater weight of the 45- to 64-year-old group and a lower representation of people with higher education than in the active population without disabilities. The number of employed people with disabilities (518,100 people) increased by 1,800 compared to the previous year, 0.3%. Employed people without disabilities increased by 2.9%. Regarding the characteristics of the employed population with disabilities, the same differences were observed in terms of sex, age and educational level as those indicated for the active population. The distribution by seniority in the company was similar in both groups.

Workers between the ages of 16 years old to 64 years old; according to disability type. Year 2021						
	Total		People without out disability		People with disability.	
	V. Absolute	Percentage	V. Absolute	Percentage	V. absolute	Percentage
Total	22.906,20	100	22.237,90	100	668,2	100
Sex						
Man	12081,4	52,7	11.707,00	52,6	374,3	56,6
Woman	10824,8	47,3	10530,9	47,4	293,9	44
Range of age						
16-24	1.517,50	6,6	1495,6	6,7	21,9	3,4

25-44	10.656,90	46,5	10451,8	47	305,1	30,7
45-64	10731,8	46,9	10290,5	46,3	441,3	66
Illiterate and primary school	1202,6	5,3	1.143,90	5,1	58,8	8,8
Secondary school / Job vocational training	11.797,40	51,5	11378,7	51,2	418,8	62,7
Higher education	9.906,10	43,2	9.715,40	43,7	190,7	28,5

**Evolución de las tasas de actividad, empleo y paro. Año 2021**  
Unidades: porcentaje



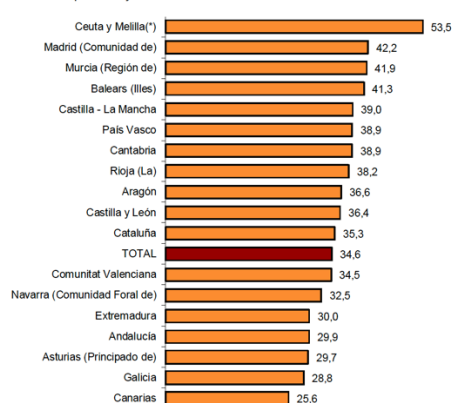
*\*Evolution of activity, employment, and unemployment rates. Year 2021*

The report also analyzes in detail the evolution of the employment of disabled people according to sex, age, type of disability and type of contract; Likewise, it analyzes the measures that promote participation in employment. Regarding geographical distribution, the highest activity rates of the group of people with disabilities in 2021 occurred in the Community of Madrid (42.2%), the Region of Murcia (41.9%) and the Balearic Islands (41.3%).

For their part, minors were registered in the Canary Islands (25.6%), Galicia (28.8%) and the Principality of Asturias (29.7%).



Tasa de actividad de las personas con discapacidad por comunidades autónomas.  
Año 2021  
Unidades: porcentaje



(\*) El número de observaciones muestrales es reducido, por lo que hay que interpretar con cautela la cifra.

\* Activity rate of people with disabilities by autonomous communities

In addition to the National Institute of Statistics, the State Public Employment Service (SEPE) also provides data and information on the employment of people with disabilities, including job placement programs and employment support measures. A rich source of data on the employment of people with disabilities is the National Employment System website.

### 4.3 France

We have decided to also analyze France, as it is also a member country of the European Union, with an economic characteristic like Italy and Spain. In addition, France is the Country that received the most tourists in 2022 (Untwo, 2022).

#### 4.3.1 Regulatory Framework

According to the requirements of the French Labor Code (Code du travail articles R5212-1 to R5212-31), l'OETH - Obligation d'Emploi de Travailleurs Handicapés (Obligation of Employment of Disabled Workers) obliges every company with more than 20 employees to employ disabled people in a proportion of 6% of the total number of employees. It is based on European regulations and, as in the other countries analyzed, it had its own development in terms of specific quotas.

#### 4.3.2 Principal disposition

All companies that have 20 or more workers must employ 6% of their total workforce (5% in Mayotte). The contracting obligation applies to all companies regardless of the sector in which they operate.

Companies must annually declare the exact number of jobs occupied by workers with disabilities, to demonstrate that they comply with their employment obligation.

#### 4.3.3 Monitoring & enforcement of the law

If companies do not meet the minimum number of hires, they must pay an annual contribution. The annual payment will be made in favor of Agefiph: (Association de gestion du fonds pour l'insertion professionnelle des personnes handicapées, Association for the management of the fund for the professional insertion of disabled people). Payment is made to the Urssaf or the Caisse générale de sécurité sociale. It is calculated based on the number of disabled workers that the company should have hired.

The annual contribution may be increased in certain cases. For example, if the company has not hired any disabled workers for more than 3 years.

## 5.RESULTS OF COMPARATIVE ANALYSIS

### 5.1 Law comparison between Italy, France, and Spain.

The European Union and all its Member States are parties to the United Nations Convention on the Rights of Persons with Disabilities (CRPD). The content of the Strategy on the Rights of Persons with Disabilities 2021-2030 and that of its preceding version, the European Disability Strategy 2010-2020, is based on this important Convention. For this reason, the Italian and Spanish regulations have the same origins as the European and United Nations guidelines. The first difference that can be highlighted lies in the quotas established for people with disabilities. Italian law begins to force the hiring of people with disabilities from a lower total number of employees. In Italy, if the company has between 15 and 35 employees, hiring a person with a disability is mandatory. While in Spain this obligation is only contemplated for companies with more than 50 employees. Both countries consider alternative measures and the possibility of companies resorting to the certificate of exceptionality, due to the impossibility of finding the necessary candidates for organizational, technical, economic or production reasons. Spanish law offering greater alternative measures for companies.

*Comparison between Spanish and Italian laws on labor insertion*

Country	Law	Summary	Alternative measure
Italia IT	Decreto ministeriale n. 43 del 11 marzo 2022	A) 15-35 employees = 1 disable person B) 36-50 employees = 2 disable people C) More than 50 employees = 7% of people with disability	Rate to labor inclusion centers depending on employee numbers
España ES	Real Decreto 193/2023	50 or more employees 2 employee must be disable, this quota changes in public administration that is 7 disable employees	Contract with an employee of a CEE. Donation to job placement. Contract between the company and a CEE
Francia FR	Labour Code (Articles R5212-1 to R5212-31)	20 employee = 6% with disability.	If the employer does not fulfill his labor obligation, he must pay an annual contribution. Based on the number of workers

## 5.2 Comparison of the guidelines of European Union

The European Union has a strategy called “Union of Equality: Strategy on the rights of people with disabilities 2021-2030.” These strategies do not establish a specific quota that companies have to reserve for people with disabilities. Quotas and job placement depend on the internal laws of each member country. Almost all member countries have a variable quota in proportion to the total number of workers. But the European Union strategy establishes some guidelines for the labor insertion in the ordinary market of people with disabilities, it also establishes some lines to improve the daily life of people with disabilities. Here you can see a comparison between other countries in the European Union.

Table 2. Comparison between countries of job reservations

Country	Percentage of disable employees (%)	Total N° of workers
Germany D	5	16
Austria	4	25
Greece	8	50
Luxemburg	4	25

## 5.3 Short analysis of Countries outside European Union that have a strong culture of tourism.

Although in this first phase of the work the analysis has been mainly focused on the countries of the European Union, it is important to conclude with a look outside to see how other countries are developing on this topic.

USA us	The Americans with Disabilities Act (ADA)	There are 5 federal laws that protect people with disabilities from discrimination in employment and in the job application process. But there is no minimum number of disabled persons that the government must hire.
Canada CA	Canadian Human Rights Act (“CHRA”).	There is no compulsory number, but the Act requires organizations to develop and - draw up and publish accessibility plans and renew them every 3 years in consultation with people with disabilities.
Australia AU	Disability Inclusion Act 2014 & The Fair Work Act 2009 (Cth)	There is no mandatory number of recruitments per employee, but each organization must have an accessibility plan and commit to improvements.
Mexico MX	Ley Federal del Trabajo	Companies with more than 20 employees will have to allocate 5% of their jobs to people with disabilities. They will also be obliged to implement measures to ensure that recruitment and promotion processes are fair for them.

\*Source official government web site

As you can see from this last table, in the United States, Canada and Australia there is no minimum hiring by law. In the United States, the number of people with disabilities who are currently working is 21% (Source U.S. Bureau of Labor statistics); In Australia, 48% of people with disabilities are working, compared to 80% employability of people without disabilities; Canada is the country with the highest percentage of employed people with disabilities, 65.1% compared to an employability of 80.1% for people without disabilities. But we must also remember that in Canada 25% of people with disabilities who work do so in the public sector, a percentage that reaches 18% in Australia and 10.1% in the United States (In the United States most people disabled is employed in the tourism sector). Making a comparison with the old continent, in Spain the percentage of people with disabilities inserted in the ordinary market is 34.6%. Having 24% of people with disabilities employed in the public sector. From here emerges the importance of continuing to investigate how we can integrate more people with disabilities and train them for their insertion into the ordinary labor market and specifically in the tourism sector.

## CONCLUSION

This study has revealed the significance of legislative efforts in facilitating the integration of persons with disabilities. The main aim is to heighten recognition of this matter and continue to investigate methods of improving the implementation of the law as well as the participation and emancipation of persons with disabilities in the workplace.

## Bibliography

- BOE-A-1982-9983 Ley 13/1982, de 7 de abril, de integración social de los minusválidos. (n.d.). <https://www.boe.es/buscar/doc.php?id=BOE-A-1982-9983>
- BOE-A-2003-22066 Ley 51/2003, de 2 de diciembre, de igualdad de oportunidades, no discriminación y accesibilidad universal de las personas con discapacidad. (n.d.). <https://www.boe.es/buscar/doc.php?id=BOE-A-2003-22066>
- BOE-A-2007-22293 Ley 49/2007, de 26 de diciembre, por la que se establece el régimen de infracciones y sanciones en materia de igualdad de oportunidades, no discriminación y accesibilidad universal de las personas con discapacidad. (n.d.). <https://www.boe.es/buscar/act.php?id=BOE-A-2007-22293>
- BOE-A-2013-12632 Real Decreto Legislativo 1/2013, de 29 de noviembre, por el que se aprueba el Texto Refundido de la Ley General de derechos de las personas con discapacidad y de su inclusión social. (n.d.). <https://www.boe.es/buscar/act.php?id=BOE-A-2013-12632>
- BOE-A-2023-7417 Real Decreto 193/2023, de 21 de marzo, por el que se regulan las condiciones básicas de accesibilidad y no discriminación de las personas con discapacidad para el acceso y utilización de los bienes y servicios a disposición del público. (2023, March 21). <https://www.boe.es/eli/es/rd/2023/03/21/193/con>
- Costanzi, S. (n.d.). Ministero del Lavoro e delle Politiche Sociali, Decreto 11 marzo 2022, n. 43 - Adozione linee guida collocamento mirato. [https://olympus.uniurb.it/index.php?option=com\\_content&view=article&id=27692:mlps43\\_22&catid=5&Itemid=137](https://olympus.uniurb.it/index.php?option=com_content&view=article&id=27692:mlps43_22&catid=5&Itemid=137)
- De Empleo Estatal, S. P. (n.d.). Contratación de personas con discapacidad | Servicio Público de Empleo Estatal. Servicio Público De Empleo Estatal. <https://www.sepe.es/HomeSepe/empresas/Contratos-de-trabajo/contratacion-personas-con-discapacidad.html>
- De Empleo, S. S. N. (n.d.). Sistema Nacional de Empleo. Sne - Servicio Nacional De Empleo. <https://www.sistemanacionalempleo.es/HomeSne>
- Direzione Generale delle Politiche attive del lavoro | Ministero del Lavoro e delle Politiche Sociali. (n.d.). <https://www.lavoro.gov.it/ministro-e-ministero/il-ministero/organizzazione/pagine/dg-delle-politiche-attive-del-lavoro>
- Fondo per il diritto al lavoro dei disabili | Ministero del Lavoro e delle Politiche Sociali. (n.d.). <https://www.lavoro.gov.it/temi-e-priorita/disabilita-e-non-autosufficienza/focus-on/fondo-diritto-lavoro-disabili/pagine/default>

Gazzetta Ufficiale. (2015, September 23). <https://www.gazzettaufficiale.it/eli/id/2015/09/23/15G00164/sg>  
 INEbase / Mercado laboral / Actividad, ocupación y paro / El empleo de las personas con discapacidad / Últimos datos. (n.d.). INE.  
[https://www.ine.es/dyngs/INEbase/es/operacion.htm?c=Estadistica\\_C&cid=1254736055502&idp=1254735976595](https://www.ine.es/dyngs/INEbase/es/operacion.htm?c=Estadistica_C&cid=1254736055502&idp=1254735976595)  
 INEbase / Mercado laboral / Actividad, ocupación y paro / El empleo de las personas con discapacidad / Últimos datos. (n.d.). INE.  
[https://www.ine.es/dyngs/INEbase/es/operacion.htm?c=estadistica\\_C&cid=1254736055502&menu=ultiDatos&idp=1254735976595](https://www.ine.es/dyngs/INEbase/es/operacion.htm?c=estadistica_C&cid=1254736055502&menu=ultiDatos&idp=1254735976595)  
 Inserimento e collocamento mirato. (n.d.). Cliclavoro.  
[https://www.cliclavoro.gov.it/pages/it/my\\_homepage/focus\\_on/tematiche/lavoratori\\_diversamente\\_abili/inserimento\\_colloc\\_mirato/](https://www.cliclavoro.gov.it/pages/it/my_homepage/focus_on/tematiche/lavoratori_diversamente_abili/inserimento_colloc_mirato/)  
 Inserimento e collocamento mirato. (n.d.). Cliclavoro.  
[https://www.cliclavoro.gov.it/pages/it/my\\_homepage/focus\\_on/tematiche/lavoratori\\_diversamente\\_abili/inserimento\\_colloc\\_mirato/](https://www.cliclavoro.gov.it/pages/it/my_homepage/focus_on/tematiche/lavoratori_diversamente_abili/inserimento_colloc_mirato/)  
 Inserimento e collocamento mirato. (n.d.). Cliclavoro.  
[https://www.cliclavoro.gov.it/pages/it/my\\_homepage/focus\\_on/tematiche/lavoratori\\_diversamente\\_abili/inserimento\\_colloc\\_mirato/](https://www.cliclavoro.gov.it/pages/it/my_homepage/focus_on/tematiche/lavoratori_diversamente_abili/inserimento_colloc_mirato/)  
 LA CONVENCIÓN DE LA ONU SOBRE LOS DERECHOS DE LAS PERSONAS CON DISCAPACIDAD – SID. (n.d.). <https://sid-inico.usal.es/la-convencion-de-la-onu-sobre-los-derechos-de-las-personas-con-discapacidad/>  
 Stato, I. P. E. Z. D. (1999, March 12). LEGGE 12 marzo 1999, n. 68 - Normattiva. <https://www.normattiva.it/uri-res/N2Ls?urn:nir:stato:legge:1999-03-12;68!vig=>  
 Stato, I. P. E. Z. D. (2009, March 14). LEGGE 3 marzo 2009, n. 18 - Normattiva. <https://www.normattiva.it/atto/caricaDettaglioAtto?atto.dataPubblicazioneGazzetta=2009-03-14&atto.codiceRedazionale=009G0027&tipoDettaglio=multivigenza&qId=&tabID=0.08324929064987918&titolo=Atto%20multivigente&bloccoAggiornamentoBreadcrumb=true>  
 United Nations Convention on the Rights of Persons with Disabilities - Employment, Social Affairs & Inclusion - European Commission. (n.d.). <https://ec.europa.eu/social/main.jsp?catId=1138&langId=en>

## X,Y ve Z Kuşakları Bağlamında Örgüt Kültürünün Algılanan Örgütsel Destek ve İç Girişimcilik Niyeti Üzerine Etkisinin İncelenmesi

**Gizem CEZ ÖZER**

Ankara Hacı Bayram Veli University  
gizem.cez@hbv.edu.tr  
Orcid: 0000-0003-2955-1044

**Prof. Dr. Aykut GÖKSEL**

Ankara Hacı Bayram Veli University  
aykut.goksel@hbv.edu.tr  
Orcid: 0000-0003-2780-8117

### ÖZET

Kuşakların yıllar içerisinde farklılaşan özellikleri bir örgüt içerisinde çalışmaya başladıklarında da kendisini göstermektedir. Kuşakların neden olduğu farklılıklar çalışanların birbirlerini anlayamamalarını ve olaylara değişik açılardan bakmalarına neden olmaktadır. Bu farklılaşan davranışlar doğal olarak iş süreçlerine, çalışanların performansına da etki etmektedir. Bu nedenle yönetimlerin kuşaklararası farklılaşmaların farkında olmaları, bu farklılıkları iyi yönetmesi önem arz etmektedir. Söz konusu iyi yönetim hem çalışanların performansına, örgüte olan aidiyet duygusuna önemli katkıda bulunurken, örgüt açısından da çalışanların iç girişimcilik davranışlarını sergilemede isteklileri de artıracaktır. Bu yazıda, örgüt kültürünün algılanan örgütsel destek ve iç girişimcilik davranışı üzerindeki etkisi Ankara ilinde bulunan Hazine ve Maliye Bakanlığının merkez birimlerinde görev yapan çalışanlar üzerinde araştırılarak X, Y ve Z kuşaklarına göre söz konusu etkinin farklılaşıp farklılaşmadığı, farklılaşıyorsa ne yönde olduğu irdelenmiştir. Böylece, çalışmanın sonucunda; örgüt kültürü ana ölçeği ve örgüt kültürü (katılım ve tutarlılık alt ölçekleri) için oluşturulan sorulara verdikleri cevapların ortalamaları yaş kuşaklarına göre istatistiksel olarak farklılık gösterirken, algılanan örgütsel destek ölçeği ile iç girişimcilik ana ölçeği ile alt ölçekleri için oluşturulan sorulara verdikleri cevapların ortalamalarının yaş kuşaklarına göre istatistiksel olarak farklılık göstermediği sonucuna ulaşılmıştır. Ayrıca, yapılan Ki-kare ilişki analizi ile “Y Kuşağı” ile “X Kuşağı’nda” “algılanan örgütsel destek kısmen var” algısı ağırlıklı iken; “Z Kuşağı’nda” ise “algılanan örgütsel destek var” algısının ağırlıklı olduğu sonucuna ulaşılmıştır.

**Anahtar Kelimeler:** Örgüt Kültürü, Algılanan Örgütsel Destek, İç Girişimcilik, Kuşak

## Examining the Effect of Organizational Culture on Perceived Organizational Support and Intrapreneurship Intention in the Context of Generations X, Y and Z

### ABSTRACT

The different characteristics of generations over the years also show themselves when they start working in an organization. Differences caused by generations cause employees not to understand each other and to look at events from different perspectives. These differentiated behaviors naturally affect business processes and employee performance. For this reason, it is important for managements to be aware of intergenerational differences and to manage these differences well. While this good management will contribute significantly to the performance of employees and their sense of belonging to the organization, it will also increase the willingness of employees to exhibit intrapreneurship behaviors on the part of the organization. In this article, the effect of organizational culture on perceived organizational support and intrapreneurship behavior was investigated on employees working in the central units of the Ministry of Treasury and Finance in Ankara, and it was examined



whether the effect in question differs according to generations X, Y and Z, and if so, in what direction. Thus, as a result of the study; while the averages of the answers given to the questions created for the organizational culture main scale and organizational culture (participation and consistency subscales) differ statistically according to age groups, the averages of the answers given to the questions created for the perceived organizational support scale and the intrapreneurship main scale and subscales do not differ statistically according to age groups. It was concluded that there was no difference. Moreover, according to the Chi-square relationship analysis, while the perception of "perceived organizational support is partially present" was dominant in "Generation Y" and "Generation X"; it was concluded that in "Generation Z" the perception of "there is perceived organizational support" is dominant.

**Keywords:** Organizational Culture, Perceived Organizational Support, Internal Entrepreneurship, Generation.

## GİRİŞ

Örgüt kültürü, bir kurumdaki çalışanları yaptıkları işlerde yönlendiren farklı değerlerin, bakış açılarının ve normların bir göstergesi olduğundan çalışanların bakış açısını ve davranışını etkilemektedir. Bir örgütün devamlılığını sağlayabilmeleri için, çalışanların etkin ve verimli çalışmaları hususunda kendilerinin desteklendiğini algılamaları gerekmektedir. Çalışmalarının takdir edildiğini ve ihtiyaçlarının örgüt tarafından içtenlikle giderildiğini hisseden çalışanlar, bu destekleyici davranışa karşı, örgütün faaliyetlerine katılımlarını, örgütün hedeflerine ulaşmasına dair istekliliklerini ve örgüte olan bağlılıklarını arttıran bir ait olma ve özdeşleşme hissiyle duygusal bağlılık ile cevap verecek ve iç girişimcilik davranışları da artış gösterecektir.

Günümüz örgütlerinde iki farklı kuşakların bir arada çalışıyor olması örgüt ve birey performansını etkileyen unsurların farklı kuşaklar bağlamında değerlendirilip yorumlanması ihtiyacını doğurmuştur. Bu çalışma X, Y ve Z kuşakları bağlamında örgüt kültürünün algılanan örgütsel destek ve iç girişimcilik niyeti üzerine etkisinin ayrımlılıklarını sorgulamaktadır.

### 1. KUŞAK KAVRAMI

Türk Dil Kurumuna göre kuşak kavramı; hemen hemen aynı senelerde doğmuş, aynı dönemin özelliklerini taşıyan, bu nedenle birbirine benzeyen sıkıntıları, kaderleri paylaşmış, benzer sorumluluklarla yükümlü olmuş insanlar topluluğu ve yaklaşık yirmi beş otuz yıllık yaş gruplarını oluşturan bireyler öbeği, göbek, nesil, batın, jenerasyon olarak tanımlanmıştır([www.tdkterim.gov.tr](http://www.tdkterim.gov.tr)).

Kuşak; insan hayatındaki farklı dönemler için tanımlanan, sosyal kimliklerin kazanıldığı ve aralarında yaklaşık yirmi iki yıllık süreyi kapsayan evreler veya insanın yaşam aşamaları olan çocukluk, genç yetişkinlik, orta yaş ve yaşlılık süreleri boyunca, beraber yaşamış insan topluluğu olarak da tanımlanabilir. Toplumlarda meydana gelen önemli tarihsel olaylar, savaşlar ve ekonomik krizlerden dolayı ortaya çıkan sosyal değişimler, o topluma ait kişilerin değer yargılarını, inançlarını, tutum ve davranışlarını ve eğilimlerini etkileyebilmektedir (Sarıtaş ve Barutçu, 2016: 2).

Başka bir deyişle, kuşak, belirli bir dönemde doğan, belirli bir dönemin şekillendirdiği benzer değerleri, tutumları ve yaşam tarzlarını paylaşan ve böylece o dönemin özelliklerini temsil eden bir insan topluluğunu ifade eder. Kuşakları iç gruba bağlayan ve onları dış gruptan ayıran özelliklere sahiptir (Chen, 2010: 132).

Her kuşağın hayata bakışı, iş yaşamından beklentisi, iletişim tarzları, değer yargıları, güçlü ve zayıf yönleri farklılık göstermektedir. Kuşaklar yaşadıkları dönemlerdeki siyasi, ekonomik ve kültürel değişimlerden etkilenmektedir (Demirel, 2021: 1801).

Genelde aynı yıllarda doğan kişiler kendilerini aynı kuşak olarak görürken, farklı doğum yıllarına sahip bireyleri de farklı bir kuşak olarak görmektedirler. Ancak bir kuşağın oluşumu yalnızca aynı doğum yılına sahip olmaları ile açıklanamaz. Daha etken olan durum bireylerin paylaştıkları yıllar değil yaşadıkları sosyal ve tarihsel eşsiz deneyimlerdir. Bu deneyimler bireyleri daha kalıcı olarak etkilemiştir. Literatürde araştırmacılar dönemleri belirli tarihsel aralıklar içerisinde değerlendirerek sınıflandırmıştır (Göksel ve Güneş, 2017: 810). Ancak araştırmacılar sosyal kuşakları tanımlarken kuşakların başlangıç ve bitiş tarihleri konusunda fikir birliğine varamamışlardır.

## 2.KUŞAKLARIN KRONOLOJİK OLARAK SINIFLANDIRILMASI

Kuşak kavramı ile ilgili literatür incelendiğinde altı farklı kuşaktan söz edilmektedir. Bu kuşaklar: Sessiz Kuşak, Bebek Patlaması Kuşağı, X Kuşağı, Y Kuşağı, Z Kuşağı ve Alfa kuşağıdır. Şu anda aktif iş yaşamında rol alan kuşaklar; bebek patlaması ile X, Y ve Z kuşaklarıdır.

### 2.1. Sessiz Kuşak (1925-1945)

Çağımızın en eski kuşağıdır ve 1925-1945 yılları arasında doğmuştur. Günümüz aktif iş hayatından çoğu emekli olmuştur. Bu kuşak gelenekselci kuşak olarak da bilinmektedir. “Sessiz Kuşak” terimi ilk kez Time dergisinde 5 Kasım 1951’de “Genç Nesil” başlıklı bir makalede kullanılmıştır.

Bu dönem aralığında gerçekleşen ikinci dünya savaşı ve ekonomik buhran sessiz kuşağın özelliklerinin oluşmasında etkili olmuştur. Türkiye Cumhuriyeti bu dönemde savaştan yeni çıkmış tek partili siyasal sistemin hakim olduğu ve sanayi, üretim ve hizmet sektörünün neredeyse sıfırdan kurulmaya başlandığı bir dönemdedir (Göksel ve Güneş, 2017: 810).

Bu kuşağın kültürel öğeleri içinde kalabalık aileler, yerel sosyal gruplar ve yakın komşuluk ilişkileri yer almaktadır. Toplumun temel normları ise otoriteye saygı, sadakat, çok çalışma ve toplumsal değerlere adanmışlıktır. Bugün bu kuşağa ait kişilerin yüzde 95’i emekli olmuştur. Yaşam felsefeleri yaşamak için çalışmaktır (Akdemir, Konakay, Demirkaya ve vd., 2013: 14).

### 2.2. Bebek Patlaması Kuşağı (1946-1964)

İkinci Dünya Savaşından sonra nüfusun toparlanmasını sağlamak ve ekonomik buhranın etkilerinin azalması sonucunda çocuk isteğinin yansıması ve daha iyimser bir döneme başlama hissi bebek patlamasının nedenleri arasında gösterilebilir. Bu kuşak, yüksek doğum oranları ile şehrin çevresindeki yerleşim alanlarının gelişmesinde, 1960’larda kolej eğitiminin yaygınlaşmasında, savaş karşıtı söylemlerin çoğalmasında, 1980’lerde politikada ve mal varlığı konusunda öncü olmakta ve son olarak 1990’lı yıllarda emeklilik sistemlerinin ve fonlarının oluşturulmasında etkin rol oynamıştır. (Demirkaya vd., 2015: 188).

Bu kuşağının en belirgin özellikleri kanaatkâr ve duygusal olmaları, sadakat duyguları yüksek, otoriteye bağlı, gerektiği zaman teknolojiyi kullanan gelenek ve kültürlerine bağlı bir kuşak olmalarıdır. Tek bir yerde uzun süre çalışmış, “çalışmak için yaşamak” felsefesini benimsemiş ve emeklilik sonrası bile çalışmayı sürdüren bir yapıya sahiplerdir. İyi yaşam standartlarının ancak çok çalışmakla mümkün olduğunu düşünen bu kuşak temsilcileri, “şimdi çok çalış, ileride karşılığını alırsın” düşüncesine sahiplerdir (Aka, 2018: 121).

### 2.3. X Kuşağı (1965-1979)

Türkiye açısından bu kuşak, ara kuşak anlamına gelen geçiş dönemi çocukları olarak adlandırılmıştır. X kuşağının geçiş dönemi olarak tanımlanmasının sebebi; söz konusu dönemlerde dünyanın önemli değişim ve dönüşümler geçirmeye başlamasından kaynaklanmaktadır. Eğitim, sağlık ve nüfus alanlarında görülen önemli değişimler 1965’li yıllardan 1979’lu yıllara kadar geçen süreç diliminde Türkiye’nin etkileyici değişim ve dönüşümlere uğradığını, hayat şartlarının iyileştiğini ifade etmektedir. Söz konusu süreçte

yaşam şartlarında görülen pozitif gelişmeler, bireylerin davranışları üzerinde de etki göstermiş, bireylerin maddi konular dışında, sosyal yaşamla ilgili unsurlara önem vermelerini de beraberinde getirmiştir (Erden Ayhün, 2013: 100).

ERC 2011 Raporu'na göre; bu kuşak çalışanları esnek, özgüvenli, teknolojiyi rahat kullanabilen özelliklere sahiptirler. Daha az hiyerarşik yapıları tercih ederler. Kadınlarda iş yaşamında erkekler kadar aktif olmaya başlamışlardır. Birden fazla kariyer yapmayı tercih etmektedirler. İş yaşamında güvenlik ve maaş unsurları ön planda tutmaktadırlar (Adıgüzel, Batur ve Ekşili, 2014: 173).

Türkiye'nin %22'sini oluşturan bu kuşak araştırmacılar tarafından da "rekabetçi" olarak tanımlanmaktadır. Bu kuşağın yetiştiği dönemde petrol krizleri ve ekonomik sarsıntılar ön plandadır. "68 kuşağı" gelişmelerinin de yaşandığı dönemde Türkiye'de üniversite olayları ve sağ-sol çatışması artarken televizyon da değerli bir iletişim aracı haline gelmeye başlamıştır (www.dijitalajanslar.com, 2013).

#### **2.4. Y Kuşağı (1980-2000)**

Y Kuşağı'nın en belirgin kişilik özelliklerinden biri sorgulayıcı olmalarıdır. "Neden Kuşağı" (Why Generation) olarak da adlandırılan bu kuşağın üyeleri için bir konuyu bilmek yeterli değildir, konuyla ilgili süreçler ve ayrıntılar, konunun nedenlerini de bilmek ister. Küresel etkilerle ve teknolojiyle büyüyen Y Kuşağı üyeleri teknolojiye yatkındır. Kendilerini ispat edebilmek adına rekabeti sevmekte ve rekabetin bulunduğu bir ortamda gelişen kariyer istemekte ve buna bağlı olarak performans sisteminde bireyler arası farklılıklara değer verilmesini istemektedir (Baysal Berkup, 2015: 105).

Türkiye'de özgürlüğüne düşkün, kolay uyum sağlayabilen, hızlı vazgeçen, iyi eğitilmiş, otoriteye meydan okuyan, teknoloji hayranı olan gençlerden oluşan bu nesil; sahip oldukları olanaklar sayesinde küreselleşmenin etkilerinin en iyi şekilde hissedildiği, ekonomi ve kültürlerarası etkileşimin arttığı bir dönemde yaşamaktadır (Adıgüzel, Batur ve Ekşili, 2014: 174).

Türkiye'de Y kuşağı, 1980 öncesi dönemdeki kıtlıkları (benzin sıkıntısı-yağ kuyrukları) tecrübe etmedikleri için, her şeyi çok hızlı tüketebilmektedirler. Kitlesele olanı değil, bireysel olanı tercih etmektedirler. Değişime kolay adapte olabilmekte ve kendilerini gösterme konusunda çok hevesli davranmaktadırlar (Göksel ve Güneş, 2017: 813).

#### **2.5. Z Kuşağı (2000 sonrası doğanlar)**

Z kuşağı üyeleri teknolojik bir zaman diliminde doğduklarından teknolojiyle iç içe yaşamaktadırlar. Bu sebeple Z kuşağı üyelerine "Anında Çevrimiçi Kuşağı", "Kuşak İ", "İnternet Kuşağı", "Gelecek Kuşak" veya "Net Kuşağı" denilmektedir. Tabscott'a göre, Z kuşağın temel sekiz özelliği vardır. Bunlar; özgürlük, işbirliği, inceleme, kişiselleştirme, eğlence, dürüstlük, hız ve yeniliktir. Özgürlükçü olduklarından normlara bağlı kalmak yerine kendi istediklerini yapmak isterler. Sınav ve ödevlerden değil, sunum, konferans tarzı eğitimlerden hoşlanırlar, işbirliği içinde olmayı severler. Okulda ve hatta işte eğlenmek isterler. Hız ve yenilikçilik hayatlarının vazgeçilmez bir unsurudur (Yazıcı, 2019: 17-18).

Genel anlamda pragmatik ve realist, yani (faydacı-yararcı) özelliklere sahiptirler. Risk alma hususunda önceki kuşaklara nazaran daha tedbirlidirler. Girişimci ve daha sosyal olan bu nesil en son teknolojinin içerisinde yetişmesinden dolayı yeni teknolojilere karşı istekli, kendilerini

geliştirmek ve kanıtlamak için hevesli ve çabuk öğrenen kişilerdir. Uzun yazılı metinler, zaman- alan ve tekrar eden uygulamalar onlar için sıkıcıdır (Seymen, 2017: 472).

Z kuşağı üyeleri standart işleri yapmak istemeyerek, her şeyi kişiselleştirmek istemeleri gibi ihtimalleri beraberinde getirmektedir. Diğer yandan, yaratıcılık, hak arama, farklı sosyolojik gruplarla ilişkiler konusunda da diğer kuşaklardan daha başarılı olmaları Z kuşağının iş hayatında elde edebileceği başarıları göstermektedir (Çetin Aydın ve Başol, 2014: 4).

### 3.ÖRGÜT KÜLTÜRÜ

Örgüt kültürü, Japonların örgüt yapılandırılmasında üstün başarıları göz önünde bulundurularak 1980’li yıllardan itibaren ayrıntılı olarak incelenmeye başlanmış bir kavramdır. Japon işletmelerinin Amerikan işletmelerine nazaran daha başarılı olmaları, işletmede sağladıkları üstünlük-yararlar ve güçlü bir örgüt kültürüne sahip olmaları dikkatleri örgüt kültürü kavramına yöneltmiştir.

Örgüt kültürü, teknolojinin, rekabetin ve küreselleşmenin hız kazandığı günümüzde işletmelerin faaliyetini, başarısını, yönetimini etkileyen en önemli unsurlardan birisi olmaya başlamıştır. Bu önemi anlayan işletmeler ve örgütler rakiplerine kıyasla önemli bir rekabet avantajı sağlamaktadır (Nevzat, 2007: 1).

Yani örgütlerin, sosyal bir yapı olarak incelenmeye başlamaları ile birlikte örgüt başarısının sadece yapı, teknoloji ve sermaye gibi maddi unsurlarla sınırlı olmadığı anlaşılmıştır. Bu durum örgütsel başarı için dikkate alınması gereken örgüt kültürü gibi yeni birtakım faktörlerin fark edilmesine sebep olmuştur (Kalkan, 2013: 5).

### 4. ALGILANAN ÖRGÜTSEL DESTEK

Günümüzde örgütlerin varlıklarını devam ettirebilmesi için çalışanların etkin ve verimli çalışmaları gerektiği gibi örgüt tarafından da kendilerinin desteklendiğini algılamaları gerekmektedir. Çalışanların örgüte yabancılaşması veya örgüt tarafından desteklenmediğini düşünmeleri örgüt performansını olumsuz yönde etkileyebilmektedir.

Algılanan örgütsel destek hem örgüt hem de çalışan açısından önem arz etmektedir. Örgüt, çalışanlarının kendilerini güvende hissetmelerine ve örgütün varlığını dayanak bilmelerini sağlamaktadır. Örgütün desteğini yanında hisseden çalışanlar, algılanan yüksek güven ortamı içerisinde işlerine daha sıkı bağlanmakta ve işyerinden ayrılmayı düşünmemektedirler. Örgütsel desteğin sağlamış olduğu faydalardan bir diğeri de iş tatminini artırması ve bununla birlikte çalışanların olumlu bir ruh hali kazanmasına da temel hazırlamasıdır. Bu ortamda çalışanın daha istekli çalışacağı ve örgüte sağlayacağı yararın artacağı düşünülmektedir (Soybakıcı, 2019: 37).

### 5.İÇ GİRİŞİMCİLİK

Faaliyet halindeki örgütlerdeki girişimcilik eğilim ve faaliyetlerini tanımlamak için kullanılan iç girişimcilik kavramı 1980’lerden günümüze araştırmacıların dikkatini çekmektedir. İç girişimcilik örgütsel ve ekonomik gelişmede önemli bir unsur olarak değerlendirilmektedir. Spesifik olarak da organizasyonların ve performanslarının yeniden canlanmasına ve iyileşmesine pozitif etkileri olduğu ileri sürülmektedir. Bu nedenle iç girişimcilik büyük örgütler için olduğu kadar küçük ve orta ölçekli örgütler için de önemlidir (Ağca ve Kurt, 2007: 83).

Dolayısıyla iç girişimcilik; örgütlerin performanslarını iyileştirmelerinde, sürdürülebilir bir rekabet üstünlüğü kazanmalarında, kendilerini yenilemelerinde ve çevreye daha kolay uyum sağlamalarında önemli katkıları olan bir süreçtir.

## 6.YÖNTEM

Araştırmada, Ankara ilinde bulunan Hazine ve Maliye Bakanlığının merkez birimlerinde görev yapan çalışanların örgüt kültür modelinin alt boyutları olan katılım, tutarlılık, uyum yeteneği ve misyon ile algılanan örgütsel destek ve iç girişimcilik davranışı ve alt boyutları olan risk alma, yenilikçilik, proaktiflik ve özerklik arasındaki ilişkilerin X,Y ve Z kuşakları açısından analizi, karşılaştırılması ve kuşaklar arası bu farklılaşmanın yorumlanmasıdır.

Araştırmada anket yöntemi kullanılarak veriler elde edilmiştir. Anket formu 4 bölümden oluşmaktadır. Birinci bölümde; araştırmaya katılan çalışanları tanımaya yönelik cinsiyeti, yaşı, eğitim durumu, iş deneyimi, çalıştığı genel müdürlük ve birimi, unvanı vb. gibi sosyo ve demografik özelliklerin tespitine yönelik 11 soru bulunmaktadır. Anketin ikinci bölümünde; örgüt kültürünü ölçmek amacıyla, Denison tarafından geliştirilen ve Yahyagil (2004) tarafından uyarlanan örgüt kültürü ölçeği bulunmaktadır. Üçüncü bölümde; Eisenberg ve ark. (1986) tarafından çalışanların algılanan örgütsel desteğini ölçmek amacıyla geliştirilen ölçek kullanılmıştır. Dördüncü bölümünde; Atılhan Naktiyok (2004) tarafından geliştirilmiş ve denenmiş soru formunda iç girişimcilik niyetini ölçmeye yönelik 21 soru yer almaktadır. 5’li Likert Skalası içinde cevaplar değerlendirilmiştir.

Çalışmanın örneklemini, Ankara ilinde bulunan Hazine ve Maliye Bakanlığının merkez birimlerinde görev yapan 5 farklı birimde çalışanlar oluşturmaktadır. Toplamda 5 farklı birimden 250 kişiye anket dağıtılmıştır. Örneklemin ileride yapılacak çalışmalar için genişletilmesi önerilmekle birlikte, bu çalışmanın amacı ve kapsamı doğrultusunda yeterli olduğu görülmektedir. Araştırmada veriler, tanımlayıcı istatistikler, bağımsız örneklem t testleri ve tek yönlü varyans analizleri özel programlar kullanılarak analiz edilmiştir.

## 7.BULGULAR

Ankette yer alan beşli likert ölçeği ile ölçülen 3 ana ve yedi alt ölçek altında yer alan 72 soru için Cronbach Alpha ( $\alpha$ ) istatistik değerleri aşağıda Tabloda verilmiştir.

**Tablo 1 Ölçeklerin Güvenirlik Analizi Sonuçları**

Ana Ölçekler / Alt Ölçekler	Madde Sayısı	Cronbach Alpha
<b>Örgüt Kültürü</b>	<b>36</b>	<b>0,893</b>
<i>Örgüt Kültürü - Katılım</i>	<i>9</i>	<i>0,771</i>
<i>Örgüt Kültürü - Tutarlılık</i>	<i>9</i>	<i>0,777</i>
<i>Örgüt Kültürü - Uyum Yakınlığı</i>	<i>9</i>	<i>0,767</i>
<i>Örgüt Kültürü - Misyon</i>	<i>9</i>	<i>0,757</i>
<b>Algılanan Örgütsel Destek</b>	<b>15</b>	<b>0,793</b>
<b>İç Girişimcilik</b>	<b>21</b>	<b>0,882</b>
<i>İç Girişimcilik - Yenilik</i>	<i>5</i>	<i>0,853</i>



Ana Ölçekler / Alt Ölçekler	Madde Sayısı	Cronbach Alpha
<i>İç Girişimcilik - Risk Alma</i>	4	0,827
<i>İç Girişimcilik - Proaktiflik</i>	6	0,784
<i>İç Girişimcilik - Özerklik</i>	6	0,758

Tablo 1’de verilen sonuçlar incelendiğinde Örgüt Kültürü Ölçeği, Algılanan Örgütsel Destek Ölçeği ve İç Girişimcilik Ölçeği ve Alt Ölçekler için Cronbach Alpha ( $\alpha$ ) test istatistiği değerlerinin oldukça iyi veya yüksek derecede güvenilir sınır değerleri arasında yer aldığı yani tüm ölçeklerin güvenilir olduğu sonucuna ulaşılmıştır.

**Tablo 2 Araştırmanın Demografik Dağılımı**

Demografi	Frekans (N)	Yüzdesi (%)
<b>Cinsiyet</b>		
Kadın	85	34,0
Erkek	165	66,0
<b>Kuşak</b>		
Z Kuşağı	7	2,8
Y Kuşağı	164	65,6
X Kuşağı	79	31,6
<b>Eğitim Durumu</b>		
Ön Lisans mezunu ve altı	6	2,4
Lisans mezunu	208	83,2
Y. Lisans ve üstü mezunu	36	14,4
<b>Kurumda Çalışma Süresi</b>		
0 - 3 yıl arası	56	22,4
4 - 6 yıl arası	28	11,2
7 - 15 yıl arası	111	44,4
16 - 20 yıl arası	20	8,0
21 - 25 yıl arası	16	6,4
26 yıl ve üstü	19	7,6

Demografi	Frekans (N)	Yüzdesi (%)
<b>Unvan</b>		
Hazine ve Maliye Uzmanı	79	31,6
Hazine ve Maliye Uzman Yardımcısı	24	9,6
Vergi Müfettişi	71	28,4
Vergi Müfettiş Yardımcısı	14	5,6
Memur	62	24,8

Tablo 2’de katılımcıların demografik dağılımları yer almaktadır. Ankete katılanların % 66,0’nı (165 kişi) erkekler, %34’nü (85 kişi) kadınlar oluşturmaktadır. Katılanların yaş dağılımı incelendiğinde; % 92,8’i (232 kişi) 25 - 54 yaş arasındadır. Katılanların yaş kuşak dağılımı incelendiğinde; % 65,6’sı (165 kişi) Y kuşağı iken; % 31,6’sı (79 kişi) X, %2,8’ni (6 kişi) ise Z kuşağı oluşturmaktadır. Katılımcıların eğitim durumu incelendiğinde çoğunlukla % 83,2 (208 kişi) lisans mezunudur. Ankete katılanların çoğunluğu % 44,4 (111 kişi) kurumda 7 – 15 yıl arası süredir çalışmaktadır. Çalışma süresi açısından çoğunluk kıdemli çalışandır.

Katılımcıların yaş kuşağı değişkeninin örgüt kültürü ana ölçeği (Katılım, Tutarlılık, Uyum Yakınlığı ve Misyon alt ölçekleri), Algılanan Örgütsel Destek ana ölçeği ve İç Girişimcilik ana ölçeği (Yenilik, Risk Alma, Proaktiflik ve Özerklik alt ölçekleri)ve alt boyutları puanları arasında istatistiksel olarak anlamlı bir farklılık gösterip göstermediğini test etmek için “Tek Yönlü Varyans Analizi (ANOVA)” testi kullanılmıştır. ANOVA’da istatistiksel olarak anlamlı bir farklılık bulunması durumunda, farkın hangi gruplardan kaynaklandığını belirlemek amacıyla Tukey HSD çoklu karşılaştırma testi yapılmıştır.

***1.Yaş kuşaklarına göre örgüt kültürü ana ölçeği ve alt ölçeklerinin puanları arasında istatistiksel olarak anlamlı bir farklılık gösterip göstermediğine ilişkin oluşturulan hipotezler aşağıdaki gibidir:***

H<sub>0</sub>: Yaş kuşağımıza göre örgüt kültürü ana ölçeği (Katılım, Tutarlılık, Uyum Yakınlığı ve Misyon alt ölçekleri) ortalama puanları arasında istatistiksel olarak fark yoktur.

H<sub>1</sub>: Yaş kuşağımıza göre örgüt kültürü ana ölçeği (Katılım, Tutarlılık, Uyum Yakınlığı ve Misyon alt ölçekleri) ortalama puanları arasında istatistiksel olarak fark vardır.

**Tablo 3 Örgüt Kültürü Ana Ölçeği ve Alt Ölçeklerinin Yaş Kuşaklarına Göre Karşılaştırılması**

Ölçekler	Kuşak	N	Ortalama	F Değeri	P Değeri	Çoklu Karşılaştırma
<b>Örgüt Kültürü</b>	Z Kuşağı	7	3,46	<b>3,540</b>	<b>0,030*</b>	Z Kuşağı – Y Kuşağı

Ölçekler	Kuşak	N	Ortalama	F Değeri	P Değeri	Çoklu Karşılaştırma
	Y Kuşağı	164	3,01			
	X Kuşağı	79	3,07			
Örgüt Kültürü - Katılım	Z Kuşağı	7	3,52	3,095	0,047*	Z Kuşağı – Y Kuşağı
	Y Kuşağı	164	3,02			
	X Kuşağı	79	3,15			
Örgüt Kültürü - Tutarlılık	Z Kuşağı	7	3,49	3,869	0,022*	Z Kuşağı – Y Kuşağı
	Y Kuşağı	164	2,97			
	X Kuşağı	79	3,06			
Örgüt Kültürü - Uyum Yakınlığı	Z Kuşağı	7	3,35	1,562	0,212	-
	Y Kuşağı	164	3,00			
	X Kuşağı	79	2,99			
Örgüt Kültürü - Misyon	Z Kuşağı	7	3,46	2,966	0,053	-
	Y Kuşağı	164	3,04			
	X Kuşağı	79	3,09			

\*  $P < \alpha = 0,05$

Katılımcılar içinde Örgüt Kültürü ana ölçeği ve örgüt kültürü (Katılım ve Tutarlılık alt ölçekleri) için oluşturulan sorulara verdikleri cevapların ortalamaları yaş kuşaklarına göre istatistiksel olarak farklılık gösterdiği ( $P$  değeri  $< \alpha = 0,05$ ) sonucuna ulaşılmıştır. Bu ölçeklerde yapılan çoklu karşılaştırma test sonuçlarına göre Z kuşağı ve Y kuşağı arasında fark bulunmuştur. Z kuşağının ortalama puanları Y kuşağının ortalama puanlarından yüksektir.

Uyum yakınlığı ve misyon alt ölçekleri için ise oluşturulan sorulara verdikleri cevapların ortalamaları yaş kuşaklarına göre istatistiksel olarak farklılık göstermediği ( $P$  değeri  $> \alpha = 0,05$ ) sonucuna ulaşılmıştır.

**2. Yaş kuşaklarına göre Algılanan Örgütsel Destek ana ölçeği puanları arasında istatistiksel olarak anlamlı bir farklılık gösterip göstermediğine ilişkin oluşturulan hipotezler aşağıdaki gibidir:**

$H_0$ : Yaş kuşağınıza göre Algılanan Örgütsel Destek ana ölçeği ortalama puanları arasında istatistiksel olarak fark yoktur.

$H_1$ : Yaş kuşağınıza göre Algılanan Örgütsel Destek ana ölçeği ortalama puanları arasında istatistiksel olarak fark vardır.

**Tablo 4 Algılanan Örgütsel Destek Ölçeğinin Yaş Kuşaklarına Göre Karşılaştırılması**

Ölçekler	Kuşak	N	Ortalama	F Değeri	P Değeri	Çoklu Karşılaştırma
Algılanan Örgütsel Destek	Z Kuşağı	7	3,21	1,530	0,219	-
	Y Kuşağı	164	2,90			
	X Kuşağı	79	2,93			

Katılımcılar içinde algılanan örgütsel destek ölçeği için oluşturulan sorulara verdikleri cevapların ortalamaları yaş kuşaklarına göre istatistiksel olarak farklılık göstermediği ( $P$  değeri  $> \alpha = 0,05$ ) sonucuna ulaşılmıştır.

**3. Yaş kuşaklarına göre İç Girişimcilik ana ölçeği (Yenilik, Risk Alma, Proaktiflik ve Özerklik alt ölçekleri) puanları arasında istatistiksel olarak anlamlı bir farklılık gösterip göstermediğine ilişkin oluşturulan hipotezler aşağıdaki gibidir:**

$H_0$ : Yaş kuşağınıza göre İç Girişimcilik ana ölçeği (Yenilik, Risk Alma, Proaktiflik ve Özerklik alt ölçekleri) ortalama puanları arasında istatistiksel olarak fark yoktur.

$H_1$ : Yaş kuşağınıza göre İç Girişimcilik ana ölçeği (Yenilik, Risk Alma, Proaktiflik ve Özerklik alt ölçekleri) ortalama puanları arasında istatistiksel olarak fark vardır.

**Tablo 5 İç Girişimcilik Ana Ölçeği ve Alt Ölçeklerinin Yaş Kuşaklarına Göre Karşılaştırılması**

Ölçekler	Kuşak	N	Ortalama	F Değeri	P Değeri	Çoklu Karşılaştırma
İç Girişimcilik	Z Kuşağı	7	3,48	0,477	0,621	-

Ölçekler	Kuşak	N	Ortalama	F Değeri	P Değeri	Çoklu Karşılaştırma
	Y Kuşağı	164	3,39			
	X Kuşağı	79	3,34			
<i>İç Girişimcilik - Yenilik</i>	Z Kuşağı	7	4,14	0,633	0,532	-
	Y Kuşağı	164	4,05			
	X Kuşağı	79	3,96			
<i>İç Girişimcilik - Risk Alma</i>	Z Kuşağı	7	3,71	0,981	0,376	-
	Y Kuşağı	164	3,34			
	X Kuşağı	79	3,29			
<i>İç Girişimcilik - Proaktiflik</i>	Z Kuşağı	7	3,69	1,280	0,280	-
	Y Kuşağı	164	3,42			
	X Kuşağı	79	3,34			
<i>İç Girişimcilik - Özerklik</i>	Z Kuşağı	7	2,57	0,481	0,619	-
	Y Kuşağı	164	2,84			
	X Kuşağı	79	2,84			

\*  $P < \alpha = 0,05$

Katılımcılar içinde iç girişimcilik ana ölçeği ile alt ölçekleri için oluşturulan sorulara verdikleri cevapların ortalamaları yaş kuşaklarına göre istatistiksel olarak farklılık göstermediği ( $P$  değeri  $> \alpha = 0,05$ ) sonucuna ulaşılmıştır.

**Tablo 6 Algılanan Örgütsel Destek Ölçeği” değişkeni ile “Yaş Kuşağı” değişkeni arasında Ki-kare ( $\chi^2$ ) ilişki Analizi ve İkili İlişki Tablosu**

			Yaş Kuşakları			Toplam
			Z Kuşağı	Y Kuşağı	X Kuşağı	
Algılanan Örgütsel Destek Ölçeği	Algılanan örgütsel destek yok	Frekans	0	24	11	35
		Sütun Yüz.	0,0%	14,6%	13,9%	14,0%
	Algılanan örgütsel destek kısmen var	Frekans	3	116	50	169
		Sütun Yüz.	42,9%	70,7%	63,3%	67,6%
	Algılanan örgütsel destek var	Frekans	4	24	18	46
		Sütun Yüz.	57,1%	14,6%	22,8%	18,4%
	Toplam	Frekans	7	164	79	250
		Sütun Yüz.	100,0%	100,0%	100,0%	100,0%

3 hücrenin (33,3%) sayısı 5'ten az frekansı vardır. Beklenen minimum frekans 0,98'dir.

$$\chi^2 = 9,916; P_{\text{değeri}} = 0.042 \text{ ve Olağanlık katsayısı} = 0,195$$

Tablo 6’da verilen sonuçlara göre hem “Y Kuşağında” hem de “X Kuşağında” “Algılanan örgütsel destek kısmen var” algısı olanlar içinde ağırlıklı olduğu “Z kuşağında” ise “Algılanan örgütsel destek var” algısının ağırlıklı olduğu gözlemlenmiştir.

## 8.SONUÇ

Örgüt kültürü her örgütte farklılık göstermekle beraber oluşması zaman alan, ortak amaca ulaşmak için çalışanları motive eden bir yapıdır. Örgüt kültürünün yapı taşlarının doğru oluşturulması, örgütün toplum nazarında imajını, kimliğini, prensiplerini oluşturmada da önemli rol oynamaktadır. Aynı şekilde örgütün kalıcılığına da etki etmektedir. Bu yazıda, örgüt kültürünün algılanan örgütsel destek ve iç girişimcilik davranışı üzerindeki etkisi Ankara ilinde bulunan Hazine ve Maliye Bakanlığının merkez birimlerinde görev yapan çalışanlar üzerinde araştırılarak X, Y ve Z kuşaklarına göre söz konusu etkinin farklılaşıp farklılaşmadığı, farklılaşıyorsa ne yönde olduğu irdelenmiştir. Böylece, çalışmanın sonucunda; örgüt kültürü ana ölçeği ve örgüt kültürü (katılım ve tutarlılık alt ölçekleri) için oluşturulan sorulara verdikleri cevapların ortalamaları yaş kuşaklarına göre istatistiksel olarak farklılık gösterirken, algılanan örgütsel destek ölçeği ile iç girişimcilik ana ölçeği ile alt ölçekleri için oluşturulan sorulara verdikleri cevapların ortalamalarının yaş kuşaklarına göre istatistiksel olarak farklılık göstermediği sonucuna ulaşılmıştır. Ayrıca, yapılan Ki-kare ilişki analizi ile “Y Kuşağı” ile “X Kuşağı’nda” “algılanan örgütsel destek kısmen var” algısı ağırlıklı iken; “Z Kuşağı’nda” ise “algılanan örgütsel destek var” algısının ağırlıklı olduğu sonucuna ulaşılmıştır. Balıkçı Ergül (2012) tarafından yapılan araştırmada, yaş açısından algılanan örgütsel destek algısının farklılık göstermediği sonucuna ulaşılmışken, yaptığımız çalışmada algılanan örgütsel destek algısının yaş kuşaklarına göre farklılaştığı sonucuna ulaşılmıştır.



## KAYNAKÇA

- Adıgüzel, O., Batur, Z., & Ekşili, N. (2014). *Süleyman Demirel Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 1(19), 165-182.
- Aka, B. (2018). Bebek Patlaması, X ve Y Kuşağı Yöneticilerin Örgütsel Bağlılık Düzeylerinin Kamu ve Özel Sektör Farklılıklarına Göre İncelenmesi: Bir Araştırma. *Süleyman Demirel Üniversitesi Vizyoner Dergisi*, 9(20), 118-135.
- Akdemir, A., Konakay, G., Demirkaya, H., & vd. (2013, Aralık). Y kuşağının kariyer algısı, kariyer değişimi ve liderlik tarzı beklentilerinin araştırılması. *Ekonomi ve Yönetim Araştırmaları Dergisi*, 2(2), 11-42.
- Baysal Berkup, S. (2015). Sosyal Ağlarda Bireysel Mahremiyet Paylaşımı: X ve Y Kuşakları Arasında Karşılaştırmalı Bir Analiz. *Doktora Tezi*. İzmir: Ege Üniversitesi.
- Chen, H. (2010). Advertising and Generational Identity: A Theoretical Model. *American Academy of Advertising Conference. Proceedings (Online)*, (s. 132-140).
- Çetin Aydın, G., & Başol, O. (2014). X ve Y Kuşağı; Çalışmanın Anlamında Bir Değişme Var Mı? *Electronic Journal of Vocational Colleges*, 1-15.
- Demirel, Z. (2021, Temmuz). Çalışma Hayatında Geleceğin İnsan Kaynağı: Alfa. *OPUS–Uluslararası Toplum Araştırmaları Dergisi*, 18(Yönetim ve Organizasyon Özel Sayısı), 1796-1827.
- Demirkaya, H., Akdemir, A., Karaman, E., & Atan, Ö. (2015). Kuşakların Yönetim Politikası Beklentilerinin Araştırılması. *İşletme Araştırmaları Dergisi*, 7(1), 186-204.
- Erden Ayhün, S. (2013, Haziran). Kuşaklar Arasındaki Farklılıklar ve Örgütsel Yansımaları. *Ekonomi ve Yönetim Araştırmaları Dergisi*, 2(1), 93-112.
- Göksel, A., & Güneş, G. (2017). Kuşaklar Arası Farklılaşma: X ve Y Kuşaklarının Örgütsel Sessizlik Davranışı Bağlamında Analizi. *Gazi Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 19(3), 807-828.
- Sarıtaş, E., & Barutçu, S. (2016). Tüketici Davranışlarının Analizinde Kuşaklar: Sosyal Medya Kullanımı Üzerinde Bir Araştırma. *Pamukkale Journal of Eurasian Socioeconomic Studies*, 3(2), 1-15.
- Seymen, A. F. (2017). Y ve Z Kuşak İnsanı Özelliklerinin Milli Eğitim Bakanlığı 2014-2019 Stratejik Programı ve TÜBİTAK Vizyon 2023 Öngörülleri ile İlişkilendirilmesi. *Kent Kültürü ve Yönetimi Hakemli Elektronik Dergi*, 10(4), 467-489.
- [www.dijitalajanslar.com](https://www.dijitalajanslar.com). (2013, Temmuz 8). Temmuz 5, 2023 tarihinde <https://www.dijitalajanslar.com/y-kusagi/> adresinden alındı
- Yazıcı, S. (2019). “Z Kuşağının İş Yaşamına İlişkin Beklentileri, İş ve Meslek Tercihlerine İlişkin Algılamaları ile X ve Y Kuşağına Mensup İnsan Kaynakları Yöneticilerinin Z Kuşağına İlişkin Beklenti ve Algılamaları Üzerine Sağlık Sektöründe Görgül Bir Araştırma. *Yüksek Lisans Tezi*. İstanbul: Marmara Üniversitesi.



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Financial Performance Analysis PT Unilever Indonesia Before, During & After Covid-19 Pandemic 2018-2022.**

**Mikel Febri**

Sekolah Tinggi Manajemen IPMI

mikel.febri@ipmi.ac.id

Orcid: 0009-0005-4796-7352

**Prof. Dr. Wiwiek Mardawiyah DARYANTO**

Sekolah Tinggi Manajemen IPMI

wiwiek.daryanto@ipmi.ac.id

Orcid: 0000-0003-3582-5857

### **ABSTRACT**

In a period of 2020 to 2022 almost all countries on the earth had been affected by the Covid-19 pandemic, including Indonesia. This pandemic had an impact on all industrial sectors. Fortunately, it did not affect too much on Consumer Goods Industries, due to the goods are daily necessities for the people. The objective of this study is to measure and analyze the Financial Performance of PT Unilever, Tbk (UNVR) as one of the largest consumer goods in Indonesia, which was founded in 1993. The publicly audited financial reports of the company for 2018-2022 will be used for measuring before, during and after the covid-19 pandemic. And the paired t-test will be applied to determine statistically the impact of affordable prices of the competitor's business.

**Keywords:** Financial Performance, Economic Crisis, Paired t-test and Consumer Goods..

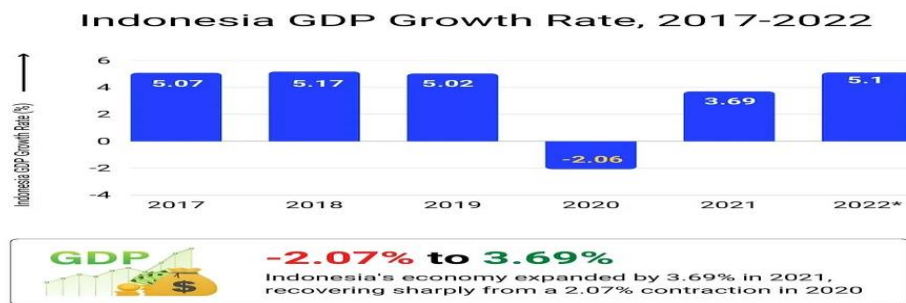
## 1. INTRODUCTION

The sudden emergence of the Corona virus pandemic in 2019, which was first reported in the city of Wuhan in China, had an impact on the business sector, from 2020 – 2022 all countries was facing a Pandemic crisis, with more than six hundred million cases recorded in the world. The arrival of COVID-19 has created unprecedented challenges for the world. All the business activities in the worldwide had been shut down due to lockdowns, restricted the movement of people and the limited to access the public facilities including Indonesia.

The first case in Indonesia started in March 2020 and had spread widely to all provinces in Indonesia. It impacts both the health and economic sectors, and the COVID-19 pandemic outbreak has forced many businesses to close, leading to an unprecedented disruption of commerce in most industry sectors & many workers got laid off.

**Figure 1. Indonesia GDP Growth Rate, 2017 – 2022 (Indonesia GDP Growth Rate %)**

Source: World Bank Data

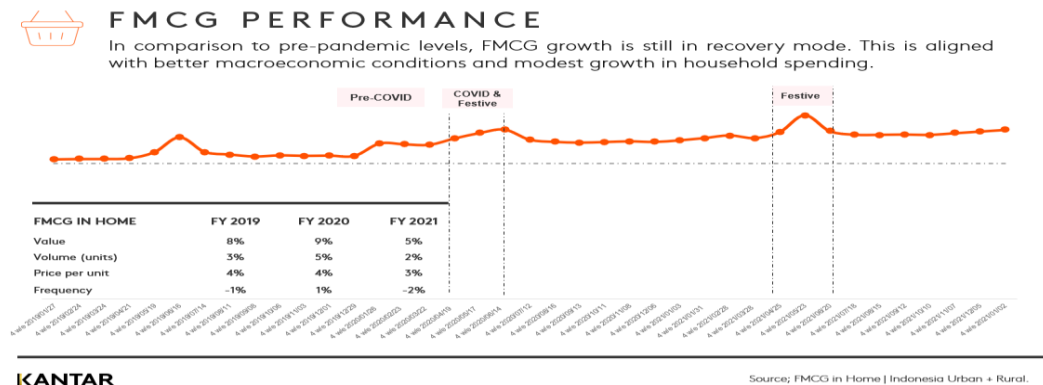


In Indonesia the GDP Growth rate was decreased in 2020 compared to last year, which was the first year of COVID-19 pandemic emerged even in 2020 the handling of COVID-19 was improving & the government has been able to handle this outbreak but the GDP in 2022 was not growing compared to before COVID-19 pandemic (2017-2019).

Venu Madhav – Managing Director of Kantar Indonesia said Indonesia's economy slowly recovered during 2021, supported by loosened COVID-19 restrictions and a rising vaccination rate, culminating in 5.02% growth in the last quarter. Over the year, GDP rose by 3.69%, compared with a drop of 2.07% the previous year.

**Figure 2. The FMCG Performance by Kantar (2019 – 2021)**

Source: Kantar.com



The figure shows that Indonesia's FMCG Market showed positive signs during COVID-19 and for FMCG Industry is not much affected by COVID-19 because FMCG Industry providing the essentials for humans and availing the day-to-day needs.

The fast-moving consumer goods (FMCG) market in Indonesia is one of the largest and fastest growing among its peers in the Southeast-Asian region. Increased purchasing power due to rising personal income, as well as rising urbanization that shifts people's lifestyles, have been cited as some of the key drivers of market growth. Despite the current inflation, the market remains relatively strong, showing an overall positive year-on-year change in FMCG market value of 3.3 percent in the second quarter of 2023. The FMCG sector in Indonesia is controlled by global and local companies and Unilever Indonesia is one of the key FMCG player in Indonesia and in the worldwide, has been serving customers in various categories, such as personal care, beverages, foods, household care.

### **Company Profile of PT Unilever Indonesia Tbk**

Unilever Indonesia was founded on 5 December 1933 as NV Lever's Zeepfabrieken in Jakarta, with its initial product being branded soap . Both factories had their operations stopped during the Pacific War, but were able to operate again in 1947 and grew rapidly to become one of the largest foreign companies after Indonesian independence.

In 1948, Unilever's business unit in Indonesia increased again through the acquisition of a coconut oil processing factory called NV Oilefabriek Archa. Dr. Dralle, the result of the acquisition of the factory previously controlled by a German company toiletries and cosmetics ( named Colibri) which produces Surabaya In November 1941 Unilever established its second factory in ) which includes a soap factory under the company and a margarine factory under NV Van den Bergh's Fabrieken .Batavia two years later. The factory is in Tubagus Angke, Jakarta (Blue Band branded margarine (Handprint), followed by Sunlight and Lux

Home & Beauty Personal Care and Foods & Refreshment are the two major divisions of UNVR's business. UNVR has accompanied and contributed to Indonesian societies for nearly 90 years via Unilever Indonesia's program and product line, which includes world-renowned brands such as Bango, Clear, Dove, Lifebuoy, Lux, Molto, Pepsodent, Rexona, Rinso, Royco , Sunlight Sunsilk, Vaseline, Wall's and many others. Every day, millions of Indonesians all over the country use Unilever Indonesia's brands. In addition to helping people look good, feel good, and get more out of life, these brands communicate the company's commitment to a sustainable future by supporting actions that have positive impacts on the lives of millions of our stakeholders.

## **2. LITERATURE REVIEW**

### **Financial Performance Analysis**

Financial performance analysis is vital for the triumph of an enterprise. Financial performance analysis is an appraisal of the feasibility, solidity and fertility of a business, sub-business or mission (Bhunias et al., 2011). A financial ratio is one of the exceptional ratios that look into the company's business performance. In monetary ratios' study, selecting the foremost suitable proportions that closely speak to the company's execution is basic (Yunus, N. M., & Malik, S.

A., 2012). Nattarinee Kopecká, 2018. "A Literature Review of Financial Performance Measures and Value Relevance,".

In the early stages of research, the concept of performance, considered a vital goal of any company, was defined from the perspective of achieving or not achieving organizational goals subsequently, the pillars that explained performance were efficiency, effectiveness, and value creation for stakeholders (Lupton, 1977). According to Subramanyam (2014), financial performance is a condition that reflects the financial condition of a company based on predetermined goals, standards, and criteria. Henry et al., (2012) mentioned that there are five common categories of financial ratios, they are activity ratios or also called efficiency ratios, liquidity ratios, solvency ratios, profitability ratios, and valuation ratios. In this study, only a handful of financial ratios, including profitability ratios, solvency ratios, activity ratios, and liquidity ratios, are used to evaluate the financial performance before and after the pandemic covid-19.

### **Profitability Ratio**

**Profitability Ratio** The management aims to obtain the maximum net profit (Kasmir, 2018). If the profit is higher, this condition can encourage the company to expand as well as be used for reinvestment. Management is categorized as successful in implementing efficiency if it can convert a high level of profit while generating cash for the company (Janice & Toni, 2020). Companies having a high level of profitability means that this company is very profitable

Profit margin (NPM) is one of the profitability ratios used to measure the percentage of net profit on net sales (Hery, 2019). NPM analysis is used to determine the company's ability to gain profit as well as to implement efficiency (Harahap, Septiani & Endri, 2020).

The company's success in utilizing resources efficiently can increase sales. Companies that have high profit margins from sales can reflect good financial performance as well. High NPM can reflect the success of management in suppressing inefficiency so that the net cash flow from the company's operational activities also increases. The higher the profit, the higher the financial performance, which in turn can give confidence to investors or the public to invest. Hence, it has a positive impact on the value of the company. This argument is reinforced by Satrio (2022b), Harahap, Septiani & Endri (2020), and Murniati (2017).

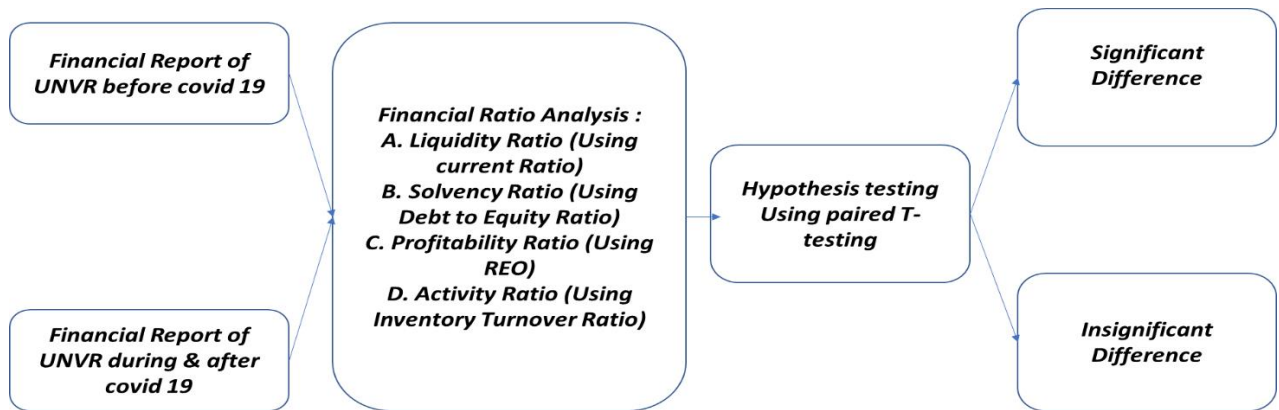
### **3. Conceptual Framework**

The conceptual framework is created by the researcher, includes the presumed relationships among concepts, and addresses needed areas of study discovered in literature reviews. A conceptual framework articulates the phenomenon under study through written descriptions and/or visual representations.

A literature review is foundational to any research study in education or science. In education, a well-conceptualized and well-executed review provides a summary of the research that has already been done on a specific topic and identifies questions that remain to be answered, thus

illustrating the current research project's potential contribution to the field and the reasoning behind the methodological approach selected for the study (Maxwell, 2012).

**Figure 3. Conceptual Framework**  
Source : Daryanto, W.M and Aprilia, O (2021)



#### 4. HYPOTESIS

Developed from the literature review these hypotheses are tested in this research as follow:

##### 4.1 Liquidity ratio

Current Ratio (CR)

H0: There is no significance difference on Current Ratio before and after economy crisis in 2020 – 2022.

H1: There is significance difference on Current Ratio before and after economy crisis in 2020 -2022.

##### 4.2 Solvency Ratio

Debt to Equity Ratio (DER)

H0: There is no significance difference on DER before and after economy crisis in 2020-2022.

H1: There is significance difference on DER before and after economy crisis in 2020–2022.

##### 4.3 Profitability Ratio

Return on Equity (ROE)

H0: There is no significance difference on ROE before and after economy crisis in 2020-2022.

H1: There is significance difference on ROE before and after economy crisis in 2020-2022.

##### 4.4 Activity Ratio

Inventory Turnover (ITO)

H0: There is no significance difference on ITO before and after economy crisis in 2020-2022.

H1: There is significance difference ITO before and after economy crisis in 2020-2022.



## 5. METHODOLOGY

### 5.1 Research Design

Quantitative research methods can be interpreted as research methods based on the philosophy of positivism which are used to research certain populations and samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative or statistical in nature to test predetermined hypotheses. (Sugiyono, 2013)

The type of research used is quantitative research is systematic scientific research on parts and phenomena and their relationships. The aim of quantitative research for developing and using mathematical models, theories and/or hypotheses related to phenomena (Sekaran and Roger, 2017).

### 5.2 Data Collection

The data for this study are including in secondary data. Secondary data is data that is processing and presented by other parties, secondary data in this study consists of financial report of UNVR during Q1-Q4 in year 2018-2022. The data obtained from the Unilever Indonesia's official website <https://www.unilever.co.id/hubungan-investor/publikasi-perusahaan/laporan-tahunan/>.

### 5.3 Data Analysis

For analyze the data, this study using financial ratio & statical analysis. Financial raio will show about the firm performance in period of time, the ratios that will be using include profitability ratios, activity ratios, liquidity ratios, solvency ratios.

More over, this research uses statistical analysis as well is the paired T-test to see whether there are significant differences before and after COVID-19 pandemic.

#### 5.3.1 Financial Ratio Analysis

The following are the formula of variables that will be used in financial ratio analysis:

**Table 1. Formulation of Financial Ratio**

Source : Subramanyam (2014)

<b>Liquidity Ratio</b>	
Current Ratio	$(\text{Current Asset} / \text{Current Liabilities}) \times 100\%$
<b>Solvency Ratio</b>	
Debt to Equity Ratio	$(\text{Total Liabilities} / \text{Total Equity}) \times 100\%$
<b>Profitability Ratio</b>	
Return on Assets	$(\text{EAT} / \text{Total Equity}) \times 100\%$
<b>Activity Ratio</b>	
Inventory Turnover	$(\text{Cost of goods sold} / \text{Average of Inventory}) \times 100\%$

Source: Subramanyam (2014)

### 5.3.2 Paired T-test

A paired t-test is used to compare two population means where you have two samples in which observations in one sample can be paired with observations in the other sample. Examples of where this might occur are:

- Before-and-after observations on the same subjects.
- A comparison of two different methods of measurement or two different treatments where the measurements/treatments are applied to the same subjects.

Aa paired T-test is a hypothesis test for determining whether the population means of two dependent groups are the same. The researcher begins by selecting a sample of paired observations from the two groups. Then, each observation in each group is paired (matched) with another observation from the other groups. The researcher then calculates the difference between each of these paired observations and conducts a one-sample T-test on these difference scores through the formula:

$$T = \frac{mean1 - mean2}{\frac{s(diff)}{\sqrt{(n)}}}$$

**Figure 4. Formula of Paired T-Test**

Source: <https://www.educba.com/t-test-formula/>

#### Where:

*mean1* and *mean2*=The average values of each of the sample sets

*s(diff)*=The standard deviation of the differences of the paired data values

*n*=The sample size (the number of paired differences)

*n-1*=The degrees of freedom

This study will be paired t-test to examine the results of UNVR financial performance if there is significant difference or Insignificant difference between before economy crisis, during & after economy crisis due to COVID-19 pandemic. The timeline will be divided into two sections, the first is before financial performance from 2018-2019 the second one is during & after COVID-19 pandemic from 2020-2022. The tools will be calculate the paired t-test is SPSS 23.

## 6. EMPIRICIAL RESULTS AND DISCUSSION

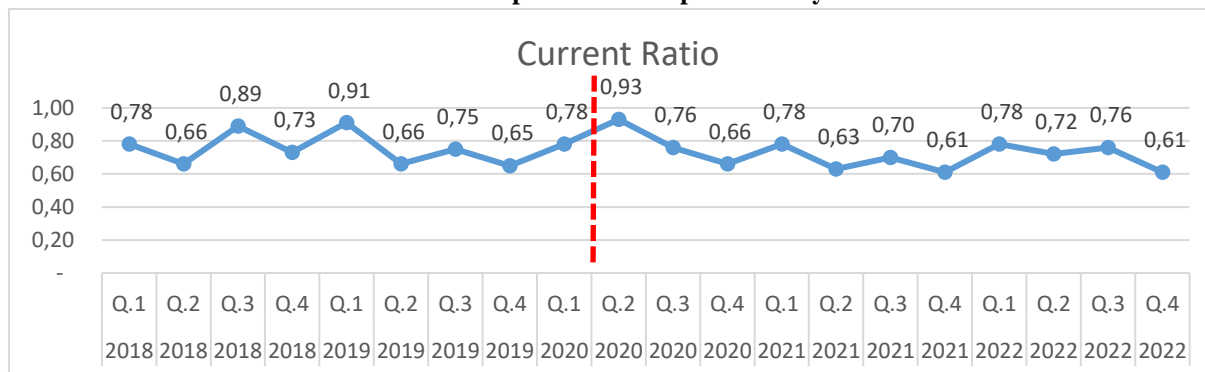
### 6.1 Liquidity Ratio Analysis

In Figure 6, liquidity is represented by the Current Ratio which shows that the UNVR Current Ratio trend graph is in a downtrend from 0.78 in Q.1 2018 to 0.61 in Q.4 2022 which by virtue of the annual financial statement UNVR.

During the COVID-19 pandemic from 2020 to 2022 has decreased in the current ratio due to a significant increase in short-term obligations, especially in 2021 while current assets decreased slightly. UNVR's current ratio is less than 1, indicating a challenge in fulfilling short-term obligations.

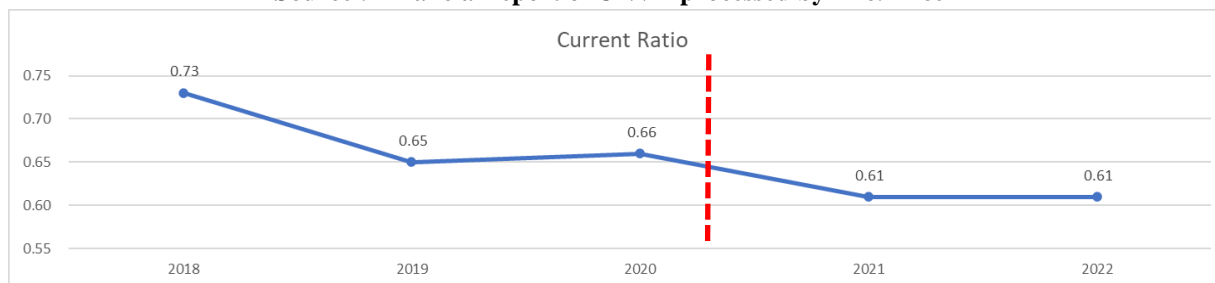
**Figure 5. Quarterly Current Ratio of UNVR**

Source : Financial report of UNVR processed by Mic. Excel



**Figure 6. Yearly Current Ratio of UNVR**

Source : Financial report of UNVR processed by Mic. Excel



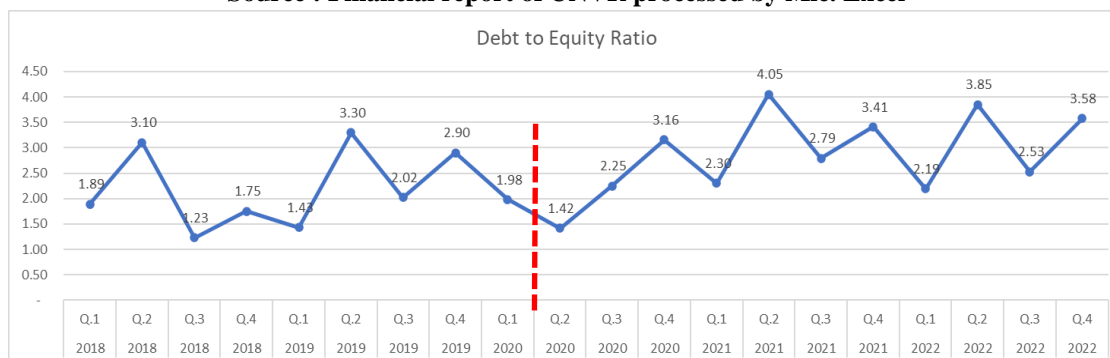
## 5.2 Solvency Ratio Analysis

In figure 7, Debt to Equity Ratio connotes solvency (DER). From the graph below, it shows that the trend graph for DER of UNVR from 2018 to 2020 is upward, which the trend graph each quarter relatively ups and downs, especially in Q.2 2020. The reason why DER is increasing is due to the total equity is decreasing but the total liabilities are increasing. The decline in total equity resulting from the expansion of net working capital, while the rise in total liabilities is due to an increase in accounts payable, and long-term employee benefits & deferred taxes.

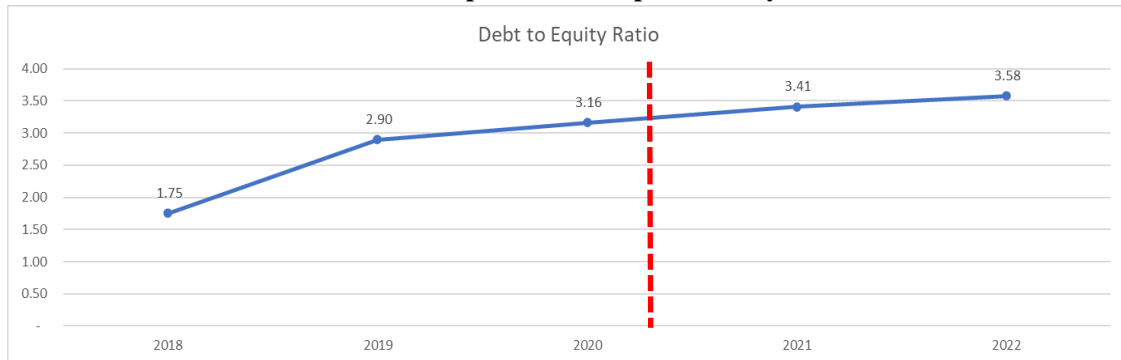
During COVID-19 Pandemic the Debt to Equity Ratio Of UNVR was increasing, in 2019 from 2.9, During COVID-19 pandemic was increasing was 3.16 in 2020, 3.41 in 2021 & 3.58 in 2022 yearly basis. DER of UNVR is greater than 1, was indicating that UNVR was riskier because every 3.6 IDR of its debt only be repaid with 1 IDR of its equity.

**Figure 7. Quarterly Debt to Equity Ratio of UNVR**

Source : Financial report of UNVR processed by Mic. Excel



**Figure 8. Yearly Debt to Equity Ratio of UNVR**  
Source : Financial report of UNVR processed by Mic. Excel

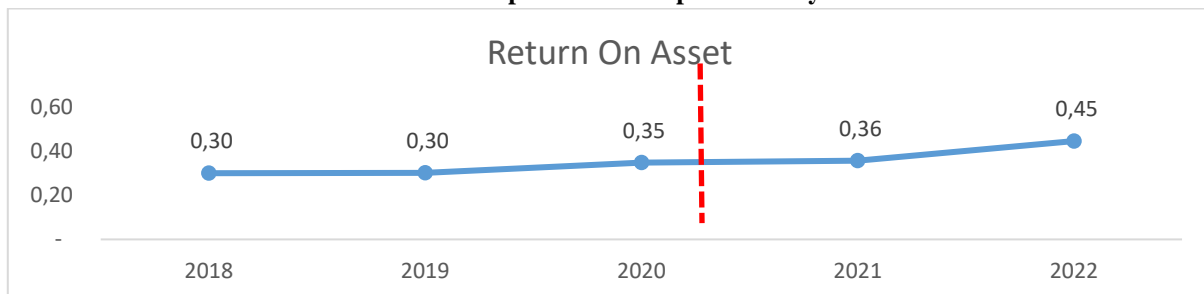


### 6.3 Profitability Ratio Analysis

In figures 7 and 8, ROA (Return on Asset) represent regarding the Profitability ratio. From 2018 to 2022, the trend graph below of UNVR's ROA was relatively ups and downs especially per quarter. There is no specific number of measurements in Return on Asset ratio, but the higher percentage that gain is the higher financial performance of profitability that achieved.

Prior the COVID-19 pandemic in 2018 the Return of asset of UNVR was 0.3 and in 2019 was 0.3. During & after COVID-19 pandemic in 2020 the Return of Asset UNVR increased in 2020 was 0.35, in 2021 was 0.36 & in 2022 was 0.45.

**Figure 09. Yearly Return on Asset of UNVR**  
Source : Financial report of UNVR processed by Mic. Excel

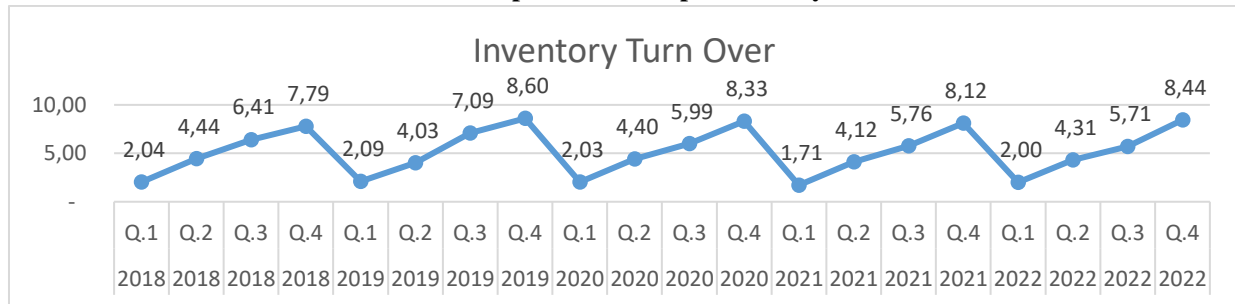


### 6.4 Activity Ratio Analysis

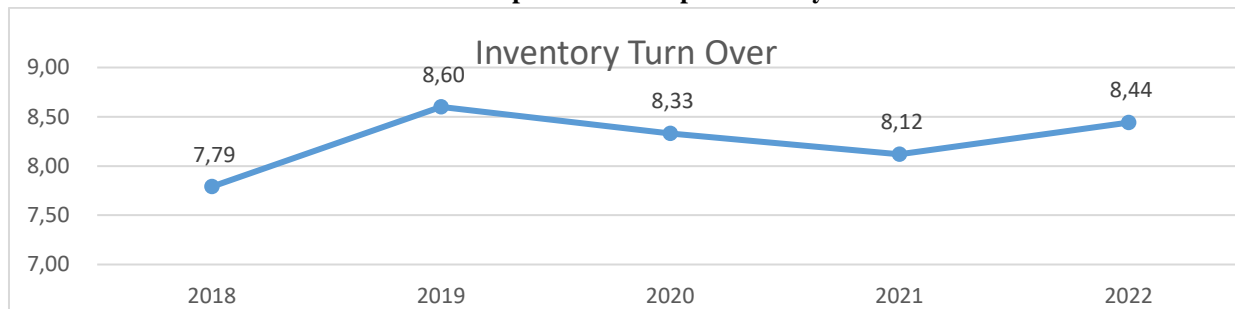
In figures 11 & 12 are represented by Inventory Turnover Ratio (ITO) by quartely & yearly . From the graph below, it shows that trend graph ITO of UNVR from 2018 (Q1) to 2018 (Q4) is upward trend and also similar with the trend of Inventory Turnover Ratio that facing upward trend in 2019 from Q1 to Q4. Vice versa, if compare to the results of ITO in 2019, during & after COVID-19 pandemic the ITO in 2020 is not really perform well like in 2019 due to the sales decreased so impact on inventory turnover has become much slower than usual and onwards in 2021 & 2022 ITO are decreased slower than ITO in 2019 before COVID-19 pandemic.

Inventory Turn Over Similar with the Return on Assest, there is no specific number to measure that, but the higher number that gain is the higher financial performance of Inventory Turnover Ratio due to if the higher number achieved, it means how fast the company processed and convert the inventory into sales.

**Figure 10. Quarterly Inventory Turn Over of UNVR**  
Source : Financial report of UNVR processed by Mic. Excel



**Figure 11. Yearly Inventory Turn Over of UNVR**  
Source : Financial report of UNVR processed by Mic. Excel



## 6.5 Paired T-test Analysis

Tables 2 and 3 shows that the results of UNVR's Paired T-test. The pre-test using data from UNVR's financial report 2018-2019 for Q1-Q4 and the post-test using data from the financial report 2020-2022 for Q1-Q4 and processes the data using IBM SPSS Statistics 27.

The following of quarterly data results:

1. Current Ratio has a mean value of 0.05, a standard deviation of 0.1188, and a significance value of 0,887. Because the sig of Current Ratio  $> 0.05$ , it can be concluded that the Current Ratio does not differ significantly before and after the economic crisis in 2020 - 2022.
2. The mean Debt-to-Equity ratio is -0.5483 the standard deviation is 0.7931, and the significance is 0.036. Because the significance of DER is  $0.036 < 0.05$ , it is concluded that DER differs significantly before and after the economic crisis in 2020 - 2022.
3. The Return on Equity Ratio has a mean of -0.0025 and a standard deviation of 0.1188 and its significance is 0.943. Given that the sig of ROA is  $0.943 > 0.05$ , it can be concluded that ROE does not differ significantly before and after the economic crisis in 2020 - 2022.
4. The mean Inventory Turnover Ratio is 0.1908, standard deviation is 0.4610, and significance is 0.179. Because sig of ITO is  $0.232 > 0.05$ , it is concluded that ITO does not differ significantly before and after the 2020-2022 COVID-19 pandemic.

From the four ratios presented below, it can be concluded that three of them, namely the Current Ratio, Return on Equity, and the Inventory Turnover Ratio, have no significant difference in the company performance before and after the COVID-19 pandemic in 2020 - 2022 and only one of them, the Debt to Equity Ratio has significant effects prior to and following the COVID-19 pandemic in 2020-2022. While In the paired t-test of the annual UNVR ratio, all ratios had sig results  $> 0.05$ , indicating that there are no significant differences between financial ratios before and after the COVID-19 pandemic in 2020 - 2022.

**Table 2. Paired T-test of Quarterly UNVR Financial Ratio**

Financial Ratio	Status	Mean	Std.Dev	Sig	Results
Current Ratio	Pre & Post	0.0050	0.1188	0.887	Insignificant
Debt to Equity Ratio	Pre & Post	-0.5483	0.7931	0.036	<b>Significant</b>
Return on Equity Ratio	Pre & Post	-0.0025	0.1188	0.943	Insignificant
Inventory Turnover Ratio	Pre & Post	0.1908	0.4610	0.179	Insignificant

Source : Quarterly Financial Ratio of UNVR processed by SPSS 27

(<https://www.worldometers.info/coronavirus/>, <https://www.worldometers.info/coronavirus/>, n.d.)

Financial Ratio	Status	Mean	Std.Dev	Sig	Results
Current Ratio	Pre & Post	0.0433	0.0751	0.423	Insignificant
Debt to Equity Ratio	Pre & Post	-0.9467	0.6229	0.119	Insignificant
Return on Equity Ratio	Pre & Post	-0.0467	0.0924	0.474	Insignificant
Inventory Turnover Ratio	Pre & Post	-0.0500	0.2524	0.764	Insignificant

Source : Annual Financial Ratio of UNVR processed by SPSS 27

## 7. CONCLUSSION/ RECOMMENDATION

The financial performance of PT Unilever Indonesia Tbk before the COVID-19 pandemic in 2018-2019 (Q1-Q4) was more stable based on the Current Ratio, Inventory Turnover and Return on Equity, only the Debt to Equity Ratio (Debt to Equity Ratio) increased. For performance during and after the COVID-19 pandemic in 2020-2022 (Q1-Q4), PT Unilever



Indonesia Tbk faced a decline in Current Ratio, Return on Equity, and Inventory Turnover, even though they decreased from 2019 to 2020 and from 2020 to 2021 is not significant, the Debt to Equity Ratio experienced an increasing trend during 2019 - 2022 due to an increase in total liabilities and a decrease in total equity.

During & After the COVID-19 pandemi in 2020-2022 (Q1 – Q4) has signified that there is no a significant impact on the consumer goods industry, still caused by the financial performance of the Current Ratio, Debt-to-Equity Ratio, Return on Assets and Inventory Turnover to decline slightly from 2019 until 2021 and increase slightly in 2022 due to the loosen restriction on public facilities.

By virtue of the results of the paired T-test, there is no significant difference in the annual ratio for all ratios, so the impact of COVID-19 pandemic to consumer goods industry has little effect on consumer goods. By virtue of quarterly ratios, Current Ratio, Return on Equity and Inventory Turnover Ratio there is no significant differences before, during & after COVID-19 pandemic in 2020-2021 while Debt-to-Equity Ratio Ratio has significant difference before and after the 2020-2022.

## **RECOMMENDATION**

In the current competency situation, competition in the FMCG sector is getting tighter and is caused by the crisis of COVID-19 pandemic, UNVR is advised to increase its accessibility and availability products on the market, especially outside Java where economic growth is faster on the island of Java which is starting to mature, focus on secondary cities & tertiary cities as well, can be able to reach middle-low people, UNVR has to think how to create the affordable products than before and can compete with other competitors which the price is lower than UNVR.

In terms of financial management, UNVR is still has a impact of the COVID-19 pandemic and the Russian-Ukrainian war regarding raw material prices. The consideration should be given to pricing policies in order to retain or even acquire new customers especially middle low customers. Besides that, UNVR has to maintain current short-term and long-term forecasts and confirm any potential financial issues arise, The top manager level can respond to them efficiently. Due to the company's low liquidity ratio, the top manager has to perform liquidity testing, such as sensitivity analysis of cash flow statements and identify alternative funding sources. Managers can also assess the capital impact project allocation and budgeting on the company's cash and liquidity, after which it can be reduced operational costs to manage cash flow.

## **REFERENCES**

1. (Daryanto, Financial Ratio Analysis of PT Unilever Indonesia Tbk to Measure Financial Performance, 2020).
2. (Financial Report of Unilever Indonesia, 2018,2019,2020,2021,2022)
3. (Daryanto, Measuring Financial Performance of Construction , 2020)
4. (<https://www.worldometers.info/coronavirus/>, Worldometer, 2021)
5. (Konsep Analisa Laporan Keuangan dengan Pendekatan Rasio dan SPSS. Yogyakarta: Deepubl, 2018)
6. (Harini, Analysis Financial Performance of Pt. Unilever Indonesia Tbk Before , 2022)
7. (Research Methods for Business, 2017)
8. (Subramanyam, Financial Statement Analysis, 2014)
- 9 (<https://www.kantar.com/inspiration/inflation/indonesias-fmcg-market-remains-in-recovery-mode>, 2020)
10. (<https://www.who.int/news/item/13-10-2020-impact-of-covid-19-on-people's-livelihoods-their-health-and-our-food-systems>, 2021)
- 11.Monash University (2022). Step for produce a research proposal.
- 12.(Suarjana, Analisis Kerja Keuangan Ditinjau dari Rasio Likuiditas, Solvabilitas, Aktivitas, dan Profitabilitas pada PT Unilever Indonesia Tbk, 2016)

## İnovasyon (Yenilik) ve Uygulama Örnekleri

**Dr. Salih SERBEST**

Ministry of Health, Türkiye

salih.serbest@gmail.com

Orcid: 0000-0003-1137-0763

### ÖZET

İnovasyon (Yenilik), “yeni bir fikir, cihaz veya yöntem” olarak tanımlanabilir. Bununla birlikte, inovasyon genellikle yeni gereksinimleri, karşılanmamış ihtiyaçları veya mevcut pazar ihtiyaçlarını karşılayan daha iyi çözümlerin uygulanması olarak da görülür. İnovasyon, süreç olarak, “bir fikri pazarlanabilir bir ürün ve hizmete, yeni ve geliştirilmiş bir imalat veya dağıtım yöntemine, ya da yeni bir toplumsal hizmet yöntemine dönüştürmeyi” ifade etmektedir. İnovasyon süreçleri, teknik uygulamada (know-how) bir ilerlemeye, pazar talebindeki bir değişikliğe ya da bunların ikisinin kombinasyonuna dayalı olarak yeni veya geliştirilmiş bir ürün, süreç veya hizmet için fırsatların araştırılmasını ve kullanılmasını içermektedir. Bu nedenle, esasen bir eşleştirme sürecidir. Bu türden yenilikler, piyasalara, hükümetlere ve topluma sunulan daha etkili ürünler, süreçler, hizmetler, teknolojiler veya iş modellerinin sağlanması yoluyla gerçekleşmektedir. İşletmelerin rekabet edebilmeleri ve ayakta kalabilmelerinin temel şartlarından biri inovasyon odaklı şirket kültürü kazanmalarıdır. İşletmeler inovasyon ve farklılık yaptıkları ve bu yenilikleri sürdürdükleri sürece var oldukları piyasada faaliyet göstermeye devam ederler. Bu bağlamda bu çalışmada şirketlerin gerçekleştirdikleri inovasyon uygulamalarına yer verilmiştir. Bu çalışma, inovasyon girişimleri ve geliştirilmesi hususlarında çalışmalarda bulunacak olan örgütlere geri bildirim sağlaması ve yol gösterici olması açısından önem taşımaktadır.

**Anahtar Kelimeler:** İnovasyon, Teknoloji ve Yenilik Yönetimi, İnsan Kaynakları Yönetimi

## Innovation (Newness) and Application Examples

### ABSTRACT

Innovation (Newness) can be defined simply as a "new idea, device or method". However, innovation is often also viewed as the application of better solutions that meet new requirements, unarticulated needs, or existing market needs. Innovation, as a process, refers to “transforming an idea into a marketable product and service, a new and improved method of manufacturing or distribution, or a new method of social service”. Innovation processes involve the exploration and exploitation of opportunities for a new or improved product, process or service based on an advance in technical practice (know-how), a change in market demand, or a combination of the two. Therefore, it is essentially a matching process. Such innovations occur through the provision of more effective products, processes, services, technologies or business models available to markets, governments and society. One of the basic requirements of the companies to compete and survive is to gain an innovation-oriented corporate culture. Businesses continue to operate in the markets where they make innovation and difference and continue to innovate. In this context, the innovation practices implemented by the companies are included in this study. This study is important in terms of providing feedback and guiding organizations that will work on the innovation initiatives and development.

**Keywords:** Innovation, Technology and Newness Management, Human Resources Management.

## GİRİŞ

“İnovasyon”, kavram olarak, yenileşim ve yeniliği anlatmaktadır. Yenileşim ise değişen koşullara uyabilmek için toplumsal, kültürel ve yönetsel ortamlarda yeni yöntemlerin kullanılmaya başlanmasıdır. Yenilik de var olan bilgi birikiminden yola çıkılarak daha gelişmiş, kaliteli ve işlevsel yeni ürünler, üretim süreçleri, örgütlenmeler ve yönetim uygulamalarının geliştirilmesidir (Türk Dil Kurumu, 2023). İnovasyon (Yenilik), “yeni bir fikir, cihaz veya yöntem” olarak tanımlanabilir (www.merriam-webster.com). “Bununla birlikte, inovasyon genellikle yeni gereksinimleri, karşılanmamış ihtiyaçları veya mevcut pazar ihtiyaçlarını karşılayan daha iyi çözümlerin uygulanması olarak da görülür (Maranville, 1992)”. Yenilik, süreç olarak, “bir fikri pazarlanabilir bir ürün ve hizmete, yeni ve geliştirilmiş bir imalat veya dağıtım yöntemine, ya da yeni bir toplumsal hizmet yöntemine dönüştürmeyi” ifade etmektedir (European Commission, 1994).

Bu türden yenilikler, piyasalara, hükümetlere ve topluma sunulan daha etkili ürünler, süreçler, hizmetler, teknolojiler veya iş modellerinin sağlanması yoluyla gerçekleşmektedir. “İnovasyon” terimi, orijinal ve daha etkili bir şey olarak tanımlanabilir ve sonuç olarak, bu yenilik piyasaya veya topluma kazandırılır (Frankelius, 2009).

İnovasyon, buluş ile aynı olmamakla birlikte, pazarda veya toplumda anlamlı bir etki yaratmak için bir buluşun pratik uygulamasını (yani, yeni/geliştirilmiş yetenek) içermektedir ve bunun sonucu olarak da tüm yenilikler bir buluş gerektirmemektedir (Bhasin, 2012; www.forbes.com). Bir başka ifadeyle yenilik süreci (Yeni Ürün Geliştirme Süreci) günümüzde “pazarda başlayıp pazarda biten” etkileşimli bir süreçtir.

İnovasyon, tanımı gereği, yeninin yaratılmasını ve pazarlanmasını içerdiğinden, bu hususlar tek başlarına ve kombinasyon halinde, inovasyonun sonucunu oldukça belirsiz bir süreç haline getirmektedir. Bu nedenle, yenilik sürecini dikkate almanın önemli ve faydalı bir yolu, belirsizliğin yönetimi ve azaltılmasında bir alıştırma. Genel olarak, getirilen değişiklikler ne kadar büyük olursa, yalnızca teknik performansla ilgili değil, aynı zamanda piyasa tepkisi ve organizasyonun gerekli değişiklikleri etkin bir şekilde özümseme ve kullanma yeteneği hakkındaki belirsizlik de o kadar büyük olur. Değişim miktarı ve belirsizlik derecesi arasındaki bu güçlü korelasyon, belirli bir ürünün yaşam döngüsünün çeşitli noktalarında ve çeşitli bilgi durumları altında uygun yeniliğin doğası için önemli çıkarımlara sahiptir.

Günümüzde kuruluşlar ile ülkeler diğer ülkelere veya kuruluşlara üstünlük sağlamak ya da bulunmuş oldukları statüyü pekiştirmek veya geliştirmek için değişime ihtiyaç duymaktadır. Bunları gerçekleştirmek için her ülke veya kuruluş inovasyon süreciyle yenilik akımına yönelmektedir. Kuruluşlar inovasyonu rekabet üstünlüğü sağlama, rekabet üstünlüğü sağlanarak güçlü bir kuruluş olma ve güçlü bir kuruluş olarak finansal performanslarını artırma amacıyla kullanmaktadırlar.

Örgütlerin rekabet edebilmeleri ve ayakta kalabilmelerinin temel şartlarından biri inovasyon odaklı örgüt kültürü kazanmalarıdır. Örgütler inovasyon ve farklılık yaptıkları ve bu yenilikleri sürdürebildikleri sürece var oldukları piyasada faaliyet göstermeye devam ederler. Bu çerçevede, inovasyon anlatıldıktan sonra şirketlerin gerçekleştirdikleri inovasyon uygulamalarına yer verilmiştir.

İnovasyon faaliyetleri kendiliğinden gelişen ve sonucuna kısa sürede ulaşılacak bir süreç değildir. Yenilik süreçlerinin gerçekleşmesi için gerekli bütün kaynakların temin edilmesi dışında bu faaliyetleri teşvik edici politikalar ile süreci gerçekleştirecek kuruluşlar inovasyon yapıldıktan sonra olumlu sonuçlar elde edebileceklerine inanarak yeniliğe yönelmelidirler.

Bu çalışma, inovasyon girişimleri ve geliştirilmesi hususlarında çalışmalarda bulunacak olan örgütlere geri bildirim sağlaması ve yol gösterici olması açısından önem taşımaktadır. Ayrıca

çalışmanın farklı araştırmacıların bu konuyla ilgili yeni çalışmalarına ışık tutmasıyla elde edilen sonuçların, yöneticilerin ve çalışanların örgütsel bağlılıkları ile motivasyonlarının artırılmasına yönelik çalışmalara rehberlik etmesi açısından önemli olduğuna inanılmaktadır. Diğer taraftan çalışmanın, ileride elde edilen bilgiler ışığında ortaya konulacak olan yeni uygulama örneklerine altyapı oluşturabileceği düşünülmektedir. Ancak örgütler tarafından inovasyon için gerekli altyapının oluşturulması gerekmektedir.

## 1. İNOVASYON (YENİLİK) VE ÇEŞİTLERİ

Bu kısımda yenilik kavramı açıklanacak, yenilik süreci ile çeşitlerinden bahsedilecektir. Yani yenilik kavramıyla ilgili teorik çerçeve çizilecektir.

### 1.1. İnovasyon Ve İnovasyon Süreçleri

İnovasyon süreçleri hakkındaki genel bir model şu şekildedir (Pavitt, 2003):

1. İnovasyon süreçleri, teknik uygulamada bir ilerlemeye (know-how), pazar talebindeki bir değişikliğe ya da bunların ikisinin kombinasyonuna dayalı olarak yeni veya geliştirilmiş bir ürün, süreç veya hizmet için fırsatların araştırılmasını ve kullanılmasını içermektedir. Bu nedenle, esasen bir eşleştirme sürecidir.

2. Yeni bir eserin maliyeti ile performansını ve kullanıcıların buna tepkisini doğru bir şekilde tahmin etmenin imkânsızlığı göz önüne alındığında, inovasyon doğası gereği belirsizdir. Bu nedenle kaçınılmaz olarak ya deney (deneme yanılma) ya da gelişmiş anlama (teori) yoluyla öğrenme süreçlerini kapsamaktadır. Bu öğrenmenin bazıları firmaya özeldir. Bu koşullar altında, kapitalist piyasalardaki rekabet süreçleri, alternatif ürünler, sistemler, süreçler ve hizmetler ile bunları sağlayan teknik ve organizasyonel süreçler arasında kullanıcı kabulü için rekabet yoluyla amaçlı deneylerden biri olarak görülebilmektedir.

Bu genel çerçeve içinde, yenilik yukarıda açıklanan iki özellikle kısmen örtüşen üç sürece ayrılmaktadır. Her biri belirli akademik disiplinlerden gelen katkılarla daha yakından ilişkilidir ve her biri yenilik sürecinin önemli tarihsel dönüşümlerinden kaynaklanmaktadır. Söz konusu süreçler şunlardır (Pavitt, 2003):

- *Bilimsel ve teknolojik bilginin üretimi:* Sanayi devriminden bu yana, bilimsel ve teknolojik bilginin üretimi disipline, işleve ve kuruma göre giderek daha fazla uzmanlaşmıştır. Burada bilim, teknoloji ve işletme tarihi ve sosyal bilgiler, anlayışımıza katkıda bulunan başlıca akademik alanlar olmuştur.

- *Bilginin işleyen eserlere dönüştürülmesi:* Son yıllarda bilimsel bilgideki büyümeye rağmen, teknolojik eserlerin artan karmaşıklığı ve bunların çeşitli bilgi alanlarıyla bağlantıları düşünüldüğünde, teori teknolojik uygulama için yetersiz bir rehber olmaya devam etmektedir. Teknoloji ve iş tarihi burada büyük katkılar sağlamaktadır ve daha yakın zamanlarda bilişsel bilimler de aynı katkıyı vermektedir.

- *Pazar talebine yanıt verme ve talep yaratma:* Çalışan ürünleri kullanıcıların gereksinimleriyle sürekli olarak eşleştirme sürecini içermektedir. Teknolojik bilgiyi faydalı eserlere dönüştürme fırsatlarının doğası ve kapsamı, alanlar arasında ve zamanla değişmektedir ve kısmen ürünlerin, kullanıcıların ve üretim yöntemlerinin doğasını belirlemektedir. Bu nedenle, rekabetçi kapitalist sistemde kurumsal teknolojik ve örgütsel uygulamalar piyasalarla birlikte gelişmektedir. Bu süreçler, yönetim, ekonomi ve pazarlama araştırmalarındaki akademisyenlerin temel ilgi alanlarıdır.

### 1.1.1. İnovasyon Kavramı

Kelime olarak bakıldığında “inovasyon; Latince bir sözcük olan "innovatus"tan türemiştir (Karagöz, 2009: 151)”. “Türkçe’de "yenilik", "yenileme/yenilenme", "yenilikçi" gibi sözcüklerle karşılanmaya çalışılsa da anlamı tek bir sözcükle ifade edilemeyecek kadar geniştir. Bu nedenle, "inovasyon"u teknik bir sözcük olarak kabul etmekte yarar vardır (Yavuz vd, 2009: 67)”.

"İnovasyon", kavram olarak, yenileşim ve yeniliği anlatmaktadır. Yenileşim ise değişen koşullara uyabilmek için toplumsal, kültürel ve yönetsel ortamlarda yeni yöntemlerin kullanılmaya başlanmasıdır. Yenilik de var olan bilgi birikiminden yola çıkılarak daha gelişmiş, kaliteli ve işlevsel yeni ürünler, üretim süreçleri, örgütlenmeler ve yönetim uygulamalarının geliştirilmesidir (Türk Dil Kurumu, 2023). İnovasyon, “yeni bir fikir, cihaz veya yöntem” olarak tanımlanabilir (www.merriam-webster.com). Avrupa Birliği (AB) ve Ekonomik Kalkınma ve İş Birliği Örgütü (OECD) literatürüne göre, inovasyon, süreç olarak, “bir fikri pazarlanabilir bir ürün ve hizmete, yeni ve geliştirilmiş bir imalat veya dağıtım yöntemine, ya da yeni bir toplumsal hizmet yöntemine dönüştürmeyi” ifade etmektedir. Aynı sözcük, bu dönüştürme süreci sonunda ortaya konan, “pazarlanabilir, yeni ya da geliştirilmiş ürün, yöntem ya da hizmeti” de anlatmaktadır (European Commission, 1994 ve 1995).

Bu türden yenilikler, piyasalara, hükümetlere ve topluma sunulan daha etkili ürünler, süreçler, hizmetler, teknolojiler veya iş modellerinin sağlanması yoluyla gerçekleşmektedir. "İnovasyon" terimi, orijinal ve daha etkili bir şey olarak tanımlanabilir ve sonuç olarak, bu yenilik piyasaya veya topluma kazandırılır (Frankelius, 2009).

İktisadi anlamda inovasyon kavramı üzerinde ilk olarak duran ekonomist ve politika bilimcisi J. A. Schumpeter’dir (Yavuz vd, 2009: 67). Schumpeter inovasyonu; “girişimciye kâr getiren ve teknolojik ilerlemeler sonucu ortaya çıkan her şey” olarak tanımlamaktadır (Karaöz ve Albeni, 2003: 29). Diğer taraftan inovasyon kavramının literatürde farklı tanımlarına rastlamak mümkündür.

İnovasyon kavramı 1960’larda yaygınlaşmaya başlamıştır. İlk kez 1966 yılında Schmookler tarafından; “Bir işletme, kendisi için yeni bir ürün veya hizmet geliştirirse ya da kendisi için yeni bir yöntem veya girdi kullanırsa teknik bir değişiklik yapmış olur. Belli bir teknik değişikliği ilk yapan işletme inovasyonu yapandır ve yaptığı bu eylem inovasyondur.” şeklinde tanımlanmıştır (Elçi, 2006).

1982 yılında Freeman tarafından “Endüstriyel inovasyon, yeni (veya iyileştirilmiş) bir ürünün pazarlanması ya da yeni (veya iyileştirilmiş) bir sürecin veya ekipmanın ilk defa ticari kullanımı için yürütülen tasarım, üretim, yönetim ve ticaret faaliyetlerini kapsar.” olarak, 1985 yılında Drucker; “İnovasyon, girişimcilerin farklı bir iş veya hizmet ortaya koymak için değişiklik yapmalarını sağlayan araçtır. Bir disiplin, öğrenme yeteneği, uygulama yeteneği olarak gösterilme özelliğine sahiptir.” ve 1987 yılında ise Roberts tarafından “İnovasyon = Buluş + Kullanım. Buluş, yeni fikirler yaratmak ve bunları işler hale getirmek için ortaya konan tüm çabaları ifade etmektedir. Kullanım süreci, ticari geliştirme, uygulama ve transferi kapsamakta; belli hedeflere yönelik fikirlere ve buluşlara odaklanmaya, bu hedefleri değerlendirmeyi, araştırma ve/veya geliştirme sonuçlarının transferini ve teknolojiye dayalı sonuçların geniş bir alanda kullanımını, yayılmasını ve yaygınlaştırılmasını da içine almaktadır.” şeklinde yeni bir bakış açısı kazanmıştır (Elçi, 2006).

Firmaların ürünlerini, hizmetlerini ve üretim yöntemlerini değiştirmeleri ve yenilemeleri süreci "yenilik" ya da "inovasyon" olarak adlandırılmaktadır (Ökem, 2011: 71).

Bir başka tanıma baktığımızda ise inovasyon; “bir rol, grup ya da organizasyon içinde, fikirlerin, süreçlerin, ürünlerin ya da prosedürlerin ilgili olduğu birime bağlı olarak kişi, grup



ya da daha geniş bir topluluğa fayda sağlamak amacıyla tanıtılması ve uygulamasıdır.” olarak adlandırılmaktadır (Omachonu ve Einspruch, 2010).

İnovasyon kavramının tanımı OECD ve Eurostat tarafından 2005 yılında; “Bir yenilik, işletme içi uygulamalarda, iş yeri organizasyonunda veya dış ilişkilerde yeni veya önemli derecede iyileştirilmiş bir ürün (mal veya hizmet) veya süreç, yeni bir pazarlama yöntemi ya da yeni bir organizasyonel yöntemin gerçekleştirilmesidir.” şeklinde yapılmıştır (Oslo Kılavuzu, 2006).

Diğer taraftan, inovasyonu “**yeni olan bir şeyin ekonomik ve sosyal bir katma değere dönüştürülecek şekilde ticarileştirilmesi olarak**” tanımlamak yanlış olmayacaktır. Ancak burada ekonomik ve sosyal değer yaratılabilmesinin yolunun ise yeni olan şeylerin başarılı bir şekilde ticarileştirilebilmesinden ya da pazarlanabilmesinden geçtiğinin de altını çizmek gerekmektedir (Uzkurt, 2010: 37).

### 1.1.2. İnovasyon Süreci

İnovasyon, sürekliliği olan ve her aşamasında geri beslemelerin olduğu bir süreçtir. İnovasyon döngüsü olarak adlandırılan bu süreç, aşağıdaki adımlardan oluşur ([www.ekosinerji.com](http://www.ekosinerji.com)):

- Fırsatların yakalanması.
- Stratejik seçimin yapılması.
- Gerekli bilginin edinilmesi.
- Çözümün geliştirilmesi.
- Ticarileştirme.
- Öğrenme.

Yenileşim Derneği’ne göre ise inovasyon süreci beş kısımda incelenebilir ([www.yenilesim.org](http://www.yenilesim.org)):

- Fikir.
- Konsept.
- Prototip.
- Üretim.
- Pazara sunma.

### 1.2. İnovasyon Çeşitleri

İnovasyon; alanlarına, derecesine, özelliklerine ve etkilerine göre birçok farklı sınıflandırmaya tabi tutulmuştur. İnovasyon çeşitlerini beş alt başlıkta sınıflandırabiliriz (Uzkurt, 2010):

- Radikal, Artımsal ve Yapısal İnovasyonlar.
- Yıkıcı ve Destekleyici İnovasyonlar.
- Ürün-Hizmet ve Süreç İnovasyonları.
- Teknolojik ve Teknolojik Olmayan İnovasyonlar.
- Toplumsal İnovasyonlar.

## 2. İnovasyon Uygulama Örnekleri

Bu bölümde yenilik uygulama örneklerine yer verilecektir.

## 2.1. Yemek Sipariş Siteleri

“Söz konusu siteler pazarlama inovasyonuna örnek olarak verilebilir. Bu hizmeti veren işletme, Türkiye’nin çeşitli illerinde yaşayan kişilerin o ildeki restoranlardan getirecekleri yemekleri internet üzerinden sipariş etmelerine olanak sağlayabilir. Bu şekilde, örneğin Ankara’da oturan bir kişi, evine yemek siparişi verecekse bunu işletmenin web sitesi adresini girerek yapabilir. Böylece kendi şehrinde bulunan ve bu siteye kayıt yaptıran restoranlardan istediği yemeği seçip evine getirilmesini sağlayabilir. Yemeklerini bu şekilde satmakta olan restoranlar pazarlama inovasyonu yapmış olurlar ve böylece internette yer almayan restoranlara göre rekabet avantajı elde etmiş olurlar. Bu restoranların yer aldığı internet sitesini işleten firma da hizmet inovasyonu yapmış olur. Daha önce kimsenin sunmadığı bir hizmeti sunarak gelir elde eder ve işini büyütür ([www.capital.com.tr](http://www.capital.com.tr))”.

## 2.2. Teknosa

2000 yılında Teknosa faaliyete geçtiğinde, "teknoloji perakendeciliği" denen bir kavram neredeyse bulunmamaktadır. Perakendeciliği farklı boyutlarıyla yapan çok sayıda şirket belli bir düzen olmadan piyasada faaliyet göstermektedir. Dağınık yapı nedeniyle sektörün standartları da henüz belirlenmemiştir. Alışlagelmiş kalıplar ve geleneksel ticaret anlayışının hâkim olduğu bir sektör yapısı bulunmaktadır. İşte böyle bir ortamda Teknosa, Türkiye’nin ilk teknoloji perakendecisi olarak Sabancı Holding bünyesinde kurulmuştur. Teknosa, zamanla istikrarlı bir şekilde büyümüş; yaygınlığı, hizmet kalitesi, güvenilirliği, hızı ve ürün çeşitliliği sayesinde Türkiye’nin en yaygın teknoloji perakendecisi konumuna ulaşmıştır ([www.teknosa.com](http://www.teknosa.com)).

## 2.3. Ikea

“İsveç firması olan IKEA, "düşük fiyat" ve "tasarım"a odaklanan yapısıyla mobilya ve ev aksesuarları pazarını oluşturmuştur. Sonradan ortaya çıkan rakiplerine rağmen tasarım ve ucuz fiyat avantajını elinde tutarak pazardaki gücünden bir şey yitirmemiştir. Gittiği her ülkede pazar yapıcı özelliğini de beraberinde götüren IKEA, 2006 yılında girdiği Türkiye’de de mobilya ve ev aksesuarı pazarına yeni bir açılım kazandırmıştır ([www.capital.com.tr](http://www.capital.com.tr))”.

## 2.4. Pegasus Havayolları

“Pegasus 2005 yılında Esas Holding tarafından satın alınmıştır. Esas Holding Yönetim Kurulu Üyesi Ali SABANCI’nın yönetiminde charter müşteri ve iş portföyünü küçültmeden düşük maliyetli, güvenli ve zamanında kalkan bir hava yolu olmayı hedeflemiştir. Pegasus öncesinde de sektörde ucuz hava yolu taşımacılığı yapan şirketler bulunmaktadır. Ancak Pegasus, bu şirketlerden farklı olarak Türkiye’de ilk defa, erken rezervasyona ucuz bilet sistemini hayata geçirmiştir. Kademeli fiyat sistemini başlatmıştır. Hayata geçirdiği "low cost modeli (düşük maliyetli model)" uygulamalarda Türkiye’de lider konumda olup bu liderliğini de sürdürmektedir. Bu vizyondan hareketle hava yoluyla yolculuğun herkesin hakkı olduğuna inanmaktadır. İnternet, çağrı merkezi ve acenteler üzerinden satış sistemleri kurmuştur. Business class, VIP (Very Important Person-Özel İmtiyaz Sahibi Kişi) ve CIP (Commercial Important Person-Ticari Önemi Olan Kişi) vb. uygulamaları yapmamıştır. Şehir içinde yüksek maliyetli satış ofisleri sistemi uygulamamış satış ofislerini sadece havaalanlarında bulundurmıştır. Alternatif ürün ve hizmetlerle uçuş dışı ekstra gelir kaynakları elde etmiştir.

Çalışanlarını da şirkete ortak yapmıştır. Kâra ortak olan çalışanın motivasyonu da en üst noktaya çıkarılmıştır. Bu uygulamalar sonucunda şirket öyle hızlı bir şekilde büyümüş ve pazarda en önemli üç oyuncu arasında yerini almıştır ([www.capital.com.tr](http://www.capital.com.tr))”.

## 2.5. Uno Ekmek

Uno’nun 1991 yılında üretime geçmesiyle birlikte Türkiye’de ekmek çeşitliliği artmıştır. Uno’nun Kurucusu ve Yönetim Kurulu Başkanı Hasip GENCER, üniversite sırasında ve yurt dışı seyahatlerinde marketlerde ve fırınlarda farklı farklı ekmekler gördükçe de “Bu iş Türkiye’de de yapılabilir. O halde biz niye tek tip ekmek yiyoruz?” diyerek fikri geliştirmeye başlamıştır. Uno şirketi 1992 yılında "Ekmeğinizi adıyla isteyin" sloganıyla ilk kampanyasını yapmıştır. 1993’de ise üretimini artırmıştır. 1997 yılında "Ekmeğinizi elletmeyin" kampanyasını başlatan Uno, bu kampanyalarla pazarın oluşumuna öncülük etmiştir ve Türkiye’nin en çok tanınan ekmek markası olmuştur ([www.uno.com.tr](http://www.uno.com.tr)).

## 2.6. Biletix

2000 yılında Ali A. ABHARY ve Dave DORNER tarafından Koç Bilgi Grubu ortaklığı ile kurulmuştur. Kurucularının geliştirdiği iş fikri ile Türkiye’de var olmayan bir pazar oluşturmuştur. Fikir, bilet satışı ile ilgili tüm detayları etkinlik sahipleri adına üstlenmek ve tüketicilerin katılmak istedikleri etkinliklere doğru kanallardan en az enerji harcayacak biçimde ulaşmalarını sağlamaktır. Elbette yeni bir pazar oluşturmanın lider olma gibi önemli bir işlevi olduğu kadar riskleri de bulunmaktadır. Bunun için Biletix önce yeni oluşturulan markaya güven duyulmasını başarmak zorundadır. Tam olarak ne yaptığı, hangi alanlarda var olduğu, verdiği hizmet ve izlediği yollar hem etkinlik hem de tüketiciler tarafından bilinmelidir. Çünkü ortada fiziki bir sistem bulunmamaktadır, her şey fikirden ibarettir. Bu nedenle şirket markalaşmaya ve markasını tanıtmaya ağırlık vermiştir. Kısa zamanda da Biletix markası kendi pazarını oluşturmuştur ([www.biletix.com](http://www.biletix.com); [business.ticketmaster.com.tr](http://business.ticketmaster.com.tr)).

## SONUÇ

İnovasyon faaliyetleri kendiliğinden gelişen ve sonucuna kısa sürede ulaşılacak bir süreç değildir. Yenilik süreçlerinin gerçekleşmesi için gerekli bütün kaynakların temin edilmesi dışında bu faaliyetleri teşvik edici politikalar ile süreci gerçekleştirecek kuruluşların inovasyon yaptıktan sonra olumlu sonuçlar elde edebileceklerine inanarak yeniliğe yönelmelidirler.

Bilimsel bilgi tabanındaki olağanüstü gelişmelere ve organizasyonel bilgi birikimindeki daha yavaş ama istikrarlı gelişmelere rağmen, inovasyon süreçleri ne derli toplu ne de betimlenmesi veya yönetilmesi kolay olmayan süreçlerdir. Eski eserlerin üretiminde ve bilgisinde artan uzmanlaşma aynı zamanda eserlerin kendilerinde, dayandıkları bilgide, bunların geliştirilmesi ve ticari kullanımı için organizasyonel biçimler ile uygulamalardaki karmaşıklık düzeylerini de artırmaktadır.

Sonuç olarak;

- Yenilikler – özellikle radikal yenilikler – teknik ve ticari sonuçlarında öngörülemez kalmaktadır.
- Teknik girişimcilik genel amaçlı bir yönetim becerisi yerine, radikal atılımların ve yeni fırsatların olduğu bir zamanda belirli bir teknolojik alana ve genellikle belirli bir yere özgü olmaktadır.

• Büyük yenilik kararları, maliyetler, faydalar ve ölçülebilir risklerin dengeli ve dikkatli tahminlerinden ziyade, genellikle belirsizlik koşulları altında (yani bilgisizlik) kişisel çıkarları savunan profesyonel grupları içeren büyük ölçüde politik bir süreçtir.

Bu kapsamda, yerleşik büyük firmalar bazen tamamen yeni olanla başa çıkmayı zor bulmaktadırlar. Gelecekte, onlar için yeni zorluklar olacaktır. Ürünlerde, sistemlerde ve altta yatan bilgi tabanında artan karmaşıklıklar, firmaları modüler ürün mimarilerini ve bilgi iletişim teknolojilerini (BİT) daha fazla kullanmaya, bileşen tasarımını ve üretimini dış kaynak kullanımıyla denemeye yönlendirmektedir. Bu nedenle, inovasyon yapan büyük firmaların kendi süreçlerinde daha az kendi kendine yeterli hale gelmeleri muhtemeldir.

Gelişmiş bir inovasyon modeli, inovasyon süreçlerinde hepsi önemli olan beş ana yolu göstermektedir. Bu yollar yalnızca inovasyonun merkezî zincirini değil, aynı zamanda aşağıdakilerini de içermektedir (Kline ve Rosenberg, 2009):

- Ar-Ge'yi üretim ve pazarlama ile ilişkilendiren ve koordine eden çok sayıda geri bildirim;
- Merkezî yenilik zinciri boyunca araştırma yapmak için yan bağlantılar;
- Yeniliklerin desteklenmesi için uzun vadeli genel araştırma;
- Süreçlerin güçlendirilmesine yönelik bütüncül bir araştırma;
- Yenilikçi faaliyetlerin ürünlerinden, yani teknolojinin sağladığı araç ve gereçler yoluyla bilimin temel desteği.

Uygun yeniliklerin doğası hakkında düşünmeye büyük yardım sağlayan iki değişken, başarıya ulaşmadaki belirsizliğin derecesi ve ilgili ürünün yaşam döngüsü aşamasıdır.

İnovasyonların başarısında sadece temel somut özellikler değil, müşteriye sunulacak fayda ve soyut bazı özellikler de önemli rol oynamaktadır. Müşterilerin beklenti ve ihtiyaçlarına odaklanmış bir pazar bilgi sisteminin varlığı inovasyonların kalıcı ve başarılı olmasında büyük rol oynamaktadır. Müşterilerle iletişimde bulunan, onların ihtiyaç ve beklentilerinden haberdar olan işletmeler uzun vadede sürdürülebilir kârlılık, piyasada kalma ve rekabet üstünlüğü sağlama avantajlarını elde etmektedirler. Bu bağlamda örgüt kültürü de inovasyonu destekleyen, müşteri ve çalışanlarıyla iletişim halinde olan bir yapıdaysa inovasyon yapmak ve yeni pazarlar oluşturmak açısından önemlidir.

Bu çalışma, inovasyon girişimleri ve geliştirilmesi hususlarında çalışmalarda bulunacak olan örgütlere geri bildirim sağlaması ve yol gösterici olması açısından önem taşımaktadır. Ayrıca çalışmanın farklı araştırmacıların bu konuyla ilgili yeni çalışmalarına ışık tutmasıyla elde edilen sonuçların, yöneticilerin ve çalışanların örgütsel bağlılıkları ile motivasyonlarının artırılmasına yönelik çalışmalara rehberlik etmesi açısından önemli olduğuna inanılmaktadır. Diğer taraftan çalışmanın, ileride elde edilen bilgiler ışığında ortaya konulacak olan yeni uygulama örneklerine altyapı oluşturabileceği düşünülmektedir. Ancak örgütler tarafından inovasyon için gerekli altyapının oluşturulması gerekmektedir.

### **Çıkar Çatışması Beyanı**

Bu çalışma kapsamında herhangi bir kurum veya kişi ile çıkar çatışması bulunmamaktadır.

## YARARLANILAN KAYNAKLAR

- Bhasin, K. (2012). This is the difference between 'invention' and 'innovation'. *Business Insider*. <https://www.businessinsider.com/this-is-the-difference-between-invention-and-innovation-2012-4> (Erişim Tarihi: 12.02.2021).
- Biletix (2023). <https://www.biletix.com/anasayfa/TURKIYE/tr> (Erişim Tarihi: 11.12.2023).
- Capital (2018). <http://www.capital.com.tr> (Erişim Tarihi: 01.11.2021).
- Ekosinerji (2019). <http://www.ekosinerji.com> (Erişim Tarihi: 08.01.2022).
- Elçi, Ş. (2006). *İnovasyon – kalkınmanın ve rekabetin anahtarı*. Ankara: Nova Yayınları.
- European Commission (1995). *Green paper on innovation*. [https://europa.eu/documents/comm/green\\_papers/pdf/com95\\_688\\_en.pdf](https://europa.eu/documents/comm/green_papers/pdf/com95_688_en.pdf) (Erişim Tarihi: 10.02.2021).
- European Commission (1994). *Europe and the global information society: Bangemann Report recommendations to the European Council*. <https://op.europa.eu/en/publication-detail/-/publication/44dad16a-937d-4cb3-be07-0022197d9459> (Erişim Tarihi: 03.05.2022).
- Forbes (2018). <https://www.forbes.com/sites/jacobmorgan/2015/09/10/whats-the-difference-between-invention-and-innovation/> (Erişim Tarihi: 15.09.2021).
- Frankelius, P. (2009). Questioning two myths in innovation literature. *Journal of High Technology Management Research*, 20(1), 40-51. <https://business.ticketmaster.com.tr/> (Erişim Tarihi: 11.12.2023).
- Karagöz, U (2009). İnovasyon, Türkiye'deki durumlar ve İPKM'ler. *Türk İdare Dergisi*, (462), 151-168.
- Karaöz, M. ve Albeni, M. (2003). Ekonomik kalkınma ve modern yenilik teorisi. *Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 8(3), 27-48.
- Kline, S. J. ve Rosenberg, N. (2009). An Overview of Innovation. Ed.: N. Rosenberg, *Studies on Science and The Innovation Process* (ss. 173-203). Singapore: World Scientific Publishing Co. Pte. Ltd.
- Maranville, S. (1992). Entrepreneurship in the business curriculum. *Journal of Education for Business*, 68(1), 27-31.
- Merriam-Webster (2018). *Innovation*. <http://www.merriam-webster.com> (Erişim Tarihi: 15.09.2021).
- Oecd and Eurostat (2006). *Oslo Kılavuzu: yenilik verilerinin toplanması ve yorumlanması için ilkeler*. 3. Baskı, Ankara: Tübitak Yayınları.
- Oecd and Eurostat (2005). *Oslo Manual: guidelines for collecting and interpreting innovation data*. Third Edition, Paris: OECD and Eurostat.
- Omachonu, V. K. and Einspruch, N. G. (2010). Innovation in healthcare delivery systems: a conceptual framework. *The Innovation Journal: The Public Sector Innovation Journal*, 15(1), Article 2.
- Ökem, G. (2011). *Türkiye'nin Avrupa Birliği'ne üyelik sürecinde sağlıkta inovasyon*. İstanbul: TÜSİAD Yayınları.
- Pavitt, K. (2003). *The process of innovation*. <https://citeseerx.ist.psu.edu/viewdoc/download?doi=10.1.1.552.4312&rep=rep1&type=pdf> (Erişim Tarihi: 18.04.2022).
- Teknosa (2023). <https://www.teknosa.com/kurumsal/genel-bilgi/> (Erişim Tarihi: 11.12.2023).
- Türk Dil Kurumu (2023). <https://sozluk.gov.tr> (Erişim Tarihi: 22.08.2023).
- Uno (2023). <https://www.uno.com.tr/uno/hakkimizda> (Erişim Tarihi: 11.12.2023).
- Uzkurt, C. (2010). *İnovasyon yönetimi: inovasyon nedir, nasıl yapılır ve nasıl pazarlanır?*, Asobilgi, Ankara: Ankara Sanayi Odası Yayını.
- Yavuz, A., Albeni, M. ve Göze Kaya, D. (2009). Ulusal inovasyon politikaları ve kamu harcamaları: çeşitli ülkeler üzerine bir karşılaştırma. *Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakülte Dergisi*, 14(3), 65-90.
- Yenileşim Derneği (2018). <https://www.yenilesim.org> (Erişim Tarihi: 22.10.2021).

## The Mediating Role of Organization-Based Self-Esteem in The Influence of Internal Marketing Perception on Affective Commitment

Assoc. Prof. Dr. Esra KIZILOĞLU

Selcuk University  
esraciftci@selcuk.edu.tr  
Orcid: 0000-0001-6005-8755

Assoc. Prof. Dr. Emine Nihan CİCİ KARABOĞA

Necmettin Erbakan University  
enihancici@erbakan.edu.tr  
Orcid: 0000-0001-9580-077X

### ABSTRACT

The present study aims to examine the influence of internal marketing perception of bank employees on their affective commitment and to analyze the mediating role of organization-based self-esteem in this effect. The study was conducted with public and private bank employees located in downtown Konya. The study included "Foreman and Money (1995)" scale for internal marketing, "Akalin (2006)" scale for organization-based self-esteem, and "Meyer et al. (1993)" scale for affective commitment. The data obtained by contacting 221 bank employees through a survey were analyzed with SPSS 20 statistical package software and Amos 21 statistical package software. The analyzes pointed out that internal marketing perception had a significant and positive influence on organization-based self-esteem and affective commitment while organization-based self-esteem had a significant and positive effect on affective commitment. In addition, we determined that organization-based self-esteem does not have a mediating role in the effect of employees' internal marketing perception on affective commitment.

**Keywords:** Organization-Based Self-Esteem; Internal Marketing; Affective Commitment; Bank Employees

## İçsel Pazarlama Algısının Duygusal Bağlılık Üzerindeki Etkisinde Örgüt Temelli Öz Saygının Aracı Rolü

### ÖZET

Bu araştırmanın amacı banka çalışanlarının içsel pazarlama algısının duygusal bağlılıkları üzerindeki etkisine bakmak ve bu değerlendirmede örgüt temelli öz saygının aracı rolünü incelemektir. Bu amaçla nicel veri analizlerinden anket tekniği kullanılmıştır. Araştırma Konya merkez de yer alan kamu ve özel banka çalışanlarını kapsamaktadır. Araştırma da içsel pazarlama ölçeği için "Foreman ve Money (1995)", Örgüt temelli özsaygı için "Akalin (2006)" ve duygusal bağlılık için ise "Meyer vd. (1993)" ölçekleri tercih edilmiştir. Anket yoluyla 221 banka çalışanına ulaşılarak elde edilen veriler SPSS 20 ve Amos 21 istatistiksel paket programları ile analiz edilmiştir. Analizler sonucunda içsel pazarlama algısının örgüt temelli öz saygı ile duygusal bağlılık üzerinde anlamlı ve pozitif yönlü etkisi olduğu, örgüt temelli öz saygı kavramının duygusal bağlılık kavramı üzerindeki anlamlı ve pozitif yönlü etkisi olduğu bulunmuştur. Ayrıca analizlerde çalışanlarda algılanan içsel pazarlama ile duygusal bağlılıklarındaki etkisinde örgüt temelli öz saygının aracılık rolü olmadığı da tespit edilmiştir.

**Anahtar Kelimeler:** Örgüt Temelli Özsaygı, İçsel Pazarlama, Duygusal Bağlılık, Banka Çalışanları



## 1. Introduction

In Turkey, there were 54 banks operating with 10,079 branches in total at the end of 2020. Of these banks, 34 are deposit banks, 14 are development and investment banks, and 6 are participation banks. The number of employees in these banks is 186.654 (The Banks Association of Turkey, Report Dated November 2020). This number is an example of a high degree of employment. The number of women and men working in the banking industry in Turkey is increasing day by day. As in other industries, globalization and new and rapid technological developments have affected the banking industry to a great degree, and the need for qualified human resources has become essential to keep up with these developments. The quality of the work performed in the service industry largely depends on the human factor. For this reason, it is imperative to invest primarily in our internal customers, who are our employees, in industries such as banking that consider customer satisfaction a business policy. For this reason, this study mainly aims to investigate some concepts that are important for the company to retain its employees, such as internal marketing behaviors of bank employees, organization-based self-esteem perception, and affective commitment. Organizations that have to continue their activities under constantly changing and uncertain environmental conditions focus primarily on their internal customers, who are also their employees, and their behaviors within the organization to maintain their competitiveness. Among the concepts that affect these behaviors are internal marketing, organization-based self-esteem, and affective commitment. While internal marketing refers to a company's treatment of its employees as customers, OBSE represents an employee's belief about his or her own value and competence within the organization. From another perspective, the emotional bond felt by individuals involved in the organization towards the organization is described as the concept of emotional commitment. Research has proven that bank employees have a high level of workload and experience intense stress. Especially in recent years, the changing needs and behaviors of customers with the COVID-19 pandemic have caused the banking industry to transform, change, and encounter various risks as a result of this. It is important for the banking industry, which has advanced technology and qualified human resources, to invest in its employees and increase their motivation in order to ensure customer satisfaction and improve service quality. Within the framework of all these reasons, it is the first study in the foreign and domestic literature that examines the interrelationships of the concepts of organization-based self-esteem, internal marketing and emotional commitment, which form the model of this research. Most importantly, these concepts are examined with reference to banking employees, which constitutes the unique aspect of the present study.

## 2. Conceptual Framework

With this research, the effect of internal marketing activities carried out in their institutions on the emotional commitment of bank employees and whether the concept of organization-based self-esteem has a mediating role or not. In this context, three concepts are defined under the following headings.

### 2.1. Internal Marketing (IM)

Berry laid the foundation of this concept in 1988. Internal marketing refers to the satisfaction of the needs of the employees, defined as internal customers, and thus enabling them to work

with higher commitment and motivation (Berry and Parasuraman, 1991). Internal marketing is a management process that provides internal interaction among employees and aims to satisfy their demands (Varey, 1995). In short, it is a marketing approach proposing that a company should treat its employees like customers and provide job satisfaction by meeting their needs. Internal marketing is the management of principles and techniques that positively improve, motivate, and govern the behavior of employees towards the organization and external customers. Internal marketing allows the needs of the employees to be met and the organizational mission and goals to be realized. Briefly stated, internal marketing is a management philosophy that aims to achieve efficient performance in the external environment of the company through a suitable working environment where employees' needs and requests service are respected (Lizote, Alves and Cavalheiro, 2019). One of the important factors for service sector employees is the concept of internal marketing. This is because the quality of the work performed in the service industry depends on the behavior of the employees providing a particular service (Varinli, 2012, s. 110). Therefore, service businesses that attach importance to customer satisfaction must first adopt an internal marketing approach in order to satisfy their internal customers' needs and increase the quality of the service they provide.

## **2.2. Organization-Based Self-Esteem (OBSE)**

The concept of organization-based self-esteem (OBSE), which is based on the work of Korman (1970, 1971, 1976), means that the situations taking place within an organization shape the employees' self-esteem and subsequently their organizational attitudes and behaviors (Yüner, 2018, s. 778-779). As a concept, self-esteem is defined as "self-respect, honor, dignity" (TDK, 2021). In accordance with this, organizationbased self-esteem may be defined as the employee's belief that he or she is valuable, important, and talented in the organization. Organization-based self-esteem is derived from the employee's past experiences in the organization, his perception of the organization, and his self-esteem about the organization. Individuals with high organization-based self-esteem believe that "I count around here" and "I am an important part of this place" (Hui and Lee, 2000, s. 2018). General self-perception of the individual is examined with organizationbased self-esteem. However, some experts have argued that self-esteem should be conceptualized as a hierarchical structure and that individuals may have different self-perceptions with regards to their own values and competencies across different roles. For example, an individual may feel highly valuable and competent as a spouse or student but may also feel less valuable and competent as an employee (Bovling et al., 2010, s. 601-602). Organization-based self-esteem represents the employees' belief in the degree of meeting organizational needs as a result of the tasks they perform in the organization (Pierce et al., 1989). The effect of this belief is that the organization shows more dedication and effort for the benefit of the organization. In the results of the research conducted by Pierce et al. in 1989, it was stated that employees felt valuable and effective for the organization. In addition, it is underlined that this concept has a wide range of effects, from the individual's physical health to family social relations and even life satisfaction (Brough et al., p. 2009). On the other hand, internal marketing creates a high-quality working environment for the employees (Cahill, 1995) and contributes to the fulfillment of organizational tasks in an effective manner (Rafiq and Ahmed, 2000). Internal marketing activities aim to provide employee satisfaction and improve

the employees' sense of belonging to the organization they work for. For this purpose, managing employees, who are internal customers of an organization, with an understanding characterized by internal marketing, regarded as a strategic management philosophy, may be an important force for organization-based self-esteem.

The number of studies in the literature examining the influence of internal marketing on organization-based self-esteem is quite limited. Makvandi et al. (2013) concluded in their study conducted with medical science university employees that internal marketing and its dimensions have an effect on employees' organization-based self-esteem. Apart from their study, no study has been conducted on the relationship between these two variables. Therefore, the present study is important for filling a gap in the literature on this subject. The hypothesis for the relationship between internal marketing and organization-based self-esteem is as follows:

H1: Internal marketing perception has a positive effect on organization-based self-esteem

### **2.3. Affective Commitment (AC)**

Affective commitment is studied by Meyer and Allen (1991) as one of the dimensions of organizational commitment concept. According to these researchers, affective commitment is the employees' identification with and participation in an organization by feeling emotionally close to the organization (Allen and Meyer, 1990; Meyer and Allen, 1991). To put it simply, affective commitment is the emotional attachment of organizational members to their organization. Almost every organization prefers its employees to be committed to the organization and makes various efforts to ensure this. This is because studies have demonstrated that employees with high organizational commitment perform better, are more productive, and show lower levels of absenteeism and tardiness (Cohen, 2003:18). Employees who have strong and emotional ties to the organization are happy to continue being organizational members and feel a part of the organization. Based on all these reasons, they voluntarily accept the philosophy, purpose and unwritten rules of the organization as a whole (Allen and Meyer, 1990; Meyer and Allen, 1991; Meyer and Allen, 1997). Emotional commitment is a driving force that ensures the continuity of people for the organization they work for (Greenberg, 1999). This driving force can be affected by the clarity of roles, the understandability of the organizational purpose, the difficulty of the job, and the desire of employees to participate in decisions (Allen and Meyer, 1991, p.17). A high level of affective commitment enables employees to experience job satisfaction to a greater extent (Meyer and Allen, 1997) and contributes to their organizational development by increasing their creativity (Walton, 1985). Thus, they do not leave the organization and are willing to engage in challenging business activities (Meyer and Allen, 1997). It also improves organizational citizenship behavior by increasing organizational productivity and increases organizational success (Williams and Anderson, 1991). For this reason, it is crucial to increase the affective commitment of employees, who are internal customers, through internal marketing activities. Research confirms this phenomenon (Caruana and Calleya, 1998; Candan and Çekmecelioglu, 2009; Atay et al., 2017; Tepe, 2019). Caruana and Calleya (1998) found that internal marketing dimensions (reward, development, and vision) had a positive effect on affective commitment. On the other hand, Candan and Çekmecelioglu (2009) stated that internal marketing practices based on employee motivation and satisfaction ensure that employees are emotionally attached to the organization. Similarly, Tepe (2019) and Atay et al. (2017) revealed that internal marketing activities positively affect affective

commitment. There is a known positive relationship between affective commitment and organization-based self-esteem. Yıldırım (2003) stated in their study that organization-based self-esteem is positively related to all three dimensions of organizational commitment. In other words, as the organization-based self-esteem of the employees increases, their affective commitment and the other two commitment levels also intensifies. Likewise, Pierce et al. (1989) found that organization-based self-esteem increased the degree of affective commitment. Yüner (2018) found a positive and significant relationship between teachers' organization-based self-esteem and their affective commitment. Based on these studies, H2 and H3 hypotheses are as follows:

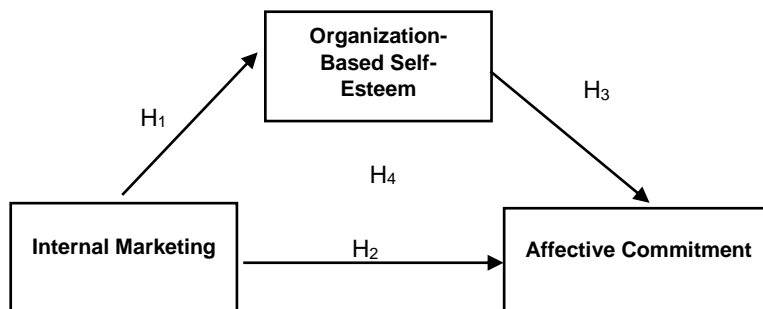
H<sub>2</sub>: Internal marketing perception has a positive and significant effect on affective commitment.

H<sub>3</sub>: Organization-based self-esteem has a positive and significant effect on affective commitment. The importance of the present study is to measure the mediating effect of organization-based self-esteem in the influence of internal marketing perception on affective commitment.

We established the H4 hypothesis based on this assumption.

H<sub>4</sub>: Organization-based self-esteem has a mediating effect on the influence of internal marketing perception on affective commitment. The study model is established as follows:

**Figure 1 Research Model**



Source: Authors

### 3. Research Methodology

In the following sections, explanations about the purpose and importance of the research, the sample and the applied method are explained.

Structural equation modeling was preferred to examine all indirect and direct relationships established between the variables of the research. With this model, the relationships between latent and observed variables are tested (Traş and Gökçen, 2023, s.123)

#### 3.1. The Purpose and Importance of The Study

The current study aims to examine the influence of internal marketing on the affective commitment of employees and to analyze the mediating role of organization-based self-esteem in this effect. To achieve this, we aimed to collect data from public and private bank employees in downtown Konya by using the survey technique which is a quantitative data analysis method. In the domestic and foreign literature, there are no studies examining the relationship between all three variables together, which points out the importance of the present study. Given that

the concept of internal marketing is a newly studied concept in Turkey, the current study has a unique value due to its potential contribution to the domestic literature.

### 3.2. Study Method and Sampling

The survey technique, which is one of the quantitative analysis methods, was used in the study to measure the relationship of the aforementioned variables. A survey of 31 questions was prepared for bank employees to measure these concepts. In addition, 8 demographic questions such as age, gender, educational status are included in the survey.

The sample of the study consists of bank employees working in public and private banks in Konya. Convenience sampling method was preferred to contact the participants and ethics committee approval was obtained from Necmettin Erbakan University for the present study.

For the target population number, the website of The Banks Association of Turkey ([www.tbb.org.tr](http://www.tbb.org.tr)) presented that the number of bank employees in Konya was 2,798. In line with this, 350 surveys were distributed to bank employees, both in online and face-to-face settings, and 248 surveys were collected. When missing and incorrect ones were removed from the collected surveys, there were 221 surveys.

### 3.3. Data Collection Tool

The survey consists of 4 main parts. In the first three parts, questions about the variables that make up the study model are asked while the last section includes questions about the demographics of the respondents participating in the study and the characteristics of the industry they work in. The respondents answered the questions about the variables with statements designed with a 5-point Likert scale (1 = Completely disagree, 5 = Completely agree). Information on the studies from which the variables were adapted and their items are given in Table 1.

**Table 1. Scales**

Scale	Number of Items	The Cited Article
Organization-Based Self-Esteem	10	Akalın (2006)
Affective Commitment	6	Meyer et al. (1993)
Internal Marketing Perception	15	Foreman and Money (1995)

For the internal marketing scale, a scale consisting of 15 items and 3 dimensions developed by (Foreman and Money, 1995) was used. The scale has statements such as "The bank I work for trains its employees while they are working." and "The bank I work for is successful with regards to conveying its vision to the employees."

For the organization-based self-esteem scale, the scale consisting of 10 items and one question developed by Pierce et al. (1989) and adapted into Turkish by Akalın (2006) was utilized. Among the items of the scale, there are statements such as "I am important in the bank I work for." and "I have a reputation in the bank I work for."

Affective Commitment is one of the sub-dimensions of the "Organizational Commitment Scale" developed by Meyer et al. (1993) and is used as a subscale. This scale consists of 6 items. Among the items of the scale, there are statements such as "I embrace the problems of

the bank I work for as my own.", "The bank I work for has a great personal meaning for me." There are reverse coded statements in the scale.

### 3.4. Study design

The present study was conducted using a relational study design in which the mediating role of organization-based self-esteem in the influence of internal marketing perceptions of bank employees on affective commitment was examined and a structural equation model was tested regarding the relationships between these variables (Creswell, 2017, s. 12).

## 4. Results

In order to analyze the research data, the demographic questions were first analyzed with the SPSS program. Afterwards, exploratory (EFA) and confirmatory (CFA) factor analysis was conducted on the items of the determined variables. While performing these analyses, the goodness of fit of the model was determined by calculating the Bartlett Test, Kaiser-Mayer-Olkin (KMO) Test, factor loadings, common factor variance, and Cronbach Alpha, SRMR, RMSEA, AGFI, GFI, NFI, CFI values( Turan, et. al.,2022, s.20).

### 4.1 Participants' Data

Of the 221 employees participating in the study, 35% are women and 65% are men. While 51% are single, 49% of the participants are married employees. 71% of the participants are between the ages of 31-41, 19% are between the ages of 20-30, and 10% are between the ages of 42-52. With regards to educational background, 68% of them have bachelor's degrees and 29% have master's degrees. While the number of employees with a Ph.D. is 4, there is only 1 employee with an associate degree. Considering their work experience, the majority of them (54%) have seniority between 6-11 years. 23% of them have seniority of 12-17 years, 18% of them between 1-5 years, and 5% of them have seniority of 18 years or more. While 24% of the participants are private bank employees, 76% are public bank employees.

### 4.2 Reliability Analysis

Measuring the correlation between the statements determines whether the statements of the scales are consistent with each other. The value derived from this relationship is called the reliability coefficient. The reliability coefficient has a value between 0 and 1. As the correlation value between the scales gets closer to 1, the reliability of the measurement tool (i.e., the measurements) increases. The present study implemented Cronbach's Alpha coefficient for reliability analysis (Tuna et al., 2012, s. 151; Ural and Kılıç, 2005, s. 286). The data obtained as a result of the analysis are presented in Table 2.

**Table 2. Reliability analysis results of the scales**

Scales	Cronbach's Alpha Values
Organization-Based Self-Esteem Scale	,897
Affective Commitment Scale	,825
Internal Marketing Perception Scale	,855

In the reliability analysis, the  $\alpha$  value can be obtained for each item that constitutes the scale, and an average  $\alpha$  value formed by all items of the scale can be determined. As a result of the



analyses carried out within the scope of this study, average  $\alpha$  values were obtained for each of the scales that make up the entire measurement tool. These values were expected to be 0.7 or greater than 0.7 (Kilic, 2016, s. 47). When the Cronbach's Alpha values showing the total reliability for each of the scales are examined (Table 2), a value of 0.897 for the Organization-Based Self-Esteem Scale (10 items), 0.825 for the Affective Commitment Scale (6 items), and 0.855 for the Internal Marketing Scale (15 items) was obtained. Since the Cronbach Alpha values of the scales are higher than 0.7, the internal consistency of each of the scales is high.

#### 4.3 Exploratory and Confirmatory Factor Analysis

Factor analysis is widely carried out to test the structural validity of tools used in applied research. Structural validity is ensured to obtain evidence of convergent and discriminant validity by demonstrating that the indicators of the selected structures are loaded on separate factors as expected (Brown, 2006). The relationship between the items of the variables is tested with EFA( Yılmaz and Jafarova,2022, s.333) For all these reasons, exploratory factor analysis was firstly performed to reveal the structural validity of the scales. The Kaiser-Meyer-Olkin test and Bartlett's Test of Sphericity were used to determine whether the data were suitable for factor analysis. According to the results of the analysis, the values for the scales which constitute the study model are as follows: Organization-Based Self-Esteem Scale KMO value is 0.87, and its Bartlett's Test of Sphericity Chi-Square value is 1388.333 (p value is 0.000); Affective Commitment Scale KMO value is 0.70, and its Bartlett's Test of Sphericity value is 659,590 (p value is 0.000); Internal Marketing Scale KMO value is 0.93, and its Bartlett's Test of Sphericity Chi-Square value is 2273.661 (p value is 0.000). Therefore, the sampling adequacy of the data collected with the study scales is ensured and these data are suitable for factor analysis.

The exploratory factor analysis implemented with the Varimax and principal components analysis methods, the items of the Organization-Based Self-Esteem scale were grouped under a single dimension with an eigenvalue greater than 1 and explaining 52% of the total variance, the items of the Affective Commitment scale were grouped under a single dimension with an eigenvalue greater than 1 and explaining 56% of the total variance, and the items of the Internal Marketing Perception scale were grouped under two dimensions with an eigenvalue greater than 1 and explaining 59% of the total variance.

The factor loadings of the Organization-Based Self-Esteem scale that consists of 10 items ranged from 0.82 to 0.55. The factor loadings of the single dimension of the Affective Commitment scale that consists of six items varied between 0.85 and 0.48. The factor loadings of the items of the development dimension of the last scale, Internal Marketing Perception that consists of eight items, varied between 0.78 and 0.57, and the items of the reward and vision dimension varied between 0.83 and 0.36. The seven-item reward and vision dimension was excluded from the scale as the factor loading of the item IM10 was less than 0.40.

**Table 3. Exploratory and confirmatory factor analysis values of the scales**

Organization-Based Self-Esteem Scale		Items									
		OBSE 1	OBSE 2	OBSE 3	OBSE 4	OBSE 5	OBSE 6	OBSE 7	OBSE 8	OBSE 9	OBSE 10
	EFA	,826	,791	,758	,768	,701	,785	,762	,552	,580	,663
	CFA	,784	-	,758	,677	,723	,777	-	-	-	-

<b>OBSE</b>	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.=0,875; Bartlett's Test of Sphericity=1388,333; df=45; p=0,000 Total Variance Explained: %52,411										
<b>Affective Commitment Scale</b>		<b>AC1</b>	<b>AC2</b>	<b>AC3</b>	<b>AC4</b>	<b>AC5</b>	<b>AC6</b>				
	EFA	,796	,700	,481	,757	,836	,846				
	CFA	,736	-	-	,571	,884	,844				
<b>AC</b>	Kaiser-Meyer-Olkin Measure of Sampling Adequacy.=0,701; Bartlett's Test of Sphericity =659,590; df=15; p=0,000 Total Variance Explained: %55,715										
<b>Internal Marketing Perception Scale Development Dimension</b>		<b>IM5</b>	<b>IM13</b>	<b>IM7</b>	<b>IM15</b>	<b>IM6</b>	<b>İP4</b>	<b>IM2</b>	<b>IM14</b>		
	EFA	,780	,727	,680	,650	,626	,607	,566	,592		
	CFA	-	-	,796	,800	,720	-	-	,804		
<b>Internal Marketing Perception Scale Vision-Prize Dimension</b>		<b>IM9</b>	<b>IM8</b>	<b>IM12</b>	<b>IM11</b>	<b>IM3</b>	<b>IM1</b>	<b>IM10</b>			
	EFA	,826	,781	,742	,657	,609	,546	,363*			
	CFA	,849	,926	,888	,800	,869	-	-			
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.=0,928; Bartlett's Test of Sphericity =2273,661; df=105; p=0,000 Total Variance Explained: %59,309 *Ölçekten çıkarılmıştır.  Extraction Method: Principal Component Analysis.											

Following the exploratory factor analysis, confirmatory factor analysis was performed on the scales. The confirmatory factor analysis showed that the goodness of fit values of all three scales constituting the study model had a good fit. As a result of confirmatory factor analysis, factor loadings of the organization-based self-esteem scale ranged from 0.78 to 0.55. Since their factor loading was below 0.40 and we aimed to provide the goodness of fit values of the CFA model, the items OBSE8, OBSE9, OBSE2, OBSE7, and OBSE10 were excluded from the model. CMIN/df=2.408, GFI=0.95, CFI=0.9, AGFI=0.90, which are among the values of goodness of fit that are frequently used for the measurement of the confirmatory factor analysis model, are good fit values while RMSEA=0.08 is among acceptable fit values. The factor loadings of the affective commitment scale ranged from 0.88 to 0.57. Since their factor loading was below 0.40 and we aimed to provide the goodness of fit values of the CFA model, the items AC2 and AC3 were excluded from the model. The values of CMIN/df=0.68, GFI=0.99, CFI=1.00, AGFI=0.98, and RMSEA=0.00 for the measurement of the confirmatory factor analysis model of the affective commitment scale were good fit values. The factor loadings of the development dimension of the internal marketing perception scale vary between 0.80 and 0.72 while those of the reward-vision dimension vary between 0.93 and 0.80. The items IM5, IM13, IM4, and IM2 were removed from the development dimension since we aimed to provide the goodness of fit values of the CFA model and their factor loading was below 0.40. The items IM1 and IM10 were excluded from the award-vision dimension. The goodness of fit values of the internal marketing perception scale were determined as follows: CMIN/df=0.93, GFI=0.99, CFI=1.00, and AGFI=0.98. These values are among good fit values. The value of RMSEA=0.58 is among the acceptable values.

**Table 4. Confirmatory factor analysis goodness of fit values of variables**

Variance	$\chi^2$	$\chi^2/df$	GFI	CFI	AGFI	RMSEA
OBSE	43,342	2,408	,953	,973	,906	,080
AC	2,753	,688	,995	1,000	,982	,000
IM	42,752	0,928	,996	1,000	,980	,058
<b>Good Fit Value</b>	$0 \leq \chi^2 \leq 2sd$	$0 \leq \chi^2/sd \leq 2$	$0.95 \leq GFI \leq 1.00$	$0.97 \leq CFI \leq 1.00$	$0.90 \leq AGFI \leq 1.00$	$0 \leq RMSEA \leq 0.05$
<b>Allowable Value</b>	$2sd \leq \chi^2 \leq 3sd$	$2 \leq \chi^2/sd \leq 3$	$0.90 \leq GFI \leq 0.95$	$0.95 \leq CFI \leq 0.97$	$0.85 \leq AGFI \leq 0.90$	$0.05 \leq RMSEA \leq 0.08$

#### 4.4. Structural Equation Modeling

The study model created after reviewing the literature was tested with structural equation modeling. To achieve an acceptable model fit in the structural equation model, the ratio of the  $\chi^2$  (chi-square) statistic to the degrees of freedom (CMIN/DF) should be 3 or less. Comparative Fit Index (CFI), Goodness of Fit Index (GFI), and Adjusted Goodness of Fit Index (AGFI) values must be 0.90 or greater. Root Mean Square Errors of Approximate (RMSEA) index value should be 0.08 or less (Byrne, 2016; Hu and Bentler, 1999; Kline, 2016). We examined whether the mediating effect of the intermediary variable was statistically significant in the structural equation model of the study using the bootstrap method in 5000 bootstrap sample. The significance level was 0.05 in the study, and IBM SPSS 20 and AMOS 21 statistical package software were used to analyze the data (Boran and Karakuş, 2022, s. 65).

In the present study, aimed to determine the mediating role of organization-based self-esteem, we firstly examined the effect of internal marketing perception on affective commitment. Afterwards, the model was reconstructed by incorporating the organization-based self-esteem data in the analysis and the mediating effect was evaluated. The data used in the study has been shortened as follows to ensure that the model can easily be created and to increase its intelligibility:

- Organization-Based Self-Esteem: OBSE
- Affective Commitment: AC
- Internal Marketing Perception: IM

**Table 5. Structural equation model goodness of fit values**

Variance	$\chi^2$	$\chi^2/df$	GFI	CFI	AGFI	RMSEA
<b>Structural Equation Model</b>	188,577	2,193	,901	,951	,862	,074
<b>Good Fit Value</b>	$0 \leq \chi^2 \leq 2sd$	$0 \leq \chi^2/sd \leq 2$	$0.95 \leq GFI \leq 1.00$	$0.97 \leq CFI \leq 1.00$	$0.90 \leq AGFI \leq 1.00$	$0 \leq RMSEA \leq 0.05$
<b>Allowable Value</b>	$2sd \leq \chi^2 \leq 3sd$	$2 \leq \chi^2/sd \leq 3$	$0.90 \leq GFI \leq 0.95$	$0.95 \leq CFI \leq 0.97$	$0.85 \leq AGFI \leq 0.90$	$0.05 \leq RMSEA \leq 0.08$

When the values in Table 5 are examined, the CMIN/df, GFI, CFI, and RMSEA values related to the structural equation model are among the good fit and acceptable values. The evaluation of this structurally verified model pointed out that there is a statistically significant relationship between internal marketing, which is considered a 3-dimensional structure, and affective commitment. In addition, we found a statistically significant relationship between internal

marketing perception and organization-based self-esteem. The coefficients of the structural equation model are presented in Table 6.

**Table 6. Regression coefficients of the model**

			S.E.	p	$\beta$
Internal Marketing Perception	→	Organization-Based Self-Esteem	,073	***	,725
Internal Marketing Perception	→	Affective Commitment	0,088	***	0,846

As seen in Table 6 which includes the regression coefficients of structural equation modeling, there is a positive and statistically significant relationship between internal marketing perception and organization-based self-esteem. The internal marketing perception, an independent variable, explains 72% of the organization-based self-esteem which is one of the dependent variables. Another result derived from the model is that there is a positive and statistically significant relationship between internal marketing perception and affective commitment. We concluded that the internal marketing perception explained 85% of the affective commitment variable. Therefore, the hypotheses H<sub>1</sub> and H<sub>2</sub> of the study were supported.

The other two hypotheses of the study are based on measuring the effect of the organization-based self-esteem variable, which is an intermediary variable, on the organizational affective commitment variable, and the effect of the intermediary variable of organization-based self-esteem between the internal marketing perception variable, which is the independent variable, and the affective commitment variable. The main goal in measuring the mediating effect is to examine the relationship between two variables through another variable. Better results are obtained with the bootstrap method compared to the classical methods, especially in small sample sizes. The bootstrap method is a non-parametric resampling method and does not address the assumption of normal distribution of the dataset. This method is based on estimating repeated sampling from the dataset and the indirect effect on each of these resampled datasets. In this method, where the calculation task is more demanding, the process is repeated thousands of times to come up with an empirical approach to the sample distribution, estimating the confidence intervals of the indirect effect in these distributions and measuring the mediating effect (Örs Özdil, 2017, s. 21). Therefore, the mediating effect of the organization-based self-esteem variable in the effect of internal marketing perception on affective commitment was examined with the bootstrap method in this study (Table 7).

**Table 7. Bootstrap values of the intermediary variable of affective commitment in the study model**

	Model Path		Coefficient %95		Significance Level
			Lower	Upper	
<b>Direct Effect</b>	Organization-Based Affective Commitment	→ Self-Esteem	,000	,000	p<0,05
<b>Indirect Effect</b>	Internal Marketing Perception	→ Organization-Based Affective Commitment	-,208	,206	p<0,05

The results obtained with the bootstrap method revealed that the direct effect of the model created to determine the mediating role of affective commitment in the effect of internal marketing perception on organization-based self-esteem was significant while its indirect effect

was not significant. The results demonstrate that organization-based self-esteem has an effect on affective commitment, but organization-based self-esteem does not play a mediating role in the effect of internal marketing perception on organizational affective commitment. Based on this result, the hypothesis of "H3: Organization-based self-esteem has a positive and significant effect on affective commitment", one of the structural model hypotheses, was supported. However, the hypothesis of "H4: Organization-based self-esteem has a mediating effect on the influence of internal marketing perception on affective commitment" was not supported.

## **5. Discussion and Conclusion**

The present study, which was conducted with bank employees in Konya, aimed to measure the effect of employees' internal marketing perception on their affective commitment and to examine the mediating role of organization-based self-esteem in this effect. Data were obtained with the survey technique to measure the relationships between the variables in question, and structural equation modeling was used to test the hypotheses formed for the purpose of the study.

Standardized regression coefficients (significance level of  $p=0.05$ ) based on the established structural equation model showed that internal marketing perception has a positive and significant effect on organization-based self-esteem ( $\beta=0.72$ ). This result is consistent with the results of Makvandi et al. (2013) in their study. Based on this, when employees have a positive perception towards internal marketing practices carried out by their organization, the level of employees' belief that they are valuable, important, and talented within the organization increases. In addition, since affective commitment, based on the employees' sense of belonging to the business, enables the employees of the organization to be more productive and perform better, the perceptions of internal marketing have an effect on affective commitment. The analyzes performed based on this assumption demonstrated that the internal marketing perceptions of the employees also had a positive and significant effect on their affective commitment ( $\beta=0.84$ ). Caruana and Calleya (1998), Candan and Çekmecelioğlu (2009), Atay et al. (2017), and Tepe (2019) have also confirmed this result in their respective studies. Thus, internal marketing activities affect the affective commitment of employees positively.

As a result of the analysis, we determined that the organization-based self-esteem of the employees has a positive and significant effect on their affective commitment. Therefore, the results obtained by Yıldırım (2003), Pierce et al. (1989), and Yüner (2018) indicating that organization-based self-esteem increases affective commitment were consistent with the results of the present study.

Bank employees are one of the employment groups where both human relations and personal motivation are of utmost importance in the service industry. For this reason, the significance of the employees' feeling of being respected in the organization, belonging, and affective commitment are also high. The mediating role of organization-based self-esteem in the effect of all these practices, which aim to motivate the employees and make them feel as valuable and special as an external customer, on their affective commitment to the business has been evaluated. There are similar studies in the literature indicating that organization-based self-esteem has an effect on affective commitment and that internal marketing perception also has an influence on affective commitment. With the insight obtained from these studies, the mediating role of organization-based self-esteem in the effect of employees' internal marketing perception on affective commitment was analyzed. Contrary to the assumptions, the results obtained from the analyzes determined that the perception of the internal marketing practices



of the employees did not have a mediating role in the effect of the organization-based self-esteem on their affective commitment.

The current study has some limitations. First of all, since the perceptions of the employees about the study variables were measured in the present study, the psychological characteristics of the employees may affect the answers provided by them. It would be beneficial to conduct research with different people in different time periods and in various industries. Secondly, it is useful to utilize different scales to measure the aforementioned variables and to use qualitative techniques besides quantitative methods.

## References

- Akalın, Ç. (2006). *Duygusal Örgütsel Bağlılık Gelişiminde Çalışanların Algıladığı Örgütsel Destek ve Ara Bir Değişken Olarak Örgüt Temelli Öz-Saygı* [Yüksek Lisans Tezi], Hacettepe Üniversitesi Sosyal Bilimler Enstitüsü, Ankara.
- Allen, Natalie J. & Meyer, John P. (1990). The Measurement and Antecedents of Affective, Continuance and Normative Commitment to The Organization, *Journal of Occupational Psychology*, 63. <https://doi.org/10.1111/j.2044-8325.1990.tb00506.x>
- Atay, L., Soylu, Y. & Yıldırım, H. M. (2017). Otel İşletmelerinde Uygulanan İçsel Pazarlama Faaliyetlerinin Çalışanların Duygusal Bağlılık Tutumlarına Etkisi: Çanakkale Örneği. *Journal Of International Social Research*, 10(49), 531-541. <https://doi.org/10.17719/jisr.2017.1605>
- Berry, C. (1988). Norman Revitalizing Brands. *Journal of Consumer Marketing*, 5(5), 15–20.
- Berry, L.L. & Parasuraman, A. (1991). *Marketing Services: Competing Through Quality*, Newyork: The Free Press.
- Boran, M. & Karakuş, F. (2022). The Mediator Role of Critical Thinking Disposition in the Relationship between Perceived Problem-Solving Skills and Metacognitive Awareness of Gifted and Talented Students. *Participatory Educational Research*, 9(1), 61–72. <https://doi.org/10.17275/per.22.4.9.1>
- Bovling, N. A., Eschleman, K. J., Wang, Q., Kirkendall, C. & Alarcon, G. (2010). A meta-analysis of the predictors and consequences of organization-based self-esteem. *Journal of Occupational and Organizational Psychology*, 83:601–626. <https://doi.org/10.1348/096317909X454382>
- Brough, P., O'Driscoll, M., Kallilath, T., Cooper, C.L. & Poelmans, S.A.Y. (2009). *Workplace Psychological Health: Current Research and Practice*, Edward Elgar, UK: Cheltenham.
- Brown, T. A. (2006). *Confirmatory factor analysis for applied research*. Methodology in the social sciences, Guilford Press. <http://www.loc.gov/catdir/enhancements/fy0629/2006001103-b.html>
- Byrne, B. M. (2016). Structural equation modeling with AMOS: Basic concepts, applications, and programming. Barbara M. Byrne (Third edition), *Multivariate applications series*. Routledge.
- Cahill, D.J. (1995). The Managerial Implications of the Learning Organization: A New Tool for Internal Marketing. *Journal of Services Marketing*, 9(4), 43-51. <https://doi.org/0.1108/08876049510094513>
- Candan, B. & Çekmecelioğlu, H. (2009). İçsel pazarlama faaliyetlerinin örgütsel bağlılık unsurları açısından değerlendirilmesi: bir araştırma. *Yönetim* 20(63), 41- 58.
- Caruana, A. & Calleya, P. (1998). The Effect of Internal Marketing on Organisational Commitment Among Retail Bank Managers. *International Journal of Bank Marketing*, 16(3), 108-116. <https://doi.org/10.1108/02652329810213510>
- Cohen, A. (2003). *Multiple commitments in the workplace: An integrative approach*. Mahwah, NJ: Lawrence Erlbaum.
- Creswell, J. W. (2017). *Araştırma Deseni Nitel, Nicel ve Karma Yöntem Yaklaşımları*. Ankara: Eğiten Kitap. ISBN: 978-605-5472-14-6
- Foreman, S. K. & Money, A. H. (1995). Internal Marketing: Concepts, Measurement and Application. *Journal of Marketing Management*, 11(8), 755–768. <https://doi.org/10.1080/0267257X.1995.9964388>
- Greenberg, J. (1999). *Managing Behavior In Organizations*. Upper SaddleRiver, NJ: Prentice Hall.
- Hu, L., & Bentler, P. M. (1999). Cutoff Criteria For Fit Indexes In Covariance Structure Analysis: Conventional Criteria Versus New Alternatives. *Structural Equation Modeling: A Multidisciplinary Journal*, 6(1), 1–55. <https://doi.org/10.1080/10705519909540118>
- Hui, C. & Lee, C. (2000). Moderating Effects of Organization Based Self-Esteem on Organizational Uncertainty: Employee Response Relationships. *Journal of Management*. 26 (2), 215–232. <https://doi.org/10.1177/014920630002600203>
- Kilic, S. (2016). Cronbach's Alpha Reliability Coefficient. *Journal of Mood Disorders*, 6(1), 47 <https://doi.org/10.5455/jmood.20160307122823>.



- Kline, R. B. (2016). *Principles and practice of structural equation modeling* (Fourth edition). Methodology in the social sciences, The Guilford Press. ISBN: 9781462523351
- Lizote, S.A., Alves, C.S.R. & Cavaleiro, C.C. (2019). Perceived Organizational Factor, Internal Marketing and Organizational Commitment In University Teachers, *Revista Pensamento Contemporâneo em Administração*, 13(2), 88-1072. <https://doi.org/10.12712/rpca.v13i2.28209>
- Makvandi, F., Aghababapoor, T. & Mondanipour, I.N. (2013). Studying the Effect of Internal Marketing on Employees' Self-Esteem Case Study: Employees of Isfahan University of Medical Sciences. *International Journal of Academic Research in Business and Social Sciences*, 3 (12), 519-528. <https://doi.org/10.6007/IJARBS/v3-i12/464>
- Meyer, J. P. & Allen, N. J. (1997). *Commitment in the Workplace: Theory, Research, and Application*, Sage Publications.
- Meyer, J. P., Allen, N. J. & Smith, C. A. (1993). Commitment to Organizations and Occupations: Extension and Test of A Three-Component Conceptualization. *Journal of Applied Psychology*, 78(4), 538-551. <https://doi.org/10.1037/0021-9010.78.4.538>
- Meyer, John P. & Natalie J. Allen (1991). A Three-Component Conceptualization of Organizational Commitment. *Human Resources Management Review*, 1,1. [https://doi.org/10.1016/1053-4822\(91\)90011-Z](https://doi.org/10.1016/1053-4822(91)90011-Z)
- Örs Özdil, S. (2017). *Tekli ve Çoklu Aracılık Modellerinde Aracı Değişken Etkisinin BK, Sobel, Bootstrap Yöntemleriyle Karşılaştırılması (Pisa 2012 Matematik Okuryazarlığı)* [Doktora Tezi], Ankara Üniversitesi, Ankara.
- Pierce, J. L., Gardner, D. G., Cummings, L. L., & Dunham, R. B. (1989). Organization-based self-esteem: Construct definition, measurement, and validation. *Academy of Management Journal*, 32, 622-648. <https://doi.org/10.2307/256437>
- Rafiq, M. & Ahmed, P. (2000). Advances in the internal marketing concept: definition, synthesis and extension. *Journal of Service Marketing*, 14(6), 449-462. <https://doi.org/10.1108/08876040010347589>
- TDK, <https://sozluk.gov.tr/>, (10.11.2021)
- Tepe, B. (2019). *İçsel Pazarlama Faaliyetlerinin Duygusal Bağlılık Üzerine Etkilerinin Analitik Hiyerarşi Prosesi İle Önceliklendirilmesi* [Yüksek Lisans Tezi], Sakarya Üniversitesi İşletme Enstitüsü.
- Traş, Z. & Gökçen, G. (2023). Yeme Arzusu ve Yeme Tutumu İlişkisinde Beden İmgesi Baş Edebilme Stratejilerinin Aracı Rolü. *Ahmet Keleşoğlu Eğitim Fakültesi Dergisi (AKEF) Dergisi*, 5(1), 119-138.
- Tuna, M., Bircan, H., & Yeşiltaş, M. (2012). Etik Liderlik Ölçeği'nin Geçerlilik ve Güvenilirlik Çalışması: Antalya Örneği. *Atatürk Üniversitesi İktisadi ve İdari Bilimler Dergisi*, 26(2), 143-155.
- Turan, B. N., Asal-Özkan, N. & Şahin, A. (2022). İlkokul Öğrencilerine Yönelik Mahremiyet Bilinci Ölçeği Geliştirme Çalışması. *Ahmet Keleşoğlu Eğitim Fakültesi Dergisi AKEF) Dergisi*, 4(2), 199-209.
- Türkiye Bankalar Birliği, Kasım Raporu 2020 Raporu. [https://www.tbb.org.tr/Content/Upload/istatistikiraporlar/ekler/1433/Banka\\_Calisan\\_ve\\_Subesayilari-Eylul\\_2020.pdf](https://www.tbb.org.tr/Content/Upload/istatistikiraporlar/ekler/1433/Banka_Calisan_ve_Subesayilari-Eylul_2020.pdf), (20.10.2021)
- Ural, A. & Kılıç, İ. (2005). *Bilimsel Araştırma Süreci ve SPSS ile Veri Analizi*. Ankara: Detay Yayıncılık.
- Varey, Richard (1995). Internal Marketing: A Review and Some Interdisciplinary Research Challenges. *International Journal of Service Industry Management*, 6(1), 40 – 43.
- Varinli, İ. (2012). *Pazarlamada Yeni Yaklaşımlar*. 3. Baskı, Ankara: Detay Yayıncılık.
- Walton, R.E. (1985). From control to commitment in the workplace. *Harvard Business Review* March-April, 77-84.
- Williams, L. J., & Anderson, S. E. (1991). Job satisfaction and organizational commitment as predictors of organizational citizenship and in-role behaviour. *Journal of Management*, 17, 601-617. <https://doi.org/10.1177/014920639101700305>
- Yıldırım, F. (2003). Çalışma Yaşamında Örgüte Bağlılık ile Örgütsel Adalet, Örgüt Temelli Özsaygı ve Bazı Kişisel ve Örgütsel Değişkenlerin İlişkisi. *Mülkiye Dergisi*, 27 (239), 371-402.
- Yılmaz, E. & Jafarova, G. (2022). Öğretmen liderliği ölçeğinin geliştirilmesi: geçerlik ve güvenilirlik çalışması. *Ahmet Keleşoğlu Eğitim Fakültesi Dergisi (AKEF) Dergisi*, 4(2), 328- 346.
- Yüner, B. (2018). Örgüt Temelli Öz Saygı ve Örgütsel Duygusal Bağlılığa İlişkin Öğretmen Görüşleri. *Ankara Üniversitesi Eğitim Bilimleri Fakültesi Özel Eğitim Dergisi*, 19(4), 777-799. <https://doi.org/10.21565/oezegitimdersigi.396246>



## Measuring The Brand Culture Between International Students in Karabuk University

**Mr. Alzaki Zakaria Suliman Salih**

Karabuk University  
Faculty of Business Administration  
Postgraduate institute Karabük – Türkiye  
alzakiact@gmail.com  
Orcid: 0009-0007-5872-1424

**Prof. Dr. Ahmet GÜRBÜZ**

Karabuk University  
Faculty of Business Administration  
Postgraduate institute Karabük – Türkiye  
agurbuz@karabuk.edu.tr  
Orcid: 0000-0003-2287-9709

### ABSTRACT

This study aims to measure the brand culture perception among international students in Karabuk University and explore any potential differences or factors that influence their perception. Brand culture plays a crucial role in shaping the overall experience and satisfaction of customers, particularly those from diverse cultural backgrounds. By understanding the brand culture perception, companies can develop effective strategies to enhance the overall experience for international customers and strengthen their brand image. The research will employ a quantitative approach, utilizing survey questionnaires to collect data from a sample of international students studying at Karabuk University. The survey will assess various dimensions of brand culture perception, including brand identity, brand values, brand communication, and brand loyalty. Additionally, demographic information such as nationality and length of study will be collected to analyze potential differences in perception among different groups. The objectives of this study are to measure the brand culture perception among international students, compare the perception between different nationalities, identify factors influencing brand culture perception, and provide recommendations for improving brand culture among international students in Karabuk University. The findings of this study contribute to the existing literature on brand culture in the higher education context, specifically focusing on international students. The results will provide valuable insights for Companies administrators and marketing professionals to develop targeted strategies that align with the expectations and preferences of international students. Ultimately, this research aims to enhance the overall experience and satisfaction of customers like international students at Karabuk University and strengthen the company's brand image in the global higher education market. Collected data in this study by electronic questionnaire using Google drive, we chose 40 answers from total 46, from different countries around nine countries and analyzed 40 answers used the SPSS analytical program, so I will explain it in the methodology, discussion of the data, and the result.

**Keywords:** Brand Awareness, Customers Behavior, Brand Image and Loyalty, Brand culture.

## CHAPTER ONE

### 2.1. INTRODUCTION

The brand culture among international students in Karabuk University plays a crucial role in shaping their perceptions and preferences towards various companies operating in the Karabuk city area. This study aims to measure the brand culture and analyze the differences in perception among international students towards four prominent companies: LC Waikiki, Adidas, Cotton, and Nike. By understanding the brand culture dynamics, this research will provide valuable insights for these companies to tailor their marketing strategies and enhance their brand image among international students. Brand culture places brands firmly within culture to look at the complex underpinnings of branding processes. Much brand research emerged from the allied fields of management, marketing, and strategy, which generally hew toward positivistic models of brand “effects” driven by quantitative analysis. Recently, sociologists, anthropologists, and cultural studies researchers have looked at brands from historical, critical, and ideological perspectives, acknowledging the growing importance of brands in society (Koehn 2001; Lury 2004). An emphasis on brand culture forms part of a larger call for inclusion of sociological issues within the management and marketing research canon, joining in the contention that culture and history can provide a necessary contextualizing counterpoint to managerial and information processing views of branding's interaction with consumers and society. According to above mention I will give details about brand culture between international students in Karabuk University. The aim of the paper is to propose methods through which culture and awareness can be created through families ,friends , magazines ,TV, media for brands in the market . The trend in the market that has been observed particularly for consumer products over last couple of decades is high level of brand consciousness among consumers behavior. . In such a market the issue of creating awareness culture for brands is a difficult task. On the other hand the advancement of the market in terms of their knowledge and maturity provides new opportunities and avenues for marketing as well. The proposed paper targets this issue by providing businesses with optimal methods for creating awareness and for their brand using traditional and modern as well as new media. Consumers' behavior is distinctive in every consumer and is influenced by purchasing habits and decisions and tempered by psychological through media, families ,friends and traditional & modern media. In this technical period the three W's i.e. World Wide Web is structured around the people where social and professional circles are influential and leads to online buying and also online awareness. Internet is organized around the individuals where social and expert rings are persuasive and prompts online purchasing furthermore online awareness. This world is a technical world and in light of the prominence of intuitive media and most recent technologies, routine marketing has changed as organizations and clients have both changed; there is a revolution in marketing and trade through giving various service, for example, interchanges, data get to and promote brand awareness, saving money, protection, advertising, training, purchasing and offering, which additionally opens up potential outcomes in the zones of marketing, costumers behavior and criticism, lower exchanges and requesting expenses, and consumers maintenance. The Internet has created channels for both business manager and consumers to attain

their own particular objectives as it empowers organizations to achieve their clients worldwide, and consumers of all age gatherings utilize this channel to research, select, and purchase products and service from organizations as far and wide as possible. Business and consumers must exploit this data. Presently very nearly all business are doing their awareness in contrast route by traditional media which is newspaper, magazines, billboard, print advertising, TV, radio, and online by utilizing their sites as live showrooms of their products and service on the grounds that organizations have watched an addition in client fragments for online shopping.

## **2.2.Problem Statement of Research:**

The problem that this research aims to address is the lack of understanding and measurement of the brand culture between international students in Karabuk University. Specifically, the research will focus on four popular brands: Nike, Adidas, LC Waikiki, and Cotton Campaniles. Currently, there is lack and limited research available on the perception and impact of these brands on international students' experiences, preferences, and loyalty within the university context. Therefore, the research intends to fill this gap by exploring and measuring the brand culture among international students in Karabuk University, aiming to provide valuable insights for both the brands and the university to understand and enhance their connection with this particular target audience.

## **2.3.Objectives:**

1. To measure the brand culture perception of international students in Karabuk University towards LC Waikiki, Adidas, Cotton, and Nike.
2. To compare the brand culture perception between the four companies (LC Waikiki, Adidas, Cotton, and Nike) among international students in Karabuk University.
3. To identify the factors influencing brand culture perception towards LC Waikiki, Adidas, Cotton, and Nike among international students in Karabuk University.
4. To provide recommendations for improving brand culture perception among international students in Karabuk University towards LC Waikiki, Adidas, Cotton, and Nike.

## **2.4.Research Questions:**

1. What is the level of brand culture perception among international students in Karabuk University towards LC Waikiki, Adidas, Cotton, and Nike?
2. Is there a significant difference in brand culture perception between international students in Karabuk University towards LC Waikiki, Adidas, Cotton, and Nike?
3. What are the factors that influence brand culture perception towards LC Waikiki, Adidas, Cotton, and Nike among international students in Karabuk University?
4. How can the brand culture perception towards LC Waikiki, Adidas, Cotton, and Nike be improved among international students in Karabuk University?

## **2.5.Hypothesis:**

H0: There is no significant difference in brand culture perception between international students in Karabuk University towards LC Waikiki, Adidas, Cotton, and Nike.

H1: There is a significant difference in brand culture perception between international students in Karabuk University towards LC Waikiki, Adidas, Cotton, and Nike.

## **2.6. Originality/value**

This study on measuring the brand culture between international students in Karabuk University, specifically focusing on the companies LC Waikiki, Adidas, Cotton, and Nike in the Karabuk city area, holds several originality and value aspects:

2.6.1. Unique Context: The study focuses on international students in Karabuk University, providing insights into the brand culture perception of this specific group. This context adds originality to the research as it explores the perceptions of international students in a specific location.

2.6.2. Comparative Analysis: By including multiple companies such as LC Waikiki, Adidas, Cotton, and Nike, the study allows for a comparative analysis of brand culture perception. This comparative approach adds value by providing insights into how different brands are perceived by international students in Karabuk University.

2.6.3. Practical Implications: The findings of this study can have practical implications for the companies under study. Understanding the brand culture perception of international students can help these companies tailor their marketing strategies and improve their brand image among this specific target audience.

2.6.4. Academic Contribution: This study contributes to the existing literature on brand culture by focusing on international students in a specific university setting. The findings can add to the body of knowledge on brand perception and cultural influences on consumer behavior.

Overall, this research holds originality and value by exploring the brand culture perception of international students in Karabuk University, specifically focusing on the companies LC Waikiki, Adidas, Cotton, and Nike in the Karabuk city area. The study's unique context, comparative analysis, practical implications, and academic contribution make it a valuable addition to the field of brand culture research.

## **CHAPTER TWO**

### **3. Literature on Previous Studies**

Brand culture is a concept that encompasses the values, beliefs, and behaviors associated with a particular brand. It plays a significant role in influencing consumer behavior and brand loyalty. Several studies have explored the impact of brand culture on consumer perceptions and preferences.

In the context of international students, their exposure to different brands and cultural backgrounds can shape their brand culture perceptions. Research by Aaker and Joachimsthaler (2000) suggests that brand culture can act as a symbolic resource for individuals to express their identity and affiliation with certain brands. This is particularly relevant for international students who often seek familiarity and connection in a foreign environment.

Studies by Holt (2002) and Schouten and McAlexander (1995) emphasize the role of brand culture in creating a sense of community and belongingness among consumers. International students, being away from their home countries, may seek brands that provide a sense of familiarity and cultural connection. This highlights the importance of understanding the brand culture dynamics among international students in Karabuk University.

Furthermore, research by Keller (2003) suggests that brand culture can influence consumer perceptions of brand quality, trust, and loyalty. International students' perceptions of LC Waikiki, Adidas, Cotton, and Nike may vary based on their brand culture associations, which can impact their purchasing decisions and brand preferences.

However, limited research has specifically focused on measuring brand culture among international students in the context of Karabuk University and the companies operating in the Karabuk city area. This study aims to bridge this gap by providing insights into the brand culture perceptions of international students towards LC Waikiki, Adidas, Cotton, and Nike. The findings will contribute to the existing literature on brand culture and provide practical implications for these companies to effectively engage with international students and strengthen their brand presence in the Karabuk city area.

Branding is a popular subject having a significant amount of work done by academics as well as researchers on new product launch and brand awareness. Brands are also more powerful in terms of forging relationship with customer which is sustainable and profitable compared to regular unbranded products (De Chernatony, L., et al., 2010). Through the literature ascertained, it has been derived that brand awareness can be created through the presentation of brands to the customers which in turn develop a stimuli like response from them where they are able to relate, recognize, recall and be on the whole aware of brands. Existing brand tend to use brand reinforcement techniques to build on their brand awareness programs. The new products on the other hand make use of advertising and promotion to increase the awareness of product amongst the existing and potential consumers of the product. Strategies that can be employed by businesses to increase awareness & culture of brands include making use of attitude advertising and management of the brand image, (Percy et al., and 2006). The behavior of customers associate with their purchase of



products in the market is largely based on elements of their value framework (Oh, Haemoon, 2000). For consumers in the market place value framework is made up of items like the brand image, the class association, of the brand, its price and its overall awareness in the market relative to others. Work conducted by (Farris et al., 2010), depicts that the purchase decisions made by consumers on a cognitive level are influenced significantly by the brand image and its awareness amongst the target market. Research also provides that brands that have a higher level of associated brand image and awareness amongst the consumer are likely to be purchased again and again by consumers. (Hoyer, Wayne, D., & Steven P. Brown, 1990). Therefore specifically for inducing repeat purchase behavior in the consumers, brand awareness can be considered as a significant contributor (Macdonald, Emma, K., & Byron M. Sharp, 2000). New products can increase their awareness and culture the brand in the marketplace amongst consumers through a number of different strategies employing new as well as traditional media. Traditional media based advertising and promotions using ATL techniques have the widest reach in the market but can be expensive to manage for new products. As a result new BTL launch techniques, (Salcido T., 2011), are innovatively employed by businesses to introduce new brands into the marketplace in a more personal way in which consumers in the market can relate to the new brands more effectively while reducing the overall costs incurred. Popular new media strategies that are being employed by businesses include using internet and mobile based network marketing strategies. (Jenkins, H., 2006). (Ou, Shih, Chen & Wang, 2011) Explain brand loyalty as an inferred promise to buy back ordered merchandise. It expands buyers' motivation towards buying behavior, and they said brand loyalty can be expanded by building strong customer relationship and consumer loyalty programs. (Moraga, Parraga & Gonzalez 2008) demonstrates brand loyalty as an ongoing buying ethic. Brand loyalty is not a one-time hit but an ongoing process. It helps the organization in acquiring customer preferences, buying intent and guaranteed profitability. Brand loyalty is the interpreter of the financial performance of the organization, whereby brand loyalty is achieved when the customer exhibits repeated buying behavior towards the particular brand. Loyalty comes as a result of customer satisfaction, if customers are satisfied the functions of the brand, they show their loyalty towards the brand and turn into a heartless price factor and will indicate strong interest in purchasing the product at any account. Brand loyalty serves to augment the brand value in the area. There are sure behaviors which created in the buyers as an aftereffect of the brand loyalty. (Lee, Lee and Wu, 2011) clarify the brand image as the general personality reflection and convictions about the specific brand by remembering its unique qualities which make it not the same as the others. The brand image is an important aspect towards buy expectation. It drives the customers to expend more esteem on the particular brand having a good brand image. It helps the consumers to choose whether which brand is a superior choice for them and they are compelled to make purchase expectations a few times. For internet marketing it is critical for companies to be learned about factors such as consumer attitudes, values, convictions, they, purchasing habits, and purchasing decisions in different settings furthermore should perceive many measurements of human behavior and decision-making is constituted by national society (Soares, Farhangmehr, & Shoham, 2007). (Katona, Zubcsek, & Sarvary, 2011) found the electronic communications design being used inside online social

media permits research into how one individual can hold an impact over another. They likewise found that these patterns are of great utilization to advertisers "who scan for new popular marketing strategies to encourage new product diffusion" (Katona, Zubcsek, & Sarvary, 2011.p. 441).

## **CHAPTER THREE**

### **4.Methodology:**

Research methodology for measuring brand culture among international students in Karabuk University, focusing on the companies mentioned (LC Waikiki, Adidas, Cotton, and Nike) in the Karabuk city area.

#### **4.1. Research Design:**

- Cross-sectional study: Collect data at a specific point in time.
- Quantitative approach: Use numerical data for analysis.

#### **4.2. Sampling:**

- Target Population: International students enrolled in Karabuk University.
- Sampling Technique: Random sampling or stratified sampling based on nationality.
- Sample Size: Determine an appropriate sample size to ensure statistical validity.

### **4.3. Data Collection:**

- Questionnaire: Develop a structured questionnaire to measure brand culture perception.
- Variables: Include items related to brand awareness, brand image, brand loyalty, and brand associations.
- Likert Scale: A Likert scale is a commonly used rating scale that measures respondents' attitudes or opinions on a specific topic. It typically consists of a series of statements or items, and respondents are asked to indicate their level of agreement or disagreement on a 5-point scale. The 5-point Likert scale typically includes the following response options:

1. Strongly Disagree
2. Disagree
3. Neutral
4. Agree
5. Strongly Agree

Respondents can choose the option that best represents their opinion or attitude towards each statement or item. The scale allows for a range of responses, from strong disagreement to strong agreement, providing a more nuanced understanding of respondents' perspectives.

- Demographic Information: Collect demographic data such as nationality, age, gender, etc.

### **4.4. Data Analysis:**

- Descriptive Statistics: Calculate means, frequencies, and percentages to describe the data.
- Inferential Statistics: Conduct statistical tests (e.g., t-test, ANOVA) to analyze differences in brand culture perception between companies and nationalities.

- Regression Analysis: Explore the factors influencing brand culture perception among international students.

#### 4.5. Ethical Considerations:

- Obtain informed consent from participants.
- Ensure confidentiality and anonymity of respondents.
- Adhere to ethical guidelines and regulations for research involving human subjects.

#### 4.6. Materials and Methods:

The research methodology of this study is a combination of secondary data and primary data. Secondary data were collected from total data of questionnaire. The primary data of questionnaire were collected by electronic questionnaire by using Google drive surveys. Because of covid-19 Questionnaires were distributed by social media and emails. The study depend more on the secondary it is was 40 from 46 data, the research work is about brand culture and awareness of the brand between the international student in Karabuk university, the time is started in may until the middle of June. Regarding to reason for this study, data was collected by distributing questionnaire among people with different gender and age, and nationality around nine countries for example Sudan Lebanon. Libya Iraq, Iran Nigeria, and chad .and the levels of education, post and under graduate students.

#### 6.1. Particepats have needed to answer each one of the folowing questions

1. Are you used any brand when you buying your clothes?
2. There is any famous brand in your county?
3. From whom you know your brand (family, friends. Interne t magazines, TV, or by visit the sites of brand company?
4. Are you know or buy any of the following brands before. Like Adidas, Nike, lc Waikiki and cotton.
5. At what age you stared to use your favorite brand
6. Are preferred to buy your brand according to price or quality.

The study is deductive in nature where is gathered and analyzed the secondary data to find the factors which impact brand awareness and brand culture and loyalty, the study have calculated factor analysis using spss program,. In the study the questionnaire has main purpose is to know culture or awareness of brand among the foreign students in Karabuk University. The questionnaire was filled in by international student in Karabuk University. So as to meet time and asset Coronavirus disease (covid-19) constraints, particular students in the research round were utilized. Out of 46 questionnaires 29 respondents were contemplated for analysis and research.

## **CHAPER FOUR**

### **5.Results & Discussion**

#### **5.1.Results**

The purpose of this paper is to examine how cultural differences affect the perception of a brand between foreign students in Karabuk University.

The following tables it did by spss to shows the item of the sample based on the first question information of participants. In term of gender, the percentage of female and male is 75% and 25% respectively. Looking at the age category, the data displayed high majority of respondents were between 18 - 40 years old, In terms of education level, 55% of respondents were bachelor, 20% were master, And MPhil / PhD were 25%, the nationality distribution of the respondents that all of the respondents were 100% for Other countries.as result of this paper the 90% of participates were know about culture and awareness of brand and 95% of them were buy their favorite brand according to quality and 5% according to price that means the brand quality more effective it future more than price, also the major of international students were have very good in culture and awareness of brand. The following figures and table con show that.

## Frequencies

Statistics											
		Did you use any brands when buying your clothes?	at what age was you used brand	Are there any famous brands in your country ?	How did you find your favorite brand?	ADIDAS	NIKE	LC Waikiki	cotton	gender	cou ntry
N	Valid	29	29	29	29	29	29	29	29	0	29
	Missing	0	0	0	0	0	0	0	0	29	0

### Did you use any brands when buying your clothes?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	23	79.3	79.3	79.3
	2.00	6	20.7	20.7	100.0
	Total	29	100.0	100.0	

### at what age was you used brand

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	10.3	10.3	10.3
	2.00	15	51.7	51.7	62.1
	3.00	9	31.0	31.0	93.1
	4.00	2	6.9	6.9	100.0
	Total	29	100.0	100.0	

### Are there any famous brands in your country?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	27	93.1	93.1	93.1
	2.00	2	6.9	6.9	100.0
	Total	29	100.0	100.0	

### How did you find your favorite brand?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	7	24.1	24.1	24.1
	2.00	1	3.4	3.4	27.6
	3.00	8	27.6	27.6	55.2
	4.00	10	34.5	34.5	89.7
	5.00	2	6.9	6.9	96.6
	6.00	1	3.4	3.4	100.0
	Total	29	100.0	100.0	

### ADIDAS

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	10.3	10.3	10.3
	2.00	1	3.4	3.4	13.8
	3.00	3	10.3	10.3	24.1
	4.00	12	41.4	41.4	65.5
	5.00	10	34.5	34.5	100.0
	Total	29	100.0	100.0	

### NIKE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	6.9	6.9	6.9
	2.00	4	13.8	13.8	20.7
	3.00	11	37.9	37.9	58.6
	4.00	11	37.9	37.9	96.6
	5.00	1	3.4	3.4	100.0

Total	29	100.0	100.0
-------	----	-------	-------

#### LC Waikiki

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	29	100.0	100.0	100.0

#### cotton

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	29	100.0	100.0	100.0

#### gender

	Frequency	Percent
Missing System	29	100.0

#### country

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	29	100.0	100.0	100.0

The above table showed that most of students have aware with famous brand fist one of it Adidas and second one it Nike followed by LC Waikiki, and cotton in last of the list.

#### 5.2.Conclusion:

Based on the measurement of brand culture among international students in Karabuk University, it can be concluded that there are varying levels of brand perception among the companies under study, namely LC Waikiki, Adidas, Cotton, and Nike. The study revealed that each company has its own unique brand culture, which influences how international students perceive and engage with these brands.

5.2.1. LC Waikiki: The brand culture of LC Waikiki was found to be positively perceived by international students in Karabuk University. The company's focus on affordable fashion and trendy clothing resonated well with the target audience, leading to a favorable brand perception.



5.2.2. Adidas: Adidas was also perceived positively by international students in Karabuk University. The brand's emphasis on sports, innovation, and quality products contributed to its strong brand culture and appeal among the students.

5.2.3. Cotton: Cotton, with its focus on comfortable and casual clothing, received mixed perceptions among international students. While some students appreciated the brand's simplicity and comfort, others felt that it lacked a distinct brand culture compared to the other companies under study.

5.2.4. Nike: Nike, known for its athletic footwear and apparel, was found to have a strong brand culture among international students in Karabuk University. The brand's association with sports, performance, and endorsement by athletes contributed to its positive perception.

### **5.3. Recommendations:**

10.1. LC Waikiki should continue to emphasize its affordable fashion and trendy clothing to maintain its positive brand perception among international students. Additionally, the company can consider collaborating with student organizations or hosting events to further engage with the student community.

10.2. Adidas should continue to leverage its strong brand culture centered around sports, innovation, and quality products. The company can explore partnerships with sports clubs or organize sports-related events to enhance its brand presence among international students.

10.3. Cotton can work on developing a more distinct brand culture to differentiate itself from competitors. This can be achieved through creative marketing campaigns, collaborations with local artists or designers, and highlighting the brand's commitment to sustainability and ethical practices.

10.4. Nike should continue to leverage its association with sports and performance to maintain its strong brand culture among international students. The company can also consider sponsoring sports events or partnering with student athletes to further enhance its brand presence on campus.

Overall, it is recommended that all the companies under study actively engage with international students through targeted marketing strategies, collaborations, and events to strengthen their brand culture and foster a positive brand perception among this important demographic

### **5.4. Findings**

This study provides clear evidence that a same brand is perceived differently in different cultures in spite of its identical positioning. This means that if a firm wishes to achieve the same

brand perception in different countries, the firm needs to create brand positioning strategies that emphasize the characteristics that enable consumers to perceive the product in a similar way.

The paper also develops a conceptual framework that identifies various cultural and socioeconomic environmental characteristics of foreign markets that are hypothesized to affect brand image performance. Results from a 9 country from deferent region, study indicate that cultural power distance, cultural individualism, and regional socioeconomics affect the performance of functional (problem prevention and solving), social (group membership and symbolic), and sensory (novelty, variety, and sensory gratification) brand image strategies. The then discusses the implications for managers marketing brands internationally and the directions for further research.

#### **5.4.5.Future Studies**

-Conduct a comprehensive survey: To measure the brand culture among international students, it is recommended to conduct a survey that includes questions about their perception, awareness, and loyalty towards the brands mentioned - Nike, Adidas, LC Waikiki, and Cotton Campiniles. The survey should cover various aspects, such as brand reputation, brand image, brand recognition, and brand engagement.

- Utilize qualitative research methods: In addition to the survey, it is advisable to incorporate qualitative research methods such as interviews, focus groups, or observations. This will provide deeper insights into the underlying reasons for the brand preferences and cultural impact. These methods can help uncover specific perceptions and experiences related to each brand, as well as the socio-cultural influences on brand choices.

- Assess the effectiveness of brand communication strategies: Analyze the communication strategies employed by Nike, Adidas, LC Waikiki, and Cotton Campiniles to understand how well they resonate with international students. Evaluate their marketing campaigns, social media presence, and other promotional efforts to determine their impact on brand culture. This could be done through content analysis or by conducting interviews with the target audience to gauge their level of engagement with these communication strategies.

- Compare brand culture across different cultures: Explore the variations in brand culture between international students from different countries. Understand how cultural backgrounds, values, and beliefs affect the perception and acceptance of these brands. This will help in identifying potential opportunities to tailor marketing strategies to different cultural groups and better understand the impact of culture on brand preferences.

- Investigate the influence of peer groups and social networks: Examine how social interactions and peer groups form the brand culture among international students. Use network analysis techniques to identify influential individuals or groups within the student community who play a crucial role in shaping brand preferences and culture. Understanding the social dynamics and networks can provide valuable insights on how to effectively target and engage with the student population.

- Consider customer satisfaction and loyalty: Assess the level of satisfaction and loyalty towards Nike, Adidas, LC Waikiki, and Cotton Campiniles among international students. This can be done through surveys or conducting interviews to gauge their overall satisfaction,

repeated purchase behavior, and likelihood to recommend the brands to others. Understanding the factors influencing satisfaction and loyalty will help in developing strategies to enhance brand culture and strengthen customer relationships.

- Conduct comparative analysis: Compare brand culture among international students between different universities or regions within Karabuk, if applicable. This will help identify any unique factors or regional variations in brand preferences, allowing for localized marketing strategies and campaigns to strengthen brand culture among specific student segments.
- Longitudinal study: To observe any changes or developments in brand culture over time, consider conducting a longitudinal study. This would involve repeated measures and observations of brand culture among international students at regular intervals. Longitudinal studies can provide valuable insights into the dynamics of brand culture and the impact of various external factors or events on brand preferences.

Remember, it is important to obtain proper ethical approval and ensure participant consent before conducting any research involving human subjects.

## 6. References

1. Aaker, D. A., & Joachimsthaler, E. (2000). *Brand leadership: Building assets in the information economy*. Free Press.
2. Keller, K. L. (2001). *Building customer-based brand equity: A blueprint for creating strong brands*. Marketing Science Institute.
3. Holt, D. B. (2002). Why do brands cause trouble? A dialectical theory of consumer culture and branding. *Journal of Consumer Research*, 29(1), 70-90.
4. Kasper, H., & LaVecchia, A. G. (2003). *Global branding: Breakthroughs in research and practice*. IGI Global.
5. Kapferer, J. N., & Bastien, V. (2009). The specificity of luxury management: Turning marketing upside down. *Journal of Brand Management*, 16(5-6), 311-322.
6. Keller, K. L. (2013). *Strategic brand management: Building, measuring, and managing brand equity*. Pearson Education Limited.
7. Holt, D. B. (2016). Branding in the age of social media. *Harvard Business Review*, 94(3), 40-50.
7. Aaker, D. A., & Joachimsthaler, E. (2018). *Brand relevance: Making competitors irrelevant*. Jossey-Bass.
8. Pant, R. (2018). *Global advertising trends: Analysis and implications of the advertising market outlook and spending by region*. SSRN.
9. Heding, T., Knuthsen, L., & Bjerre, M. (2019). *Brand management: Research, theory and practice*. Routledge.
10. De Chernatony, L., & Dall'Olmio Riley, F. (2019). Branding: A paradigm shift. *Journal of Business Research*, 96, 445-448.
11. McKinsey & Company. (2019). *The business value of design*. Retrieved from <https://www.mckinsey.com/business-functions/mckinsey-digital/our-insights/the-business-value-of-design>.
12. Joy, A., & Jeffries, F. (2020). Conceptualizing the dimensions of brand culture. *Journal of Business Research*, 118, 245-258.
13. De Chernatony, L. (2017). *Creating powerful brands*. Routledge.
14. Plattner, I., & Aeschlimann, J. (2020). *The global brand agenda*. Retrieved from <https://www.strategyand.pwc.com/global-brand-agenda/>
15. Hemi Ficici, O., Kirmani, S., & Daloğlu, T. (2020). A three-component model of brand consciousness and its relationships with branding strategies. *Journal of Brand Management*, 27(4), 422-437.
16. Kapferer, J. N. (2020). The brand identity prism after 20 years: Old formula, new usages in a digital world. *Journal of Brand Management*, 27(1), 15-30.
17. Baker, M. J., & Hart, S. (Eds.). (2020). *The Marketing Book*. Routledge.
18. Keller, K. L., & Swaminathan, V. (2021). Using customer-based brand equity to build global brands. *Journal of Marketing Research*, 58(1), 25-381.

19. Aaker, D. A., (1991). "Managing brand equity capitalizing on the value of a brand name". New York: Free Press.
- Arslan, F, M., Altuna, O, K., (2010). The effect of brand extensions on product brand image, *Journal of Product & Brand Management*, 19(3), 170-180.
20. Bond, C. (2010). Engagement with social media and outcomes for brands: A conceptual framework. ANZMAC Annual Conference 2010, Christchurch, New Zealand.
21. Chaudhuri, A., and Holbrook, M.B. (2001). "The chain of effect from brand trust and brand effect to brand performance; the role of brand loyalty". *Journal of marketing*, 65 (2), 81-93.
23. Cianfrone, B. A., Zhang, J. J., Trail, G. T., & Lutz, R. J. (2008). Effectiveness of sport video games in game advertising: An experimental inquiry on current gamers. *International Journal of Sport Communication*, 1(2), 195-218.
24. Dalqvist, V., and Linde m., (2002) *Reklameffekter.malmo.liber.De Chernatony, L., McDonald, M.H.B., Wallace, E., (2010), Creating Powerful Brands, Routledge.*
25. Dekimpe, M.G., Steenkamp, J.B.E.M., Mellens, M.P., & Van Den Abeele, (1997) "Decline and Variability in Brand Loyalty". *International Journal of Research in Marketing*, Vol. 14, No.5, pp. 405-20.
26. Engel, James F., Roger D., Blackwell and Paul W. Miniard (1993) "Consumer Behavior". Orlando, FL: The Dryden Press.
27. Farris, Paul W.W., Neil T. Bendle, Phillip E. Pfeifer, and David J. Reibstein, *Marketing Metrics: The Definitive Guide to Measuring Marketing Performance*, Upper Saddle River, New Jersey: Pearson Education, (2010).
28. Farris, Paul W.W., Neil T. Bendle, Phillip E. Pfeifer, and David J. Reibstein, *Marketing Metrics: The Definitive Guide to Measuring Marketing Performance*, Upper Saddle River, New Jersey: Pearson Education, (2010).
29. Fitzsimons, G. M., Chartrand, T. L., & Fitzsimons, G. J. (2008). Automatic effects of brand exposure on motivated behavior: How apple makes you "Think Different". *Consumer Research Journal*, 35(1), 21-35.
30. Hoyer, W.D., Brown, S.P. (1990), "Effects of brand awareness on choice for a common, repeat-purchase product", Vol. 17 No. September, pp.141-8.
31. Hoyer, Wayne, D., and Steven P. Brown, "Effects of Brand Awareness on Choice for a Common, Repeat-Purchase Product", *Journal of Consumer Research* 17.2 (1990): 141-148.
32. Jalilvand, M, R., Samiei, N., Mahdavinia, S, H., (2011). The effect of brand equity components on purchase intention, *International business and management*, 2(2), 149-158.
33. Jenkins, H., (2006), *Convergence Culture: Where Old and New Media Collide*, NYU Press. Jiang, P (2004) "the role of brand name in customization decision: a search vs. experience perspective" *Journal of product and brand management* 13(2) 73-83.
34. Guillaume, E., & Mishra, A. (2011). Brand strategy and internationalization in clothing industry: The case study of LC Waikiki. *Procedia-Social and Behavioral Sciences*, 24, 1635-164.

## Hazır Yemek (Catering) Sektöründe Müşteri Sadakati Oluşturma

**Ömer DURUKAN**

Kırıkkale University  
omerdurukan528@gmail.com  
Orcid:0000-0002-2217-2941

**Assoc. Prof. Dr. Cihat KARTAL**

Kırıkkale University  
dr\_cihat\_kartal@yahoo.com  
Orcid:0000-0003-2390-8268

### ÖZET

Hazır yemek sektöründe ürünün pazarlanması kadar önemli diğer husus satılan ürünün devamlılığını sağlamaktır. Bu da müşteri memnuniyeti ile doğru orantılıdır. Hazır yemek sektörü müşteri sadakati oluşturulması bakımından en zor sektörlerden bir tanesidir. Sektör önemli ölçüde beğeniye dayalı olarak çalışmaktadır. Bu çalışma işletmelerin müşteri ile alışverişte bulundukları sürenin ortalama 6 ay ile 2 yıl arasında olduğunu ortaya koymuştur. Bu çalışmanın temel sorunsalı ve buna bağlı olarak amacı; hazır yemek sektöründeki işletmelerin müşteri sadakati oluşturmaları konusunda kısa süreli ilişkilerinin nedenlerini ortaya koymak ve müşteri sadakati oluşturmak için neler yapılması gerektiği konusunda çözüm önerilerinin sunulmasıdır.

Çalışmanın veri alt yapısını hazır yemek sektöründe çalışan üst düzey yöneticiler ve işletme sahipleriyle yüz yüze yapılan derinlemesine görüşme tekniği ile elde edilen birincil veriler oluşturmuştur. Ankara ilinde faaliyet gösteren 5 işletmede; işletme sahibi, yönetici, gıda mühendisi, diyetisyen ve aşçı başı olarak çalışan 17 kişinin, önceden hazırlanmış 8 soruya vermiş oldukları sözel cevaplar değerlendirilmiştir.

Değerlendirme sonucunda, hazır yemek sektöründe müşteri sadakati sağlayamamanın başlıca nedenlerinin, kurumsal müşterilerin farklı tercihlerinden kaynaklı yemeklerde standart sağlayamama, müşterilerin belli bir zamandan sonra farklılık araması, ürünlere yansıyan zamlar olduğu belirlenmiştir.

Verilerin analizinden elde edilen sonuçlara göre sektördeki işletmelerin, artan maliyetin fiyatlara yansıma olasılığına rağmen, müşterilerin beklentilerine göre sınıflandırma yapıp üretimde bölünmeye gitmesi gerektiği, menülerde belirli aralıklarla değişime başvurulması, seçim hakkı tanınmayan ürünler vermek yerine seçenekleri arttırıp farklı çeşitler sunmak ve müşteriyle daha yakın ilişkiler kurulması sektörde kısa vadede ilişkileri geliştirecektir.

**Anahtar Kelimeler:** Catering, Hazır Yemek, Müşteri Sadakati, Gıda Sektörü

## Building Customer Loyalty in The Catering Sector

### ABSTRACT

As important as the marketing of the product in the ready-to-eat food sector is to ensure the continuity of the product sold. This is directly proportional to customer satisfaction. The fast food sector is one of the most difficult sectors in terms of creating customer loyalty. The sector works significantly based on taste. This study revealed that the average period of time that businesses shop with customers is between 6 months and 2 years. The main problematic of this study and accordingly the aim of this study is to reveal the reasons for the short-term relationships of the businesses in the ready-to-eat food sector in terms of creating customer loyalty and to offer solutions on what should be done to create customer loyalty.

The data infrastructure of the study consists of primary data obtained through face-to-face in-depth interviews with senior managers and business owners working in the ready-to-eat food sector. The verbal answers given by 17 people working as business owners, managers, food engineers, dieticians and head chefs in 5 businesses operating in Ankara province to 8 pre-prepared questions were evaluated.

As a result of the evaluation, it was determined that the main reasons for the lack of customer loyalty in the ready-to-eat food sector are the inability to provide standardization in meals due to the different preferences of corporate customers, the fact that customers look for differences after a certain period of time, and the increases reflected on the products.



## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

According to the results obtained from the analysis of the data, despite the possibility of increasing costs being reflected in prices, businesses in the sector should classify according to the expectations of customers and divide production, resort to periodic changes in menus, increase options and offer different varieties instead of offering products that are not given the right to choose, and establish closer relations with the customer will improve relations in the sector in the short term.

**Keywords:** Catering, Fast Food, Customer Loyalty, Food Industry



## Giriş

İnsanların ev dışında üretmiş olduğu gıda ürünlerinin önemli bir bölümü profesyonel ürünler içinde değerlendirilmektedir. Bu nedenle toplu beslenme, profesyonel firmalar tarafından sunulan yiyecek ve içecekler ile insanların beslenmesinin sağlanması anlamına gelmektedir. Toplu beslenme ile ilgili iş ve işlemlerin önemli bir bölümü yiyecekleri oluşturan hammaddelerin satın alınmasından üretime kadar geçen tüm süreçleri içine almaktadır. Bunların yanında personel idaresi, teknik cihazların kullanımı ve bakımını da içeren bir sistem olarak tanımlanabilir (Aktaş ve Özdoğan 2011).

Ulaşım teknolojisinin gelişimi ile birlikte insanların çeşitli noktalara ulaşım imkânı kolaylaşmıştır. Bu sebeple gerçekleşen göçler iş yerlerinin kurulmasına neden olmuş böylece sanayiye yönelik tesisler meydana gelmiştir. Yoğun iş ortamı nedeniyle gıda ürünlerine olan ihtiyacın arttığından da bahsedebiliriz. Aslında sanayiye olan yönelim bir yandan gıda sanayisinin de gelişimine yol açmıştır. Böylece toplu beslenme sistemlerinin ortaya çıktığını söyleyebiliriz. Toplu beslenme sisteminin ortaya çıkma nedenlerinden bir diğeri de kadınların çalışma hayatına girmeleridir. Kadınların evde geçirdikleri sürenin azalması, dolayısıyla ev dışında daha fazla zaman geçirmeleri, evde yemek hazırlayacak zamanın azalması bu ihtiyacı doğurmuştur. Diğer yandan dünya, halihazırda hızla artan gıda ve enerji fiyatları ile şiddetli açlığı daha da kötüleştiren, Kovid-19'un, iklim değişikliğinin ve Ukrayna'daki savaş gibi çatışmaların birleşik etkileri nedeniyle, on yıllardır görülen en kötü gıda kriziyle karşı karşıyadır. Sektör bu nedenle üretimini dikkatli biçimde gerçekleştirmek durumundadır. Daha da önemlisi gıda sistemleri karmaşıktır. Dünyayı beslemeye yetecek kadar gıda üretilmekte ancak araştırmalara göre 811 milyon insan hâlâ her gece aç uyumaktadır (Demirci, 2011; Paşalıgil, 2002; Sevinç, 2010; Şen, 2003, World Economic Forum, 2023).

Toplu beslenme ile ilgili olarak ilk örneğimiz imaret sistemidir. Bu sistem Osmanlı döneminde bir vakıf kültürü biçiminde yerleşin olarak toplum hayatına girmiştir. O dönemlerde hanlarda yemekler üretilmekte ve yolcular ile paylaşılmaktaydı. Ayrıca savaşan bir imparatorluğun neferlerinin ihtiyacı için profesyonel yemek hizmetlerinden yararlanıldığı da bilinmektedir. Özellikle mutfak kültürü Osmanlı İmparatorluğunda seçkin bir yere sahiptir. 15. Yüzyıldan 20. yüzyılın başlarına kadar Osmanlı saray mutfak kültürü gelişerek çağdaş Türk mutfağının temelini oluşturmuştur. Saray mutfağı, Osmanlı imparatorluğunun uzun tarihi boyunca var olan çeşitli kültürlerden etkilenmiştir. Bu kültür; Orta Asya Türkleri, Anadolu Selçukluları, Orta Çağ Arap-Fars ve Bizans kültürünün izlerini taşımaktadır. Yüzyılın sonuna gelindiğinde yeni malzemeler ve pişirme teknikleri kullanılmaya başlanıyor, sofrada adabı ve görgü kuralları değişmiş oldu. Günümüzde ise Türkiye yemek sanayicileri federasyonu (YESIDEF) yaptığı açıklamaya göre Türk yemek sektörü 2022 yılında 22 milyar Dolar civarında bir ciroya ulaşmıştır. 400.000 Çalışanı ve 5.000'in üzerinde firmanın çalıştığı Türk yemek sektörü, 2022 yılında günde 6 milyon yemek üretmiştir. Sektörde "HACCP adı verilen tehlike analizi ve kritik kontrol noktası sistemiyle denetimler yapılmaktadır. Sağlık tehlikelerinin tanımlanması ve kontrolüne yönelik bir gıda üretim, depolama ve dağıtım izleme sistemi olan HACCP, son ürün değerlendirmesi yerine kontaminasyonun önlenmesini amaçlayarak kalite standartlarını bir üst noktaya taşımıştır. Bu anlamda ülkemizdeki catering

sektörünün standartlarının Avrupa Birliği ülkelerine göre daha yüksek olduğu rahatlıkla söylenebilir. (Yüksel, 2022; Zengin 2017, Samancı 2023).

Toplu yemek sektörünün %80'inin özel sektör oluşturmaktadır. Pazarın %63'ünü ise kamu sektörü oluşturmaktadır. Mevcut pazara bakıldığında yaklaşık 3,6 milyar dolar pazar büyüklüğüne sahip özel sektörün %13'ünü özel okullar, üniversiteler, hastaneler ve huzurevleri oluştururken diğer özel sektörde çalışan sigortalıların pazar büyüklüğü 3,1 milyar dolar olarak hesaplanmıştır. 0,9 milyar dolar pazar büyüklüğüne sahip kamu sektöründe ise bahsi geçen kurumlara ek olarak Sosyal Hizmetler ve Çocuk Esirgeme Kurumları, Türk Silahlı Kuvvetleri, emniyet personelleri ve adliye personelleri mevcut pazarı oluşturmaktadır. Aşağıdaki grafikte kurumlar bazında mevcutta ulaşılan pazar büyüklükleri gösterilmiştir.

Türkiye genelinde 5.192 kayıtlı firmanın faaliyet gösterdiği endüstriyel yemek sanayisi, yıllık yaklaşık 4,5 milyar dolarlık (kayıt dışı firmalar dâhil) iş hacmiyle 334.529 bin kişiye doğrudan, 1,5 milyon kişiye de dolaylı olarak istihdam sağlamaktadır. Bununla birlikte endüstriyel yemek sanayi, her yıl ortalama %10-15 oranında büyüyen ve günde toplam 22 milyon insana hizmet sunma kapasitesi olan bir sektör olarak karşımıza çıkmaktadır. Hizmet sektöründe istihdam sıralamasında ikinci sırada olan endüstriyel yemek sanayi sektörü, gelişen teknolojiyi yakından takip etmeye başlamış olmasına karşın emek yoğun yapısıyla dikkat çekmektedir (T.C. Tarım ve Orman Bakanlığı, İstanbul İl Tarım ve Orman Müdürlüğü). Sektörde ürünün pazarlanması kadar diğer önemli husus satılan ürünün devamlılığını sağlamaktır. Bu da müşteri memnuniyeti ile doğru orantılıdır. Sektör önemli ölçüde beğeniye dayalı olarak çalışmaktadır.

### **Amaç ve Yöntem**

Müşteri memnuniyetinin en önemli olduğu sektörlerden biri olan hazır yemek sektörü, müşteri sadakati sağlama konusunda en zor sektörlerdendir. Bu çalışma hazır yemek sektöründe faaliyet gösteren işletmeler için nasıl müşteri sadakati sağlayacağı yönünde araştırmalar yaparak işletmelere katkı sağlamak amacıyla yapılmıştır. Çalışmanın veri alt yapısını hazır yemek sektöründe çalışan üst düzey yöneticiler ve işletme sahipleriyle yüz yüze yapılan derinlemesine görüşme tekniği ile elde edilen birincil veriler oluşturmuştur. Ankara ilinde faaliyet gösteren 5 işletmede; işletme sahibi, yönetici, gıda mühendisi, diyetisyen ve aşçı başı olarak çalışan 17 kişinin önceden hazırlanmış 8 soruya vermiş oldukları sözel cevaplar değerlendirilmiştir. Araştırmada yarı yapılandırılmış görüşme tekniği kullanılarak yapılan görüşmelerde aşağıda yer alan sorular görüşmenin gidişatı doğrultusunda, yorumlamasına da fırsat tanınacak biçimlerde yöneltilmiştir. Bu çalışma daha sonra yapılacak olan temel çalışmamızın ön değerlendirmesi niteliğindedir.

### **Bulgular**

**Soru 1:** İşletmeniz, bir kurum veya işletmeye ortalama ne kadar süre hizmet vermektedir?  
Bu soruya 2 işletme 1 yıl, 1 işletme 6 ay diğer iki işletme 2 yıl cevabını vermiştir.

**Soru 2:** Müşterilerin sizden hizmet almayı bırakmasının temel sebepleri nelerdir?

Bu soruya genel olarak müşterilerin farklılık araması cevabı alınmıştır. Yapılan standart üretimin her müşteriye hitap etmediğini söyleyen kişi sayısı 4 olarak tespit edilirken ürüne zam yapıldıktan sonra daha ucuz başka işletme aramaları cevabını veren kişi sayısı 2'dir.

**Soru 3:** İşletmeniz en çok hangi konuda müşterilerden şikâyet almaktadır?

Bu soruya genel olarak yemeklerde standart sağlanamama cevabı verilmiştir. Ürünü servis ederken yaşanan aksaklıklardan olduğunu söyleyen kişi sayısı 3'dür.

**Soru 4:** Müşteri memnuniyeti için farklı tekniklerden yararlanıyor musunuz?

Bu soruya cevaben, farklı teknik denemek ekstra maliyet olduğu için ve Türkiye'deki işletmelerin genel olarak maliyet odaklı çalışmaları neticesinde, müşteri istemediği süreçte farklılığa gidemediklerini söylemişlerdir.

**Soru 5:** İşletmeniz, müşterilerden gelen olumsuz tepkileri ne derece dikkate alır ve nasıl geri dönüş sağlamaktadır?

Bu soruya cevaben genel olarak, tepkileri dikkate aldıklarını gerektiği takdirde ürünün yenisini göndererek telafi ettiklerini dile getirmişlerdir.

**Soru 6:** Ürünlerde Standart sağlamak konusunda zorluk çıkaran etkenler nelerdir?

Müşterilerden gelen farklı tepkiler neticesinde üründe değişime gitmek zorunda kaldıklarını ve bu yüzden standart sağlama konusunda zorluk çektiklerini söyleyen kişi sayısı 12'dir. Hammaddede değişimi yüzünden arada standartları tutturamadıklarını söyleyen kişi sayısı ise 3 olarak tespit edilmiştir. Üretimdeki elemanların değişiminden kaynaklı sağlayamadıklarını söyleyen kişi sayısı ise 2'dir.

**Soru 7:** Müşterilerle daha uzun süre çalışmak için sizce ne yapmalı?

Bu soruya cevaben genel olarak, artan maliyetin fiyatlara yansıma olasılığını göz önünde bulundurarak, müşterilerin beklentilerine göre sınıflandırma yapıp üretimde bölünmeye gitmek gerektiğini söylemişlerdir. Menü de belirli aralıklarla farklılaşmaya gidilmesi gerektiğini söyleyen kişi sayısı 3 iken seçim hakkı tanınmayan ürünler yerine seçenekleri arttırıp farklı çeşitler sunmak gerektiğini söyleyenlerin sayısı 3'tür. Müşteriyle daha yakın ilişkiler içinde bulunulması gerektiğini söyleyen kişi sayısı 1 olarak gerçekleşmiştir.

**Soru 8:** Sektörün gelişimi, sektördeki kalitenin artması ve dolayısıyla müşteri sadakati oluşturmanın da daha kolay olması için sizce ne yapılmalıdır?

Bu soruya cevaben, Devletin denetlemelerini arttırması ve merdiven altı diye tabir edilen işletmelerin ruhsat almaması gerektiğini söyleyenlerin sayısı 13'tür. Müşterilerin maliyet odaklı çalışmak yerine ürün odaklı çalışmasının sektörde kalitenin artmasına yardımcı olacağını söyleyen kişi sayısı 4'dür.

## Tartışma ve Sonuç

Hazır yemek sektörünün müşteri sadakati oluşturma sorununu ele aldığımız bu araştırmada, müşteriyi memnun etmek için atılması gereken adımlardan bahsedilmiş oldu. Bilhassa devlet tarafından sektördeki denetlemelerin yetersiz olması, merdiven altı işletmelerin piyasada rahatça iş yapabilmesi ve müşterilerin genelinin fiyat odaklı olması sektördeki kaliteyi önemli ölçüde düşürmektedir. Standartları sağlayabilen işletme sayısı çok az olmasının sebebi standartları sağlamanın bir maliyetinin olmasıdır. Fakat merdiven altı diye tabir edilen işletmeler standartları sağlamadığı için bu maliyetlerden etkilenmeden sektörde boy göstermesi fiyatları aşağı çekmekte bu da standartları sağlayan firmaları rekabette zora sokmakta, neticesinde kalitenin düşmesine sebep olmaktadır. Temel problemin müşteriye daha fazla seçenekler sunarak, müşterilerde zamanla oluşan farklılık arama isteklerinin önüne geçilebileceği ve bu bağlamda daha uzun ilişkiler kurulacağı sonucuna varılmıştır. Klasikleşmiş 4 çeşit yemek tek fiyat anlayışı yerine, daha fazla çeşit verip ürünlere teker teker fiyatlandırma yapmak, menü de belirli zamanlarda farklılaşmaya gitmek, üretimde sınıflandırma yaparak farklı beklentilerde olan müşterilerin beklentilerine göre ürün hazırlamak ve müşterilerle daha yakın ilişkiler kurmak sadakat oluşturma bakımından etkili olacaktır. Bu bağlamda sektördeki işletmeler müşterilerle daha uzun süreli ilişkiler kurabilecektir.

## Kaynakça:

- Aktaş N. Ve Özdoğan Y. (2008). “Toplu Yemek Hizmeti Veren Bazı Kurumların TS 8985’e Göre Değerlendirilmesi” <http://www.nilufer.bel.tr>
- Catering Türkiye. (2018, Aralık 15). Türkiye’de Catering Sektörü ve Toplu Yemek Tarihi. <https://cateringturkiye.com/turkiyede-catering-sektoru-ve-toplu-yemek-tarihi/>
- İstanbul İl Tarım ve Orman Müdürlüğü (2022).
- Demirci A. (2011). Gıda Reyonunda Çalışan Personelin Kişisel Hijyen Kurallarına Dikkat Etme Durumları, Vocational Education, 6(2):66-74.
- Paşalıgil Y. (2002). Bursa İlinde Hazır Yemek Sanayinin Gelişimi, Ekonomik Yapısı Ve Sorunları, Bursa Uludağ Üniversitesi, YL Tezi, <https://acikerisim.uludag.edu.tr/items/b56a2dde-3f99-4e04-8c5e-7c25bc301030>.
- Samancı Ö. (2023). Culinary Culture In Istanbul In The Reform And Republican Eras, <https://istanbultarihi.ist/482-culinary-culture-in-istanbul-in-the-reform-and-republican-eras>
- Sevinç Y. (2010). Toplu Yemek Sektöründe Yaşanan Problemler Ve Çözüm Yolları. Yayımlanmamış Yüksek Lisans Tezi. Namık Kemal Üniversitesi Fen Bilimleri Enstitüsü.
- Şen M.A. (2003). Yemek Sanayinde HACCP Sisteminin Uygulanabilirliği Üzerine Bir Araştırma, Bursa Uludağ Üniversitesi, YL Tezi, <https://acikerisim.uludag.edu.tr/items/a3c0070f-116d-47b7-b32a-f68c48fba92>
- Yüksel O. (2022). Türkiye’de Catering Sektörü ve Tarihi, <https://www.horecatrend.com/2022/02/27/turkiyede-catering-sektoru-ve-tarihi/>
- Zengin D. (2017). Turkey’s Catering Industry Records \$22B Turnover, <https://www.aa.com.tr/en/economy/turkey-s-catering-industry-records-22b-turnover/847870#>.
- World Economic Forum (2023). Farms To Food Markets: Providing Solutions And Collective Action For Sustainable Food Systems, [https://www.weforum.org/impact/sustainable-food-system-solutions/?gad\\_source=1&gclid=Cj0KCQiA7aSsBhCiARIsALFvovxVOezFmc1qg4t2K0Q1utfdEmUqV2dD9K00eLl06vbDgvQ3vGv6BB0aAlq8EALw\\_wcB](https://www.weforum.org/impact/sustainable-food-system-solutions/?gad_source=1&gclid=Cj0KCQiA7aSsBhCiARIsALFvovxVOezFmc1qg4t2K0Q1utfdEmUqV2dD9K00eLl06vbDgvQ3vGv6BB0aAlq8EALw_wcB).



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Police-Media Relations: The Nature of “Media Communication Training” and its Effects on Public Opinion**

**Assoc. Prof. Dr. Serdar Kenan GÜL**

Kastamonu University  
skgul@kastamonu.edu.tr  
Orcid: 0000-0002-4771-9202

### **ABSTRACT**

This study examines the impact of police media relations and its importance in shaping public opinion about the police. More specifically, this study explores the nature of “media communication training” and its effects on public opinion regarding the quality of a police department. The unit of analysis is municipal police departments in the USA, serving areas with a population of 100,000 residents or greater. Data were collected from self-enumerated mail-in surveys in 2000. This study finds that as police officers get media communication training, which helps them to establish positive relations with reporters, the quality of the department’s image within the news media increases. In addition, as the quality of the department’s image within the news media increases, public opinion about the police departments increases. It is suggested that police departments should provide media communication training to their personnel to improve the quality of their department’s image within the news media. In addition, if the police departments want to create a better image in the eyes of the public, first, they should improve the quality of their department’s image within the news media.

**Keywords:** Police, Media, Communication, Media Communication Training, Police-Media Relations, Police-Public Relations, Police Image, Public Opinion

## INTRODUCTION

The relationship between police and the media is very crucial. Public opinion polls show that police gain more support from the public when they interact with the community (Vance, 1997). It's also obvious that one of the unique ways of interacting with the public is to communicate with the media. The media (especially news media) is a bridge or a link between the community and the police department for conveying the department's message to the public. There are few other public agencies that take place at the core of media news (Boyle, 1999).

It is evident that very few police departments in the US have regular public information officers or media relations offices that deal with the media, particularly the news media. (Lovell, 2001). Research on the nature of "media communication training" and how it affects the media's perception of police quality is lacking. When we examine the police-media relation literature, we see that little is known about the functions of police-press offices and Public Information Officers (PIO) in police-media and public relations. Therefore, this study looks at how police media relations affect public perception about the police and how important they are. Furthermore, the nature of "media communication training" and its impact on public perceptions of police department quality are also examined in this study.

## 1. LITERATURE REVIEW

Miller and Dinan (1999) pointed out that the media plays the greatest role in shaping public opinion about public agencies in Great Britain. In England, Scotland Yard has made major changes in its media relations strategy with the influence of civilization and professionalism. According to Boyle (1999:19), these changes recognize the central role of the media as a forum for gaining public support, which is essential for the police to operate effectively. Additionally, it acknowledges the practical role that the media can play in reducing crime. Experienced reporters express that there has been an observable change in the relationship between the British police and the press in recent years (Boyle, 1999).

According to Lovell (2001), since the mass media is the main image shaper in today's society, the ability to shape media content has become a key influence in impression management and public relations. As Klaehn (2002) argues, one of the invisible components of democratic regimes that is particularly significant in influencing public opinion, public concerns, and governmental policies is the mass media.

Since the 1960s racial riots, American law enforcement has been working to improve its reputation. Furthermore, public information is considered an important part of policing today, especially as society has become increasingly technological and media-centric (Mostchal and Cao, 2002).

Although media is a unique device for creating favorable police image there is always a tension in the connection among police and the media (Mawby, 2002). Both of them struggle to maximize their interests; the police try to prevent crime and provide public order as well as gain public support by creating a positive image. On the other hand, the media looks for ways to maximize their audiences and sell revenues (Mawby, 2002).

Parallel to the democratic and technological developments, changes in policing, such as community policing or problem-oriented policing, have increased the visibility of police forces and led a more responsive policing to the public and the media (Thompson, 1995). Furthermore, technological developments, such as the internet, cable TV, satellite technology, and organizational changes in the media, triggered and advocated the progression of data about the police division through the media to people in general (Mawby, 2002).



As pointed out above, democratization, civilianization, technological developments, new policing styles, and changes the media organizations forced police agencies to address how they communicate, how they shape their public image, and manage their visibility (Thompson, 1995). Beyond this, under such conditions, police departments began to rearrange and reform their structures and resources to improve media and public relations (Mawby, 2002).

In addition, due to the developments and changes both in policing and technology, the police have initiated a proactive strategy to influence the relationship between law enforcement agencies and the media. Beyond this, they have taken numerous steps to create an image that could help in shaping public opinion positively. Regarding this, the police are now starting to establish media relations offices with trained public information officers who have expertise in journalism and media communication. The primary responsibility of these officers is to engage with the press in order to advance the objectives of the police organization. (Lovell, 2001).

In 1919, a police-media office was established at Scotland Yard to facilitate daily communication between the police and the press (Lovell, 2001). In fact, the initiation of establishing a media relations division led by individuals with expertise in media relations started in the United States during the mid-80s (Illinois Criminal Justice Information Authority, 1995). Skolnick and McCoy (1984) report that many large police departments in the United States assign full-time officers to make and manage contacts with the media. They also discuss how these officers are experts at creating a positive image for the department (Chermak, 1995).

Reporters referred to the PIO (Public Information Officer) as the “mouthpiece,” of the police department. The PIOs also arrange and organize press conferences and decide who should speak, when, and to what media. They present noteworthy occasions like community events, award shows, and arrest days to enhance their public image. A press conference is the most appropriate ground and a good opportunity for departments to announce innovative programs, accomplishments, and arrest statistics (Chermak, 1995). The police organization or the public information officers who have to make frequent contact with the media should learn as much as possible about the communications with the media and the public (National League of Cities, 1993).

The growth in the number of public information offices and personnel has forced the national and statewide professional associations to provide training and professional development opportunities for the PIOs (Mostchal and Cao, 2002).

According to Guffey's (1992) study, which examined 32 police departments across the United States, it was found that every department had a designated media spokesperson. However, in some cases, this position was only part-time or on an as-needed basis. At the end of his study, Guffy proposes to the police departments to appoint a public information officer; to implement a media education-training initiative for all members of the organization, formulating a comprehensive media relations policy, and to train the PIOs in conflict resolution techniques.

A study conducted by Surette and Richard (1995) in Florida investigated the activities of PIOs within the police organization and their media training. The findings revealed that approximately 50% of PIOs had previously worked in the mass media industry, and all PIOs underwent additional training after their appointment. In a survey conducted by Mawby (1997) on 43 police forces under the Home Office in England and Wales, it was found that sixty percent (60%) of the media relations offices had a staff of one to five members, while 93% offered media training within the police force.

Finally, in a comprehensive investigation conducted across the whole country, Chermak and Weiss (1999) ultimately demonstrated that in 80% of the departments, there was designated full-time personnel accountable for handling media interactions. To ensure sufficient competency in media relations, each PIO had undergone a minimum of 50 hours of specialized training.

The media-communication training enriched the knowledge of PIOs. It also showed PIOs and their staff how to make various kinds of contacts and maintain positive relationships with the mass media while optimizing their effectiveness in communication with and through local and national level media (Rosenthal, 1997).

I believe the training that is given to PIOs, and the nature of that training is a potent factor for creating a favorable police image among the public and the media. The conditions in which the police and the media interact are quite suitable to improve the relationships positively. As Chermak (1995) points out, reporters in the news media are reluctant to jeopardize their rapport with police officers as they are concerned about losing their access to valuable information. On the other hand, the police convey their message to the public and try to create a positive police image through the mass media. Both the police and the media need each other.

In addition, the effective training of PIOs is going to promote the positive relationships between media and police and this will help to the creation of positive police image among the community. David M. Mozee, a former media director expresses his ideas:

“As a former media affairs director and as a teacher of media relations, I have found the media personnel generally receptive to a professional PIO...” (Mozee, 1987, p.280). In this condition, I believe that if the police departments provide effective training opportunities for their officers, who are responsible for dealing with the media, they can easily create a positive police image among the public through mass media.

## **2. THE DATA SET**

The data set is downloaded from the Inter-University Consortium for Political and Social Research (ICPSR) web page. This is a survey data. The data collection time and period is in 2000. A national distribution of self-administered mail surveys was carried out to gather data from municipal law enforcement agencies in the United States.

The sampling frame consisted of police departments that were included in the 1999 National Directory of Law Enforcement Administrators. A survey was distributed to police departments across the country, with the focus on municipal police departments that serve areas with a population of 100,000 residents or more.

The response rate was 76 %. The purpose of this research was to investigate the impact that police officers have on shaping the perception of law enforcement through their interactions with the media and their roles as public information officers (PIO). The survey questions focused on the subsequent aspects: (1) whether there is an established media plan within the department and its nature, (2) the frequency of full-time police PIOs, (3) background traits of PIOs which encompass their education and vocational training in media, journalism, or public relations, (4) the specific objectives of police media relations offices and PIOs, (5) the different approaches used to attain these objectives, and (6) the perceived effectiveness of the police-media interaction, the reputation of the police, and the public information office both prior to and following the implementation of the current media plan.

### 3. METHODOLOGY

“Two-stage” causal model is used in this study. Since the dependent variable was ordinal level, I used “poisson regression” in the first stage. Furthermore, I could have used “ologit” regression in the first stage but in order to save ( $\hat{Y}$ ) predicted values I preferred “poisson regression” instead of “ologit regression”. In the second stage, the dependent variable was ordinal level as well and thus I used “ologit regression”.

#### 3.1. Dependent Variable in the First Stage

- “The quality of police image within the news media” is the dependent variable in the first stage. To measure this variable, an ordinal-level question is asked: “In general, how would you describe the quality of your department’s image within the news media?” For this variable, “poor” is coded 0, “fair” is coded 1, “good” is coded 2, and “excellent” is coded 3. -99, -9, and -8 are coded as missing variables. This variable has 2 missing data and the missing data percentage is 1%.

#### 3.2. Dependent Variable in the Second Stage

- “The public opinion regarding the quality of police department” is the dependent variable in the second stage of our model. To measure this variable, I used an ordinal-level question: “In general, how would you describe public opinion regarding the quality of your department?” For this variable, “poor” is coded 0, “fair” is coded 1, “good” is coded 2, and “excellent” is coded 3. “Missing” is coded -99, -9, and -8. This variable has 2 missing data and the missing data percentage is 1%.

#### 3.3. Independent and Control Variables in the First Stage

- “*The ability to create a positive relationship with reporters*” is our explanatory variable in the first stage of the model. To measure this variable, I used an interval-level question: “How helpful has media communication training been in the ability to create a positive relationship with reporters?” A scale from 1 to 5 is used to measure the helpfulness level of the media communication training. “Missing” is coded -9. This variable has 62 missing data and the missing data percentage is 32%.
- “*Department have written media policy/strategy*” is our first control variable in the first stage. To measure this variable, I used a nominal-level question: “Does your department has a written media policy or media strategy?” For this variable, “yes” is coded 1, “no” is coded 0, and “missing” is coded -99, -9, and -8. This variable has 1 missing data and the missing data percentage is .5%.
- “*The frequency of communication with news media*” is our second control variable in the first stage. To measure this variable, I used an ordinal-level question: “On average, how frequently does your department communicate with the news media?” For this variable, “not at all” is coded 0, “monthly” is coded 1, “weekly” is coded 2, “daily” is coded 3, “more than once a day” is coded 4, and “missing” is coded -99, -9, and -8. This variable has 0 missing data and the missing data percentage is 0%.
- “*Offered media communication training per year*” is our third control variable in the first stage. To measure this variable, I used an interval-level question: “Approximately how many hours of media training are offered per year?” “Missing” is coded -99, -9, and -8. This variable has 86 missing data and the missing data percentage is 44.3%.

- “*Whether public Information Officer makes contact with the media*” is our fourth control variable in the first stage. To measure this variable, I used a binary-level question: “Who within your department has routine authorization to communicate with media”? “Missing” is coded -99, -9, and -8. This variable has 2 missing data and the missing data percentage is 1%.
- “*The content of media training (arranging a press conference)*” is our fifth control variable in the first stage. To measure this variable, I used a binary-level question: “Please indicate the content included in the media training provided by your department”? “Missing” is coded -99, -9, and -8. This variable has 67 missing data and the missing data percentage is 34.5%.

### 3.4. Independent and Control Variables in the Second Stage

- “*The predicted value of the first stage ( $\hat{Y}$  = police image within news media)*” is our explanatory variable in the second stage of the model. This variable has 86 missing data and the missing data percentage is 44.3%.
- “*The frequency of communication with news media*” is our second control variable in the second stage too. To measure this variable, I used an ordinal-level question: “On average, how frequently does your department communicate with the news media?” For this variable, “not at all” is coded 0, “monthly” is coded 1, “weekly” is coded 2, “daily” is coded 3, “more than once a day” is coded 4, and “missing” is coded -99, -9, and -8. This variable has 0 missing data and the missing data percentage is 0%.
- “*Department have written media policy/strategy*” is our first control variable in the second stage too. To measure this variable, I used a nominal-level question: “Does your department has a written media policy or media strategy?” For this variable, “yes” is coded 1, “no” is coded 0, and “missing” is coded -99, -9, and -8. This variable has 1 missing data and the missing data percentage is .5%.
- “*The number of stories presented a biased or unfair description of the police department or personnel on TV*”. To measure this variable, I used an interval-level question: “In the past month, how many news stories presented a biased or unfair description of the police department or personnel on TV”? “Missing” is coded -99, -9, and -8. This variable has 27 missing data and the missing data percentage is 13.9%.
- “*The number of stories presented a biased or unfair description of the police department or personnel in the newspaper*” is our fourth control variable in the second stage. To measure this variable, I used an interval-level question: “In the past month, how many news stories presented a biased or unfair description of the police department or personnel in the newspaper”? “Missing” is coded -99, -9, and -8. This variable has 24 missing data and the missing data percentage is 12.4%.

### 3.5. Hypotheses

- In the first stage, I hypothesized that “As police officers receive media communication training which helps them to establish positive relations with reporters, the quality of department’s image within the news media improves”,
- In the second stage, I hypothesized that “As the quality of the department’s image within the news media improves, the opinion of the public about police departments gets higher positively”.

## FINDINGS

As we can see in Table 1, there is a statistically significant and positive relationship between “The quality of police image in the news media” and “The ability of media communication training to create a positive relationship with reporters”. In other words, as police officers receive media communication training which helps them to establish positive relations with reporters, the quality of the department’s image within the news media gets higher (b+ and  $p<.05$ ).

According to the findings, whether the department has written media policy/strategy, the frequency of communication with news media, and offered media communication training per year have no impact on the quality of police image in the news media.

**Table-1: The Quality of Police Image in the News Media**

VARIABLES	THE QUALITY OF POLICE IMAGE IN THE NEWS MEDIA*		
	Unstandardized Coefficients, (S.E)	Probability	T test
The ability of media training to create a positive relationship with reporters	.1957542 (.042)	<b>0.000</b>	4.58
Department has a written media policy/strategy	.0129542 (.097)	0.895	0.13
The frequency of communication with news media	-.0164283(.031)	0.606	-0.52
Offered media communication training per year	.0011746 (.001)	0.534	0.62
Public information officers make contact with the media	-.0165208(.083)	0.843	-0.20
Content of media training (arranging a press conference)	-.0367434(.058)	0.531	0.63
N	104		
R Square	0.0137		

\*Standard errors in the parentheses, statistically significant coefficients ( $p<.05$ ) in bold. The were obtained from a survey study labeled “National Survey of Police-Media Relations” which was carried out by Rutgers University School of Criminal Justice in 2000. The question for the dependent variable: in general, how would you describe the quality of your department’s image within the news media?” For this variable, “poor” is coded 0, “fair” is coded 1, “good” is coded 2, and “excellent” is coded 4. -99, -9, and -8 are coded as missing variables.

As shown in Table 2, 14.4% of the answers indicate that the police department has a fair image within the news media. 53.1 % of the answers show that the police department has a good image within the news media. According to the answers, 32.5 % of police officers have an excellent image within the news media.

**Table 2: Descriptive Statistics of Answers Regarding Quality of Department's Image Within News Media**

Variables	n	%
The quality of police image within the news media		
Poor	2	1.0
Fair	26	14.4
Good	103	53.1
Excellent	63	32.5

Since I could not run the “hettest” command with poisson in the first stage, we ran the “white test” to check the heteroskedasticity problem. The white test showed that the model suffers from heteroskedasticity ( $X^2=2.2684 > h=.71$ ). I reject the null hypothesis of homoscedasticity and accept the alternative of heteroskedasticity. To correct this problem, I used “Robust” command in STATA and reran the “poisson regression”.

The statistical analysis in the first stage supported our first stage hypothesis. So, we can say that one of the effective ways of increasing the positive image of police within the news media is to provide media communication training which helps police officers to establish positive relations with reporters.

Table 3 shows that there is a significant relationship between the ( $\hat{Y}$ ) police image within the news media and the public opinion regarding the quality of the police department. In other words, as the quality of department's image within the news media gets better the opinion of the public about police departments gets higher.

**Table 3: The Public Opinion Regarding the Quality of Police Department**

VARIABLES	PUBLIC OPINION*		
	Unstandardized Coefficients, (S.E)	Probability	T test



(Y) Police image within the news media	1.929131 (.877)	<b>0.028</b>	2.20
Department has a written media policy/strategy	1.282516(1.042)	0.218	1.23
The frequency of communication with news media	.2130112 (.273)	0.436	0.78
The number of stories presented a biased or unfair description of the police department or personnel on TV	-.1236786(.087)	0.159	-1.41
The number of stories presented a biased or unfair description of the police department or personnel on newspaper	.146875 (.131)	0.262	1.12
The number of stories that have appeared on TV and reflected positively upon any aspect of police department	-.0134751(.044)	0.762	-0.30
N	85		
R Square	0.0710		

\*Standard errors in the parentheses, statistically significant coefficients ( $p < .05$ ) in bold. The were obtained from a survey study labeled “National Survey of Police-Media Relations” which was carried out by Rutgers University School of Criminal Justice in 2000. in general, how would you describe public opinion regarding the quality of your department?” For this variable, “poor” is coded 0, “fair” is coded 1, “good” is coded 2, and “excellent” is coded 4. “Missing” is coded -99, -9, and -8.

The department has a written media policy/strategy, the frequency of communication with news media, the number of stories presented a biased or unfair description of the police department or personnel on TV, the number of stories presented a biased or unfair description of the police department or personnel on newspaper, the number of stories that have appeared on TV and reflected positively upon any aspect of the police department do not affect the public opinion regarding the quality of police department. In the second stage of the analysis, we can explain the dependent variable by the proportion of 28%

**Table 4: Descriptive Statistics of the Public Opinion Regarding the Quality of Police Department**

Variables	n	%
The public opinion regarding the quality of police department		
Poor	0	0
Fair	15	7.8
Good	100	53.1
Excellent	77	40.1

As we can see from the frequencies in Table 4, 40.1% of answers show that the public opinion about the quality of the department is excellent, in contrast, there is no negative opinion about the police departments.

## CONCLUSION

This study examined the characteristics of "media communication training" and its impact on the public's perception of the "credibility of police image" in the news media. Despite the limited research on the specific characteristics of 'media communication training' and its impact on the perception of police in the media, the literature shows that "the quality of the police image within the media" is a potent factor in shaping public opinion about the police. From this regard, our research validates prior studies and introduces a novel perspective by highlighting the impact of media communication training for police officers. This training facilitates the development of positive relationships with reporters, thereby enhancing the police department's image in the news media. Consequently, as the department's image improves in the media, the public's perception of its quality also improves significantly.

We can suggest that if police departments aim to enhance public perception, they should initially focus on enhancing their department's reputation in the news media. Additionally, to improve their image within the news media, they should offer media communication training to personnel responsible for interacting with the media. This training should aim to foster positive relationships with journalists.

## REFERENCES

- Boyle, Raymond (1999). "Corporate Communications", *An International Journal*, Volume 4, pp. 93-97. MCB University Press.
- Chermak, Steven (1995). "Image Control: How Police Affect the Presentation of Crime News", *American Journal of Police*, Vol. XIV, No. 2.
- Chermak, S.M. and Weiss, A. (1999) "Identifying Strategies to Market the Police in the News", Final Report Submitted to United States Department of Justice. National Institute of Justice. Grant No: 96 - IJ - CX00078.
- Guffey, J. E. (1992). "The Police and the Media: Proposals for Managing Conflict Productively." *American Journal of Police*, Vol.1, No.1, pp.33-51.
- Illinois Criminal Justice Information Authority (1995) "Community Policing for Law Enforcement Managers", University of Illinois at Chicago.
- Klaehn, Jeffery (2002). "A Critical Review and Assessment of Herman and Chomsky's 'Propaganda Model'", *European Journal of Communication*, SAGE Publications, Vol. 17, No.2, pp.147-182.
- Lovell, Jarret S. (2001). "Media Power & Information Control: A Study of Police Organizations & Media Relations", U.S. Department of Justice, not published.
- Mawby, R. (1997). "Survey of Police Media and Public Relations Offices", StaiXord, UK: Centre for Public Services Management and Research.
- Mawby & Rob C. (2002). "Continuity and change, convergence and divergence: The policy and practice of police-media relations". Staffordshire University Business School, UK Criminal Justice, Sage Publications, Vol.2, No.3, pp.303-324.
- Miller, D. & Dinan, W. (1999). "The rise of the PR industry in Britain", Paper, Stirling Media Research Institute, University of Stirling: Stirling.
- Mostchall & Cao (2002). "An Analysis of the Public Relations Role of the Police Public Information Officers", *Police Quarterly*, Sage publications, Vol.5, No.2.
- Mozee, David M. (1987). "What's Ahead for Police/Press relations? PIOs Pave the Ways". Police and the Media, Charles C. Thomas Publisher.
- National League of Cities (1993). *Dealing Effectively with the Media: What Local Government Officials Need to Know About Print, Radio and Television Interviews?* Washington, D.C.: National League of Cities.
- Rosenthal, R. (1997). "Police-Media Relations: A Course in Mutual Effectiveness". Unpublished training manual, RAR Communications, Inc.



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

- Skolnick, J.H.& McCoy, C. (1984). "Police Accountability and the Media." *American Bar Foundation Research Journal*, V. 3, pp.521-557.
- Surette & Richard, A. (1995). "Public Information Officers: A Descriptive Study of Crime News Gatekeepers." *Journal of Criminal Justice*, Vol. 23, pp.325-336.
- Thompson, J. B. (1995). *The Media and Modernity: A Social Theory of the Media*, Cambridge: Polity Press.
- Vance, James L. (1997). "Media Interviews", *FBI Law Enforcement Bulletin*, Vol. 66, Issue 2.

## Çalışanların Yüzeysel Davranışlarının Tükenmişliğe Etkisi: Benlik Saygısının Rolü\*

**Dr. Muhammet Ali ÇELEBİ**

Karamanoğlu Mehmetbey University

macelebi@kmu.edu.tr

Orcid: 0000-0003-3892-1879

**Cihan BİLEN**

Karamanoğlu Mehmetbey University

cihanbilen38@gmail.com

Yüksek Lisans Öğrencisi

Orcid: 0009- 0009-0934-3230

### ÖZET

Bu çalışmada çalışanların yüzeysel davranışlarının, tükenmişliğe etkisi ve benlik saygısının bu süreçteki rolü araştırılmıştır. Çalışmanın örneklemini Şanlıurfa'da bir kamu hastanesinde çalışan 272 sağlık personeli oluşturmaktadır. Çalışma nicel yöntem tercih edilerek veriler anket yoluyla toplanmıştır. İstatistik analizlerle veriler incelenerek araştırma bulguları elde edilmiştir. Korelasyon analizi sonucunda yüzeysel davranış ile tükenmişlik arasında anlamlı pozitif ilişki bulunmuştur. Hipotez testleri için yapılan regresyon analizi sonucunda yüzeysel davranışın tükenmişliği etkilediği ve benlik saygısını düzenleyici rolünün bulunduğu bulgularına ulaşılmıştır. Elde edilen tüm bulgular literatür kapsamında tartışılmıştır.

**Anahtar Kelimeler:** Yüzeysel Davranış, Tükenmişlik, Benlik Saygısı

## The Effect of Employees' Superficial Behaviors on Burnout: The Role of Self-Esteem

### ABSTRACT

In this study, the effect of employees' superficial behaviors on burnout and the role of self-esteem in this process were investigated. The sample of the study consists of 272 healthcare personnel working in a public hospital in Şanlıurfa. The study preferred the quantitative method and collected data through a survey. Research findings were obtained by examining the data with statistical analysis. As a result of the correlation analysis, a significant positive relationship was found between superficial behavior and burnout. As a result of the regression analysis conducted for the hypothesis tests, it was found that superficial behavior affects burnout and has a regulatory role on self-esteem. All findings obtained were discussed within the scope of the literature.

**Keywords:** Superficial Behavior, Burnout, Self-Esteem

\* Bu çalışma birinci yazarın danışmanlığında ikinci yazarın yüksek lisans tez çalışmasından bağımsız değildir.

## 1. GİRİŞ

Çalışanların hissettikleri duyguları davranışlarında gösterip gösteremeyeceği ve bunun örgüt tarafından ne kadar kabul göreceği tartışılmaktadır. Diefendorff ve Gosserand, (2003) çalışanların hissettiklerini basitçe ifade edebileceklerini veya bu arzu edilen gösterimi sağlamadığında, yüzeysel davranış (sahte hissedilmemiş duyguları taklit etmek ve/veya hissedilen duyguları bastırmak) veya derin davranış (hissedilen duyguları değiştirerek gerçek duyguyu ortaya çıkarmak) yapabileceklerini ileri sürmektedir. Dolayısıyla yüzeysel davranış çalışanların uygun duyguları kendiliğinden sergileyemedikleri durumlarda kullandıkları telafi edici davranışlar olarak öne çıkmaktadır.

Yüzeysel davranışın gerektirdiği durum ve eylemlerin sonucunda, çalışanlarda tükenmişliğin izlendiği beklenen sonuçlardan birisidir. Tükenmişlik, insanlara hizmet sunan meslekler başta olmak üzere doktor, hemşire, avukat, polis ve bankacı gibi bu tür hizmet işlerinde çalışan bireylerin uzun süre o ortam içerisinde bulunması ve o iş ortamında sık bir şekilde yaşamış oldukları fiziksel, zihinsel ve duygusal yorgunluğa neden olan tükenmişlik sendromu olarak bilinmektedir (Çağlıyan, 2007: 3). Çalışanların uzun süreli iş ortamında karşılaştığı fiziksel, zihinsel ve duygusal durumlar tükenmişliği tetiklemektedir. Burada çalışanların sahip oldukları benlikler bu süreci etkilemektedir. Çalışanın benliğine duyduğu saygının boyutu yaşanan olumsuzlukların üstesinden gelmesinde etkili olabilmektedir.

Hizmet sektöründe (eğitim, sağlık vb.) sıklıkla gözlemlenen yüzeysel davranışın özellikle sağlık çalışanlarının hasta ile olan ilişkisinde çalışanlar için oluşturacağı davranışsal sonuçları merak edilmektedir. Bu çalışmada bir devlet hastanesindeki çalışanların yüzeysel davranışlarının tükenmişliği etkileyip etkilemediği ve benlik saygısının rolü araştırılarak bu merakın giderilmesi amaçlanmıştır.

## 2. KAVRAMSAL ÇERÇEVE ve HİPOTEZLER

### 2.1. Yüzeysel Davranış

Yüzeysel davranış kavramı, bireyin içten gelen duygularını hiçbir şekilde değiştirmeden sadece duygunun karşı tarafa aktarımını değiştiren ifade olarak ifade edilmektedir (Kılınç, 2018: 37). Bir anlamda yüzeysel davranış, çalışanların kurumlarında içten ve gerçek anlamda o an hissettiği duyguyu değil de dışa yönelik yani müşteriye karşı güler yüzlü, beden dilini ve ses tonunu değiştirerek kurum için hissetmediği bu duyguları taklit etmeleri olarak tanımlanmaktadır (Bıyık ve Aydoğan, 2014:162)

Yüzeysel davranışta kurum için çalışanların yüksek derecede duygusal çelişki yaşadıklarının altı çizilmekte (Gursoy ve ark., 2011: 784; Kim, 2008: 152) ve yüzeysel davranış biçiminin literatürdeki karşılığı “duygusal çelişki” olarak belirtilmektedir (Karatepe ve Ashliyone, 2008: 349). Yüzeysel davranışta özellikle hizmet sektöründe çalışan bireylerin kurum amaçları doğrultusunda müşteri memnuniyetlerini esas alarak çalışanın yaptığı sahte gülümsemelerdir (Eroğlu, 2014: 149). Çalışan bireyler var olmayan sahte duyguları davranışlarına sergilediğinde, kendi içten gelen duygularını değiştirmeden, örgütün istemiş olduğu şekilde

duyguları karşıya yansıtılmaları gerekmektedir (Cheung ve Tang, 2009: 75-76). Yüzeysel davranışı Eroğlu (2014) tiyatrodaki oyuncunun davranışlarına benzetmektedir. Tiyatro oyuncusunun aslında hissetmediği duyguları gerçek anlamda hissediyormuş gibi davranması yüzeysel davranışla ilişkilendirilmektedir (Eroğlu, 2014: 149).

## 2.2. Tükenmişlik Kavramı

Tükenmişlik kavramını 1974 yılında ilk olarak Herbert Freudenberger tarafından “enerji, güç veya kaynaklar üzerindeki aşırı istekler, taleplerden dolayı tükenmeye başlamak” şeklinde tanımlamıştır. Herbert Freudenberger, tükenmişliği “başarısızlık, yıpranma veya enerji, güç ve potansiyel üzerindeki aşırı zorlanma sonucunda ortaya çıkan bir tükenme durumu” olarak tanımlamış ve sebebi her ne olursa olsun sebebine bakılmaksızın bu etkinin bireyi etkisiz hale getirdiğinin altını çizmiştir (Basım ve Şeşen, 2006: 16). Freudenberger’in çalışmasından sonra Christina Maslach tarafından detaylı bir şekilde yapılan ve tükenmişlik ile ilgili literatüre kazandırılan ilk görgül çalışma yapılmıştır (Çokluk, 1999: 9). Maslach, tükenmişliği; “iş gereği insanlarla yoğun bir ilişki içerisinde olanlarda görülen duygusal tükenme, duyarsızlaşma ve düşük kişisel başarı sendromu” şeklinde tanımlamaktadır (Çağlıyan, 2007: 5).

Tükenmişlik, bireyin çalışma şevkini, işe olan enerjisini ve performansını etkilediği gibi çalıştığı kurumda bulunduğu ortamı, çevresini, sosyal yaşamını ve hayatının büyük bir kısmını olumsuz bir şekilde etkileyebilmektedir (Acu, 2019: 20). Bireylerin çalışma yaşamının farklı zamanlarında ortaya çıkabilen tükenmişlik, özellikle stres yapıcı ortamlar içerisinde bulunan bireylerin enerji kaynaklarının zamanla azalmasına neden olmakta bu durumda tükenmişliğe yol açmaktadır (Torun, 1997: 155). Özellikle problemlili insanların veya sorunlu insanlarla uzun süre ilgilenmekten doğan kronik duygusal gerginliğe verilen bir tepki olarak karşımıza çıkmakta olup, bir çeşit stres olarak kabul edilmekte ve strese çok benzeyen etki ve belirtiler göstermektedir. Fakat tükenmişliği, stres faktöründen ayıran belirleyici kriter, tükenmişliğin yardımcı olan ile müşteri arasındaki sosyal ilişkinin neden olduğu bir strestir (Örmen, 1993: 1).

## 2.3 Benlik Saygısı

Benlik saygısı, şahsın kendisi ile ilgili yaptığı değerlendirme neticesinde benlik kavramı tanımını içerisindekilere onay verdikten sonra oluşan beğenme derecesi olarak tanımlanmaktadır (Temel ve Aksoy 2001: 24). Benlik saygısı, bireyin kendisini nerede ve ne şekilde gördüğü ve bunların kabul alıp almadığının bir neticesi olup; bireyin burada kendini ne kadar önemli veya önemsiz hissettirdiğini gösteren bir kavram olarak bilinmektedir (Erşan ve ark., 2009: 36).

Benlik saygısı, bireyin ideal benliği ile benlik imgesi arasındaki farkın değerlendirilmesinden oluşup, bu tanıma göre bireyin kendisini algıladığı süreç ile ulaşmak istediği arasındaki fark, o bireye ait benlik saygısının derecesini belirtmektedir (Pişkin, 2003). Benlik saygısı, bireyin kendisini var olduğundan daha düşük veya daha yüksek seviyede görmeyecek biçimde kendisinden memnuniyet duyduğu, kendini önemli hissedebilmesi, pozitif bir kişiliğe sahip olması ve kendini sevmeye layık görebilmesidir (Erşan ve ark., 2009: 36). Benlik saygısı, bireyin yaşamı içerisindeki bütün evrelerinde önemli bir yer tutmaktadır. Bu yüzden bireyin yaşadığı çevre ile olan etkileşimi bunun yanında sosyal yaşam tarzı ve insan ilişkilerinde tavırları benlik kavramındaki tanım içerisindekilere vermiş olduğu onay ile o benliğe karşı olan duyguları meydan getiren kavram olarak bilinmektedir (Araç, 2022: 8).



## 2.4 Araştırma Hipotezleri ve Modeli

Örgütün ortaya koyduğu duygusal davranış kurallarını sergilemesinin nedeniyle ortaya çıkan sonuçlar üzerine yapılmış çalışmalar araştırıldığında yüzeysel davranışın duygusal tükenmeye neden olduğu görülmektedir (Hochschild, 2003: 186- 187). Morris ve Feldman (1996)’a göre yüzeysel davranışla birlikte duygusal davranış kurallarında sıklık, davranış kurallarına uyulan dikkat, sergilenmesi gereken duyguların çeşitliliği ve duygusal çelişki tükenmişliği artırmaktadır (Morris & Feldman, 1997: 987). Bu sebeple aşağıdaki hipotez geliştirilmiştir.

**Hipotez 1:** *Yüzeysel davranış Tükenmişliği pozitif yönde etkiler.*

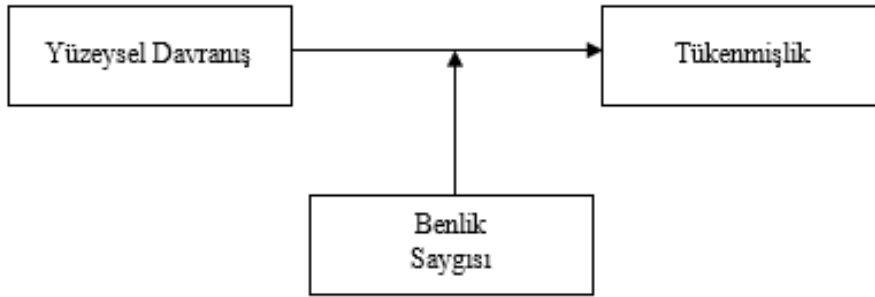
Çalışanlar stres kaynağı olabilecek ve bazen tükenmişlik sendromu geliştirebilecek durumlarla karşı karşıyadır. Benlik saygısı bu sendromun ortaya çıkmasına müdahale eden ve onu etkileyen değişkenlerden biridir (Molero Jurado, Pérez-Fuentes, Gázquez Linares & Barragán Martín, (2018). Benlik saygısı düşük orta ve yüksek olan çalışanların tükenmişlik düzeylerinde anlamlı farklılıklar olabileceği gerekçesiyle aşağıdaki hipotez geliştirilmiştir.

**Hipotez 2:** *Benlik saygısı tükenmişliği pozitif yönde etkiler.*

Yüzeysel davranışın tükenmişliği etkilemesi durumunda düşük orta ve yüksek benlik saygısı düzeylerinin bu etkide düzenleyici bir rolü olup olmayacağının araştırmak amacıyla araştırmanın son hipotezi geliştirilmiştir.

**Hipotez 3:** *Yüzeysel davranış ile tükenmişlik arasında benlik saygısının düzenleyicilik rolü vardır.*

Sonuç olarak, bu araştırmada yüzeysel davranış ile tükenmişlik arasındaki ilişkiyi etkilemede benlik saygısı için düzenleyici bir rol önerilmektedir (Şekil 1).



Şekil 1: Araştırmanın Modeli

## 3. YÖNTEM

### 3.1. Katılımcılar

Araştırmanın katılımcılarını Şanlıurfa ili bir hastanesinde çalışan 272 sağlık çalışanı oluşturmaktadır. Anket formu şeklinde hazırlanan sorular, gönüllülük ve gizlilik esaslarına uygun şekilde araştırmaya katılanlara verilen anket formuyla sorular sorulmuştur. Karamanoğlu Mehmetbey Üniversitesi Rektörlüğü, Bilimsel Araştırma ve Yayın Etik Kurulu tarafından verilen “Karar 11-2023/174” yazı ile etik kurallara uygun şekilde katılımcılardan veri toplanmıştır.

### 3.2. Ölçüm Araçları

**3.2.1. Duygusal Emek Ölçeği:** Diefendorff ve arkadaşları (2005) tarafından, Grandey (2003) ve Kruml ve Geddes'in (2000) duygusal emek ölçeklerinin bazı maddelerinin alınarak uyarlanması ve bazı maddelerin ise geliştirilmesiyle oluşturulmuştur. Ölçek, yüzeysel rol yapma, derinden rol yapma ve doğal duygular olmak üzere üç boyutu içermektedir. Ölçekte yüzeysel rol yapma 6, derinden rol yapma 4 ve doğal davranışlar ise 3 madde ile ölçülmektedir (Basım ve Beğenirbaş, 2012: 82). Bu çalışma duygusal emek boyutlarından sadece yüzeysel rol yapma davranışı analize tabi tutulmuştur. Ölçeğin Cronbach alfa güvenilirlik katsayısı yüzeysel rol yapma boyutu için  $\alpha=0,879$ , tüm ölçek için ise Cronbach alfa güvenilirlik katsayısı  $\alpha=0,759$  olarak tespit edilmiştir.

**3.2.2. Benlik Saygısı Ölçeği:** Benlik saygısı düzeyini ölçmek amacıyla Rosenberg (1965), tarafından geliştirilen ve Çuhadaroglu (1986) tarafından Türkçeye uyarlanan benlik saygısı ölçeği kullanılmıştır. Ölçek on madde ve tek boyuttan oluşmaktadır (Çuhadaroglu 1986). Tüm Ölçeğin Cronbach alfa güvenilirlik katsayısı  $\alpha=0,736$  olarak bulunmuştur.

**3.2.3. Tükenmişlik Ölçeği:** Schaufeli, W.B., ve Salanova, M. (2007) tarafından geliştirilen ölçek dört alt boyut ve on altı maddeden oluşmaktadır. Bunlar 1.Tükenme alt boyutu 4 madde, 2.Duyarsızlaşma alt boyutu 4 madde, 3.Yeterlilik alt boyutu 4 madde ve 4.Yetersizlik alt boyut 4 madde şeklinde oluşmaktadır (Schaufeli ve Salanova, 2007). Tüm Ölçeğin Cronbach alfa güvenilirlik katsayısı  $\alpha=0,756$  olarak çıkmıştır.

### 3.3. İstatistiksel Analiz

Araştırmada kullanılan ölçeklerin seçilen örnekleme geçerliliği için doğrulayıcı faktör analizi uygulanmıştır. Analiz Amos 23.0 SSPS paket programı kullanılarak yapılmıştır. Elde edilen sonuçlar için uyum indeksleri ve ilgili kabul edilebilir değerler ( $\chi^2/df = 2 < \chi^2/sd \leq 3$  veya  $2 < \chi^2/df \leq 5^*$ , CFI=  $.95 \leq CFI < .97$  veya  $.90 < CFI^{**}$ , TLI=  $.95 \leq NNFI < .97$ , RMSEA =  $.05 < RMSEA \leq .08$ ) referans alınmıştır (Hu & Bentler, 1999). Araştırmada kullanılan değişkenler arasındaki ilişkilerin tespiti için korelasyon katsayıları hesaplanmıştır. Geliştirilen her bir hipotez için hiyerarşik regresyon analizleri yapılmıştır.

## 4. BULGULAR

Ölçeklerin yapısal geçerliliği için yapılan doğrulayıcı faktör analizleri yapılmıştır. Duygusal emek ölçeğinde doğrulayıcı faktör analizi sonucunda elde edilen bazı ölçüm değerlerinin, kabul edilebilir sınırlar dışında kaldığı için ( $\chi^2/df = 3,358$ , CFI= ,917, TLI=,895, RMSEA= ,093) SPSS Amos programını önerdiği hata varyansı eşleştirmesi 1. ve 2. maddeler arasında yapılmıştır. Tekrar analiz yapıldığında Tablo 1'deki değerleri aldığı görülmüştür. Tükenmişlik ölçeği için yapılan analizde elde edilen değerlerin ( $\chi^2/df = 1,685$ , CFI = ,970, TLI = ,963, RMSEA = ,050) kabul edilebilir uyum değerleri arasında olmaması sebebi ile programın tavsiye ettiği iyileştirme değerleri incelenmiştir. Bu incelemeye göre tükenmişlik ölçeğinde yer alan 7.soru maddesi ile 8.soru maddesi arasında hata varyanslarının birbiri ile ilişki olması nedeniyle birleştirme yapılarak analiz tekrarlanmıştır. Ölçeğe ait son ölçüm değerleri Tablo 1'e aktarılmıştır. Son olarak benlik saygısı ölçeğinde doğrulayıcı faktör analizi sonucunda değerlerin ( $\chi^2/df = 6,340$ , CFI = ,778, TLI = ,714, RMSEA = ,140) kabul edilebilir değerler arasında olmaması sebebi ile programın tavsiye ettiği iyileştirme değerleri incelenmiştir. Benlik

saygısı ölçeğinde 1. soru maddesi, 2. soru maddesi arasında 3.soru maddesi, 5.soru maddesi arasında ve 9.soru maddesi ile 10. Soru maddesi arasında hata varyansları birleştirme işlemi yapılmıştır. Tekrarlanan doğrulayıcı faktör analizi sonucunda elde edilen değerler Tablo 1'e aktarılmıştır.

**Tablo 1.** Ölçüm Araçları Doğrulayıcı Faktör Analizi Sonuçları

Değişkenler	Model Uyum Değerleri			
	$\chi^2 / df$	CFI	TLI	RMSEA
1.Yüzeysel Davranış*	2.065	.963	.953	.063
2. Tükenmişlik**	2,533	.932	.916	.075
3. Benlik Saygısı ***	2.657	.937	.911	.078

$\chi^2/df$ , Ki-kare Serbestlik Derecesi Oranı, CFI; Doğrulayıcı Uyum İndeksi, TLI; Tucker Lewis İndeksi ve RMSEA; Yaklaşık Hataların Ortalama Karekökü  
 \*Ölçeğin 1. ile 2. maddeleri arasında hata varyansı eşleştirmesi yapılmıştır. \*\*Ölçeğin 7. ile 8. maddeleri arasında hata varyansı eşleştirmesi yapılmıştır. \*\*\*Benlik saygısı ölçeği kullanılarak DFA yapılmıştır. Ölçeğin 1 ile 2. maddeleri arasında 3. ile 5. maddeleri arasında ve 9. ile 10. maddeleri arasında hata varyansı eşleştirmesi yapılmıştır.

Tablo 2'de araştırmada kullanılan değişkenlerin ortalama skorları, standart sapmaları ve aralarındaki ilişkiler gösterilmiştir. Tablo 2'de görüldüğü üzere yüzeysel davranış değişkeninin (Ort.= 2,09, SS=,944), tükenmişlik değişkeninin (Ort. = 3,03, SS= ,501) ve benlik saygısı (Ort. 2,44, SS= ,770) skor ortalamaları ortalama değerden yüksektir. Yüzeysel davranış ve tükenmişlik arasında anlamlı ve pozitif bir ilişki tespit edilmiştir. Bu ilişki değeri tablo 2'de ( $r=.321$ ;  $p<.01$ ) görülmektedir. Benlik saygısı ve yüzeysel davranış arasında negatif yönde bir ilişki ( $r= -.252$ ;  $p<.01$ ) vardır. Benlik saygısı ve tükenmişlik arasında negatif anlamlı bir ilişki ( $r= -.137$ ;  $p<.05$ ) tespit edilmiştir.

**Tablo 2.** Değişkenlere Ait Ortalamalar, Standart Sapmalar ve Aralarındaki İlişkiler

	Ort.	SS	1	2	3	4	5	6	7	8
1.Cinsiyet	1,50	,50	1							
2.Doğum Yılıınız	1993	4,80	,224**	1						
3.Medeni Durumunuz	1,52	,522	,123*	,418**	1					
4.Eğitim Durumunuz	2,87	,716	0,048	-,221**	-0,058	1				
5.Kıdem Yılıınız	5,31	3,65	-0,128	-,907**	-,235*	,316**	1			
6.Unvanınız Nedir	3,58	2,04	-0,026	0,075	0,034	-,543**	-0,085	1		
7.Yüzeysel Davranış	2,09	,944	0,062	0,073	0,009	0,024	-0,166	0,028	1	
8.Tükenmişlik	3,03	,501	0,113	0,076	0,033	,159**	-0,149	-,124*	,321**	1
9.Benlik Saygısı	2,44	,770	0,082	-0,061	-0,046	-0,031	0,084	0,065	-,252**	-,137*

\* $p < .05$  anlamlı ilişki  
 \*\*  $p < .01$  anlamlı ilişki

Tablo 3 incelendiğinde 1. Modelde analize alınan demografik değişkenlerin tükenmişliği etkilemediği görülmüştür. İkinci modelde araştırmanın bağımsız değişkeni olan yüzeysel

davranış regresyon analizine dahil edildiğinde, demografik değişkenlerden eğitim durumunun ( $\beta = .216$ ,  $p < .01$ ) ve yüzeysel davranışın ( $\beta = .206$ ,  $p < .01$ ) tükenmişlik üzerinde anlamlı etkilerinin olduğu ortaya çıkarılmıştır. Böylece araştırmanın birinci hipotezi kabul edilmiştir. Üçüncü modelde araştırmanın bağımsız değişkeni olan benlik saygısı regresyon analizine dahil edildiğinde, demografik değişkenlerden cinsiyetin ( $\beta = .281$ ,  $p < .01$ ) ve benlik saygısının ( $\beta = -.161$ ,  $p < .01$ ) tükenmişlik üzerinde anlamlı ve negatif etkilerinin olduğu ortaya çıkmıştır. Araştırmanın ikinci hipotezi de doğrulanmıştır.

**Tablo 3.** Demografik ve Yüzeysel Davranış Değişkenleri ile Tükenmişlik Değişkenin Hiyerarşik Regresyon Analizi Sonuçları

Değişkenler	Model-1-				Model-2-				Model-3-			
	B	S.H.	$\beta$	Sig.	B	S.H.	$\beta$	Sig.	B	S.H.	$\beta$	Sig.
Cinsiyet	.267	.102	.259	.011	.185	.096	.180	.057	.281	.100	.273	.006
Doğum Yılı	.041	.028	.342	.154	.039	.026	.327	.137	.028	.028	.238	.315
Medeni Durum	.008	.095	.009	.931	.045	.088	.049	.611	.053	.095	.057	.579
Eğit Durumu	.153	.086	.200	.080	<b>.216</b>	<b>.081</b>	<b>.284</b>	<b>.009</b>	.178	.085	.233	.039
Kıdem Yılı	.018	.031	.135	.562	.023	.029	.173	.420	.010	.031	.072	.752
Unvan	.024	.027	.095	.380	.025	.025	.098	.323	.030	.026	.121	.254
Yüzeysel Davranış					<b>.206</b>	<b>.048</b>	<b>.399</b>	<b>.000</b>				
Benlik Saygısı									<b>-.161</b>	<b>.067</b>	<b>-.237</b>	<b>.018</b>
R		.391				.544				.452		
R <sup>2</sup>		.153				.296				.204		
Düz. R <sup>2</sup>		.097				.241				.142		
$\Delta R^2$		.153				.142				.051		
F		2.745				18.179				5.758		
ANOVA (Sig.)		.017				.000				.004		
<b>Bağımlı Değişken Tükenmişlik</b>												

Etkileşimsel terimin regresyon analizine girmesi ile oluşan modelde yüzeysel davranış üzerinde, R<sup>2</sup> 'deki bu değişim anlamlı bulunmuştur. ( $F = 5,184$ ,  $\beta = 0.017$   $p < 0.01$ ). Sonuç olarak, bütün değişkenler regresyon analizine dahil edildiğinde, yüzeysel davranış ile benlik saygısının çarpılması ile ortaya çıkan etkileşimsel terimin tükenmişlik üzerinde anlamlı bir etkisinin olduğu anlaşılmıştır (Tablo 4).

Bağımsız değişken olan yüzeysel davranış ile düzenleyici değişken olan yüksek benlik saygısının çarpılması ile elde edilen etkileşimsel terimin ( $\beta = 0.111$   $p < 0.039$ ) anlamlı çıkması bu değişkenlerin tükenmişlik üzerinde etkileşimsel etkisinin olduğunu göstermektedir. Bağımsız değişken olan yüzeysel davranış ile düzenleyici değişken olan orta benlik saygısının çarpılması ile elde edilen etkileşimsel terimin ( $\beta = 0.161$   $p < 0.031$ ) anlamlı çıkması bu değişkenlerin tükenmişlik üzerinde etkileşimsel etkisinin olduğu çıkmıştır. Bağımsız değişken olan yüzeysel davranış ile düzenleyici değişken olan düşük benlik saygısının çarpılması ile elde edilen etkileşimsel terimin ( $\beta = 0.229$   $p < 0.043$ ) anlamlı çıkması bu değişkenlerin tükenmişlik üzerinde etkileşimsel etkisinin olduğunu kanıtını sunmaktadır.

**Tablo 4. Düzenleyicilik Analizi**

<i>Düzenleyici Etki</i>	$\beta$	Standart Hata	%95 Güven Aralığı	
			Alt	Üst
Yüzeysel Davranış X Düşük Benlik Saygısı>Tükenmişlik	.229	.043	.144	.313
Yüzeysel Davranış X Orta Benlik Saygısı>Tükenmişlik	.161	.031	.099	.222
Yüzeysel Davranış X Yüksek Benlik Saygısı> Tükenmişlik	.111	.039	.035	.187

R	R-sq	MSE	F	df1	df2	p
.123	.223	12,576	3,000	268,000	.000	.351

Y : tükenmişlik  
X : yüzeysel davranış  
M : benlik saygısı

	R2-chng	F	df1	df2	p
X*M	.017	5,184	1,000	268,000	.024

## 5. SONUÇ VE TARTIŞMA

Bu araştırmada sağlık çalışanlarının yüzeysel davranışlarının tükenmişlik etkisini ve benlik saygısının düzenleyicilik rolü araştırılmaktadır. Araştırma sonucunda sağlık çalışanlarının yüzeysel davranışlarının tükenmişliği etkilemesi temel bulgulardan birisidir. Diğer bulgu da bu etkide benlik saygısının düzenleyici rolüdür.

Hizmet sektöründeki çalışanların gösterdikleri yüzeysel davranışların zaman içerisinde onların enerjisini yok ederek tükenmişliğe sürüklediği ortaya çıkmıştır. Hizmet sektörü içinde özellikle sağlık hizmeti sunan kurumlarda yüz yüze iletişimin yoğun olduğu görülmektedir. Sağlık çalışanları, sağlık sorunu yaşayan kişiler ve aileleriyle doğrudan muhatap olduklarında gerginlik yaratabilecek karmaşık durumlarla karşı karşıya kalmaktadır (Fernández-Guzmán ve ark., 2012; Navarro ve ark., 2015). Bu durumlar stresin artmasına ve tükenmişlik sendromu olarak bilinen duruma yol açabilmektedir.

Mevcut çalışmada Sağlık kuruluşlarında çalışanların mesai saati içerisinde göstermiş oldukları hasta ve hasta yakınları ile ilgili yüzeysel davranışları zamanla tükenmişliğe neden olduğu sonucuna varılmıştır. Yüksek benlik saygısına sahip sağlık çalışanlarının tükenmişliğe diğer benlik saygısı düşük çalışanlara göre daha az tükenmişliğe yakalandıkları sonucuna ulaşılmıştır. Orta ve düşük benlik saygısına sahip sağlık çalışanlarının ise tükenmişliğe daha fazla yakalandıkları sonucuna ulaşılmıştır.

Araştırmada elde edilen tüm sonuçların yanı sıra araştırmanın bazı sınırlılıkları da bulunmaktadır. İlk olarak kesitsel çalışma tasarımı, araştırma modelinde nedensel ilişkilerin yorumlanmasını sınırlamaktadır. Elde edilen bulguların gelecekteki boyamsal ve farklı çalışmalarla desteklenmesi gerekmektedir. İkincisi, araştırmanın katılımcı sayısı sınırlıdır. Gelecekte yapılacak araştırmalarda, önerilen ilişkileri büyük örneklemelerle incelemeleri önerilmektedir.

## KAYNAKÇA

- Acu, S.,(2019).Hemşirelerin Duygusal Emek Davranışı ve Tükenmişlik Düzeylerinin Belirlenmesi. Yüksek Lisans Tezi, İstanbul Okan Üniversitesi Sağlık Bilimleri Enstitüsü, İstanbul.
- Araç, G., (2022). Spor Fakültesi Mezunları ve Öğrencilerinin Benlik Saygısı İle Mesleki Benlik Saygısı Düzeylerinin İncelenmesi. Yüksek Lisans Tezi, Kütahya Dumlupınar Üniversitesi Lisansüstü Eğitim Enstitüsü, Kütahya.
- Basım, H. N.,ve Beğenirbaş, M., (2012). Çalışma Yaşamında Duygusal Emek: Bir Ölçek Uyarlama Çalışması. Celal Bayar Üniversitesi İ.İ.B.F. Yönetim ve Ekonomi Dergisi 19/1, 77-90, Manisa.
- Basım, H. N. & Şeşen, H. (2006). Mesleki Tükenmişlikte Bazı Demografik Değişkenlerin Etkisi: Kamuda Bir Araştırma. Ege Akademik Bakış Dergisi, 6 (2) , 15-23.
- Bıyık, Y. ve Aydoğan, E.,(2014). Duygusal Emek ile Örgütsel Vatandaşlık Davranışı İlişkisi: Bir Araştırma. Gazi Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi,3(16):159-180.
- Cheung, F. Y. L. ve Tang, C. S. K. (2009). “The Influence of Emotional Intelligence and Affectivity an Emotional Labor Strategies At Work”. Journal of Individual Differences, 30(2): 75-86.
- Çağlıyan, Y., (2007). Tükenmişlik Sendromu ve İş Doyumuna Etkisi (Devlet ve Vakıf Üniversitelerindeki Akademisyenlere Yönelik Alan Araştırması. Yüksek Lisans Tezi, Kocaeli Üniversitesi Sosyal Bilimler Enstitüsü, Kocaeli.
- Çokluk, Ö. (1999). Zihinsel ve İşitme Engelliler Okulunda Görev Yapan Yönetici ve Öğretmenlerde Tükenmişliğin Kestirilmesi. Yayınlanmamış Yüksek Lisans Tezi, Ankara Üniversitesi Sosyal Bilimler Enstitüsü, Ankara.
- Çuhadaroğlu, F. (1986). Adolesanlarda Benlik Saygısı. Hacettepe Üniversitesi Tıp Fakültesi, Yayınlanmamış Tıpta Uzmanlık Tezi, Ankara.
- Diefendoref, J.M., Croyle, M.H., ve R.H. Grosserand (2005), “The Dimensionality and Antecedents of Emotinal Labor Strategies”, Journal of Vocational Behavior, 66, 339-357.
- Diefendorff, J. M., & Gosserand, R. H. (2003). Understanding the Emotional Labor Process: A Control Theory Perspective. Journal of Organizational Behavior: The International Journal of Industrial, Occupational and Organizational Psychology and Behavior, 24(8), 945-959.
- Eroğlu, Ş. G., (2014). Örgütlerde Duygusal Emek ve Tükenmişlik İlişkisi Üzerine Bir Araştırma. Pamukkale Üniversitesi Sosyal Bilimler Enstitüsü Dergisi, Sayı:19, S: 147-160.
- Erşan, E., Doğan, O., Doğan, S., (2009). Beden Eğitimi ve Antrenörlük Bölümü Öğrencilerinde Benlik Saygısı Düzeyi ve Bazı Sosyodemografik Özelliklerle İlişkisi, Klinik Psikiyatri Dergisi Sayı: 42., S: 36-37). Klinik Psikiyatri;12 :35-42.
- Fernández Guzmán, I., Fernández Márquez, M., Rabadán Anta, R., Navalón Vila, C., & Martínez Espejo, M. (2012). ¿ Existe el Síndrome de Burnout en los Profesionales de la Salud de las Unidades de Hemodiálisis de la Región de Murcia?. Enfermería Nefrológica, 15(1), 07-13.
- Grandey, A. (2003), “When The Show Must go on: Surface Acting and Deep Acting as Determinants of Emotional Exhaustion and Peer-rated Service Delivery”,Academy of Management Journal, 46, 86-96.
- Gursoy, D., Boylu, Y. ve Avcı, U.,(2011). Identifying the Complex Relationships Among Emotional Labor and Its Correlates, International Journal of Hospitality Management, 30: 783-794.
- Hochschild, A. (2003). The Managed Heart: Commercialization of Human Feeling. Berkeley , Ca: University of California Press.



- Hu, L.-t., & Bentler, P. M. (1998). Fit Indices in Covariance Structure Modeling: Sensitivity to Underparameterized Model Misspecification. *Psychological Methods*, 3(4), 424-453.
- Karatepe, O., ve Kayode Dare Aleshinloye (2008). Emotional Dissonance and Emotional Exhaustion Among Hotel Employees in Nigeria”, *International Journal of Hospitality Management* 28 (3): 349–358.
- Kılınç S. (2018). Sağlık Çalışanlarında Örgütsel Adalet Algısının Duygusal Emek Üzerine Etkisi: Konya İlinde Bir Uygulama. Yüksek Lisans Tezi, Necmettin Erbakan Üniversitesi, Sağlık Bilimleri Enstitüsü, Konya.
- Kim, H. J. (2008) “Hotel Service Providers’ Emotional Labor: The Antecedents and Effects on Burnout”, *Journal International of Hospitality Management*, 27: 151-161.
- Kruml, S.M. ve D. Geddes (2000), “Exploring The Dimensions of Emotional Labor: The Heart of Hoschschild’s Work”, *Management Communication Quarterly*, 14, 8-49.
- Molero Jurado, M. D. M., Pérez-Fuentes, M. D. C., Gázquez Linares, J. J., & Barragán Martín, A. B. (2018). Burnout in Health Professionals According to Their Self-esteem, Social Support and Empathy Profile. *Frontiers in Psychology*, 9, 424.
- Morris, A. J., & Feldman, D. C. (1996). The Dimensions, Antecedents, and Consequences of Emotional Labor. *Academy of Management Journal*, 21, 989–1010.
- Navarro-González, D., Ayechu-Díaz, A., & Huarte-Labiano, I. (2015). Prevalencia del Síndrome del Burnout y Factores Asociados a Dicho Síndrome en los Profesionales Sanitarios de Atención Primaria. *Semergen-Medicina de Familia*, 41(4), 191-198.
- Örmen, U., (1993). Tükenmişlik Duygusu ve Yöneticiler Üzerine Bir Uygulama. Yayınlanmamış Yüksek Lisans Tezi, Marmara Üniversitesi Sosyal Bilimler Enstitüsü, İstanbul.
- Pişkin, M., (2003). Özsaygı Geliştirme Eğitimi. Editör: Yıldız Kuzgun. İç: İlköğretimde Rehberlik. Ankara: Nobel Yayın Dağıtım; p. 95-123.
- Temel Fulya ve Aksoy Ayşe (2001). Ergen ve Gelişimi. Nobel Yayıncılık, Ankara.
- Torun, A. (1997). Stres ve Tükenmişlik; Endüstri ve Örgüt Psikolojisi.(2.Baskı).(Editör: Suna Tevrüz).Türk Psikologlar Derneği ve Kalder Derneği Ortak Yayını.
- W. B. Schaufeli & M. Salanova (2007). Efficacy or Inefficacy, That’s the Question: Burnout and Work Engagement, and Their Relationships With Efficacy Beliefs. *Anxiety, Stress, and Coping*, June 2007; 20(2): 177-196.



## **The Effect of Humble Leadership on Job Satisfaction and Employee Performance: The Mediating Effect of Psychological Empowerment**

**Hakan AKGÜN**

Gebze Technical University  
haknakgn@gmail.com  
Orcid: 0000-0002-0655-2370

**Assoc. Prof. Dr. Ercan ERGÜN**

Gebze Technical University  
eergun@gtu.edu.tr  
Orcid: : 0000-0002-9168-7340

### **ABSTRACT**

The purpose of this study was to explore the mediating effect of psychological empowerment on the effect of humble leadership behaviour on employees' job satisfaction and job performance in shipbuilding companies. 239 employees from 3 companies participated in the study. One of the dependent variables of the study, job satisfaction, was found to be highly influenced by humble leadership. At the same time, humble leadership was found to have a significant impact on employee empowerment. While perceived empowerment fully mediates the effect of humble leadership on employee performance, it partially mediates the effect of humble leadership on job satisfaction. This finding supports the need for humble leadership behaviour by managers in psychological empowerment and job satisfaction, which are concepts that have a significant impact on employee behavior, especially in organisational behaviour literature.

**Keywords:** Humble Leadership, Psychological Empowerment, Job Satisfaction, Employee Performance

## INTRODUCTION

Much more than cognitive intelligence and technical knowledge is required to lead in the 21st century. The humility of a leader is believed to be one of the most important determinants of leadership effectiveness. In fact, humility is one of the defining characteristics of an effective leader in most newly derived leadership theories. This is because contemporary research has identified the humility of the leader as an approach to leadership that supports the development of positive attitudes and behaviours in employees. For example, existing literature suggests that humble leadership legitimizes the growth and development of followers; enhances followers' learning orientation, job satisfaction, individual and team performance, creativity, work engagement, and retention; develops loyalty and commitment; increases leader team integration and empowerment climate. From a societal and individual perspective, working life is one of the most important issues. After all, organisations are the places where people in modern societies spend the majority of their time. In order to survive and compete successfully in today's volatile economic environment, organisations are focusing on the use of human resources, particularly employee performance, as a source of strategic advantage. In addition, job satisfaction - one of the most important indicators of the success of an organisation - is crucial to the retention and recruitment of qualified staff. Considering all these explanations, our study aims to investigate the effect of humble leadership on job satisfaction and employee performance. Our hypothesis is that psychological empowerment may significantly and positively influence the effect of humble leadership on job satisfaction and employee performance.

### 1. Review Of Literature

Humble leadership denotes interpersonal traits that help leaders interact with their subordinates and is depicted by a willingness to see oneself accurately, appreciation of others, and teachability (Owens et al., 2013). Today, it is essential for leaders to possess humility as no single individual can hold all the answers (Vera and Rodrigues-Lopez, 2004; Schein and Schein, 2018). Recognising that there are always mistakes to be made and more to be learned, a collaborative approach to problem solving is important (Aziz, 2019). However, it has been emphasised by Owens and Hekman (2012) that humble leadership is the mechanism for successful leadership, which makes this secondary role central (Walters and Diab, 2016). Humble leaders embrace new paradigms, are willing to learn from others, accept their own limitations and mistakes and try to correct them, learn from mistakes, ask for advice, develop others, are willing to serve, respect others, share praise and success with colleagues, accept success with simplicity, reject flattery, avoid arrogance and are frugal (Vera and Rodriguez-Lopez, 2004).

The concept of employee empowerment was first introduced into the management literature by Kanter in 1977 (Seibert et al., 2011). Since then, the term 'empowerment' has become a widely used term in organisational studies (Thomas and Velthouse, 1990). Thomas and Velthouse (1990) defined empowerment as increased intrinsic task motivation resulting from four cognitions or task appraisals that reflect the individual's perceptions of the work role. Conger and Kanungo (1988) were the first to bring a psychological perspective to empowering. Psychological empowerment is defined as a psychological state in which employees experience meaning, competence, autonomy and impact, together with the belief that an employee can influence and have an impact on the organisation they work for (Spreitzer, 1995).

As an academic notion, job satisfaction has attracted much interest in the fields of management, social psychology and practice. Therefore, research on this notion has a long history in the literature (Zhu, 2013). As a multidimensional concept that has been defined in different ways by different researchers (Bernardo et al., 2020), the most widely used definition of job

satisfaction in organisational research is Locke's 1976 statement, "a pleasurable or positive emotional state resulting from one's evaluation of one's job or work experiences" (Timothy and Ryan, 2008). Job satisfaction refers to a pleasurable or positive emotional state resulting from an individual's evaluation of their job or work experience. If due attention is not paid to job satisfaction, which is considered a basic human need, employees will feel bored at work (Ye et al., 2019), and it is believed that productivity will decrease on the assumption that bored employees will be unhappy (Ismail et al., 2019).

For the sustainability of organisations, performance is an important assessment. Employee performance includes behaviour that is under control, but sets limits for irrelevant behaviour (Riyanto et al., 2021). Employees are evaluated on how well they perform their jobs compared to the performance standards set. In short, it is the completion of a specific task measured against predetermined standards of accuracy, completeness, cost and speed, the risks they take, their creativity in solving problems and their skill in using their resources, time and energy (Degago, 2014). Another definition of performance is adherence to the goals of the organisation and all factors related to the success of the work being carried out. Enhancing employee performance is a crucial aspect for organisations to maximise productivity, minimise employee turnover, and increase employee retention (Latifah et al., 2023).

### **1.2. Relations Between Variables**

Leaders and their leadership styles (Voon et al., 2011), as well as efficient staff, are needed for organisations to achieve their goals and objectives. Job satisfaction, which is a crucial indicator of organisational success (Toker, 2011), is essential for the retention and attraction of skilled staff (Rad and Yarmohammadian, 2006). Both qualitative research and theoretical studies on humble leadership point to a link between leader-expressed humility and positive employee attitudes, such as job satisfaction (Owens et al., 2013).

Humble leadership refers to a leadership approach in which the leader engages in a multidimensional and objective evaluation of himself and his subordinates while recognising the positive values, strengths and contributions of the subordinates (Owens et al., 2013; Yuan et al., 2018). These prominent behaviours show employees that they are respected and that leaders support their self-determination. This leads to higher levels of employee job satisfaction (Zhong et al., 2020).

Leadership style is a crucial factor that impacts subordinates in a given situation. Humble leadership, as a leadership style, positively impacts employee performance. Previous studies have found that humble leadership leads to high employee performance (Vera and Rodriguez-Lopez, 2004; Ou et al., 2014; Owens et al., 2015). In general, there is a high level of consensus that humility in leadership can be developed and that leader humility will positively impact performance through improved learning, more comprehensive decision making, follower empowerment and employee retention (Owens et al., 2011).

The concept of humble leadership implies that humble leader behaviours could enhance subordinates' empowerment by influencing various aspects of their self-perception (Owens and Hekman, 2012). From a psychological perspective, empowerment, which is conceptualised as a process of authorisation instead of authority delegation, encompasses an individual and subjective experience. Hence, humble leadership may serve as a forerunner to the psychological empowerment of followers (Jeung and Yoon, 2016). The willingness of humble leaders to delegate and provide feedback allows employees to feel free from the constraints of bureaucratic authority and provides a sense of autonomy where they can make a difference in achieving business goals (Ali et al., 2020). The humility of a leader necessitates a focus on others and entails the bold resolution to relinquish some of the power that is naturally delegated

to subordinates (Owens and Hekman, 2012). Thus, Chen et al. (2018) suggest that followers under humble leadership tend to have a stronger sense of empowerment and impact.

One anticipated outcome of psychological empowerment is job satisfaction (Spreitzer, 2007). Many studies have found a positive relationship between psychological empowerment and job satisfaction (Hechonova et al., 2006; Liden et al., 2000; Saif and Saleh, 2013; Ölçer and Florescu, 2015). Ouyang et al. (2015) studied the effect of psychological empowerment and organisational commitment on job satisfaction and found that higher psychological empowerment was associated with higher job satisfaction. Mathew and Nair (2022) conducted a meta-analytic study on the relationship between psychological empowerment and job satisfaction and found that there was a strong positive relationship between psychological empowerment and job satisfaction.

Research indicates a statistically significant positive correlation between humble leadership and psychological empowerment (Jeung and Yoon, 2016; Chen et al., 2018; Ali et al., 2020). Empirical evidence indicates that psychological empowerment has a significant effect on job-related outcomes such as job satisfaction (Spreitzer et al., 1999; Hechanova et al., 2006; Maynard et al., 2012; Saif and Saleh, 2013; Amundsen and Martinsen, 2015; Sun, 2016). Hence, it is possible to say that psychological empowerment acts as a predictor of employees' job satisfaction (Ölçer and Florescu, 2015). Therefore, followers of humble leaders who psychologically empower their followers are likely to feel more job satisfaction.

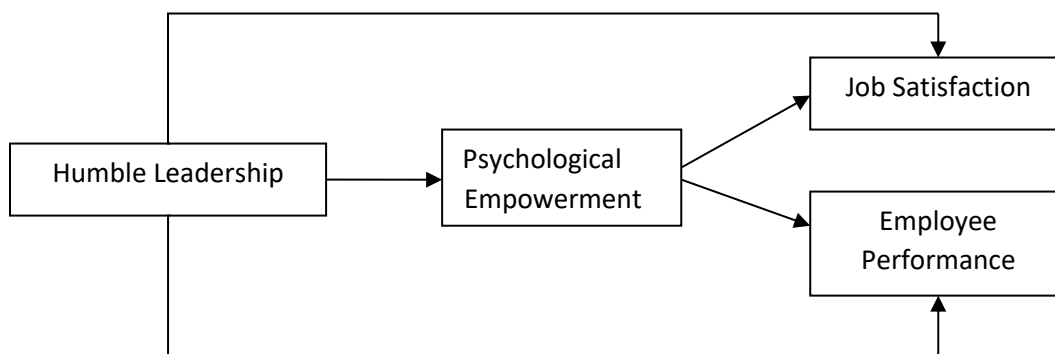
Conger and Kanungo argued that empowerment has the potential to increase performance, depending on the psychological wellbeing of employees (Li et al., 2018). Additionally, past research has demonstrated that empowerment is a crucial predictor of performance, at both individual and team levels (Spreitzer, 1995; Kirkman and Rosen, 1999). Seibert et al. (2011) conducted a meta-analysis which showed that psychological empowerment correlates positively with different employee outcomes, namely job satisfaction, organisational commitment, task and contextual performance. Therefore, psychological empowerment can enhance the impact of humble leadership on employee performance.

## 2. METHODOLOGY

In this section, the research purpose and model, formulated hypotheses based on the literature evidence, details on the population, sample, and research limitations, the data collection tools and scales, and the data analysis procedures are presented.

### 2.1. Purpose and Model of the Research

The purpose of this study was to explore the mediating effect of psychological empowerment on the effect of humble leadership behaviour on employees' job satisfaction and job performance in shipbuilding companies. The model in Figure 1 was developed within the context of the study.



**Figure 1. Research Model**

## 2.2. Hypotheses

Based on the literature reviewed, the following hypotheses were formulated:

H1: Humble leadership has a positive impact on job satisfaction.

H2: Humble leadership has a positive effect on employee performance.

H3: Humble leadership has a positive effect on the psychological empowerment of employees.

H4: Psychological empowerment has a positive effect on job satisfaction.

H5: Psychological empowerment has a positive effect on employee performance.

H6: The impact of humble leadership on job satisfaction is mediated by the psychological empowerment of the employee.

H7: Psychological empowerment has a mediating effect on the effect of humble leadership on employee performance.

## 2.3. Population and Sample of the Study

The population of the study consists of companies that are internationally active in the shipbuilding industry in Istanbul. The sample is composed of employees working in these organizations, selected using random sampling from quantitative research methods. A questionnaire was distributed to 450 employees in three shipbuilding companies, receiving 245 responses. Due to the time taken to complete the questionnaire, the exclusion of negative responses and repetition, six questionnaires were removed. The results of the analysis of the remaining 239 questionnaires are presented in tables.

## 2.4. Data Collection Tool and Scales

The primary data collection method employed in this study was a questionnaire. The personal information section of the questionnaire asked about age, gender, education, department, position in the organisation and length of service. The 9-item humble leadership scale developed by Owens et al. (2013), the 12-item psychological empowerment scale developed by Spreitzer (1995), the mixed 9 items job satisfaction scales of Brayfield and Rothe (1951) and Rusbult and Farrel (1983), and the 4-item employee performance scale of Kirkman and Rosen (1999) were used. All variables were asked using a 5-point Likert scale.

## 2.5. Data Analysis

The research initially calculated frequency and percentage values for the demographic characteristics of the participants, including gender, education level, age, and tenure of the participants were analysed. Confirmatory factor analysis was conducted for the data collection tools before testing the research hypotheses. The variables' arithmetic mean and standard deviation values were determined. Furthermore, the study analysed correlational relationships between variables and tested the study model using regression analysis.

## 3. FINDINGS

In this section, the research findings are presented, with the objective of testing the hypotheses formed during the analyses. The obtained results are presented in tables.

### 3.1. Demographic Characteristics of the Sample Group

This study involved the participation of 239 employees. In terms of demographic characteristics, the analysis reveals that 206 (86.2%) were male whereas 33 (13.8%) were female. Furthermore, 125 (52.3%) participants had completed primary and secondary education, 38 (15.9%) had completed high school, and 76 (31.8%) had completed higher education. The average age of the participants was 38 years and the average professional tenure was 7 years.

### 3.2. Results of Analyses on Factors and Reliability

Confirmatory factor analysis was performed on the variables in our research model before testing the research hypotheses. In the factor analysis, the factor loadings of some expressions belonging to the variables were excluded from the analysis at 0.50 and above. The subsequent analyses did not include these statements. Additionally, the reliability coefficient of the scales



used was calculated using Cronbach's  $\alpha$  after the factor analysis. Upon analysis of the reliability coefficients of the variables in Table 1, it is evident that the Cronbach's  $\alpha$  values exceed the acceptable threshold of 0.70, as established by the literature.

### 3.3. Descriptive Statistics and Correlation Analysis Results of Variables

This study evaluates the correlation between humble leadership, job satisfaction, employee performance, and psychological empowerment through linear regression analysis. The following section presents the obtained findings. Table 1 presents the descriptive statistics, including the arithmetic mean and standard deviation, as well as the correlation analysis values for the variables.

**Table 1:** Descriptive Statistics of Variables

	Variables	Mean	SD	$\alpha$	1	2	3	4
1	Humble Leadership	3,74	,84	0,91	1			
2	Psychological Emp.	4,10	,48	0,82	,343**	1		
3	Job Satisfaction	3,75	,79	0,87	,337**	,352**	1	
4	Employee Performance	4,39	,54	0,82	,144*	,486**	,299**	1

Notes: N=239., SD= Standard Deviation,  $\alpha$ = Cronbach's alpha value, \* $p < 0,05$ ; \*\* $p < 0,01$

Table 1 shows significant positive relationships between humble leadership and job satisfaction ( $r=0.337^{**}$ ;  $p < .01$ ) as well as between humble leadership and employee performance ( $r=0.144^{*}$ ;  $p < .05$ ). Additionally, there were significant positive relationships between psychological empowerment and job satisfaction ( $r=0.352^{**}$ ;  $p < .01$ ) as well as between psychological empowerment and employee performance ( $r=0.486^{**}$ ;  $p < .05$ ). Overall, the relationships were at a medium level, with one of them being at a low level. Upon analysis of the measurement tools' Cronbach's alpha values, it is evident that all of them exceed 0.70, indicating their reliability.

### 3.4 Findings Related to Hypothesis Testing

This study examines the effect of psychological empowerment as a mediator between humble leadership and job satisfaction and employee performance. Hypotheses were tested using regression analysis, and the results are presented below.

**Table 2:** Regression Analysis of the Effect of Humble Leadership on Job Satisfaction and Employee Performance, and the Mediating Role of Psychological Empowerment

	Model 1 Job Satisfaction		Model 2 Employee Performance		Model 3 Psychological Empowerment		Model 4 Job Satisfaction		Model 5 Employee Performance	
Independents	$\beta$	t	$\beta$	t	$\beta$	t	$\beta$	t	$\beta$	t
Humble Leadership	<b>,337</b>	<b>5.504**</b>	<b>0.144</b>	<b>2.239*</b>	<b>,343</b>	<b>5.625**</b>				
Psychological Empowerment							<b>,352</b>	<b>5.796**</b>	<b>,486</b>	<b>8.551**</b>
F	30.289**		5.011*		31.636**		33.598**		73.123**	
R <sup>2</sup>	0.113		0.021		0.118		0.124		0.236	
Adjusted R <sup>2</sup>	0.110		0.017		0.114		0.120		0.233	

\*\* Coefficient is significant at 0.01 \* Coefficient is significant at 0.05

Independents	Model 6		Model 7	
	Job Satisfaction		Employee Performance	
	$\beta$	t	$\beta$	t
Humble Leadership	<b>,244</b>	<b>3.889**</b>	-.026	-.426
Psychological Empowerment	<b>,268</b>	<b>4.270**</b>	<b>,494</b>	<b>8.164**</b>
F	25.362**		36.5271**	
R <sup>2</sup>	0.177		0.236	
Adjusted R <sup>2</sup>	0.170		0.220	

\*\* Coefficient is significant at 0.01 \* Coefficient is significant at 0.05

Upon analysing Table 2, it is evident that job satisfaction, a dependent variable of the study, is significantly impacted by humble leadership ( $F=30.289^{**}$ ). Additionally, humble leadership was found to have a significant effect on the psychological empowerment of employees ( $F=31.636^{**}$ ). The t statistic for the variable 'Psychological Empowerment' is 5.796, indicating statistical significance ( $p<0.01$ ). The variable of humble leadership has a significant impact on employee performance. However, it should be noted that the model's R-square value (0.021) is quite low, indicating that the Humble Leadership variable only explains a small portion of the total variance in Employee Performance. The results indicate that the variable Psychological Empowerment has a significant impact on Job Satisfaction. The t statistic for the Psychological Empowerment variable is 8.551, indicating statistical significance ( $p<0.01$ ). This suggests that Psychological Empowerment has a significant impact on Employee Performance. Psychological empowerment fully mediates the effect of humble leadership on employee performance ( $F=36,527^{**}$ ;  $R^2=0,236$ ). However, it only partially mediates the effect of humble leadership on job satisfaction ( $F=25,362^{**}$ ;  $R^2=0,177$ ). This finding highlights the importance of humble leadership behaviour among managers, particularly in relation to psychological empowerment and job satisfaction, which significantly impact employee behaviour in the organisational behaviour literature. In this context, hypotheses H1, H2, H3, H4, H5, and H7 were supported, while H6 was only partially supported.

#### 4. Conclusion

The call to prioritise leader humility has grown due to the widespread occurrence of unethical leader behaviours, corporate scandals, and narcissistic leadership tendencies (Naseer et al., 2020). This study adds to the existing literature on leaders' humility and elucidates the influence of a leader's humility on job satisfaction and employee performance. Additionally, the study found that psychological empowerment fully mediates the relationship between humble leadership and employee performance. However, psychological empowerment only partially mediates the impact of humble leadership on job satisfaction. Our findings are consistent with past research that indicates humble leaders directly foster psychological empowerment (Jeung and Yoon, 2016; Chen et al., 2018; Ali et al., 2020), employee performance (Ye, 2019), and job satisfaction (Owens et al., 2013; Ou et al., 2017; Mao et al., 2019; Zhong et al., 2020).

Although this study has made significant contributions, it is important to note its limitations. The data collected were cross-sectional, which means that causation cannot be inferred from the findings. To retest the hypotheses, future research could consider conducting longitudinal studies. Secondly, while followers' psychological empowerment can explain the relationship between humble leader behaviour and employee performance and job satisfaction, it is also worth exploring in future research whether psychological empowerment can explain other follower outcomes, such as creativity, innovative work behaviour, engagement, and task performance.

## REFERENCES

- Ali, M., Zhang, L., Shah, S. J., Khan, S., & Shah, A. M. (2020). Impact of humble leadership on project success: the mediating role of psychological empowerment and innovative work behavior. *Leadership & organization development journal*.
- Amundsen, S., & Martinsen, Ø. L. (2015). Linking empowering leadership to job satisfaction, work effort, and creativity: The role of self-leadership and psychological empowerment. *Journal of leadership & organizational Studies*, 22(3), 304-323.
- Aziz, K. (2019). Why is humility so relevant for leaders and can it be developed through coaching?. *Strategic HR Review*.
- Bernarto, I., Bachtiar, D., Sudibjo, N., Suryawan, I. N., Purwanto, A., & Asbari, M. (2020). Effect of transformational leadership, perceived organizational support, job satisfaction toward life satisfaction: Evidences from Indonesian teachers.
- Chen, Y., Liu, B., Zhang, L., & Qian, S. (2018). Can leader “humility” spark employee “proactivity”? The mediating role of psychological empowerment. *Leadership & Organization Development Journal*, 39(3), 326-339.
- Conger, J. A., and Kanungo, R. N. (1988). The empowerment process: Integrating theory and practice. *Academy of management review*, 13(3), 471-482.
- Degago, E. (2014). A study on impact of psychological empowerment on employee performance in small and medium scale enterprise sectors. *European Journal of Business and management*, 6(27), 60-72.
- Hechanova, M. R. M., Alampay, R. B. A., & Franco, E. P. (2006). Psychological empowerment, job satisfaction and performance among Filipino service workers. *Asian journal of social psychology*, 9(1), 72-78.
- Ismail, H. N., Karkoularian, S., & Kertechian, S. K. (2019). Which personal values matter most? Job performance and job satisfaction across job categories. *International Journal of Organizational Analysis*, 27(1), 109-124.
- Jeung, C. W., & Yoon, H. J. (2016). Leader humility and psychological empowerment: investigating contingencies. *Journal of Managerial Psychology*, 31(7), 1122-1136.
- Kirkman, B. L., & Rosen, B. (1999). Beyond self-management: Antecedents and consequences of team empowerment. *Academy of Management journal*, 42(1), 58-74.
- Latifah, I. N., Suhendra, A. A., & Mufidah, I. (2023). Factors affecting job satisfaction and employee performance: a case study in an Indonesian sharia property companies. *International Journal of Productivity and Performance Management*.
- Liden, R. C., Wayne, S. J., & Sparrowe, R. T. (2000). An examination of the mediating role of psychological empowerment on the relations between the job, interpersonal relationships, and work outcomes. *Journal of applied psychology*, 85(3), 407.
- Mao, J., Chiu, C. Y., Owens, B. P., Brown, J. A., & Liao, J. (2019). Growing followers: Exploring the effects of leader humility on follower self-expansion, self-efficacy, and performance. *Journal of Management Studies*, 56(2), 343-371.
- Mathew, J., & Nair, S. (2022). Psychological empowerment and job satisfaction: A meta-analytic review. *Vision*, 26(4), 431-440.
- Maynard, M. T., Gilson, L. L., & Mathieu, J. E. (2012). Empowerment—fad or fab? A multilevel review of the past two decades of research. *Journal of management*, 38(4), 1231-1281.
- Naseer, S., Syed, F., Nauman, S., Fatima, T., Jameel, I., & Riaz, N. (2020). Understanding how leaders’ humility promotes followers’ emotions and ethical behaviors: Workplace spirituality as a mediator. *The Journal of Positive Psychology*, 15(3), 407-419.
- Ou, A. Y., Seo, J., Choi, D., & Hom, P. W. (2017). When can humble top executives retain middle managers? The moderating role of top management team faultlines. *Academy of Management Journal*, 60(5), 1915-1931.
- Ou, A. Y., Tsui, A. S., Kinicki, A. J., Waldman, D. A., Xiao, Z., & Song, L. J. (2014). Humble chief executive officers’ connections to top management team integration and middle managers’ responses. *Administrative Science Quarterly*, 59(1), 34-72.
- Ouyang, Y. Q., Zhou, W. B., & Qu, H. (2015). The impact of psychological empowerment and organisational commitment on Chinese nurses’ job satisfaction. *Contemporary nurse*, 50(1), 80-91.
- Owens, B. P., & Hekman, D. R. (2012). Modeling how to grow: An inductive examination of humble leader behaviors, contingencies, and outcomes. *Academy of Management Journal*, 55(4), 787-818.
- Owens, B. P., Johnson, M. D., & Mitchell, T. R. (2013). Expressed humility in organizations: Implications for performance, teams, and leadership. *Organization Science*, 24(5), 1517-1538.
- Owens, B. P., Rowatt, W. C., & Wilkins, A. L. (2011). Exploring the relevance and implications of humility in organizations.
- Owens, B. P., Wallace, A. S., & Waldman, D. A. (2015). Leader narcissism and follower outcomes: the counterbalancing effect of leader humility. *Journal of Applied Psychology*, 100(4), 1203.

- Ölçer, F., & Florescu, M. (2015). Mediating effect of job satisfaction in the relationship between psychological empowerment and job performance. *Theoretical and Applied Economics*, 22(3), 111-136.
- Rad, A. M. M., & Yarmohammadian, M. H. (2006). A study of relationship between managers' leadership style and employees' job satisfaction. *Leadership in Health services*, 19(2), 11-28.
- Riyanto, S., Endri, E., and Herlisha., N. (2021). Effect of work motivation and job satisfaction on employee performance: Mediating role of employee engagement. *Problems and Perspectives in Management*, 19(3), 162-174.
- Saif, N. I., & Saleh, A. S. (2013). Psychological empowerment and job satisfaction in Jordanian hospitals. *International Journal of Humanities and Social Science*, 3(16), 250-257.
- Schein, E. H., Schein, P. A. (2018). "Humble leadership: The power of relationships, openness, and trust". Berrett-Koehler Publishers.
- Seibert, S. E., Wang, G., & Courtright, S. H. (2011). Antecedents and consequences of psychological and team empowerment in organizations: a meta-analytic review. *Journal of applied psychology*, 96(5), 981.
- Spreitzer, G. M. (1995). Psychological empowerment in the workplace: Dimensions, measurement, and validation. *Academy of management Journal*, 38(5), 1442-1465.
- Spreitzer, G. M. (2007). Toward the integration of two perspectives: A review of social-structural and psychological empowerment at work. *The Handbook of Organizational Behavior*. C. Cooper et J. Barling, dir. Thousand Oaks, CA: Sage Publications.
- Spreitzer, G. M., De Janasz, S. C., & Quinn, R. E. (1999). Empowered to lead: The role of psychological empowerment in leadership. *Journal of Organizational Behavior: The International Journal of Industrial, Occupational and Organizational Psychology and Behavior*, 20(4), 511-526.
- Sun, X. (2016). Psychological empowerment on job performance—mediating effect of job satisfaction. *Psychology*, 7(04), 584.
- Thomas, K. W., & Velthouse, B. A. (1990). Cognitive elements of empowerment: An "interpretive" model of intrinsic task motivation. *Academy of management review*, 15(4), 666-681.
- Timothy, A. J., & Ryan, K. (2008). Job Satisfaction: Subjective well-being at work. In *The science of subjective well-being* (pp. 393-413). New York: The Guilford Press.
- Toker, B. (2011). Job satisfaction of academic staff: an empirical study on Turkey. *Quality Assurance in Education*, 19(2), 156-169.
- Vera, D., & Rodriguez-Lopez, A. (2004). Strategic virtues: humility as a source of competitive advantage. *Organizational dynamics*, 33(4), 393-408.
- Voon, M. L., Lo, M. C., Ngui, K. S., & Ayob, N. B. (2011). The influence of leadership styles on employees' job satisfaction in public sector organizations in Malaysia. *International journal of business, management and social sciences*, 2(1), 24-32.
- Walters, K. N., & Diab, D. L. (2016). Humble leadership: Implications for psychological safety and follower engagement. *Journal of leadership studies*, 10(2), 7-18.
- Ye, X. (2019). Humble leadership and employee performance: Examining a moderated-mediation model. In *4th International Symposium on Management, Economics, E-business and Marketing*.
- Ye, Z., Liu, H., & Gu, J. (2019). Relationships between conflicts and employee perceived job performance: Job satisfaction as mediator and collectivism as moderator. *International Journal of Conflict Management*, 30(5), 706-728.
- Yuan, L., Zhang, L., & Tu, Y. (2018). When a leader is seen as too humble: A curvilinear mediation model linking leader humility to employee creative process engagement. *Leadership & Organization Development Journal*, 39(4), 468-481.
- Zhong, J., Zhang, L., Li, P., & Zhang, D. Z. (2020). Can leader humility enhance employee wellbeing? The mediating role of employee humility. *Leadership & Organization Development Journal*, 41(1), 19-36.
- Zhu, Y. (2013). A review of job satisfaction. *Asian Social Science*, 9(1), 293.



## **Production Machine Management Using Scrum Methodology and Machine Downtime Prediction Using The Naive Bayes Algorithm**

**Fried SINLAE**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
fried.sinlae@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-7768-0329

**R Wisnu Prio PAMUNGKAS**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
wisnu.prio@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-6044-3968

**Sri REJEKI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
sri.rejeki@dsn.ubharajaya.ac.id

**Nani SUDIARTI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
naniubhara23@gmail.com

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

The aim of this research is the management of production machines so that they can produce materials effectively in accordance with the targets desired by the Company. The methodology used in this research is the SCRUM methodology which can organize application creation projects in an agile manner so that it is in accordance with the desired plan. The formula used to determine the machine is overall equipment effectiveness (OEE), where OEE can be divided into categories of availability, performance efficiency and rate of quality. The findings of this research are that the Naive Bayes algorithm can help production management to predict production machines into effective, less effective or ineffective categories by making predictions based on production downtime data so that it can help management to take what steps should be taken with this production machine in the future. The value found for one of the production machines, namely the weckerle machine, was declared less effective with a percentage of 65%.

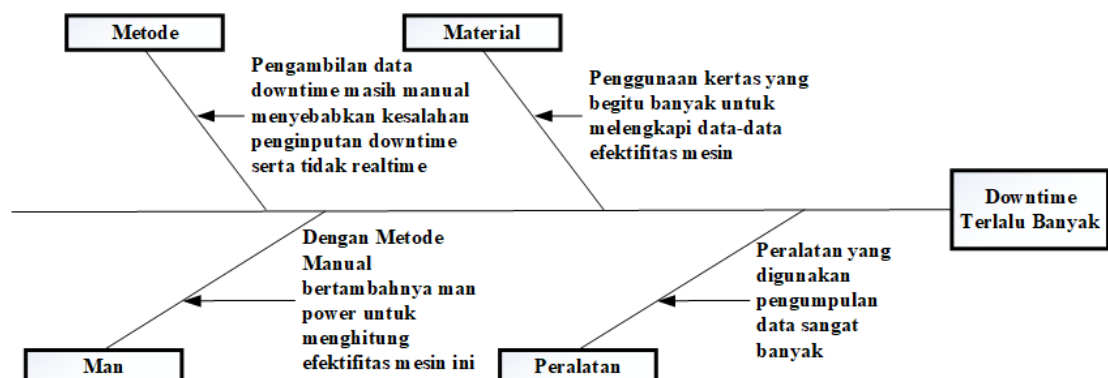
**Keywords:** OEE, Naive Bayes, Downtime, Production

## INTRODUCTION

Overall Equipment Effectiveness (OEE) is a method that can be used to measure machine effectiveness which is based on measuring three main ratios, namely: availability, performance efficiency, and rate of quality (Saiful, 2014). By using this method as a tool for measuring machine effectiveness, it will produce OEE values which can be processed using the Naive Bayes algorithm to declare these machines into three categories, namely ineffective, less effective and effective. The problem that occurs is that the collection of downtime data which is the main basis for calculations (OEE) is not yet accurate in real time. Apart from that, it is very complicated to collect a lot of data and process it using Excel one by one to determine the effectiveness of the machine (enter a summary of the data on the problems that occurred). The downtime calculation produces four variables, namely availability rate, performance rate, quality rate and the OEE value itself from multiplying these three ratings. The weakness of this method is that it cannot predict the effectiveness of the running machine. Therefore, the Naive Bayes algorithm can cluster OEE data into three categories, namely ineffective, less effective and effective with these variables.

Figure 1. Background Fishbone Diagram

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS



1. (S, Effendi, & P, 2016)

Researcher : Franka Hendra S, Riki Effendi, Kartiko Eko P

Title : Calculation of Overall Equipment Effectiveness (OEE) for PT's Rail Road Maintenance Heavy Equipment. Train

Problem : The effectiveness of the use of Railway Maintenance Machines (KPJR) needs to be improved

Method : Qualitative and quantitative using the OEE method

Results : Increasing effectiveness especially needs to be done in terms of MPJR availability and performance

Equality : OEE calculation method used

Difference : Cannot predict OEE and detailed downtime reports

2. (Suliantoro, Susanto, Prastawa, Sihombing, & M, 2017)

Researcher : Hery Suliantoro, Novie Susanto, Heru Prastawa, Iyain Sihombing & Anita M



Title : Application of Overall Equipment Effectiveness (OEE) and Fault Tree Analysis (FTA)

Methods to Measure the Effectiveness of Batten Machines

Problem : Calculating the effectiveness level of batten machines using OEE

Method : Data collection by observation

Results : Still below the ideal OEE value Equality : OEE calculation method used

Difference : There is no OEE information system

3. (Susetyo, 2017)

Researcher : Susetyo, Agustinus Eko

Title : Overall Equipment Effectiveness (OEE) Analysis to Determine the Effectiveness of Sonna Web Machines

Problem : Ineffective productivity and too much downtime Method : Interviews and observations

Results : The OEE calculation that has been carried out is still below average

Equality : OEE calculation method used

Difference : No solution has been created to increase productivity

4. (Ivan W.C.S, Darsin, & R, 2019)

Researcher : I Made Ivan W.C.S, Mahros Darsin & Moch. Edoward R

Title : Application of Overall Equipment Effectiveness (OEE) in Efforts to Overcome High Downtime at Boiler Stations in PG X East Java

Problem : Too much downtime Method : Interviews and observations

Results : The OEE calculation that has been carried out is still below average

Equality : OEE is a measuring tool to obtain Total Productive Maintenance (TMP) value to overcome high downtime

Difference : Cannot predict to minimize existing downtime

5. (Saiful, Rapi, & Novawanda, 2014)

Researcher : Saiful, Amrin Rapi, Olyvia Novawanda

Title : Measuring the Performance of the Defectator I Machine Using the Overall Equipment Effectiveness Method

Problem : Too much downtime

Method : Qualitative

Results : OEE can improve preventive maintenance activities on production machines Equality :

OEE as a measuring tool for determining machine maintenance

Difference : There is no OEE information system yet

6. (Setyaning Tyas, Febianah, Solikhah, Kamil, & Arifin, 2021)

Researcher : Shelly Janu Setyaning Tyas, Mita Febianah, Farkhatus Solikhah, Amelia Luthfi Kamil & Wildan Aprizal Arifin

Title : Comparative Analysis of Naive Bayes and C.45 Algorithms in Data Mining Classification to Predict Graduation

Problem : Comparison of Naive Bayes and C.45 algorithms

Method : Study of literature

Results : The Naive Bayes algorithm's data accuracy value to show the effectiveness of the dataset being processed is 94%. Meanwhile, the C.45 algorithm obtained accuracy measurement results in predicting graduation on time, namely 92.60% +/- 1.60%

Equality : The Naive Bayes algorithm used

Difference : Not making prototypes or applications

7. (Khoirunnisa, Susanti, Rokhmah, & Stianingsih, 2021)

Researcher : Khoirunnisa, Lia Susanti, Ira Tasfiyyutu Rokhmah & Lilis Stianingsih

Title : Prediction of Al-Hidayah Vocational School Students Entering Higher Education Using the Classification Method

Problem : Comparison of Decissioin Tree, Naive Bayes and C.45 algorithms

Method : Collection of data by personal processing

Results : Data that has been tested shows that the decision tree accuracy level is higher than Naive Bayes and KNN, the accuracy of the decision tree algorithm reaches 95.60%

Equality : The Naive Bayes algorithm used

Difference : Not making prototypes or applications

8. (Saleh, 2015)

Researcher : Alfa Saleh

Title : Implementation of the Naïve Bayes Classification Method in Predicting the Amount of Household Electricity Use

Problem : Determining probabilities from research data

Method : Problem analysis, literature study, data collection, implementation and testing, data collection by observation

Results : Naive Bayes utilizes training data to produce the probability of each criterion for different classes, so that the probability values of these criteria can be optimized to predict electricity use based on the classification process carried out by the Naïve Bayes method itself.

Equality : Naive Bayes algorithm for data classification

Difference : Make no predictions

9. (Bustami, 2014)

Researcher : Bustami

Title : Application of the Naive Bayes Algorithm to Classify Insurance Customer Data

Problem : Obtain customer data classification

Method : Classification method, data collection by observation

Results : All attributes will contribute to decision making, with equally important attribute weights and each attribute is independent of each other

Equality : The Naive Bayes algorithm used

Difference : Not making prototypes or applications and predictions

10. (Patil & Sherekar, 2013)

Researcher : Bustami

Title : Performance Analysis of Naive Bayes and J48 Classification Algorithm for Data Classification

Problem : Comparison of Naive Bayes algorithm and J48 Classification

Method : Classification and data collection by observation

Results : The classification carried out by Naive Bayes is very good Equality : The Naive Bayes algorithm used

Difference : Not making prototypes or applications and predictions

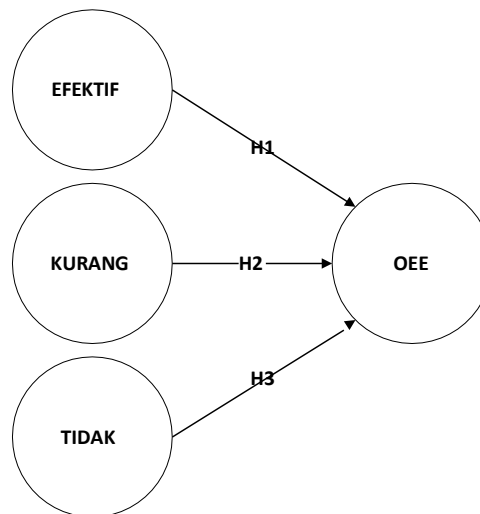


Figure 1: Research Framework

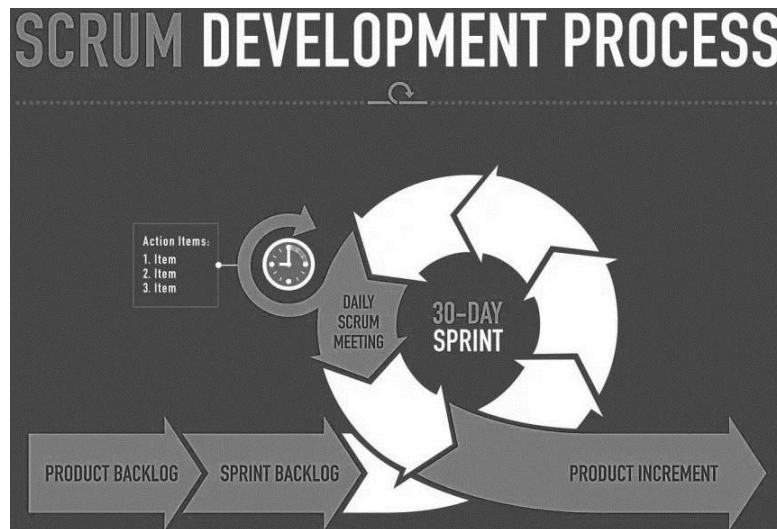
Based on the theoretical relationships described above, several research hypotheses can be formulated, including the following:

H1: It is suspected that the results of the module on OEE are EFFECTIVE from calculating downtime.

H2: It is suspected that the results of the module on OEE are LESS EFFECTIVE than calculating downtime. H3: It is suspected that the results of the module on OEE are INEFFECTIVE from calculating downtime.

## METHODS

The Product Backlog is a complete list of stakeholders' wishes for the product to be developed. The Product Backlog provides a general illustration of what will be done in the next sprint. Sprint backlog is a list of items that will be developed during the sprint. The Sprint backlog is designed during the refinement process based on the initial product backlog items. Growth means sprint delivery and includes multiple user stories that together create a working or semi-finished product. At the sprint planning stage, sprints in software development projects are often used for software design, development, and deployment activities. Product (software) development sprint time is from 1 to 4 weeks. At this point in the Daily Scrum, the project team holds daily meetings of approximately 15 minutes to reflect on the work completed in the past 24 hours and plan the work for the next 24 hours. At this Sprint Review stage, the project team holds a meeting to present the results of the Sprint to stakeholders. During this retrospective phase, the Scrum team reflects on the work and collaboration from the previous sprint. After this meeting, the team identifies process improvements to make in the next sprint. During the screening phase, the team meets to discuss and prioritize new requirements. These requirements are then combined to create the product and sprint backlog. (Scrum, 2008).



### Figure 2. Scrum Methodology

## RESULTS

The sampling method used from ten existing machines was a Weckerle machine. This sampling method does not affect the OEE calculation for other machines, because the calculation mechanism and formula are still the same. Therefore, choose a probability sampling method or probability sampling, namely a sampling technique from a population, where each sample in the population has the same opportunity to be used as a research test sample. The technique used in probability sampling is simple random sampling. Using simple random sampling by selecting OEE data on one machine which will later be applied to other machines. As previously explained, the sampling results on one machine do not affect the OEE results on other machines, but the calculation mechanism and formula are still the same. In

Daanreem Assembling Koonits  
**LOG BOOK-06 MEIN WEEKLE**

Sheet No. \_\_\_\_\_

1. **TRAINING**

Monday, 4 January, 2021

**OPERATOR**

Run Date: \_\_\_\_\_  
Date: \_\_\_\_\_  
Shift: \_\_\_\_\_

Location: \_\_\_\_\_  
Job: \_\_\_\_\_  
Date: \_\_\_\_\_

ACTIVITY											
Time	Code	Time	Code	Time	Code	Time	Code	Time	Code	Time	Code
0.00		0.00		0.00		0.00		0.00		0.00	
0.05		0.05		0.05		0.05		0.05		0.05	
0.10		0.10		0.10		0.10		0.10		0.10	
0.15		0.15		0.15		0.15		0.15		0.15	
0.20		0.20		0.20		0.20		0.20		0.20	
0.25		0.25		0.25		0.25		0.25		0.25	
0.30		0.30		0.30		0.30		0.30		0.30	
0.35		0.35		0.35		0.35		0.35		0.35	
0.40		0.40		0.40		0.40		0.40		0.40	
0.45		0.45		0.45		0.45		0.45		0.45	
0.50		0.50		0.50		0.50		0.50		0.50	
0.55		0.55		0.55		0.55		0.55		0.55	
1.00		1.00		1.00		1.00		1.00		1.00	
1.05		1.05		1.05		1.05		1.05		1.05	
1.10		1.10		1.10		1.10		1.10		1.10	
1.15		1.15		1.15		1.15		1.15		1.15	
1.20		1.20		1.20		1.20		1.20		1.20	
1.25		1.25		1.25		1.25		1.25		1.25	
1.30		1.30		1.30		1.30		1.30		1.30	
1.35		1.35		1.35		1.35		1.35		1.35	
1.40		1.40		1.40		1.40		1.40		1.40	
1.45		1.45		1.45		1.45		1.45		1.45	
1.50		1.50		1.50		1.50		1.50		1.50	
1.55		1.55		1.55		1.55		1.55		1.55	
2.00		2.00		2.00		2.00		2.00		2.00	
2.05		2.05		2.05		2.05		2.05		2.05	
2.10		2.10		2.10		2.10		2.10		2.10	
2.15		2.15		2.15		2.15		2.15		2.15	
2.20		2.20		2.20		2.20		2.20		2.20	
2.25		2.25		2.25		2.25		2.25		2.25	
2.30		2.30		2.30		2.30		2.30		2.30	
2.35		2.35		2.35		2.35		2.35		2.35	
2.40		2.40		2.40		2.40		2.40		2.40	
2.45		2.45		2.45		2.45		2.45		2.45	
2.50		2.50		2.50		2.50		2.50		2.50	
2.55		2.55		2.55		2.55		2.55		2.55	
3.00		3.00		3.00		3.00		3.00		3.00	
3.05		3.05		3.05		3.05		3.05		3.05	
3.10		3.10		3.10		3.10		3.10		3.10	
3.15		3.15		3.15		3.15		3.15		3.15	
3.20		3.20		3.20		3.20		3.20		3.20	
3.25		3.25		3.25		3.25		3.25		3.25	
3.30		3.30		3.30		3.30		3.30		3.30	
3.35		3.35		3.35		3.35		3.35		3.35	
3.40		3.40		3.40		3.40		3.40		3.40	
3.45		3.45		3.45		3.45		3.45		3.45	
3.50		3.50		3.50		3.50		3.50		3.50	
3.55		3.55		3.55		3.55		3.55		3.55	

1. READING	
1.1	1.1 READING
1.2	1.2 READING
1.3	1.3 READING
1.4	1.4 READING
1.5	1.5 READING
1.6	1.6 READING
1.7	1.7 READING
1.8	1.8 READING
1.9	1.9 READING
1.10	1.10 READING
1.11	1.11 READING
1.12	1.12 READING
1.13	1.13 READING
1.14	1.14 READING
1.15	1.15 READING
1.16	1.16 READING
1.17	1.17 READING
1.18	1.18 READING
1.19	1.19 READING
1.20	1.20 READING
1.21	1.21 READING
1.22	1.22 READING
1.23	1.23 READING
1.24	1.24 READING
1.25	1.25 READING
1.26	1.26 READING
1.27	1.27 READING
1.28	1.28 READING
1.29	1.29 READING
1.30	1.30 READING
1.31	1.31 READING
1.32	1.32 READING
1.33	1.33 READING
1.34	1.34 READING
1.35	1.35 READING
1.36	1.36 READING
1.37	1.37 READING
1.38	1.38 READING
1.39	1.39 READING
1.40	1.40 READING
1.41	1.41 READING
1.42	1.42 READING
1.43	1.43 READING
1.44	1.44 READING
1.45	1.45 READING
1.46	1.46 READING
1.47	1.47 READING
1.48	1.48 READING
1.49	1.49 READING
1.50	1.50 READING
1.51	1.51 READING
1.52	1.52 READING
1.53	1.53 READING
1.54	1.54 READING
1.55	1.55 READING
1.56	1.56 READING
1.57	1.57 READING
1.58	1.58 READING
1.59	1.59 READING
1.60	1.60 READING
1.61	1.61 READING
1.62	1.62 READING
1.63	1.63 READING
1.64	1.64 READING
1.65	1.65 READING
1.66	1.66 READING
1.67	1.67 READING
1.68	1.68 READING
1.69	1.69 READING
1.70	1.70 READING
1.71	1.71 READING
1.72	1.72 READING
1.73	1.73 READING
1.74	1.74 READING
1.75	1.75 READING
1.76	1.76 READING
1.77	1.77 READING
1.78	1.78 READING
1.79	1.79 READING
1.80	1.80 READING
1.81	1.81 READING
1.82	1.82 READING
1.83	1.83 READING
1.84	1.84 READING
1.85	1.85 READING
1.86	1.86 READING
1.87	1.87 READING
1.88	1.88 READING
1.89	1.89 READING
1.90	1.90 READING
1.91	1.91 READING
1.92	1.92 READING
1.93	1.93 READING
1.94	1.94 READING
1.95	1.95 READING
1.96	1.96 READING
1.97	1.97 READING
1.98	1.98 READING
1.99	1.99 READING
2.00	2.00 READING
2.01	2.01 READING
2.02	2.02 READING
2.03	2.03 READING
2.04	2.04 READING
2.05	2.05 READING
2.06	2.06 READING
2.07	2.07 READING
2.08	2.08 READING
2.09	2.09 READING
2.10	2.10 READING
2.11	2.11 READING
2.12	2.12 READING
2.13	2.13 READING
2.14	2.14 READING
2.15	2.15 READING
2.16	2.16 READING
2.17	2.17 READING
2.18	2.18 READING
2.19	2.19 READING
2.20	2.20 READING
2.21	2.21 READING
2.22	2.22 READING
2.23	2.23 READING
2.24	2.24 READING
2.25	2.25 READING
2.26	2.26 READING
2.27	2.27 READING
2.28	2.28 READING
2.29	2.29 READING
2.30	2.30 READING
2.31	2.31 READING
2.32	2.32 READING
2.33	2.33 READING
2.34	2.34 READING
2.35	2.35 READING
2.36	2.36 READING
2.37	2.37 READING
2.38	2.38 READING
2.39	2.39 READING
2.40	2.40 READING
2.41	2.41 READING
2.42	2.42 READING
2.43	2.43 READING
2.44	2.44 READING
2.45	2.45 READING
2.46	2.46 READING
2.47	2.47 READING
2.48	2.48 READING
2.49	2.49 READING
2.50	2.50 READING
2.51	2.51 READING
2.52	2.52 READING
2.53	2.53 READING
2.54	2.54 READING
2.55	2.55 READING
2.56	2.56 READING
2.57	2.57 READING
2.58	2.58 READING
2.59	2.59 READING
2.60	2.60 READING
2.61	2.61 READING
2.62	2.62 READING
2.63	2.63 READING
2.64	2.64 READING
2.65	2.65 READING
2.66	2.66 READING
2.67	2.67 READING
2.68	2.68 READING
2.69	2.69 READING
2.70	2.70 READING
2.71	2.71 READING
2.72	2.72 READING
2.73	2.73 READING
2.74	2.74 READING
2.75	2.75 READING
2.76	2.76 READING
2.77	2.77 READING
2.78	2.78 READING
2.79	2.79 READING
2.80	2.80 READING
2.81	2.81 READING
2.82	2.82 READING
2.83	2.83 READING
2.84	2.84 READING
2.85	2.85 READING
2.86	2.86 READING
2.87	2.87 READING
2.88	2.88 READING
2.89	2.89 READING
2.90	2.90 READING
2.91	2.91 READING
2.92	2.92 READING
2.93	2.93 READING
2.94	2.94 READING
2.95	2.95 READING
2.96	2.96 READING
2.97	2.97 READING
2.98	2.98 READING
2.99	2.99 READING
3.00	3.00 READING
3.01	3.01 READING
3.02	3.02 READING
3.03	3.03 READING
3.04	3.04 READING
3.05	3.05 READING
3.06	3.06 READING
3.07	3.07 READING
3.08	3.08 READING
3.09	3.09 READING
3.10	3.10 READING
3.11	3.11 READING
3.12	3.12 READING
3.13	3.13 READING
3.14	3.14 READING
3.15	3.15 READING
3.16	3.16 READING
3.17	3.17 READING
3.18	3.18 READING
3.19	3.19 READING
3.20	3.20 READING
3.21	3.21 READING
3.22	3.22 READING
3.23	3.23 READING
3.24	3.24 READING
3.25	3.25 READING
3.26	3.26 READING
3.27	3.27 READING
3.28	3.28 READING
3.29	3.29 READING
3.30	3.30 READING
3.31	3.31 READING
3.32	3.32 READING
3.33	3.33 READING
3.34	3.34 READING
3.35	3.35 READING
3.36	3.36 READING
3.37	3.37 READING
3.38	3.38 READING
3.39	3.39 READING
3.40	3.40 READING
3.41	3.41 READING
3.42	3.42 READING
3.43	3.43 READING
3.44	3.44 READING
3.45	3.45 READING
3.46	3.46 READING
3.47	3.47 READING
3.48	3.48 READING
3.49	3.49 READING
3.50	3.50 READING
3.51	3.51 READING
3.52	3.52 READING
3.53	3.53 READING
3.54	3.54 READING
3.55	3.55 READING
3.56	3.56 READING
3.57	3.57 READING
3.58	3.58 READING
3.59	3.59 READING
3.60	3.60 READING
3.61	3.61 READING
3.62	3.62 READING
3.63	3.63 READING
3.64	3.64 READING
3.65	3.65 READING
3.66	3.66 READING
3.67	3.67 READING
3.68	3.68 READING
3.69	3.69 READING
3.70	3.70 READING
3.71	3.71 READING
3.72	3.72 READING
3.73	3.73 READING
3.74	3.74 READING
3.75	3.75 READING
3.76	3.76 READING
3.77	3.77 READING
3.78	3.78 READING
3.79	3.79 READING
3.80	3.80 READING
3.81	3.81 READING
3.82	3.82 READING
3.83	3.83 READING
3.84	3.84 READING
3.85	3.85 READING
3.86	3.86 READING
3.87	3.87 READING
3.88	3.88 READING
3.89	3.89 READING
3.90	3.90 READING
3.91	3.91 READING
3.92	3.92 READING
3.93	3.93 READING
3.94	3.94 READING
3.95	3.95 READING
3.96	3.96 READING
3.97	3.97 READING
3.98	3.98 READING
3.99	3.99 READING
4.00	4.00 READING
4.01	4.01 READING
4.02	4.02 READING
4.03	4.03 READING
4.04	4.04 READING
4.05	4.05 READING
4.06	4.06 READING
4.07	4.07 READING
4.08	4.08 READING
4.09	4.09 READING
4.10	4.10 READING
4.11	4.11 READING
4.12	4.12 READING
4.13	4.13 READING
4.14	4.14 READING
4.15	4.15 READING
4.16	4.16 READING
4.17	4.17 READING
4.18	4.18 READING
4.19	4.19 READING
4.20	4.20 READING
4.21	4.21 READING
4.22	4.22 READING
4.23	4.23 READING
4.24	4.24 READING
4.25	4.25 READING
4.26	4.26 READING
4.27	4.27 READING
4.28	4.28 READING
4.29	4.29 READING
4.30	4.30 READING
4.31	4.31 READING
4.32	4.32 READING
4.33	4.33 READING
4.3	

this case the author chose Weckerle machine OEE data as the sample with a total of 1,322 data.

Figure 3. Weckerle Machine OEE Log Book PT. XYZ

### Measurement model

The Measurement Model used in this research is OEE data which has a lot of downtime. This data is used as a tool in processing training data which will be processed to create a web-based system and then checked using the RapidMiner Studio application.

### The Assessment of Structural Model

The image below shows the appearance of the RapidMiner assessment and validation process. The validation process is divided into two parts, namely training and testing. in the training section, it is shared that the training process is carried out using the naive Bayes method, then in the testing section, examples and performance tests are carried out to form accuracy values.

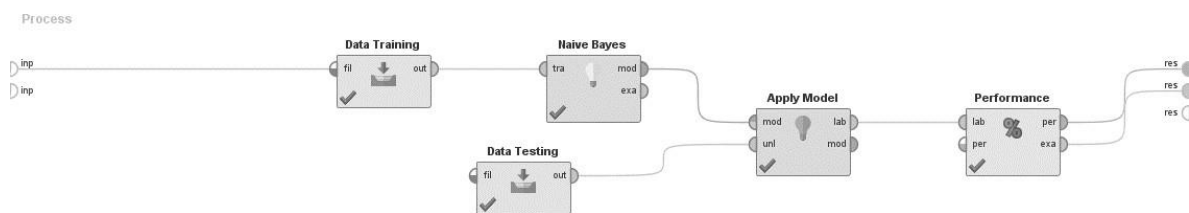


Figure 4. RapidMiner Design

ExampleSet (Apply Model)										
PerformanceVector (Performance)										
Open in Turbo Prep Auto Model Filter (1 / 1 e)										
Row No.	HASIL ↑	prediction(HASIL)	confidence(KURANG EFEKTIF)	confidence(TIDAK EFEKTIF)	confidence(EFEKTIF)	JAM	PDT	UDT	WT	UT
1	KURANG EFEKTIF	KURANG EFEKTIF	0.785	0.084	0.131	450	40	30	10	370

Figure 5. RapidMiner Validation

PerformanceVector (Performance)				
Table View Plot View				
accuracy: 100.00%				
	true KURANG EFEKTIF	true TIDAK EFEKTIF	true EFEKTIF	class precision
pred. KURANG EFEKTIF	1	0	0	100.00%
pred. TIDAK EFEKTIF	0	0	0	0.00%
pred. EFEKTIF	0	0	0	0.00%
class recall	100.00%	0.00%	0.00%	

Figure 6. RapidMiner Accuracy

Deviasi					
Kelompok	A01	A02	A03	A04	A05
KURANG EFEKTIF	69.1697	34.2956	28.1686	9.3431	60.7038
TIDAK EFEKTIF	95.315	60.487	61.0571	33.2755	92.0641
EFEKTIF	106.3235	28.4135	17.8044	9.8761	100.2555

Hasil Analisa						
Kelompok	A01	A02	A03	A04	A05	Total
KURANG EFEKTIF (0.35022692889561)	0.0056679119944406	0.00091768597579271	0.014077778075692	0.031919128455862	0.0040100366603557	3.2824658101215E-12
TIDAK EFEKTIF (0.62783661119516)	0.0041854649913988	0.0018833887407726	0.0049574164923102	0.01182818413081	0.0012097749796286	3.510818699518E-13
EFEKTIF (0.021936459909228)	0.0036697032377697	0.0043614965899524	0.014151555638573	0.030074630320618	0.0036569387600447	5.4645599336235E-13

Berdasarkan perhitungan, dengan JAM: **450**, PDT: **40**, UDT: **30**, WT: **10**, UT: **370**, maka hasilnya: **KURANG EFEKTIF**.


 Cetak

Figure 7. Downtime Prediction Application Display



### Hypothesis Testing

$$P(\text{result} = \text{EFFECTIVE}) = 29/1322 = 0,022$$

$$P(\text{result} = \text{LESS EFFECTIVE}) = 463/1322$$

$$= 0,350 \quad P(\text{result} = \text{INEFFECTIVE}) =$$

$$830/1322 = 0,628$$

- $P(X|C_i)$  Probability is based on conditions on a hypothesis

$$P(\text{jam} = 450 | \text{results} = \text{EFFECTIVE}) = \frac{1}{\sqrt{2\pi(106,323)}} e^{-\frac{(450-427,586)^2}{2(106,323)^2}} = 0,038$$

$$P(\text{jam} = 450 | \text{results} = \text{LESS EFFECTIVE}) = \frac{1}{\sqrt{2\pi(69,17)}} e^{-\frac{(450-462,916)^2}{2(69,17)^2}} = 0,048$$

$$P(\text{jam} = 450 | \text{results} = \text{INEFFECTIVE}) = \frac{1}{\sqrt{2\pi(95,315)}} e^{-\frac{(450-449,542)^2}{2(95,315)^2}} = 0,041$$

$$P(\text{PDT} = 40 | \text{results} = \text{EFFECTIVE}) = \frac{1}{\sqrt{2\pi(28,414)}} e^{-\frac{(40-83,448)^2}{2(28,414)^2}} = 0,042$$

$$P(\text{PDT} = 40 | \text{results} = \text{LESS EFFECTIVE}) = \frac{1}{\sqrt{2\pi(34,296)}} e^{-\frac{(40-117,294)^2}{2(34,296)^2}} = 0,019$$

$$P(\text{PDT} = 40 | \text{results} = \text{INEFFECTIVE}) = \frac{1}{\sqrt{2\pi(60,487)}} e^{-\frac{(40-135,765)^2}{2(60,487)^2}} = 0,027$$

$$P(\text{UDT} = 30 | \text{results} = \text{EFFECTIVE}) = \frac{1}{\sqrt{2\pi(17,804)}} e^{-\frac{(30-12,931)^2}{2(17,804)^2}} = 0,075$$

$$P(\text{UDT} = 30 | \text{results} = \text{LESS EFFECTIVE}) = \frac{1}{\sqrt{2\pi(28,169)}} e^{-\frac{(30-33,089)^2}{2(28,169)^2}} = 0,075$$

$$P(\text{UDT} = 30 | \text{results} = \text{INEFFECTIVE}) = \frac{1}{\sqrt{2\pi(61,057)}} e^{-\frac{(30-75,373)^2}{2(61,057)^2}} = 0,044$$

$$P(\text{WT} = 10 | \text{results} = \text{EFFECTIVE}) = \frac{1}{\sqrt{2\pi(9,876)}} e^{-\frac{(10-2,414)^2}{2(9,876)^2}} = 0,11$$

$$P(\text{WT} = 10 | \text{results} = \text{LESS EFFECTIVE}) = \frac{1}{\sqrt{2\pi(9,343)}} e^{-\frac{(10-2,873)^2}{2(9,343)^2}} = 0,113$$

$$P(\text{WT} = 10 | \text{results} = \text{INEFFECTIVE}) = \frac{1}{\sqrt{2\pi(33,275)}} e^{-\frac{(10-15,47)^2}{2(33,275)^2}} = 0,069$$

$$P(UT = 370 | \text{results} = \text{EFFECTIVE}) = \frac{1}{\sqrt{2\pi(100,256)}} e^{\frac{-(370-328,793)^2}{2(100,256)^2}} = 0,038$$

$$P(UT = 370 | \text{results} = \text{LESS EFFECTIVE}) = \frac{1}{\sqrt{2\pi(60,704)}} e^{\frac{-(370-309,661)^2}{2(60,704)^2}} = 0,04$$

$$P(UT = 370 | \text{results} = \text{INEFFECTIVE}) = \frac{1}{\sqrt{2\pi(92,064)}} e^{\frac{-(370-223,006)^2}{2(92,064)^2}} = 0,022$$

$$P(X | \text{results} = \text{EFFECTIVE}) = 0,38 * 0,042 * 0,075 * 0,11 * 0,038 = 5,02366E-07$$

$$P(X | \text{results} = \text{LESS}) = 0,048 * 0,019 * 0,075 * 0,113 * 0,04 = 3,08142E-07$$

$$P(X | \text{hasil} = \text{NOT}) = 0,041 * 0,027 * 0,044 * 0,069 * 0,022 = 7,52673E-08$$

- $P(X|Ci) * P(Ci)$

$$P(X | \text{results} = \text{EFFECTIVE}) * P(\text{status} = \text{Still}) = 0,022 * 5,02366E-07 = 1,10201E-08$$

$$P(X | \text{results} = \text{LESS}) * P(\text{status} = \text{Add}) = 0,35 * 3,08142E-07 =$$

$$1,0792E-07 \quad P(X | \text{results} = \text{NOT}) * P(\text{status} = \text{Less}) = 0,628 *$$

$$7,52673E-08 = 4,72427E-08$$

## DISCUSSIONS

To implement the OEE information system software, it is necessary to increase the hardware specifications used for users who function as Operators, with the aim that the OEE data administration process can run well and the data input and management process runs normally.

## CONCLUSIONS

It was found that the results of the OEE calculation were less effective, namely with a percentage of 65% and likewise the prediction module using the Naive Bayes method based on downtime data as the basis for predicting downtime that occurred in the future and it was found that the results of the Naive Bayes calculation were less effective

## REFERENCES

- Bustami. (2014). Penerapan Algoritma Naive Bayes untuk Mengklasifikasi Data Nasabah Asuransi. *Jurnal Informatika*, 884-898.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Ivan W.C.S, I. M., Darsin, M., & R, M. E. (2019). Aplikasi Overall Equipment Effectiveness (Oee) Dalam Upaya Mengatasi Tingginya Downtime Pada Stasiun Ketel Di Pg X Jawa Timur. *Multitek Indonesia*, Volume: 13 No. 2, 15-22.

- Khoirunnisa, Susanti, L., Rokhmah, I. T., & Stianingsih, L. (2021). Prediksi Siswa SMK Al-Hidayah yang Masuk Perguruan Tinggi dengan Metode Klasifikasi. *JURNAL INFORMATIKA*, 26-33.
- Patil, T. R., & Sherekar, S. S. (2013). Performance Analysis of Naive Bayes and J48 Classification Algorithm for Data Classification. *International Journal Of Computer Science And Applications*, 256-261.
- S, F. H., Effendi, R., & P, E. K. (2016). Perhitungan Overall Equipment Effectiveness (Oee) Untuk Alat Berat Pemeliharaan Jalan Rel Pt. Kereta Api. *Sintek VOL 10 NO 1 ISSN 2088-9038*, 1-9.
- Saiful, S., Rapi, A., & Novawanda, O. (2014). Pengukuran Kinerja Mesin Defektor I dengan Menggunakan Metode Overall Equipment Effectiveness (Studi Kasus pada PT. Perkebunan XY). *Jurnal Teknik Industri*, 2.
- Saleh, A. (2015). Implementasi Metode Klasifikasi Naïve Bayes Dalam Memprediksi Besarnya Penggunaan Listrik Rumah Tangga. *Citec Journal*, 207-217.
- Scrum, P. A. (2008, January 1). Apa itu SCRUM dalam Bahasa Indonesia? Retrieved from [scrum.co.id: http://www.scrum.co.id/what-is-scrum](http://www.scrum.co.id/what-is-scrum)
- Setyaning Tyas, S. J., Febianah, M., Solikhah, F., Kamil, A. L., & Arifin, W. A. (2021). Analisis Perbandingan Algoritma Naive Bayes Dan C.45 Dalam Klasifikasi Data Mining Untuk Memprediksi Kelulusan. *Tematik - Jurnal Teknologi Informasi Dan Komunikasi*, 96-103.
- Suliantoro, H., Susanto, N., Prastawa, H., Sihombing, I., & M, A. (2017). Penerapan Metode Overall Equipment Effectiveness (OEE) dan Fault Tree Analysis (FTA) untuk Mengukur Efektifitas Mesin Reng. *UNDIP Jurnal Teknik Industri*, Vol. 12, No. 2, 105-118.
- Susetyo, A. E. (2017). Analisis Overall Equipment Effectiveness (Oee) Untuk Menentukan Efektifitas Mesin Sonna Web. *Jurnal Science Tech Vol. 3, No. 2*, 93-102.



## **Organizational Culture and Innovative Leadership to Employee's Intentions to Implement ESG with Employee Value as Mediation**

**Cut AVIYANTI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
[cutaviyanti@gmail.com](mailto:cutaviyanti@gmail.com)  
Orcid: 0009-0005-3243-0472

**Tubagus Hedi SAEPU DIN**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
[tubagus.hedi@dsn.ubharajaya.ac.id](mailto:tubagus.hedi@dsn.ubharajaya.ac.id)  
Orcid: 0009-0006-8476-9379

**Rita MULYANTI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
[ritamulyanti80@gmail.com](mailto:ritamulyanti80@gmail.com)  
Orcid: 0009-0001-6504-3867

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
[dewi.puspaningtyas@dsn.ubharajaya.ac.id](mailto:dewi.puspaningtyas@dsn.ubharajaya.ac.id)  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

This study aims to investigate the relationship between Organizational Culture and innovative leadership on employee intentions to implement ESG (Environmental, Social, and Governance), with employee values as mediation. This study used quantitative research methods with data collection through employee surveys. The data were analyzed using statistical analysis to test the relationship between the variables studied. The results showed that innovation leadership affects Employee's Intention to Implement ESG both directly and through Employee Value variables. While Organizational Culture has no significant influence on Employee's Intention to Implement ESG either directly or through Employee Value variables. This research makes a new contribution to the understanding of the influence of Organizational Culture and innovative leadership on employee intentions to implement ESG, highlighting the important role of employee value in this process.

**Keywords:** Organizational Culture, Innovative Leadership, ESG, Employee Values, Employee Intent, Mediator

## INTRODUCTION

Environmental, Social and Governance (ESG) Management is a hot topic around the world (Jin & Kim, 2022). Environmental, Social and Governance (ESG) investments have gained considerable traction in recent years, supported by increasing interest from investors at both international and domestic levels (Mohammad & Wasiuzzaman, 2021; Tripopsakul & Puriwat, 2022). Environmental, social and governance (ESG) ratings help investors make effective and responsible investments and anticipate long-term performance gains (Nekhili, Boukadhaba, Nagati, & Chtioui, 2021). Companies must integrate sustainability into all organizational units and at all levels of management to contribute to sustainable development (Kiesnere & Baumgartner, 2019). In this context, this study aims to explore the relationship between Organizational Culture and innovative leadership on employee intentions to implement ESG.

Organizational Culture is a habit that applies to an organization. Every organization has different patterns and habits. Organizational culture is a set of fundamental assumptions and beliefs held by an organization's employees, then developed and derived to address external adaptation and internal integration issues (Paais & Pattiruhu, 2020). Innovation in organizations cannot be separated from the role of leaders in organizations. Leadership style is very influential in cultivating innovative behavior of employees (Rizki, Parashakti, & Saragih, 2019). Organizational culture and innovative leadership are key elements that can shape employee attitudes and behaviors in adopting sustainable practices. How organizational culture affects employee commitment to ESG, and how innovative leadership can stimulate employee intent to implement sustainability initiatives, are important questions in this study.

In addition, this study also explores the role of employee values as mediators in the relationship between organizational culture, innovative leadership, and employee intention. Employee value, which reflects the extent to which an organization values employees' contributions and interests, can be an important factor in motivating employees to take ESG initiatives.

This research has important value in the context of organizations that are increasingly focused on social and environmental responsibility. The results of this research can provide valuable insights for organizational leaders and human resource practitioners to understand how to increase employee commitment to ESG, as well as streamline organizational culture and innovative leadership in this process. Thus, this study seeks to fill the knowledge gap in the management literature on ESG implementation and employee contribution in achieving sustainable goals in a sustainable business context.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS

Organizational Culture dan ESG (Environmental, Social, and Governance):

Bani-Melhem et al. (2018) Organizational culture is a fundamental factor that influences members' thinking and behavior if an organization or group assesses situations in the internal and external environment and solves problems. Organizational Culture is created as a result of the relationship between an organization's ethical responsibility for its operational impact on society and corporate culture (Ahsan, 2023; Calabrese, Costa, Menichini, Rosati, & Sanfelice, 2013; Duarte & Neves, 2010; Lee & Kim, 2017; Toussaint, Cabanelas, & Blanco-González, 2021). Findings of research conducted by Kiesnere & Baumgartner (2019) demonstrate that

companies must have top management support and an open Organizational Culture on sustainable development to integrate sustainability at operational, strategic, and normative management levels.

Social factors in the introduction of ESG activities strengthen an innovative Organizational Culture, and governance factors can strengthen organizational relationships (Jin & Kim, 2022). As affirmed by Kotsantonis et al. (2016), ESG management must consider new organizational changes and member acceptance. Therefore, ESG management needs to be extended into organizational culture and systems that can affect the work of its members (Piao et al. 2022). Organizational Culture is a key factor in shaping employee behavior related to ESG. Organizations that have a culture that reflects a commitment to sustainable practices tend to encourage employees to focus more on ESG aspects. Previous research has shown that a socially and environmentally responsible oriented Organizational Culture provides a strong foundation for the development of ESG practices. In this context, the first hypothesis was proposed:

**H1: Organizational culture that is committed to ESG positively and significantly influences employees' intention to implement ESG.**

**Innovative Leadership and ESG:**

The impact of leadership style on organizational innovation has been the subject of in-depth research. Most studies conclude that different leadership styles influence organizational innovation (Gumusluolu & Ilsev, 2009; Paulsen, Maldonado, Callan, & Ayoko, 2009; Zhu & Huang, 2023). Transformational leadership, ethical leadership, service leadership, and responsible leadership have a positive impact on organizational innovation. (Yoshida, Sendjaya, Hirst, & Cooper, 2014; Zhang & Yang, 2021) Authoritarian leadership has a negative impact on organizational innovation (Hou, Hong, Zhu, & Zhou, 2019).

Innovative Leadership involves merging different leadership styles within an organization to influence employees to come up with creative ideas, products, services, and solutions. Innovation leadership generally includes four basic stages, namely: (a) supporting the generation of ideas, (b) identifying innovations, (c) evaluating innovations, and (d) implementation (Gliddon & Rothwell, 2018).

Innovative leadership, which includes leaders who drive innovative ideas and sustainable decision-making, is expected to play an important role in driving ESG practices in organizations. Innovative leaders who promote sustainable solutions may be able to motivate employees to adopt similar practices. Therefore, the second hypothesis is:

**H2: Innovative leadership has a positive and significant effect on employees' intention to implement ESG.**

**Mediation through Employee Value:**

In addition to the direct relationship between Organizational Culture, innovative leadership, and employee intent to implement ESG, Research Results Chen, Guo, Hung, Lin, & Wu, (2023)



Demonstrate that the attitudes of bank employees, subjective norms, perceived behavioral controls and internal measures for implementing green finance have a significant and positive impact on behavioral intentions. There is an assumption that employee values can play a mediator role in this relationship. Employee value, i.e. employees' perception of the extent to which the organization values their contributions, can be a factor that strengthens the link between organizational culture, innovative leadership, and employee intent toward ESG. Therefore, the mediation hypothesis was proposed:

**H3: Employee values mediate the relationship between organizational culture and employee intent to implement ESG.**

**H4: Employee values mediate the relationship between innovative leadership and employee intent to implement ESG.**

The development of sustainable practices has become a major issue in modern corporate management, and the influence of Organizational Culture, innovative leadership, and the role of employee values in this process require further research. This research contributes to a better understanding of how organizations can motivate their employees to implement sustainable ESG practices through a combination of Organizational Culture, innovative leadership, and employee value recognition.

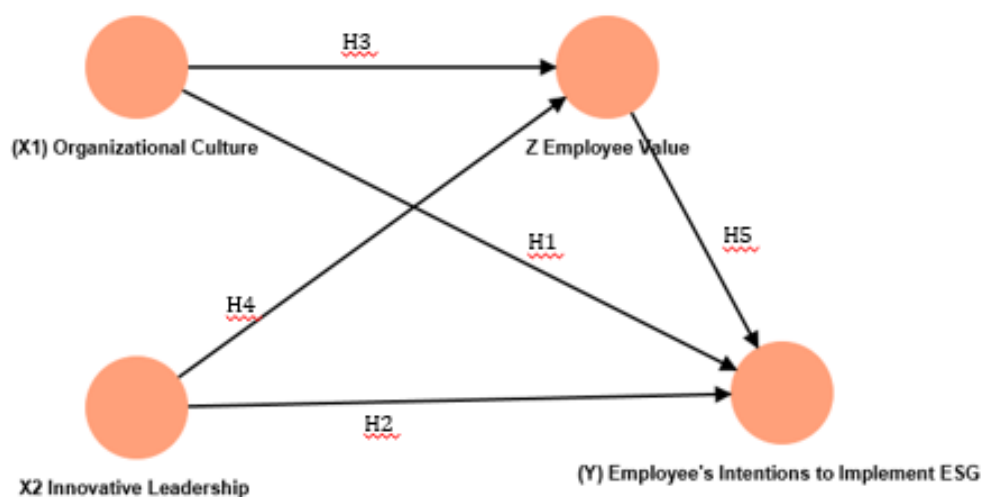


Figure 1: Research Framework (write your variables and hypothesis)

Based on the theoretical relationships described above, several research hypotheses can be formulated, including the following:

H1: Organizational Culture that is committed to ESG has a positive and significant effect on employees' intention to implement ESG.

H2: Innovative leadership has a positive and significant effect on employees' intention to implement ESG.

H3: Employee values mediate the relationship between Organizational Culture and employee intent to implement ESG.

H4: Employee value mediates the relationship between innovative leadership and employee intent to implement ESG.

## METHODS

The research method used in this study is a quantitative method with a cross-sectional research design, namely an observational study that analyzes data from the population at one particular time (Wang & Cheng, 2020). The sample is purposively selected to cover a wide range of industry sectors and organizational sizes, as well as involve employees from different levels within the organization. Data was collected through online surveys to evaluate variables related to organizational culture, innovative leadership, employee intent to implement ESG, and the role of employee values as mediators. The measurement of these variables uses the Likert scale. Data analysis was performed using Partial Least Squares (PLS) Structural Equation Modeling (SEM) because this method is suitable for analyzing complex models with relatively small samples. In addition, reflective and formative indicators are analyzed using PLS to understand the effect of indicators on the measured construct. The dimensions of size and flexibility in the context of Organizational Culture and innovative leadership were evaluated by utilizing indicators that have been tested in previous research. The validity and reliability of survey instruments are evaluated to ensure the quality of the data obtained. With this method, this research is expected to provide deep insights into the relationship between Organizational Culture, innovative leadership, employee values, and employee intentions to implement ESG, as well as reveal the important role of employee values in this context. The following are the results of the reliability test and validity of the measuring instruments used:

Tabel 1 Instrument's Reliability

Instrument	Cronbach's alpha	Reliability
Organizational Culture	0.850	very Reliable
Innovation Leadership	0.818	very Reliable
Employee's Intentions to Implement ESG	0.732	Reliable
Employee Value	0.875	very Reliable

Tabel 2 Instrument's Validity

Instrument	Average Variance Extracted	Validity
Organizational Culture	0.769	Valid
Innovation Leadership	0.649	Valid
Employee's Intentions to Implement ESG	0.648	Valid
Employee Value	0.727	Valid

## RESULTS

The following table shows an overview of the characteristics of research respondents who participated in this study:

Tabel 3 Respondent's characteristic

No	Characteristic	Frequency (people)	Percentage (%)
1	Gender		
	Male	99	41%
	Female	144	59%
2	Last education		
	High School	25	10%
	D3	34	14%
	S1	129	53%
	S2	35	14%
	S3	20	8%
3	Age		
	25 - 44	150	62%
	45 - 60	93	38%
4	length of work		
	1 - 5 years	68	28%
	6 -10 years	113	47%
	11 - 15 year	52	21%
	> 15 Year	10	4%
	Total	243	100%

## Measurement model

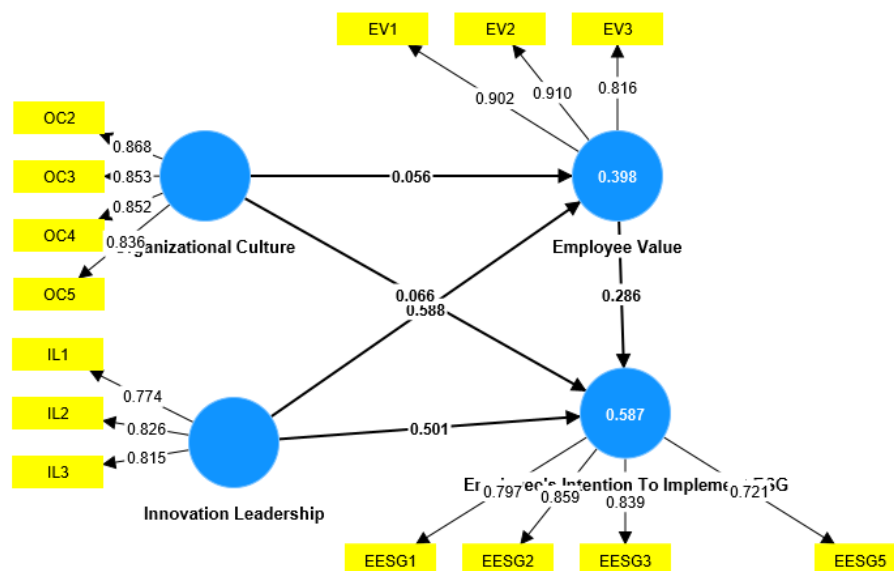


Figure 2 Partial Least Square Analysis

## The Assessment of Structural Model

Multicollinearity test

Multicollinearity indicates an intercorrelation or a strong correlation between indicators. If the results of Variance Inflating Factor (VIF)  $< 5$ , then it can be said that there is no multicollinearity problem so that hypothesis testing can be done. The following table shows the VIFs of Organizational Culture, Innovation Leadership, Employee Value and Employee's intention to Implement ESG.

Tabel 4 Variance Inflating Factor (VIF)

Employee Value -> Employee's Intention To Implement ESG	1.662
Innovation Leadership -> Employee Value	2.359
Innovation Leadership -> Employee's Intention To Implement ESG	2.934
Organizational Culture -> Employee Value	2.359
Organizational Culture -> Employee's Intention To Implement ESG	2.364

### Hypothesis Testing

Hypothesis testing is carried out by looking at the significance of the impact of Organizational Culture, Innovation Leadership, Employee Value and Employee's intention to Implement ESG. To assess the significance of standard effects between variables, a bootstrapping procedure is performed with a significance level (p-value) of 0.05. The calculation results can be seen in the following table

Tabel 5 Hypothesis Testing

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics ( O/STDEV )	P values
Organizational Culture -> Employee's Intention To Implement ESG	0.066	0.067	0.077	0.853	0.394
Innovation Leadership -> Employee's Intention To Implement ESG	0.501	0.502	0.083	6.023	0.0000
Organizational Culture -> Employee Value	0.056	0.059	0.093	0.6	0.549
Innovation Leadership -> Employee Value	0.588	0.586	0.084	7.004	0.0000
Employee Value -> Employee's Intention To Implement ESG	0.286	0.288	0.06	4.736	0.0000

H1: H1 rejected, There is no significant relationship between Organizational Culture and employee intention to implement ESG.

H2: H2 accepted. There is a significant relationship between innovative leadership and employee intent to implement ESG.

H3: H3 is rejected. There is no significant relationship between organizational culture and employee value.

H4: H4 accepted. There is a significant relationship between innovative leadership and employee value.

H5: H5 accepted. There is a significant relationship between employee value and employee intent to implement ESG.

### R Square Analysis

The following is the result of calculating the coefficient of determination (R Square) of Organizational Culture, Innovation Leadership, Employee Value and Employee's intention to Implement ESG. From Table 6 it can be seen that R<sup>2</sup> for Employee Value is equal to 0.398, which means that 39.8 percent of Employee Value can be explained based on Organizational Culture, Innovation Leadership, while 63.2 percent of Employee Value can be explained by other factors not examined in this study. But because Organizational Culture does not have a significant impact on Employee Value, it can be said that 39.8 Employee Value can be explained by Innovation Leadership.

For R<sup>2</sup> Employee's intention to Implement ESG is 0.587 which means 58.7 percent of Employee's intention to Implement ESG can be explained by Organizational Culture, Innovation Leadership and Employee Value. However, since Organizational Culture does not have a significant impact on Employee's intention to Implement ESG, it can be said that 58.7 percent of Employee's intention to Implement ESG can be explained by Innovation Leadership and Employee Value. The 41.3 percent could be explained by other factors not studied in the study.

Tabel 6 R Square

	R Square	Adjusted R Square
Employee Value	0.398	0.393
Employee's Intention To Implement ESG	0.587	0.582

Tabel 7 F Square

	f-square
Organizational Culture -> Employee's Intention To Implement ESG	0.004
Innovation Leadership -> Employee's Intention To Implement ESG	0.207
Organizational Culture -> Employee Value	0.002
Innovation Leadership -> Employee Value	0.244
Employee Value -> Employee's Intention To Implement ESG	0.119

From the table above, it can be concluded that Organizational Culture has no impact on trust in Employee's Intention To Implement ESG, either directly or through the Employee Value variable while Innovation Leadership has an impact on Employee's Intention To Implement ESG either directly or through the Employee Value variable.

### DISCUSSIONS

Only 3 out of 5 hypotheses were acceptable in the study. The results of this study prove that only Innovation Leadership has an effect either directly or through the intervening variable Employee Value that affects Employee's Intention To Implement ESG. While the

Organizational Culture variable does not significantly affect either directly or through the Intervening Employee Value variable on the Employee's Intention To Implement ESG Variable.

From the results of this study, it becomes material for management to improve Employee's Intention To Implement ESG can be improved by maximizing Innovation Leadership in the organization or company.

## CONCLUSIONS

The conclusion of this study is that Innovation Leadership is influential both directly and through intervening variables of Employee Value that affect Employee's Intention To Implement ESG. With this fact, it can be obtained that to increase the Employee's Intention To Implement ESG Variable can be done through Innovation Leadership.

## REFERENCES

- Ahsan, M. J. (2023). Unlocking sustainable success: exploring the impact of transformational leadership , organizational culture , and CSR performance on financial performance in the Italian manufacturing sector. <https://doi.org/10.1108/SRJ-06-2023-0332>
- Bani-Melhem, S., Zeffane, R., & Albaity, M. (2018). Determinants of employees' innovative behavior. *International Journal of Contemporary Hospitality Management*, 30(3), 1601–1620. <https://doi.org/10.1108/IJCHM-02-2017-0079>
- Calabrese, A., Costa, R., Menichini, T., Rosati, F., & Sanfelice, G. (2013). Turning corporate social responsibility-driven opportunities in competitive advantages: A two-dimensional model. *Knowledge and Process Management*, 20(1), 50–58. <https://doi.org/10.1002/kpm.1401>
- Chen, H. Y., Guo, R., Hung, C. C., Lin, Z. H., & Wu, M. (2023). Behavioral Intentions of Bank Employees to Implement Green Finance. *Sustainability (Switzerland)*, 15(15), 1–20. <https://doi.org/10.3390/su151511717>
- Duarte, A., & Neves, J. G. (2010). Fostering employees' organizational citizenship behaviour: The role of corporate investment in social responsibility. *Corporate Social Responsibility and Environmental Management*, (June).
- Faeni, D. (2015). HRM Practices and Existence of Knowledge Management Agent in Higher Education. In *Information and Knowledge Management (Vol. 5, No. 3, pp. 47-53)*.
- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. *Scholedge International Journal of Management & Development ISSN 2394-3378*, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In *Journal of Advanced Research in Dynamical and Control Systems (Vol. 9, Issue 16, pp. 582–597)*.
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leaderships, Social Capital and Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in Jakarta, Indonesia. *International Journal of Pure and Applied Mathematics*, 116(24), 511-520. <http://www.ijpam.eu/>
- Gliddon, D., & Rothwell, W. (2018). *Innovation Leadership*. Retrieved from <https://www.routledge.com/Innovation-Leadership/Gliddon-Rothwell/p/book/9780367605902#>
- Gumusluolu, L., & Ilsev, A. (2009). Transformational leadership and organizational innovation: The roles of internal and external support for innovation. *Journal of Product Innovation Management*, 26(3), 264–277. <https://doi.org/10.1111/j.1540-5885.2009.00657.x>



- Hou, B., Hong, J., Zhu, K., & Zhou, Y. (2019). Paternalistic leadership and innovation: the moderating effect of environmental dynamism. *European Journal of Innovation Management*, 22(3), 562–582. <https://doi.org/10.1108/EJIM-07-2018-0141>
- Jin, M., & Kim, B. (2022). Effects of ESG Activity Recognition Factors on Innovative Organization Culture, Job Crafting, and Job Performance. *Administrative Sciences*, 12(4). <https://doi.org/10.3390/admsci12040127>
- Kiesnere, A. L., & Baumgartner, R. J. (2019). Sustainability management emergence and integration on different management levels in smaller large - sized companies in Austria. (June), 1607–1626. <https://doi.org/10.1002/csr.1854>
- Kotsantonis, S., Pinney, C., & Serafeim, G. (2016). ESG Integration in Investment Management: Myths and Realities. *Ssrn*. <https://doi.org/10.1111/jacf.12169>
- Lee, M., & Kim, H. (2017). Exploring the organizational culture's moderating role of effects of corporate social responsibility (CSR) on firm performance: Focused on corporate contributions in Korea. *Sustainability (Switzerland)*, 9(10). <https://doi.org/10.3390/su9101883>
- Mohammad, W. M. W., & Wasiuzzaman, S. (2021). Environmental, Social and Governance (ESG) disclosure, competitive advantage and performance of firms in Malaysia. *Cleaner Environmental Systems*, 2(September 2020), 100015. <https://doi.org/10.1016/j.cesys.2021.100015>
- Nekhili, M., Boukadhaba, A., Nagati, H., & Chtioui, T. (2021). ESG performance and market value: the moderating role of employee board representation. *International Journal of Human Resource Management*, 32(14), 3061–3087. <https://doi.org/10.1080/09585192.2019.1629989>
- Paais, M., & Pattiruhu, J. R. (2020). Effect of Motivation, Leadership, and Organizational Culture on Satisfaction and Employee Performance. *Journal of Asian Finance, Economics and Business*, 7(8), 577–588. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO8.577>
- Paulsen, N., Maldonado, D., Callan, V. J., & Ayoko, O. (2009). Charismatic leadership, change and innovation in an R&D organization. *Journal of Organizational Change Management*, 22(5), 511–523. <https://doi.org/10.1108/09534810910983479>
- Rizki, M., Parashakti, R. D., & Saragih, L. (2019). The Effect of Transformational Leadership and Organizational Culture Towards Employees ' Innovative Behaviour and Performance. VII(1), 227–239.
- Toussaint, M., Cabanelas, P., & Blanco-González, A. (2021). Social sustainability in the food value chain: An integrative approach beyond corporate social responsibility. *Corporate Social Responsibility and Environmental Management*, 28(1), 103–115. <https://doi.org/10.1002/csr.2035>
- Tripopsakul, S., & Puriwat, W. (2022). Understanding the Impact of ESG on Brand Trust and Customer Engagement. *Journal of Human, Earth, and Future*, 3(4), 430–440. <https://doi.org/10.28991/HEF-2022-03-04-03>
- Wang, X., & Cheng, Z. (2020). Cross-Sectional Studies: Strengths, Weaknesses, and Recommendations. *Chest*, 158(1), S65–S71. <https://doi.org/10.1016/j.chest.2020.03.012>
- Yoshida, D. T., Sendjaya, S., Hirst, G., & Cooper, B. (2014). Does servant leadership foster creativity and innovation? A multi-level mediation study of identification and prototypicality. *Journal of Business Research*, 67(7), 1395–1404. <https://doi.org/10.1016/j.jbusres.2013.08.013>
- Zhang, Y., & Yang, F. (2021). How and when spiritual leadership enhances employee innovative behavior. *Personnel Review*, 50(2), 596–609. <https://doi.org/10.1108/PR-07-2019-0346>
- Zhu, J., & Huang, F. (2023). Transformational Leadership, Organizational Innovation, and ESG Performance: Evidence from SMEs in China. *Sustainability (Switzerland)*, 15(7). <https://doi.org/10.3390/su15075756>



**Analyze the Influence of Brand Image, e-Marketplace and Prices  
for Online Smartphone Purchasing Decision on Student of Universitas  
Bhayangkara Jakarta Raya**

**Anang WAHYUDI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
202330151006@mhs.ubharajaya.ac.id  
Orcid: 0009-0003-9996-8969

**Ahmad RACHMAWAN**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
202330151004@mhs.ubharajaya.ac.id  
Orcid: 0009-0001-7478-9281

**Dewi Puspaningtyas FAENI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

**ABSTRACT**

This study aims to determine (1) the effect of brand image on smartphone purchasing decisions (2) the effect of e-marketplace on smartphone purchasing decisions (3) influence of prices on smartphone purchasing decisions (4) influence of brand image, e-marketplace and price on purchasing decisions smartphone. This research is survey research. The population in this study were students of Bhayangkara University, Greater Jakarta on the Bekasi campus. The study sample was determined by a purposive sampling technique of 150 students.

The questionnaire test consisted of validity tests using the Product Moment method and reliability using the Conbach's Alpha method. The analysis technique in this study used descriptive analysis methods and multiple linear regression analysis. The results of this study indicate that: (1) partially brand image has no significant effect on purchasing decisions, this is evidenced by the sig value of the variable  $X_1 = 0.558 > 0.05$ , (2) the e-marketplace partially has a positive and significant effect on purchasing decisions, this is evidenced by the value of  $\text{sig } X_2 = 0.031 < 0.05$ , (3) the price partially has a positive and significant effect on purchasing decisions, this is evidenced by the value  $\text{sig } X_3 = 0.000 < 0.05$ . (4) brand image, e-marketplace and price together have a significant effect on purchasing decisions, this is evidenced by the value of  $\text{sig} = 0.000 < 0.05$

**Keywords:** Brand image, e-Marketplace, Price, Purchasing Decision

## INTRODUCTION

The advancement of digital technology in recent times has greatly influenced the economy in the world. Technological progress can no longer be contained. The impact is extraordinary in overhauling the trade order that has long been lived by every society in the world.

In the old conventional economics, it is often mentioned that buying and selling interactions can only be done if sellers and buyers meet at one time and a certain location that must physically meet face to face and generally meet in the market. But with the development of technology today, buyers from distant parts of the world can make buying and selling transactions without doing face-to-face. This is the era of online commerce or commonly referred to as e-commerce. With the existence of e-commerce, more and more virtual markets are growing, which is commonly known as e-marketplace. This e-marketplace serves as a gathering place for merchants who provide merchandise in a portal on the internet which can be in the form of a web page or in the form of applications that can be downloaded on the smartphone operating system, such as the Tokopedia, Bukapalak, Gojek and other applications. With the increasing number of online buying and selling applications on the internet, especially applications that can be easily accessed via mobile phones or smartphones, the greater the buying and selling opportunities that can be done by Indonesian people today, ranging from housewives, office workers, field workers, students or students. All easily buy and sell through applications on smartphones that are increasingly diverse in types and services.

According to data from a survey conducted by the Indonesian Internet Service Providers Association (APJII) in 2016, 2017 and 2018, it is known that there has been a very rapid increase in internet users in Indonesia. As shown in table-1 below.

Table 1- Data on Internet Users in Indonesia

Year	User Qty	Resident Qty	Prosentase
2016	132,7	256,2	51,8%
2017	143,26	262	54,8 %
2018	171,17	264,16	64,8%

*Source : APJII survey report in 2016, 2017 and 2018*

Based on APJII 2018 data, student data on internet users is 92.1% of the student population in Indonesia and students who do not use the internet are only around 7.9%. Likewise, the pattern of shopping behavior of the Indonesian people has begun to shift rapidly to online shopping since 2015.

Shopping on the internet online is now getting easier with the emergence of many competing e-marketplaces displaying attractive advertisements to attract potential buyers in various ways, such as discounted prices, the number of brands offered and using well-known models that can lift the image of the brand sold so that it can influence potential buyers before deciding on a purchase. Purchases via the internet, currently do not have to open buying and selling sites on a computer, but can be done through smartphones owned through various e-marketplace applications available on smartphones, such as Lazada.com, Bukalapak.com, Go-jek.com, Tokopedia.com and others. In addition, in the e-marketplace application is also provided a

variety of very attractive smartphone price options. With phenomena like this, the possibility of smartphone sales is also increasing along with the need for students to make online purchases via smartphones. From the observations that the author made on every student that the author met at Bhayangkara University Jakarta Raya on the Bekasi campus, that almost every student uses a smartphone in every activity carried out. Many smartphone brands are used, ranging from local Indonesian products such as Advan and Polytron, then Japanese products such as Sony and Sharp brands, Chinese products such as Xiaomi and Oppo brands, American products such as iPhones and also famous Korean products such as Samsung and LG. In terms of smartphone prices, there are cheap to expensive prices, adjusted to their financial capabilities. Each brand and price carries a different image. From the brand image (brand image) of the smartphone, it illustrates the level of prestige expected by its owner. From the explanation above, the author is interested in examining the influence of brand image, e-marketplace and price on online smartphone purchases on the internet on students of Bhayangkara University of Greater Jakarta on the Bekasi campus.

Based on the explanation in the description of the research background as stated above, several problems can be identified as follows:

- a. There has been an increase in internet users in Indonesia in the last 3 years
- b. Sum of Indonesia's student population about 92.7% uses the internet
- c. The number of online buying and selling applications on the internet in the form of e-marketplace applications on smartphones such as Lazada.com, Tokopedia.com and others.
- d. Many brands of smartphones used by students of Bhayangkara University Jakarta Raya
- e. Large selection of smartphone prices on e-marketplace
- f. Pride in using smartphones with certain brands and certain prices

From the description above, existing problems can be formulated to be studied further in this study, namely :

1. Does brand image influence smartphone purchase decisions among students of Bhayangkara University in Greater Jakarta?
2. Does the e-marketplace influence smartphone purchase decisions for students of Bhayangkara University in Greater Jakarta?
3. Does price affect smartphone purchase decisions for students of Bhayangkara University Jakarta Raya?
4. Does brand image, e-marketplace and price together influence smartphone purchase decisions among students of Bhayangkara University of Greater Jakarta?

### **Problem limitation**

Based on the identification of the above problems, this study is limited to the decision of Bhayangkara University students in Greater Jakarta in purchasing smartphones that are influenced by brand image, e-market and price. It is expected that from research modeled in the relationship between several variables, a conclusion can be drawn that is useful for the relevant

stakeholders (such as: students, online buying and selling businesses, smartphone manufacturers or other internet users).

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS

### Brand Image

According to (Simamora, 2006), image is a perception that is relatively consistent in the long term (enduring perception). So it is not easy to form an image, so once it is formed it is difficult to change it. Brand Image is a representation of the overall perception of a brand and is formed from information and past experiences with that brand. Brand image is related to attitudes in the form of beliefs and preferences towards a brand. Consumers who have a positive image of a brand are more likely to make a purchase (Setiadi, 2003). *Brand Image* or brand image is a set of brand associations that are formed in the minds of consumers (Mowen, 1995). Brand image refers to the memory scheme of a brand, which contains consumer interpretations of the attributes, advantages, uses, situations, users and characteristics of marketers and/or characteristics of makers of the product/brand. Brand image is what consumers think and feel when they hear or see the name of a brand (Hawkins, Best & Coney, 1998)

### E-marketplace

According to Bakos (1998), if we will discuss the model and function of the e-marketplace, he stated that e-market has functions such as :

- As a meeting of buyers and sellers
- Provider of product information to buyers and as an information marketer for sellers
- Collect information about various items
- Unify components of the customer's process
- Manage physical delivery of goods and payment methods
- Provide trusting relationships and guarantee the honesty of the market

According to Brunn, Jensen & Skovgaard (2002), e-marketplace is an electronically interactive business community forum that provides companies can take part in B2B e-commerce and / or other e-business activities.

In figure 1, e-marketplaces can be said to be the second wave of e-commerce and expand the combination of consumer businesses (B2B, C2B and C2C) into B2B. The essence of the offering of the e-marketplace is to bring together buyers and sellers according to their needs and offer efficiency in transactions.

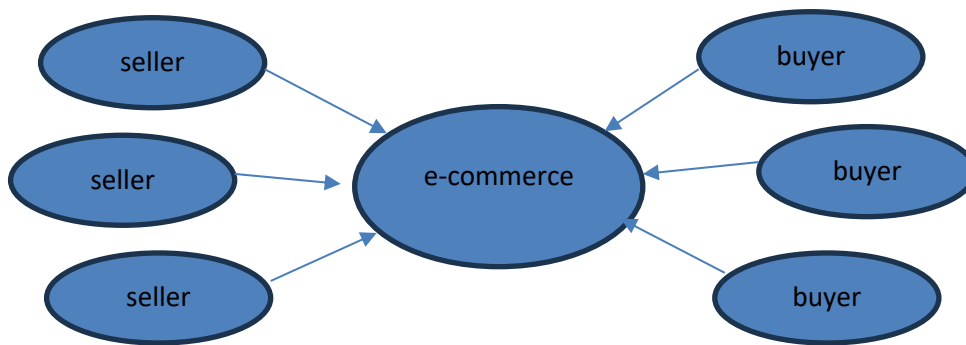


Figure 1 – Business Process Environment in an e-marketplace

According to Brunn, Jensen, & Skovgaard (2002) there are two types of e-marketplaces that is :

No. 1. Horizontal e-marketplaces where : *E-marketplaces* horizontally categorized based on the general function or product the company offers. Here it can be interpreted as a market used for general industries. Such as the market for selling smartphones, PCs, clothes. Lower transaction costs.

No. 2. Vertical e-marketplaces where : *E-marketplaces* Vertical can be interpreted as a market that is used to meet specific industrial needs in each industry. These include the sales market for concrete iron and steel.

### Price

Price in the General Dictionary Indonesian means the value of an item that is constituted with money. Price also means a sum of money that contains certain utilities / uses needed to obtain a service. (Fandy Tjiptono, 2006). The terms used to refer to prices can vary. This shows that pricing is highly dependent on the specific type of product being sold.

Here are examples of price terms, as in table-2 below:

Table 2 – Various price terms (Kotler &; Keller, 2006)

Price terms	Benefits provided
Tuition	Educational services
Rent	Use of premises for a certain period
Interes	Lending
Fee	Services of a lawyer or doctor
Fare	Transportation services
Tariff	Electricity/water usage costs
Toll	International toll or telephone road use
Interest	Bank interest on loans
Salary	Services of an executive or worker



There are several notions of price according to experts.

Djasmin Saladin (2001) suggests that price is a sum of money as a medium of exchange to obtain products or services. According to Basu Swastha and Irawan (2005), price is the amount of money (plus several products if possible) needed to obtain some combination of products and services. Meanwhile, according to Buchari Alma, (2002). Price is the value of a good or service expressed in money. Henry Simamora (2002) states price is a sum of money charged or spent on a product or service. Phillip Kotler and Gary Armstrong, (2002) price is a sum of money charged to a product or service or a number of values that consequently benefit from the use or possession of the good or service. Philip Kotler revealed that price is one element of the marketing mix that generates revenue, other elements produce costs. Price is the most customizable element of the marketing mix; The characteristics of products, channels, even promotions take more time. Price also communicates the company's intended value position to the market about its products and brand. The elements of the marketing mix in question are price, product, channel and promotion, which is what is known as the four P's (Price, Product, Place and Promotion). Prices for a business or business entity generate income (income), while the elements of other marketing mixes namely Product (product), Place (place /channel) and Promotion (promotion) cause costs or expenses that must be borne by a business or business entity.

### **Purchasing Decision**

According to Boyd Walker (1997) purchasing decision making is a problem solving approach to the human activity of purchasing a product to fulfill wants and needs. According to Kotler and Keller (2006) consumer purchasing behavior is influenced by cultural, social, personal and psychological factors. Those that have the broadest and deepest influence are cultural factors. Meanwhile, according to Kotler (2009), purchasing decisions are: "several stages carried out by consumers before making a decision to purchase a product". Phillip Kotler and Kevin Lane Keller (2006) state that there are 5 stages of the purchasing decision process. Consumers go through five stages, namely problem recognition, information search, alternative evaluation, purchase decision, post-purchase behavior

Purchasing decision making is the process of problem recognition, information search, evaluation (assessment) and selection of alternative products, selection of distribution channels and implementation of decisions regarding products that will be used or purchased by consumers (Munandar 2001). According to Setiadi (2003), buying behavior contains meaning, that is, individual activities are directly visible in the exchange of money for goods and services and in the decision-making process that determines these activities. The consumer's decision to buy a product always involves physical activity in the form of direct consumer activity through the stages of the purchasing decision making process and psychological activity, namely when the consumer assesses the product according to certain criteria set by the individual.

Based on the description above, the relationship between brand image, electronic marketplace, price and purchasing decisions can be described in the following framework:

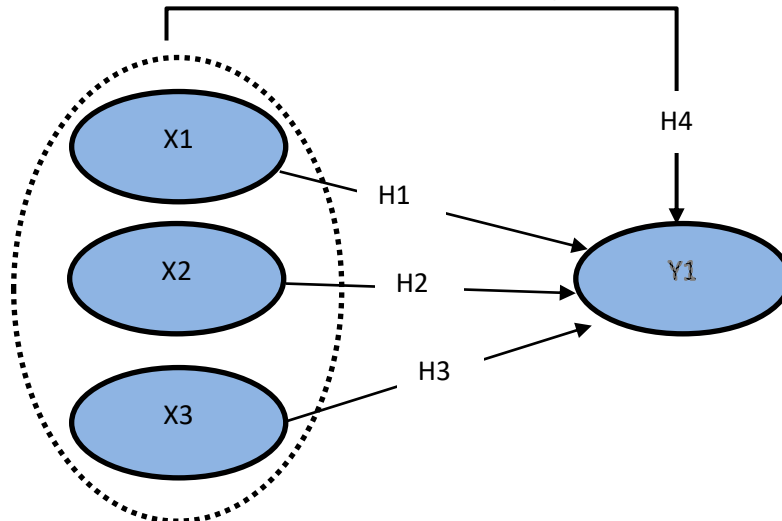


Figure 2 : Research Framework  
X1-Brand Image, X2-eMarketplace, X3-Price, Y-Purchase Decision

Based on the theoretical relationships described above, several research hypotheses can be formulated, including the following:

- H1 : It is suspected that there is a significant influence between brand image on purchasing decisions
- H2 : It is suspected that there is a significant influence between e-marketplaces on purchasing decisions
- H3 : It is suspected that there is a significant influence between price on purchasing decisions
- H4 : It is suspected that there is a significant influence between brand image, e-marketplace and price together on purchasing decisions

## METHODS

This research method that author use on this research is using quantitative descriptive research, using simple random sampling. The technique that use to analyze this data is using SPSS software 21 version. This research conducted by author using questionnaire that author gave to 150 students of Universitas Bhayangkara Jakarta Raya as sample among of all Bhayangkara Jakarta Raya students at Bekasi Campus. The tests to analyze the data are partial regression test (t-test), simultaneous regression test (F-test) and Coefficient of determinant.

## RESULT

### Validity Test

The validity test is used to measure whether a questionnaire is valid/valid. A questionnaire is said to be valid if the statements in the questionnaire are able to reveal something that is measured by the questionnaire (Gozali, 2009). Validity is a measure that shows the level of validity or authenticity of an instrument. A valid or valid instrument has high validity. On the other hand, an instrument that is less valid means it has low validity. The validity test in this research used the Product Moment formula from Pearson in Arikunto (1996).

The correlation coefficient obtained from the calculation results will show the high and low values of the validity of the variables being measured. The correlation coefficient price is consulted with the product moment correlation price in the table. If the calculated  $r$  is equal to or greater than  $r$  table then the points of the statement are said to be valid. On the other hand, if the calculation result  $r$  is smaller than  $r$  table then the statement points are declared invalid.

Validity shows the extent to which the measuring tool used to measure what will be measured is valid or legitimate. The construct validity test is carried out to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the questionnaire questions are able to reveal something that the questionnaire will measure. The significance test is carried out by comparing the calculated  $r$  with the  $r$  table or comparing the  $p$  or sig value with the level of significance (usually = 0.05). If the calculated  $r$  is greater than the  $r$  table or the  $p$  or sig value < 0.05, then the statement is valid. Validity testing was carried out with the help of computer software using the SPSS for Windows version 21.0 program.

In this study, the data used was 150, so to find out the  $r$  table based on the amount of data used, it is necessary to calculate the  $df$  value as follows. The amount of data is  $n = 150$ , then  $df = n - 2$ ,  $df = 150 - 2 = 148$ . Then we look in the  $r$  table for the value listed in the number  $df = 148$  and we get the value  $r = 0.160$  with a significance of 5%. Next, this value is used as a basis for comparison with the calculated  $r$  value. If the calculation results show  $r$  table <  $r$  calculation results, then the statement is declared valid.

Table 3 –  $r$  calculate the brand image variable

<b>Item-Total Statistics</b>				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
BI1	18.59	9,169	,270	,652
BI2	18.92	7,577	,557	,512
BI3	18.54	9,391	,346	,617
BI4	18.64	8,527	,340	,623
BI5	18.59	7,573	,500	,539

In table 9 of the computer calculation results above, because all calculated  $r$  values (Corrected Item-Total Correlation) >  $r$  table (0.160), it is concluded that the BI variable questionnaire indicators (Brand Image) are declared valid for use as a variable measuring tool.

Next, to determine the reliability of the e-marketplace variable, with the help of a computer, the following data is generated:

Table 4 3–  $r$  calculate the e-marketplace variable

<b>Item-Total Statistics</b>				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
EM1	19.36	6,702	,466	,677
EM2	19.49	6,668	,593	,619
EM3	19.30	7,433	,493	,664

EM4	19.34	7,702	,413	,692
EM5	19.36	7,628	,424	,689

In table 4.6 above, because all calculated r values (Corrected Item-Total Correlation) > r table (0.160), it is concluded that the EM (E-marketplace) variable questionnaire indicators are declared valid for use as a variable measuring tool.

Table 5 – r calculate the price variable

<b>Item-Total Statistics</b>				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
HG1	19.25	5,637	,421	,563
HG2	19.25	5,761	,519	,522
HG3	19.37	5,804	,402	,574
HG4	19.07	6,404	,366	,692
HG5	19.19	6,090	,266	,649

In table 4.8 above, because all calculated r values (Corrected Item-Total Correlation) > r table (0.160), it is concluded that the questionnaire indicators for the variable HG (Price) are declared valid for use as a variable measuring tool.

Table 6– r calculate the purchasing decision variable

<b>Item-Total Statistics</b>				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
KP1	20.04	4,696	,350	,578
KP2	20.18	4,323	,437	,527
KP3	20.00	5,248	,367	,568
KP4	20.03	5,106	,375	,563
KP5	19.99	5,154	,343	,578

In table 15 above, because all calculated r values (Corrected Item-Total Correlation) > r table (0.160), it is concluded that the KP (Purchase Decision) variable questionnaire indicators are declared valid for use as a variable measuring tool.

### Reliability Test

The tool used to test sample reliability is Cronbach Alpha reliability testing, which shows whether there is consistency between questions and sub-groups of questions. Internal consistency is intended to determine the consistency between the question items used to measure the construct. A research instrument is said to be reliable if the test shows an Alpha coefficient (Cronbach Alpha) > 0.6.

The Cronbach alpha coefficient calculation uses SPSS and the critical limit for the Cronbach alpha value to indicate a reliable questionnaire is 0.60. So the Cronbach Alpha coefficient value > 0.60 is an indicator that the questionnaire is reliable (Ghozali, 2009).

To determine the reliability of the Brand Image variable, computer calculations were used by entering survey data for the Brand Image variable into the SPSS program. From the calculations, the results obtained according to table-7 are as follows:

Table.7 – Test the reliability of the brand image variable

<b>Case Processing Summary</b>		N	%
Cases	Valid	150	100.0
	Excluded <sup>a</sup>	0	0
	Total	150	100.0

a.listwise deletion based on all variables in the procedure

#### Reliability Statistics

Cronbach's Alpha	N of Items
,646	5

Based on the results of computer program calculations according to table 2 above, it shows that the instrument for Brand Image (BI) has a high reliability figure (Cronbach's Alpha = 0.646), because according to Nunnally (1967) and Hinkle (2004) or an index commonly used in social research , if the Cronbach's Alpha number ( $\alpha$ ) above 0.60 indicates that the research construct or variable is reliable.

Table.8– Test the reliability of e-marketplace variables

<b>Case Processing Summary</b>		N	%
Cases	Valid	150	100.0
	Excluded <sup>a</sup>	0	0
	Total	150	100.0

a.listwise deletion based on all variables in the procedure

#### Reliability Statistics

Cronbach's Alpha	N of Items
,717	5

The calculation results according to table 9 above show that the instrument for EM (e-marketplace) has a high reliability figure (Cronbach's Alpha=0.717), because according to Nunnally (1967) and Hinkle (2004) or the index commonly used in social research, if the figure Cronbach's Alpha ( $\alpha$ ) above 0.60 indicates that the research construct or variable is reliable.

Next, to determine the reliability of the price variable, with the help of a computer, data is generated according to table 11 as follows:

Table.94– Test the reliability of price variables

Case Processing Summary		N	%
Cases	Valid	150	100.0
	Exclueda	0	0
	Total	150	100.0
a.listwise deletion based on all variables in the procedure			
Reliability Statistics			
Cronbach's Alpha		N of Items	
,634		5	

The calculation results according to table 4.7 above show that the instrument for HG (Price) has a high reliability figure (Cronbach's Alpha=0.634), because according to Nunnaly (1967) and Hinkle (2004) or the index commonly used in social research, if the Cronbach's Alpha figure ( $\alpha$ ) above 0.60 indicates that the research construct or variable is reliable.

Next, to determine the reliability of the purchasing decision variable, with the help of a computer, data is generated according to table 14 as follows:

Table.10 – Test the reliability of purchasing decision variables

Case Processing Summary		N	%
Cases	Valid	150	100.0
	Exclueda	0	0
	Total	150	100.0
a.listwise deletion based on all variables in the procedure			
Reliability Statistics			
Cronbach's Alpha		N of Items	
,618		5	

The calculation results in table 14 above show that the instrument for KP (Purchasing Decisions) has a high reliability number (Cronbach's Alpha=0.618), because according to Nunnaly (1967) and Hinkle (2004) or the index commonly used in social research, if the Cronbach's number Alpha ( $\alpha$ ) above 0.60 indicates that the research construct or variable is reliable.

### Partial regression coefficient test (t test)

This hypothesis test (t test) is used to determine whether the regression coefficient resulting from each independent variable is significant or not for the dependent variable. According to Ghozali (2009), the t test is basically to show how much influence an independent variable individually has in explaining variations in the dependent variable. In this research, a test was used with a significance level of 0.05. If the alpha value is  $<0.05$ , it can be stated that the hypothesis is accepted, so there is a significant influence between the independent variable and the dependent variable. On the other hand, the alpha value is  $> 0.05$ , then the hypothesis is rejected, meaning there is no significant influence between the two variables tested.



The partial test is intended to test whether the independent variable partially has a significant effect on the dependent variable. Based on the results of testing with a computer, the t test results were obtained as follows (table 23

Table 11– T test results (partial test)

Coefficient							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (constant)	2,490	,368		6,760	,000		
BRAND IMAGE (X1)	,037	,063	,049	,588	,558	,739	1,352
E-MARKETPLACE (X2)	,142	,065	,174	.031	.031	,797	1,254
PRICE (X3)	,348	,078	,381	,000	,000	,729	1,371

a. Dependent Variable: PURCHASE DECISION (Y)

### Hypothesis:

H0 :The independent variable partially has no significant effect on the independent variable

H1 :The independent variable partially has a significant effect on the dependent variable.

### Basis for Decision Making:

If the probability (sig value) > 0.05 or – t < t count < t table then H0 is not rejected.

If the probability (sig value) < 0.05 or t count < - t table or t count > t table then H0 is rejected, H1 is accepted.

### Decision:

1. In the table above, the sig value of the variable brand image (X1) = 0.558 where the sig value is  $0.558 > 0.05$  so that H0 is not rejected, which means that the Brand Image variable partially has no significant effect on the Purchase Decision variable
2. In the table above, the sig value of the variable e-marketplace variable (X2) =  $0.031 < 0.05$  so that H0 is rejected , which means the e-marketplace variable partially has a positive and significant effect on the Purchase Decision variable (Y)
3. In the table above, the sig value of the variable ), then the sig value on the Price variable (X3) =  $0.000 < 0.05$  so that H0 is rejected which means the Price variable partially has a positive and significant effect on the Decision variable Purchases (Y).

From the results of this partial test, it is known that variable author in this research. Then variable X2 (E-marketplace variable) has the second significant influence (17.4%) after the price variable. This also means that e-marketplaces are not the main choice in determining the

most preferred smartphone purchase. Furthermore, variable X1 or the brand image variable is the variable that provides the lowest influence (4.90%) for Bhayangkara Jaya University students in determining the desired smartphone purchase decision.

### Simultaneous regression coefficient test (F test)

The F test basically shows whether all the independent variables included in the model have a simultaneous or joint influence on the dependent variable with a significance level of  $<0.05$ . If the significance is  $<0.05$  then the research model is declared feasible (Ghozali, 2009). The Simultaneous Test is intended to test whether the independent variables together have a significant effect on the dependent variable.

Table5 – F test results (simultaneous test)

ANOVAa					
Model		Sum of Squares	df	Mean Square	F
1	Regression	10,586	3	3,529	16,560
	Residual	31,112	146	,213	
	Total	41,698	149		

a. Dependent Variable: PURCHASE DECISION (Y)

b. Predictors: (Constant), PRICE (X3), E-MARKETPLACE (X2), BRAND IAMGE (X1)

### Hypothesis:

H0 : the independent variables together do not have a significant effect on the dependent variable

H1 : the independent variables together have a significant effect on the dependent variable

### Basis for Decision Making:

If the probability (Sig value)  $> 0.05$  or F count  $< F$  table then H0 is not rejected.

If the probability (Sig value)  $< 0.05$  or F calculated  $> F$  table then H0 is rejected.

### Decision:

In the table above, the value of Sig = 0.000  $< 0.05$ , so H0 is rejected, which means that the independent variables (brand image, e-marketplace and price) together have a significant effect on the dependent variable (purchasing decision).

### Coefficient of determination test ( $R^2$ )

The purpose of the coefficient of determination is to see the ability of the independent variable to explain the dependent variable and the proportion of variation in the dependent variable that is explained by variations in the independent variables.

If the  $R^2$  obtained from the calculation results shows that it is getting closer to one, then it can be said that the contribution of the independent variable to the dependent variable is getting bigger. In general, it is said that the coefficient of multiple determination ( $R^2$ ) is between 0 and 1 (Ghozali, 2009).

Tabel.13 – Coefficient of Determination

### Model Summary b

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.504a	.254	.239		.46162

a. Predictors : (Constant), PRICE (X3), E-MARKETPLACE (X2), BRAND IMAGE (X1)

b. Dependent Variable: PURCHASE DECISION (Y)

From table.3 above it is known that the value of the Coefficient of Determination ( $R^2$ ) is = 0.254 which indicates that 25.4% of variable Y (purchasing decisions) can be explained by changes in variables X1 (brand image), X2 (e-marketplace) and X3 (price) while the other 74.6% is explained by other factors outside of brand image, e-marketplace and price.

### Hypothesis Testing

- H1 : the Brand Image variable partially has no significant effect on the Purchase Decision variable, with the sig value of the variable brand image = 0.558 where the sig value is  $0.558 > 0.05$  so that  $H_0$  is not rejected
- H2 : the e-marketplace variable partially has a positive and significant effect on the Purchase Decision variable, with the sig value of the variable e-marketplace =  $0.031 < 0.05$  so that  $H_0$  is rejected
- H3 : the Price variable partially has a positive and significant effect on the Decision variable Purchases, with the sig value of the variable Price =  $0.000 < 0.05$  so that  $H_0$  is rejected
- H4 : the independent variables (brand image, e-marketplace and price) together have a significant effect on the dependent variable (purchasing decision), with the value of Sig =  $0.000 < 0.05$ , so  $H_0$  is rejected

## DISCUSSIONS

### Brand image has an effect on purchase decision

According to Kotler's opinion (2005), as stated in the sentence below, it states that : "A brand as a name, term, sign, symbol, or design, or combination of them, is intended to identify the goods or services of one seller or group of sellers and to differentiate them from those of competitors." The sentence above can be interpreted as meaning that a brand is a name, term, sign, symbol, or design or a combination of all of them which is intended to identify goods or services from a person or group of sellers in order to differentiate them from competing products or goods.

According to the research about brand image prior to this, "The influence of product quality and brand image on consumer satisfaction and customer loyalty for Canon DSLR cameras in Denpasar City (Putu Ayu Yulia Pusparani and Ni Made Rastini, FEB Univ. Udayana Bali, 2014), brand image has positive effect on purchase decision.

Base on partial regression coefficient test above, The Brand Image variable partially has positive value but no significant effect on the Purchase Decision variable, with the sig value of the variable brand image = 0.558 where the sig value is  $0.558 > 0.05$  so that  $H_0$  is not rejected

### **E-marketplace has an effect on purchase decision**

As explained by Brunn, Jensen, & Skovgaard (2002), there are three main parts to achieving e-marketplace success, namely related to the setting stage, the challenge stage that must be faced and the goal stage. Each of these stages can be explained as follows:

- **Setup Stage**

Several factors can make an e-marketplace successful, namely focus, functions, government technology and cooperation. Focusing on business is certainly necessary, companies must have a strong concept and focus on the targets they want to achieve.

- **Challenge Stage**

Companies are expected to build liquidity and capture value as a challenge. These two things are closely related to each other. For this reason, proper thinking is needed to maintain these two things so that the company can continue to survive until it achieves success.

- **Goal Stage**

Regulations and challenges must be discussed properly because some e-marketplaces are still in their early stages. It is necessary to think about issues related to e-marketplaces so that solutions can be found and successful e-marketplace goals can be achieved.

According to the research about e-marketplace/ecommerce prior to this, The influence of price, product reviews, convenience and security on online purchasing decisions on Tokopedia.com (Frasisca Vania Sudjatmika, UK Petra Surabaya, 2017), that e-marketplace has positive effect on purchasing decision.

Base on partial regression coefficient test above, the e-marketplace variable partially has a positive and significant effect on the Decision variable Purchases, with the sig value of the variable e-marketplace = 0.031 < 0.05 so that H0 is rejected

### **Price has an effect on purchase decision**

Philip Kotler (2002) revealed that price is one element of the marketing mix that generates revenue, the other elements generate costs. Price is the most easily adjusted element of the marketing mix; product characteristics, channels, even promotions require more time. Price also communicates the company's intended value position to the market regarding its products and brands.

The elements of the marketing mix in question are price, product, channel and promotion, namely what is known as the four Ps (Price, Product, Place and Promotion). Prices for a business or business entity generate income, while other marketing mix elements, namely Product, Place and Promotion, cause costs or expenses that must be borne by a business or entity

According to the research about brand image prior to this, "The influence of price, product quality and brand image on purchasing decisions (study of Economics Faculty students at Yogyakarta State University who use INK brand helmets) (Wayan Adi Virawan, FE, UNY, 2013), that price has positive effect on purchase decision.

Base on partial regression coefficient test above, the price variable partially has partially has a positive and significant effect on the Decision variable Purchases, with the sig value of the variable Price = 0.000 < 0.05 so that H0 is rejected

### **Brand Image, e-marketplace price have an effect on purchasing decision simultanuosly**

According to Setiadi (2003), buying behavior contains meaning, that is, individual activities are directly visible in the exchange of money for goods and services and in the decision-making process that determines these activities. A consumer's decision to buy a product always involves physical activity in the form of direct consumer activity through the stages of the purchasing decision making process and psychological activity, namely when the consumer assesses the product according to certain criteria set by the individual.

Base on simultaneous regression coefficient test in the table above, the value of Sig = 0.000 < 0.05, so H<sub>0</sub> is rejected, which means that the independent variables (brand image, e-marketplace and price) simultanuos have a significant effect on the dependent variable (purchasing decision).

### **CONCLUSIONS**

Based on the results of the analysis of the influence of brand image, e-marketplace and price on smartphone purchasing decisions among students at Universitas Bhyangkara Jakarta Raya as well as the results of data processing from the results of the survey conducted above, it can be concluded that:

- a. In the table above, the sig value of the variable brand image (X<sub>1</sub>) = 0.558 where the sig value is 0.558 > 0.05 so that H<sub>0</sub> is not rejected, which means that the Brand Image variable partially has no significant effect on the Purchase Decision variable
- b. In the table above, the sig value of the variable e-marketplace variable (X<sub>2</sub>) = 0.031 < 0.05 so that H<sub>0</sub> is rejected, which means the e-marketplace variable partially has a positive and significant effect on the Purchase Decision variable (Y)
- c. In the table above, the sig value of the variable ), then the sig value on the Price variable (X<sub>3</sub>) = 0.000 < 0.05 so that H<sub>0</sub> is rejected which means the Price variable partially has a positive and significant effect on the Decision variable Purchases (Y).
- d. In accordance with the results of simultaneous test calculations, the value Sig = 0.000 < 0.05 is obtained, so H<sub>0</sub> is rejected, where the hypothesis H<sub>0</sub> states that the independent variables (Brand Image, E-marketplace and Price) together do not have a significant influence on the dependent variable (Decision Purchase). Thus, H<sub>1</sub> is accepted which states that the independent variables have a significant effect on the dependent variable (Purchasing Decision). This means that the e-marketplace brand image and price can influence a student's purchasing decision plan when shopping for smartphones online on the internet.

### **References**

- Aaker, David. 2001. Managing Brand Equity. Capitalizing on the Value of a Brand Name. The Press. New York.
- Bakos, Jannis, 1998, A Strategic Analysis of Electronic Marketplace, Graduate School of Management, University of California, Irvine, CA 9271
- Baseer Ali D, Iqbal Godil, Mirza U, Sana Sajid, 2015, Impact of Brand Image on Buying Behavior among Teenagers, Bahria University, Pakistan
- Basu Swastha. 1999. Modern Marketing Management. Yogyakarta: Liberty.
- Boyd, Walker, Larreche. 2000, Marketing Management A Strategic Approach with a Global Orientation Edition 2 Volume 1, Erlangga, Jakarta:
- Brunn, Jensen, & Skovgaard (2002) European Management Journal,
- Buchari, Alma, 2009, Marketing Management and Services Marketing, Eighth printing Bandung: Alfabeta

- DjasminSaladin, 2001:95) Marketing Management, Bandung, Linda Karya.
- Durianto, D., Sugiarto, & Sitinjak, T. 2004. Strategy to Conquer the Market Through Brand Equity and Behavior Research. Jakarta: PT. Gramedia Pustaka Utama
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. Journal of Law and Society, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. Talent Development & Excellence, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. Review of International Business and Strategy, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Febri Surya S, Farah Oktavani, 2014, The Influence of Brand Image on the Consumer Purchase Decision Process, Telkom University, Bandung
- Hawkins, I Best, RJ Coney, K. 1998. Consumer Behavior: Building Market Strategy. USA : Irwin/Mc Graw-Hill <http://nextren.grid.id/read/0124363/inilah-tren-e-commerce-2018-di-indonesia-menurut-toko-onlineini?page=all>
- Johanudin L et, 2015, A Study of Brand Image towards Customer's Satisfaction in The Malaysian Hotel Industry, Elsevier Procedia, Kuching, Malaysia
- Kotler, Philip & Kevin L Keller. 2008. Marketing Management. Jakarta: Index
- Kotler, Philip and Gary, Armstrong. 2008. Principles of Marketing, Edition 12. Dorling Kindersley (India): Pearson Prentice Hall.
- Lina Bivainane, Laimona S, 2008, The Brand Image as Element of Brand Equity, Siauliai Univeristy, Lithuania
- Munandar, USA (2001). Industrial and Organizational Psychology. Depok: University of Indonesia (UI press)
- Philius M, Agus Supandi S, Willem AT, 2015, The Influence of Barnad Image, Brand Trust and Product Quality on the Decision to Purchase a Toyota All New Yaris Car at PT Hasjrat Abadi, Efisiensi Scientific Periodical Journal, Manado
- Phillip Kotler, 2009, Marketing Management, Jakarta, Salemba Empat
- Setiadi, Nugroho. 2008. Consumer Behavior Concepts and Implications for Marketing Strategy and Research. Jakarta : KencanaPrenada Group.
- Simamora, Henry. 2007, International Marketing Management Volume II Edition 2, Jakarta: Rineka Cipta
- SinggihSantoso, 2003, Overcoming Various Statistical Problems with SPSS 11.5, Jakarta, Elex Media Computindo
- Sugiyono,2003, Business Research Methods, Bandung, Alfabeta
- Tjiptono Fandy, 2000, Marketing Strategy, Yogyakarta, Andi Offset
- Tussoleha, Zahara, 2017, Ready to Focus, Ready to write a Thesis, Thesis, Dissertation, Jakarta, PSSDM





8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **Building Trust in Team Members with Age, Length of Experience as a Leader and Leadership Self-Efficacy as Determinants**

**Indah Rizki MAULIA**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
indah.rizki@dsn.ubharajaya.ac.id  
Orcid: 0000-0001-8279-0605

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

This study aims to determine whether the age, the length of experience as a leader and leadership self-efficacy have impact on leader's trust in team members. The research was conducted using associative quantitative methods. Involved 53 respondents who served as leaders in various companies in Jakarta and its surroundings. Data was collected using questionnaire to measure the level of trust in the team members and leadership self-efficacy and to find out respondent's age and how long the respondent's experience as a leader. The results show that leadership self-efficacy has a positive, strong and significant impact on leader's trust in the team members, while age and the length of experience as a leader does not have a significant impact on leader's trust in the team members. Research on leader's trust in the people they lead is still small in number when compared to research on trust from team members to their leaders. This research can be a reference for the field of human resource management regarding leadership and building leader's trust in team members.

**Keywords:** trust in team members, leader's age, length of experience as a leader, leadership self-efficacy

## **INTRODUCTION**

Leadership and teamwork are the common threads of the dynamic fabric of an organization. One cannot exist without the other in an organizational environment enabled by the team constellation. These teams are essentially temporary organizations with specific objectives, resources, and timeframes (Sohmen, 2013). Team leaders play a key role that influences team performance (Laureani & Antony, 2017). Northouse (2022) defines leadership not as a person's nature or character but a process in which there are transactional events between leaders and their followers. This process emphasizes that leaders influence their followers and vice versa. The definition of leadership from Northouse focuses more on aspects of leadership in the form of interactions that are formed between leaders and followers.

Team members or staff can be counted on to do more because they know that they have the support and trust of the leader (Mineo, 2014). Leaders who lack trust in their team members cannot form effective relationships and functional teams. He will feel surrounded and treated unfairly, run out of energy and focus, and blame others unfairly. Furthermore, a fragile, demoralized, and suspicious environment will be created (Gourguechon, 2018). Trust becomes especially relevant in environments where high interdependence, close cooperation, teamwork, and requirements for flexibility predominate (Salas, et al. in Boies, 2015)

In the aspect of building trust among teammates, those who trust each other feel that they are working toward the same goal and are making their best efforts to promote successful teamwork if they earn the trust from one another. This includes mutual trust between leaders and team members and vice versa. Johnson & Johnson (Tseng & Yeh, 2013) stated that trust among teammates may be built through sharing one's thoughts, ideas, conclusions, and feelings and having the other group members respond with acceptance, support and reciprocation of disclosures. Boies, et al. (2015) found in their research that leadership influences team outcomes through overall team communication and trust in teammates.

Trusting the team is a provision for a leader because he needs to delegate various tasks to his subordinates. Leaders also need to involve subordinates to think about the various steps that must be taken by the team in solving various problems. However, trusting the team does not necessarily mean that leaders can do it easily. Thus it is necessary to find out what are the factors that can foster trust in the team. This research seeks to find out whether length of experience as leader and leadership self-efficacy can influence the leader's trust in the team.

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS**

### **Trust in Team Members**

Mayer, Davis, and Schoorman (Boies, et al., 2015) define trust as the willingness of a party to be vulnerable to the actions of another party based on the expectation that the other will perform a particular action important to the trustor, irrespective of the ability to monitor or control that other party. Trust in team members is the belief that team members have good intentions as well as having confidence in the capability and character of team members (Cook & Wall in Boies, 2015). Trust in team members is how leaders believe in the integrity and abilities of team members (Merril & Covey, 2018).

Previous studies have shown that a leader's trust in team members is likely to influence the way the leader treats his or her subordinates/team members, and it's affect the subordinates' attitudes and behaviors. Leaders may be more willing to empower subordinates they trust, assigning important tasks and responsibilities to them, offering them more opportunities to participate in management and providing more coaching, support and feedback (Li & Lin, 2020).

***According to (Su, 2019) trust in team members can include:***

- a. Trust in the performance of team members (how much the leader trusts that team members will follow up and complete assigned tasks; how much the leader trusts that the team members will make the right judgment and decision; and how much the leader believes that team members will be able to represent the leader and the company well).
- b. Trust in the principles of team members (how much the leader trusts team members to practice the appropriate level of discretion; how much the leader trusts team members to respect the psychological safety of others; also how much the leader trusts the underlying intentions and motivations of team members).

### **Leader's Age**

In Cambridge Dictionary, age is the period of time someone has been alive or something has existed. Someone's age considered as a factor that can affect his/her role as leader. Yu and Miller (Cox et al., 2014) accept that different generational groups or cohorts exhibit distinct work characteristics and prefer different leadership styles. Other study found that older leaders are more careful in decision making and better able to manage the company (Saputri, 2021).

Benjamin and O'Reilly (Larsson & Björklund, 2020) found that young leaders with less experience find it more difficult to build trustful relationships with older subordinates and they may not yet have developed interpersonal competencies to handle issues of communication. They also found scored higher on negative conventional (transactional) and destructive leadership behaviors.

### **Length of Experience as Leader**

The leader's experience and ability to learn from experience will influence his leadership. Not all leaders are able to learn from their experiences at the same rate (Hackman & Johnson, 2013). Someone with longer experience as a leader is expected to be more able to become an effective leader because he has more things to learn from his experience.

Indrawan (2017) found in his research that work experience affects one's work success. We can analogize that the work experience of a leader can also affect his success in carrying out his function as a leader. Saputri (2021) found the longer the leaders work, the more they know the condition of the company and is better able to manage the company.

### **Leadership Self Efficacy**

Leadership has several definitions, Davis and Newstorm (Suwatno, 2019) state that leadership is the ability to enthusiastically influence others to achieve goals. According to Turney (Suwatno, 2019) leadership is a collection of processes carried out by a person in managing and inspiring a number of jobs to achieve organizational goals through the application of

management techniques. Northouse (2016) argues that leadership is a process in which an individual influences a group of individuals to achieve common goals.

Self-efficacy is a person's belief in his ability to organize and carry out the actions needed to produce certain achievements (Bandura in Karwowski and Kaufman, 2017). According to Gantt (2014) self-efficacy is the degree of an individual's belief in his or her ability to face challenges and achieve goals. Self-efficacy plays a large role in building self-esteem and the ability to achieve ultimate success. Self-efficacy cannot be equated with illusions about self-efficacy because these beliefs come from individual experiences (Schwarzer, 2014).

McCormick viewed that leadership self-efficacy is one's self-perceived capability to perform the cognitive and behavioral functions necessary to regulate group process in relation to goal achievement (Dwyer, 2019). Bobbio and Manganelli (DeRuntz et al., 2021) viewed leadership self-efficacy is a specific form of self-efficacy that is related to leadership behavior and is related to individual beliefs to successfully achieve leadership roles in groups. According to Bobbio and Manganelli leadership self-efficacy can be measured through the following behavioral dimensions: a. Confidence in the ability to initiate and lead the change process within the group; b. Belief in the ability to select effective followers and delegate responsibilities; c. Belief in the ability to build and manage interpersonal relationships within the group; d. Belief in the ability to demonstrate self-awareness and self-confidence; e. Belief in the ability to motivate others; f. Belief in the ability to gain consensus from group members. Murphy (Dwyer, 2019) found that leaders with high leadership self-efficacy reported have less stress and have not shown the performance decline under stressful conditions. They were also found to respond more productively to negative feedback and had better performing groups and leader–member exchange quality with subordinates.

### Hypotheses

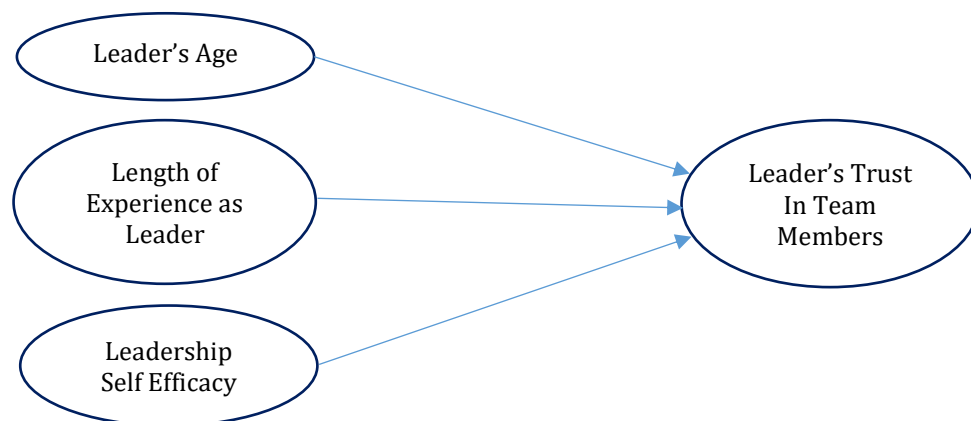


Figure 1. Research Model Framework

The dependent variable in this study is trust in team members, the independent variables are leadership self-efficacy and length of experience as leader. The proposed research hypotheses are as follows:

H1 : there is a significant and positive impact of leader's age on leader's trust in team members.

H2: there is a significant and positive impact of the length of experience as a leader on leader's trust in team members.

H3 : there is a significant and positive impact of leadership self-efficacy on leader's trust in team members

## METHODS

This research was conducted using associative quantitative methods involving 53 respondents who held positions as leaders in companies located in Jakarta and its surroundings. The sampling technique used was purposive sampling in which only those who had occupied the leadership level could become respondents.

Data collection was carried out using research instruments in the form of questionnaire in Likert scale to measure leadership self-efficacy and trust in the team members. information about the length of experience as a leader obtained from the questions regarding the characteristics of the respondents. Questionnaires were given to research subjects via google form. The following are the results of the reliability and validity test of the measuring instruments used:

Table 1. Instrument's Reliability

Instrument		Cronbach's alpha	Reliability
Leadership Efficacy	Self	0.947	Very reliable
Trust in Team		0.931	Very reliable

Table 2. Instrument's Validity

Instrument		Average Variance Extracted (AVE)	Validity
Leadership Efficacy	Self	0.598	valid
Trust in Team		0.789	valid

Source: results of data processing by researchers (2023)

Data processing was carried out by performing a partial least squares analysis using SmartPLS4 software.

## RESULTS

The following table shows an overview of the characteristics of the research respondents who participated in this study:

Table 3. Respondent's characteristic

No.	Characteristic	Frequency (people)	Percentage (%)
1.	Gender		
	Male	37	69.8
	Female	16	30.2

<b>2. Last education</b>		
High school	2	3.8
D3	2	3.8
S1	19	35.8
S2	29	54.7
S3	1	1.9
<b>3. Age</b>		
21-40 years old	25	47.2
41-60 years old	28	52.8
<b>4. Length of Experience as Leader</b>		
1-5 years	11	20.7
6-10 years	14	26.4
11-15 years	18	34
>15 years	10	18.9
<b>5. Leadership Position</b>		
Supervisor	2	3.8
Assistant Manager	3	5.8
Manager	22	40.4
General Manager	13	25
Director	13	25
<b>Total</b>	<b>53</b>	<b>100</b>

Source: results of data processing by researchers (2023)

### Measurement model

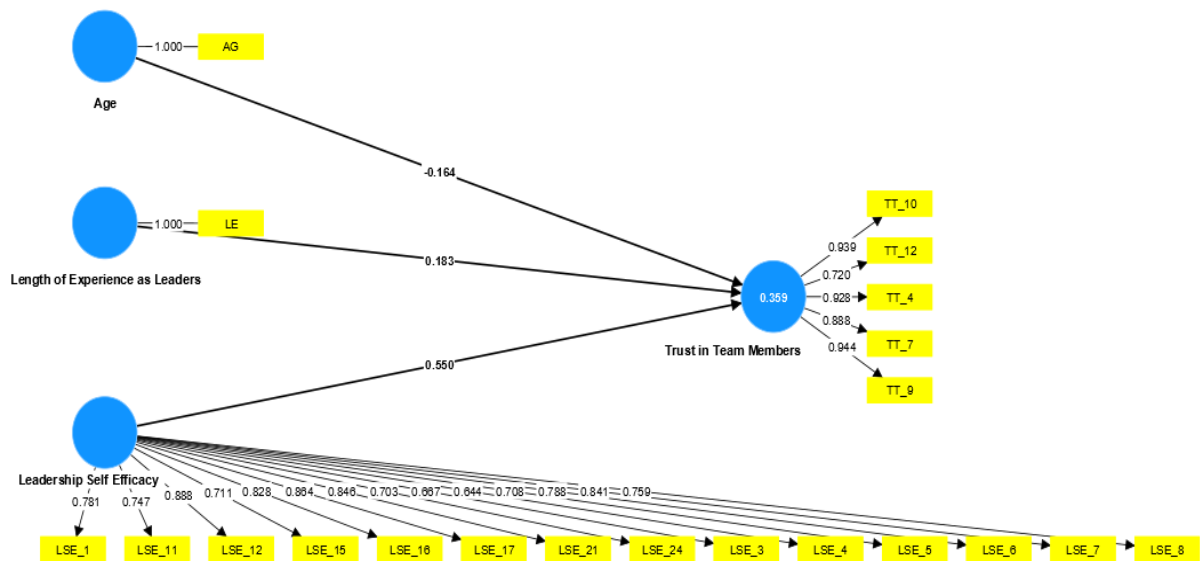


Figure 2. Partial Least Square Analysis

Source: results of data processing by researchers (2023)



## The Assessment of Structural Model

### Multicollinearity test

Multicollinearity indicates the existence of intercorrelation or the existence of a strong correlation between indicators. If the results of the Variance Inflating Factor (VIF)  $< 5$ , it can be said that there is no multicollinearity problem so hypothesis testing can be carried out. The following table shows the VIF of the leadership self-efficacy and trust in team indicators

Table 4. Variance Inflating Factor (VIF)

	Trust in Team
Leader's Age	2.025
Length of Experience as a Leader	1.067
Leadership Self-efficacy	2.060

Source: results of data processing by researchers (2023)

From the table 4 above it is known that  $VIF < 5$  thus there is no multicollinearity problem so that hypothesis testing can be carried out.

### Hypothesis Testing

Hypothesis testing is done by looking at the significance of the impact of leader's age, length of experience as leader and leadership self-efficacy on leader's trust in team members. To assess the significance of the standard effect between variables, a bootstrapping procedure was performed with a significance level (p-value) of 0.05. The calculation results can be seen in the following table:

Table 5. Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistic (O/STDEV)	P Values
Leader's Age → Leader's trust in team members	-0.165	-0.157	0.135	1.220	0.223
Length of experience → as leader Leader's trust in team members	0.183	0.176	0.140	1.303	0.193
Leadership Self-Efficacy →	0.550	0.585	0.182	3.023	0.003

### Leader's trust in team members

Source: results of data processing by researchers (2023)

H1: H1 is rejected, there is no significant impact of leader's age on leader's trust in team members.

H2: H2 is rejected, there is no significant impact from length of experience as leader on leader's trust in team members.

H3: H3 is accepted, leadership self-efficacy has a significant impact on trust in team members. From table 5, it can be seen that leadership self-efficacy has a positive impact on leader's trust in team members. This shows that if a leader's leadership self-efficacy increases, his trust in his team will also increase.

### R Square Analysis

The following is the result of calculating the coefficient of determination (R Square) from leader's age, length of experience as leader and leadership self-efficacy on leader's trust in team members. From table 6 it can be seen that R<sup>2</sup> is equal to 0.359, which means that 35.9 percent of leader's trust in team members can be explained by leader's age, length of experience as leader and leadership self-efficacy, while 64.1 percent of leader's trust in team members can be explained by other factors which not examined in this study. However, as we know from the previous explanation that leader's age and the length of experience as the leader do not have significant impact on trust in team members, it can be said that 35.9 percent of leader's trust in team members mostly explained by leadership self-efficacy.

Table 6. R Square	
R Square	Adjusted R Square
0.359	0.318

Source: results of data processing by researchers (2023)

### F Square Analysis

F Square (effect size) is used to indicate the strength of influence between variables.

Table 7. F Square

	Trust in Team	Strength of impact
Leader's Age	0.021	-
Length of experience as leader	0.025	-
Leadership Self-Efficacy	0.442	strong

Source: results of data processing by researchers (2023)

From the table above, it can be concluded that leader's age and the length of experience as a leader do not have an impact on trust in the team, while leadership self-efficacy has a strong impact (0.442).

## DISCUSSIONS

Only hypothesis 3 (H3) that accepted in this study. This result prove that leadership self-efficacy plays a great role in building leader's trust in team members. These results strengthen Murphy's (Dwyer, 2019) opinion that leadership with high self-efficacy had better performing groups and leader-member exchange quality with subordinates. This exchange quality includes leader-member trust.

The findings of this study provide valuable information for management and organizational science about how leaders can have higher trust in their team members. Thus it can be said that to be able to trust their team, the leaders must first be able to trust themselves. The results from this study also served as input for organizational management to be considered when conducting leadership development programs.

Research on leader's trust in the people they lead is still small in number when compared to research on trust from team members to their leaders. Even though the trust given by the leaders to their team will be able to improve team performance. Because of that, it is necessary to continue to examine other factors that have an impact on the leader's trust in team members.

## CONCLUSIONS

The conclusion from this study is that leadership self-efficacy significantly, strongly and positively influences trust in a team, while leader's age and the length of experience as a leader does not affect leader's trust in team members. In this way, we gain an understanding that to form trust in other people, especially trust to subordinates/team members, a leader needs to first believe in his own ability to play the role of a leader.

One of the leaders' roles is to mobilize their team members to achieve organizational goals together. This can be done by understanding the potential of team members and trusting them in carrying out their duties. This belief in one's own abilities to lead shows the presence of a positive self-concept in the leader, with this positive self-concept a leader can play his/her role effectively.

## REFERENCES

- Boies, K., et al. (2015). Communication And Trust Are Key: Unlocking The Relationship Between
- Cox, A., Hannif, Z., & Rowley, C. (2014). Leadership styles and generational effects: Examples of US companies in Vietnam. *International Journal of Human Resource Management*, 25(1), 1–22. <https://doi.org/10.1080/09585192.2013.778311>
- DeRuntz, B. D., Henson, H., Withee, T., & Hood, O. (2021). Evolution of STEM Leadership Self-Efficacy within an NSF S-STEM Program. *ASEE Annual Conference and Exposition, Conference Proceedings*, 40–43.
- Dwyer, L. P. (2019). Leadership self-efficacy: review and leader development implications. *Journal of Management Development*, 38(8), 637–650. <https://doi.org/10.1108/JMD-03-2019-0073>
- Faeni, D. (2015). HRM Practices and Existence of Knowledge Management Agent in Higher Education. In *Information and Knowledge Management (Vol. 5, No. 3, pp. 47-53)*.

- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. *Scholedge International Journal of Management & Development* ISSN 2394-3378, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In *Journal of Advanced Research in Dynamical and Control Systems* (Vol. 9, Issue 16, pp. 582–597).
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leaderships, Social Capital and Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in Jakarta, Indonesia. *International Journal of Pure and Applied Mathematics*, 116(24), 511-520. <http://www.ijpam.eu/>
- Gantt, J. (2014). *The Power of Self-efficacy: How to Believe in Yourself All the Way*. New York:
- Gourguechon, P. (2018). *Why Inspiring Trust and Trusting Others Are Essential Leadership* Ca
- Hackman, M. Z., & Johnson, C. E. (2013). *Leadership: A Communication Perspective* (6th. Ed.). Illinois:
- Indrawan, M. I. (2017). *Pengaruh Etika Kerja, Pengalaman Kerja Dan Budaya Kerja Terhadap*
- Karwowski, M. & Kaufman, J., C. 2017. *The Creative Self: Effect of Beliefs, Self Efficacy, Mind*
- Larsson, G., & Björklund, C. (2020). Age and leadership: comparisons of age groups in different kinds of work environment. *Management Research Review*, 44(5), 661–676. <https://doi.org/10.1108/MRR-01-2020-0040>
- Laureani, A., & Antony, J. (2017). *Leadership And Lean Six Sigma: A Systematic Literature Review*. Total
- Li, X., & Lin, C. (2020). The influence of high-commitment work system on work well-being: the mediating role of psychological empowerment and the moderating role of leader trust. *Personnel Review*, 50(4), 1128–1147. <https://doi.org/10.1108/PR-01-2020-0034>
- Merril, R., R., & Covey, S., R. (2018). *The Speed of Trust: The One Thing That Changes Everything*. New
- Northouse, P., G. 2010. *Leadership: Theory and Practice* (7th ed.). Los Angeles: Sage Publications, Inc.
- Saputri, M. S. (2021). Pengaruh Jenis Kelamin, Usia Dan Tenure Ceo (Chief Executive Officers) Terhadap Praktik Manajemen Laba. *Jurnal Akuntansi AKUNESA*, 10(1), 81–91. <https://doi.org/10.26740/akunesa.v10n1.p81-91>
- Schwarzer, R. 2014. *Self Efficacy: Thought Control of Action* (1st ed.). London: Routledge. Sohmén, V. S. (2013). Leadership and Teamwork: Two Sides of the Same Coin. *Journal of IT and*
- Su, A. J. (2019). Do You Really Trust Your Team? (And Do They Trust You?). In *Harvard Business Review Digital Articles* (pp. 1–7). <https://hbr.org/2019/12/do-you-really-trust-your-team-and-do-they-trust-you>
- Suwatno. (2019). *Pemimpin dan Kepemimpinan* (1st ed.). Jakarta: Bumi Aksara



## **The Role of Human Resources Management (HRM) in Sustainable Development Goals (SDGs): Literature Review**

**Agustian ZEN**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
agustianzen02@gmail.com  
202230151013@mhs.ubharajaya.ac.id  
Orcid: 0000-0001-6560-9253

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

**Hapzi ALI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
hapzi@dsn.ubharajaya.ac.id

**ISTIANINGSIH**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
istianingsih@dsn.ubharajaya.ac.id

**Wastam Wahyu HIDAYAT**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
wastam.wahyu@dsn.ubharajaya.ac.id

### **ABSTRACT**

The main objective of this paper looks at the literature related to the integration of SDGs in HRM in creating organizations that are committed to acting ethically, and socially responsibly, and contributing to sustainable development. This research uses qualitative methods in accordance with the existing literature, the study includes an academic writing approach that focuses on studies. The study includes theoretical analysis and study of the relationship between variables from sources such as books and online academic publications. The results showed that research variables were rarely combined in one research project; Previous research has mainly focused on Human Resources Management and Sustainable Development Goals (SDGs). Humans in HRM play a role in the success of SDGs in various fields of industry, business, and others, so the real contribution of humans continues to be expected, with the help of technology and Artificial Intelligence in the success of SDGs carefully and according to human needs in HRM. The proposal of the results of this study comes from existing literature related to the topic. Humans in HRM contributing, role assisted by technology and the use of Artificial Intelligence today carefully and as needed.

**Keywords:** Human Resources-Management, Sustainable Development Goals (SDGs)

## INTRODUCTION

Sustainable Development Goals (SDGs) are a set of global targets and goals set by the United Nations (UN) in 2015 to achieve sustainable development economically, socially, and environmentally. Sustainable Development Goals (SDGs) provide guidance to build a more just, secure, and sustainable world for all, and require contributions from various sectors, including Human Resources (Village, 2016). A key element in achieving the SDGs is to ensure that the current workforce and future generations have the skills and knowledge needed for a sustainable economy and society, in being responsible for developing training and development programs that support skills relevant to the SDGs, human resources can help organizations to understand the social impact of their operations (Noe et al., 2006). This includes examining how companies' operations affect local communities and whether they comply with relevant social standards in accordance with the SDGs and can play a role in developing policies that support social sustainability (Alfawaire & Atan, 2021).

Human resources have a role to play in managing human resources related to environmental sustainability, by engaging and identifying ways to reduce the environmental impact of organizational operations and encourage environmentally friendly behavior among employees (Ehnert, 2014), the goal of the SDGs is to end inequality in all its forms. Human resources can play a role in ensuring that recruitment, promotion, and compensation practices are inclusive and equitable, as they promote gender equality and diversity in the workforce. HRM can also help organizations develop Corporate Social Responsibility (CSR) programs that align with the SDGs (Mallin et al., 2014; Moon, 2014). Social responsibility includes actions that support society and the environment, and Human Resources can assist in designing, implementing, and measuring the impact of such social responsibility programs, playing a role in the reporting process and transparency related to the company's progress in achieving the SDGs goals (Karataş-Özkan et al., 2014; McNamara et al., 2017). This includes providing relevant and verifiable data to ensure accountability. playing a role in building an organizational culture that supports the SDGs, this requires leadership in changing the values, attitudes, and behaviors of employees to conform to sustainable goals.

According to (Lorincová et al., 2018) The role of human resources in supporting Sustainable Development Goals (SDGs), it is important to understand that in the implementation of SDGs towards a sustainable and challenging journey, cooperation between human resources and upper management is very important, a strategic role in shaping organizations in order to contribute positively to sustainable development around the world. According to (Mariappanadar, 2019) Continuous planning, implementation, and supervision, of human resources can help organizations play an important role in achieving SDGs and realizing a better world for all. It is important to remember that the implementation of SDGs is a task that involves the entire organization, not just the responsibility of human resources (Szöcs & Schlegelmilch, 2020). However, human resources play an important role in shaping organizational culture, managing human resources, and providing guidance to employees, by focusing on the integration of SDGs in business strategy and corporate culture, human resources can play a significant role in realizing SDGs goals and contributing to sustainable development globally.



Although Human Resource Management has an important role to play in supporting the Sustainable Development Goals (SDGs), there are several problems that may be faced in integrating the SDGs into human resource practices, one of the main problems is the limited awareness and understanding of the SDGs among HRM professionals, many organizations and HRM practitioners may not fully understand the relevance and implications of the SDGs for business and human resource management, The contribution of human resources to the SDGs can be complex (Strandberg, 2009). How HRM can concretely measure and report progress against SDGs goals may require the development of better metrics and data, Not all organizations have policies and practices that support sustainability, and changing this may require significant organizational culture changes. This could include limited funding for training and continuous development, as well as software and systems for measuring and reporting impact (Björklund, 2018). Cultural change often requires strong support from upper management and collaborative efforts from across the organization, These challenges include addressing inequalities in wages, promotions, and employment opportunities, Integrating the SDGs in supply chain management can be tricky. It's As well as measuring the social and environmental impacts of suppliers and contractors, a number of challenges that need to be addressed, HRM plays an important role in supporting the SDGs and contributing to sustainable development. With the right awareness, commitment, and effort, organizations can minimize these issues and make the SDGs an integral part of their HRM culture and practices (Palmer et al., 2016).

The main objective of this paper looks at the literature related to the integration of SDGs in HRM in creating organizations that are committed to acting ethically, socially responsible, and contributing to sustainable development.

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS**

### **Human Resources Management (HRM)**

To support corporate sustainability, sustainable human resource management (SHRM) must find a balance between organizational activities with social, economic, and environmental factors (Silveira Ramalho & de Fátima Martins, 2022). By hiring people with the best skills and abilities, organizations can use human resources to achieve their goals (Bag et al., 2021). Human resource management (HRM) refers to the management of an organization's human resources with the aim of optimizing its effectiveness and achieving organizational goals. This includes, among others, recruitment, selection, training, skill improvement, and employee retention (Blvstáková, 2021), Human Resource Management according to (NiedYwiecka, 2016).

Human resource management is critical to the continuity of the business model and plays an important role in monitoring the well-being of employees and the organization. HR practices significantly affect non-financial performance, and organizational culture plays a moderate role in this context (Abel et al., 2020), according to (NiedYwiecka, 2016) that Talent management is an important part of a company's current HRM strategy and involves identifying and coaching employees of great potential to take on important roles in the organization. The global trend of population aging has become commonplace, and human resource management can have a

significant impact on managing an aging workforce to improve the employability and productivity of older workers (Rivellini et al., 2016). In the "new normal" era, the evolving HR aspect has a significant impact on employee motivation, and along with the changes that occur, the way organizations meet employee needs will also develop in other directions. Therefore, organizations must increase their responsibility to ensure employee satisfaction in the context of remote working and flexible work arrangements (Şenbursa, 2022).

### **Sustainable Development Goals (SDGs)**

The Sustainable Development Goals (SDGs) consist of 17 goals approved by the UN General Assembly in 2015 as part of the 2030 Agenda for Sustainable Development. The main objectives of the Sustainable Development Goals are to eradicate poverty, protect the environment and ensure the well-being of all people. These goals cover a wide range of issues, including poverty alleviation, hunger eradication, health, education, gender equality, access to clean water and sanitation, affordable and clean energy, promoting decent work and economic growth, encouraging industry, innovation and infrastructure, reducing poverty, and reducing poverty. inequality, sustainable development of urban environments and societies, responsible consumption and production, climate action initiatives, protection of underwater and terrestrial life, promotion of peace, justice and strong institutions, and fostering partnerships to achieve these goals (Kristianto, 2020; Shayan et al., 2022).

The Sustainable Development Goals aim to end poverty, protect the planet, and ensure prosperity for all. The goal of the Sustainable Development Goals is to create a better and sustainable world for present and future generations (Luqmania et al., 2022; Ramadan et al., 2022).

### **METHODS**

This research uses qualitative methods in accordance with the existing literature, the study includes an academic writing approach that focuses on studies. The study includes theoretical analysis and study of the relationship between variables from sources such as books and online academic publications. The results showed that research variables were rarely combined in one research project; Previous research has mainly focused on Human Resources Management and Sustainable Development Goals (SDGs).

### **RESULTS**

Review of scientific articles derived from existing literature related to the topic in this article, looking at the objectives and results of existing research with gaps in the filling of other variables in the topic of articles found in literature from various existing international journals. The study from (Kramar, 2014) states in the research objectives The main features of strategic HR management, different interpretations of sustainability and the relationship between sustainability and HR management are examined. Furthermore, the most important features of sustainable HR management will be highlighted, and the results of the study In particular, this involves identifying the negative and positive impacts of SHRM on various stakeholders, highlighting the processes involved in implementing SHRM policies, and addressing the

tensions involved in reconciling the demands of competing organizations. This approach takes a clear moral stance regarding the desired outcomes of organizational practices in both the short and long term. Sustainable HR management can be understood using several complementary frameworks. In particular, it involves identifying the negative and positive impacts of SHRM on various stakeholders, highlighting the processes involved in implementing SHRM policies, and addressing the tensions involved in reconciling competing organizational demands. This approach takes a clear moral stance regarding the desired outcomes of organizational practices in both the short and long term. Sustainable HR management can be understood using several complementary frameworks.

Subsequent studies from (Mazur, 2015) where the stated research objectives identify key factors related to organizational efforts to promote sustainability, as well as the current and potential role of human resources in these efforts, and the results of research on the origin and development of the concept of sustainability in the human resource management literature are reviewed. Then explained the role of personnel in encouraging the sustainable development of the company. The study analyzed nine large multinational companies listed and renowned for their achievements in areas such as environmental responsibility, governance, social inclusion, stakeholder management, and working conditions. These companies include Alcoa, Bank of America, BASF, The Coca-Cola Company, Eastman Kodak, Intel, Novartis AG, Royal Philips and Unilever. Finally, the paper highlights the important contributions of HR and areas that require more HR engagement, as well as making recommendations for management practices. The study of (Mazur, 2015) which is stated in the research objectives in the range introduces and explores four main approaches to sustainable human resource management: sociological, psychological, strategic, and so-called environmentally friendly, with the results of research strategic and "environmentally friendly" approaches to HR management as a source of sustainable competitive advantage and increasing employer attractiveness. Furthermore, the study from (Bombiak & Marciniuk-Kluska, 2018) in its research objective states to identify ecological HR practices in developing Polish companies and prioritize these practices based on their impact on sustainable development in these companies, while the results of the study are that the greater the perceived impact of an activity, the more often the activity is applied in Companies that respond to surveys. This led to the conclusion that in order to expand the application of Green HRM principles among young companies in Poland, it is necessary to raise awareness and disseminate information about the possible impact of Green HRM on the sustainability of the organization.

Studies from (Macke & Genari, 2019) with the aim of research to assess the current state of sustainable human resource management (SHRM), identify its main components, uncover emerging trends, and identify research gaps, with the results of four general categories covering 74% of core items in the material analyzed. The first category includes studies on sustainable management that focus on individual and collective impact, and alignment with the organization's principles, processes, practices, and values. The second category highlights the interaction between human resource management, environmental sustainability and organizational effectiveness. The third category addresses the tensions and contradictions inherent in HR practices and sustainability. On the one hand, human resource management

should focus on reducing the company's direct costs and profits, while on the other hand, its activities should drive the sustainability of the organization's performance in the long run. The last category examines the relationship between human resource management and the social side of sustainable development, especially organizational social responsibility and corporate communication with stakeholders.

Studies from (Mamatova & Pavliuk, 2020) with research objectives and research results as follows: Examining modern concepts of change management highlights the importance of examining HR principles in many organizations undergoing change. The results of the study suggest that a competitive company should actively participate in the strategic management of personnel, since they are the foundation of the organization and its future. In general, the hypothesis of strategic management, strategies and effective development practices is proven true for human resources used for sustainable development. Further studies from with research objectives and results To find out whether the field of computer science, especially artificial intelligence, can influence production and consumption patterns to encourage sustainable natural resource management in accordance with the Sustainable Development Goals (SDGs) presented in the UN program in 2030, and highlight the importance of knowledge management system (KMS) technology in driving cultural change towards the diffusion of artificial intelligence in SBM. Although this topic has been criticized, a comprehensive literature review on the intersection between AI and MBS is lacking, especially in the context of the SDGs.

The study of (Aust et al., 2020) with the aim of research and research results is to identify four types of sustainable HRM and illustrate how HRM can respond to today's great sustainability challenges by considering the common good from an economic perspective, proposes the establishment of a new category of sustainable Human Resources, called "Common Good HRM", which can play an important role in driving the achievement of the Goals Sustainable Development (SDGs) in the field of sustainable Human Resources. Studies from (Tsani et al., 2020) with research objectives and research results, identify areas where regional policies can be aligned with global sustainability goals and thus seek complementarity and correct gaps and research results policymakers should seek environmental agreements, explore alternative climate change scenarios, use transparent quantitative metrics targeting water demand sustainable, and create clear channels for infrastructure and information transfer, all of which can accelerate the adoption of sustainable water supply at the regional and global levels.

The study from (Arefieva et al., 2021) with stated research objectives and results identifies key aspects in the application of a systematic approach in managing sustainability through the multiplication and intellectualization of a company's human resources, and the results of the study outline the characteristics that a system must possess to ensure its coherence, sustainable operation, adaptability, independent learning, and self-organization. We have outlined successive stages related to the improvement of individual outstanding human resources in the organization. In addition, we have identified important stages of increasing the human resources of an enterprise, taking into account internal and external environmental factors, making estimates of production volumes of Ukrainian industrial enterprises using the Cobb-Douglas function. In addition, we classify the levels of organizational behavior in an enterprise to better understand the specifics of improving human resources at each level, propose a sustainable

development management mechanism to reproduce human resources in the organizational behavior of an enterprise, finally develop a comprehensive set of measures to effectively implement this proposed mechanism and improve the company's performance by re-incorporating resources human power into the system of organizational behavior.

The study from (Agarwal et al., 2022) with the purpose of research and research results is Sustainable human resource management emphasizes the importance of the eighth goal of sustainable development, which is about "decent work and economic growth". Therefore, the aim of this study is to synchronize HR practices and policies with the requirements of Industry 4.0, emphasizing the importance of this, the results of the research Performance appraisal challenges are very important and learning and development will follow. This observation signals the need to instill job security and continuous learning opportunities in employees amid the disruption caused by Industry 4.0.

## **DISCUSSIONS**

Human Resource Management (HRM) exists in all areas of life, business, and helps in all aspects, so it is appropriate that humans in HRM can make a real contribution to Sustainable Develop Goals (SDGs). In the existing literature, it has been illustrated how SDGs with HRM are directly related in all fields, it's just that there is still a gap with the need to maximize the use of technology directly used by humans themselves in HRM to be able to achieve a goal and succeed the SDGs in itself that have been launched by the United Nations (UN) in all countries in all fields, and finally the creation by humans with Artificial Intelligence, Humans in HRM must respond to this by using carefully and according to needs.

In time, the Human in HRM can really provide goals that meet expectations for all industries in the success of these SDGs themselves. The proposal of some literature related to the topic in this study can make a result and development in other research in the future by other researchers.

## **CONCLUSIONS**

Humans in HRM play a role in the success of SDGs in various fields of industry, business and others, so the real contribution of humans continues to be expected, with the help of technology and Artificial Intelligence in the success of SDGs carefully and according to human needs in HRM. The proposal of the results of this study comes from existing literature related to the topic.

## **REFERENCES**

- Abel, A., Amos, B. N., & Asikhia, O. (2020). The Relationship between Human Resources Management and Non-financial Performance of Quoted Food and Beverages Companies in Nigeria: The Moderating Role of Organizational Culture. *The International Journal of Business & Management*. <https://api.semanticscholar.org/CorpusID:230673770>
- Agarwal, V., Mathiyazhagan, K., Malhotra, S., & Saikouk, T. (2022). Analysis of challenges in sustainable human resource management due to disruptions by Industry 4.0: an emerging economy perspective. *International Journal of Manpower*, 43(2), 513–541. <https://doi.org/10.1108/IJM-03-2021-0192>
- Alfawaire, F., & Atan, T. (2021). The effect of strategic human resource and knowledge management on sustainable competitive advantages at Jordanian universities: The mediating role of organizational innovation. *Sustainability*, 13(15), 8445.



- Arefieva, O., Polous, O., Arefiev, S., Tytykalo, V., & Kwilinski, A. (2021). Managing sustainable development by human capital reproduction in the system of company's organizational behavior. *IOP Conference Series: Earth and Environmental Science*, 628(1). <https://doi.org/10.1088/1755-1315/628/1/012039>
- Aust, I., Matthews, B., & Muller-Camen, M. (2020). Common Good HRM: A paradigm shift in Sustainable HRM? *Human Resource Management Review*, 30(3), 100705. <https://doi.org/10.1016/j.hrmr.2019.100705>
- Bag, S., Yadav, G., Dhamija, P., & Kataria, K. K. (2021). Key resources for industry 4.0 adoption and its effect on sustainable production and circular economy: An empirical study. *Journal of Cleaner Production*, 281, 125233.
- Björklund, J. C. (2018). Barriers to sustainable business model innovation in Swedish agriculture. *Journal of Entrepreneurship, Management and Innovation*, 14(1), 65–90.
- Blvstáková, J. (2021). The importance of human resources for the sustainability of business models in the era of industry 4.0. *Management Trends in the Context of Industry 4.0*. <https://api.semanticscholar.org/CorpusID:246180161>
- Bombiak, E., & Marciniuk-Kluska, A. (2018). Green human resource management as a tool for the sustainable development of enterprises: Polish young company experience. *Sustainability (Switzerland)*, 10(6). <https://doi.org/10.3390/su10061739>
- Desa, U. N. (2016). Transforming our world: The 2030 agenda for sustainable development.
- Ehnert, I. (2014). Sustainability and Human Resource Management Developing Sustainable Business Organizations. Springer.
- Faeni, D. (2015). HRM Practices and Existence of Knowledge Management Agent in Higher Education. In *Information and Knowledge Management (Vol. 5, No. 3, pp. 47-53)*.
- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. *Scholedge International Journal of Management & Development* ISSN 2394-3378, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In *Journal of Advanced Research in Dynamical and Control Systems (Vol. 9, Issue 16, pp. 582–597)*.
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leadrships, Social Capitaland Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in Jakarta, Indonesia. *International Journal of Pure and Applied Mathematics*, 116(24), 511-520. <http://www.ijpam.eu/>
- Karataş-Özkan, M., Nicolopoulou, K., & Özbilgin, M. F. (2014). Corporate social responsibility and human resource management: a diversity perspective. Edward Elgar Publishing.
- Kramar, R. (2014). Beyond strategic human resource management: Is sustainable human resource management the next approach? *International Journal of Human Resource Management*, 25(8), 1069–1089. <https://doi.org/10.1080/09585192.2013.816863>
- Kristianto, A. H. (2020). SUSTAINABLE DEVELOPMENT GOALS (SDGs) DALAM KONSEP GREEN ECONOMY UNTUK PERTUMBUHAN EKONOMI BERKUALITAS BERBASIS EKOLOGI. <https://api.semanticscholar.org/CorpusID:235088676>



- Lorincová, S., Hitka, M., Štarchoň, P., & Stachová, K. (2018). Strategic instrument for sustainability of human resource management in small and medium-sized enterprises using management data. *Sustainability*, 10(10), 3687.
- Luqmania, D., Sunani, A., Septiani, A., Riyanto, F. A. D., Santoso, M. B., & Raharjo, S. T. (2022). MAS KLIMIS (MASYARAKAT PEDULI IKLIM YANG HARMONIS) KENDARAAN PT PJB UP GRESIK DALAM MEWUJUDKAN TUJUAN SUSTAINABLE DEVELOPMENT GOALS (SDGs). *Share : Social Work Journal*. <https://api.semanticscholar.org/CorpusID:253025703>
- Macke, J., & Genari, D. (2019). Systematic literature review on sustainable human resource management. *Journal of Cleaner Production*, 208, 806–815. <https://doi.org/10.1016/j.jclepro.2018.10.091>
- Mallin, C., Farag, H., & Ow-Yong, K. (2014). Corporate social responsibility and financial performance in Islamic banks. *Journal of Economic Behavior & Organization*, 103, S21–S38.
- Mamatova, L., & Pavliuk, V. (2020). Strategic management of human resources as the basis of sustainable development. *Public Security and Public Order*, 24, 458–466. <https://doi.org/10.13165/PSPO-20-24-30>
- Mariappanadar, S. (2019). *Sustainable human resource management: Strategies, practices and challenges*. Bloomsbury Publishing.
- Mazur, B. (2015). Sustainable Human Resource Management. The attempt of holistic approach. *Ekonomia i Zarządzanie*, 7(2), 7–12. <https://doi.org/10.12846/j.em.2015.02.01>
- McNamara, T. K., Carapinha, R., Pitt-Catsoupes, M., Valcour, M., & Lobel, S. (2017). Corporate social responsibility and employee outcomes: The role of country context. *Business Ethics: A European Review*, 26(4), 413–427.
- Moon, J. (2014). *Corporate social responsibility: A very short introduction* (Vol. 414). Oxford University Press, USA.
- Nied\Ywiecka, K. (2016). Talent Management as a Key Aspect of Human Resources Management Strategy in Contemporary Enterprise. <https://api.semanticscholar.org/CorpusID:114444166>
- Noe, R., Hollenbeck, J., Gerhart, B., & Wright, P. (2006). *Human Resources Management: Gaining a Competitive Advantage*, Tenth Global Edition. McGraw-Hill Education New York, MA.
- Palmer, I., Dunford, R., & Buchanan, D. (2016). *Ebook: Managing Organizational Change: A Multiple Perspectives Approach* (Ise). McGraw Hill.
- Ramadhan, D. M., Nurhayati, N., Khumairoh, I., & S.P., N. P. (2022). Strategi Pengembangan Bumdes Sebagai Implementasi dari Tujuan Sustainable Development Goals (SDGs) di Desa Candi, Kecamatan Bandungan, Kabupaten Semarang. *Endogami: Jurnal Ilmiah Kajian Antropologi*. <https://api.semanticscholar.org/CorpusID:259716218>
- Rivellini, G., Marcaletti, F., & Racioppi, F. (2016). Population ageing and human resources management. A chance for Applied Demography. <https://api.semanticscholar.org/CorpusID:114127858>
- Şenbursa, N. (2022). Employee-Friendly Human Resources Management Strategies in the New Age “Covid” Era. *Advances in Human Resources Management and Organizational Development*. <https://api.semanticscholar.org/CorpusID:246831042>
- Shayan, N. F., Mohabbati-Kalejahi, N., Alavi, S., & Zahed, M. A. (2022). Sustainable Development Goals (SDGs) as a Framework for Corporate Social Responsibility (CSR). *Sustainability*. <https://api.semanticscholar.org/CorpusID:246344913>
- Silveira Ramalho, T., & de Fátima Martins, M. (2022). Sustainable Human Resource Management in the Supply Chain: A new framework. *Cleaner Logistics and Supply Chain*, 5(June). <https://doi.org/10.1016/j.clscn.2022.100075>
- Strandberg, C. (2009). *The role of human resource management in corporate social responsibility issue brief and roadmap*. Report for Industry Canada. Burnaby, BC: Strandberg Consulting.
- Szócs, I., & Schlegelmilch, B. B. (2020). Embedding CSR in corporate strategies. *Rethinking Business Responsibility in a Global Context: Challenges to Corporate Social Responsibility, Sustainability and Ethics*, 45–60.



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

- Tsani, S., Koundouri, P., & Akinsete, E. (2020). Resource management and sustainable development: A review of the European water policies in accordance with the United Nations' Sustainable Development Goals. *Environmental Science and Policy*, 114(October), 570–579. <https://doi.org/10.1016/j.envsci.2020.09.008>
- Wenny Desty Febrian, Rini Ardista, M Surno Kutoyo, Yana Suryana, Wetri Febrina, Kusnadi Kusnadi, Ryan Firdiansyah Suryawan, Tambaten Yuliana Br Purba, Sri Sudiarti, Bambang Libriantono, Erni Pratiwi Perwitasari, Irwanto Irwanto, *Manajemen Sumber daya manusia*, Eureka Media Aksara, 2022/9/20.



## **Organizational Culture, Role of Lecturers and Education Staff Support, Can Increase Service College for Upgrading College Accreditation**

### **R Wisnu Prio PAMUNGKAS**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
wisnu.prio@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-6044-3968

### **Fried SINLAE**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
fried.sinlae@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-7768-0329

### **Nani SUDIARTI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
naniubhara23@gmail.com  
Orcid: xxxx-xxxx-xxxx-xxxx

### **Sri REJEKI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
sri.rejeki@dsn.ubharajaya.ac.id  
Orcid: xxxx-xxxx-xxxx-xxxx

### **Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

## **ABSTRACT**

Shaping Organizational Culture, role of lecturers and support from educational staff can increase collage services, so will help in lift mark accreditation College. Using method quantitative with approach because consequence through sample respondents with 3 Independent variables and 2 Dependent variables. Taking sample with proportionate stratified random sampling in a way proportional used in accordance group or strata of population student as respondents. Organizational Culture Analyze, role of lecturers and support from educational staff can increase quality collage services so that will impact upgrading accreditation College. Research about is role of Organizational Culture and Role of Lecturers as well Education Staff Support will into 3 (three) variables necessary independence considered in now exists enhancement college services so that quality college services can impact to rising accreditation College.

**Keywords:** Organizational Culture, Role of Lecturers, Support from Education Personnel, Services, Accreditation

## INTRODUCTION

Study Program services are very necessary for sustainability lectures at universities (Pamungkas et al, 2023) . Distribution of Data and Information about lectures or related \_ with students, everyone done through Study Program services. For that is, careful planning and implementation of governance in study program services must done with good. Based on the Vision and Mission of Universities that make it happen Tridharma College tall with support Technology Information, along with the realization of accountable, effective and appropriate Higher Education Governance use.

Has spread out lecture areas a number of buildings in the campus area is one \_ necessary factors \_ supported by all component around the College. In the implementation process activity Higher Education, Organizational Culture, Role of Lecturers and Support of Education Personnel is element important in part service College. Try do study with compile A planning help Higher Education in increase service with objective increase Accreditation College becomes 'Campus Superior (Kampus Unggul)'. Look at the stakeholders who have it variation Enough proportionally large, share a number of force Student in Informatics Study Program, Computer Science Faculty.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS

In accordance with circumstances that, there is a number of thing that can be made discussion that is related Organizational Culture, Role of Lecturers and Support of Education Personnel as well as Enhancement Service Higher Education and Accreditation College.

### Organizational Culture

Organizational Culture is system with meaning shared by the members \_ organizations that can differentiate organization One with other organizations (Robbins & Judge, 2015). According to (Schein, 2004) culture Can consists from assumptions, adaptations, perceptions and lessons learned. Culture Organization consists three layers. First is visible objects and creation, but often No Can interpret, for example report annual, equipment. The second one is values, or various important thing \_ for other people. Values conscious, desire affective or desire. The third is assumption basis that tells the story of the individual How method guide behavior them, for example How For feel, think about and feel about work, achievements goals, relationships people and achievements coworkers \_

### The Role of the Lecturer

The lecturer is the main stakeholders who play a role in governance \_ Higher Education (Latip, 2020) . Because everyone matter related lectures will involving lecturers. Even lecturers are involved since creating Higher Education Governance (Basir et al., 2019) .

The lecturer will support socialize information planning, flow and implementation to Students in class in implementation of Higher Education Governance. So that students will too involved as part main in smoothness success governance activities \_ college high.

Didn't happen internal conflict over interests and expedites service public in Higher Education to Student is the outcome of activity that. With hope, everyone governance flow \_ can recorded

and outlined in form a Standard Procedure and implement it with easy and appropriate with stakeholder needs.

### **Education Staff Support**

Education Personnel (Ananda, 2018) is part in one Human Resources available in a Study Program College. Educational personnel are urgently needed in support Lecturer activities in implementation lectures. Well inside readiness teach until help support in service student affairs.

Currently Educational Staff give support No only towards lecturers in universities, but also towards Student as one of the main stakeholder perpetrator main activities in Higher Education. Educational Personnel Activities can give Motivation in increase motivation (Mewarni Siregar, Nyoman Sawitri, 2023) in the field education .

### **Enhancement Service College**

About Higher Education Providers and Management College, giving autonomy college tall in manage his institution Alone in accordance Regulation Government number 4 of 2014. Autonomy These are: 1) Autonomy field academic; 2) Autonomy non- academic fields, one of them form establishing norms and policies operational as well as implementation organization, and one of them field finance. Conceptions of Higher Education in Indonesia. Non- academic autonomy (managing) for increase quality education held through principles of Good University Governance (GUG). responsible freedom \_ can realized with give authority (delegation of authority) through autonomy in understanding whole ability institution for reach the mission based on his choice yourself. College high degree of autonomy is required own certainty about Nervousness. (Sagara & Yustini, 2019)

Often seen enhancement quality service Higher Education (Yoga & Novita, 2021) is matter main process activities learning . Especially moment services that appear in visible stakeholder service negative. Since enter environment College, up to within the area, and then leave area College, always become Stakeholder talks. As example, if Student or lecturers present to campus. First time entering through door parking Then to the Building area and even until enter to in class college as if no available the data. Whereas when noticed Students and lecturers already scheduled in class For lectures in accordance the day and hour . (R Wisnu Prio Pamungkas, nd).

### **Accreditation College**

Activity assessment carried out by the government and/ or institution independent authority \_ is Accreditation college high. First goal of the accreditation process to college tall is protection to society. It means here, with exists accreditation so public Can get place education best. At the same time capable and fulfilling standard, so obtain quality real education good.

Based on the relevant Attachment -A-PerBAN-PT-2-2020-ISK-ISK-APT (BAN-PT, 2020) with the role of lecturers in Tridharma, one of them is with give services in Study Programs up to influential in Higher Education. So Accreditation Many universities own one of the elements is Human Resources.

## HYPOTHESIS

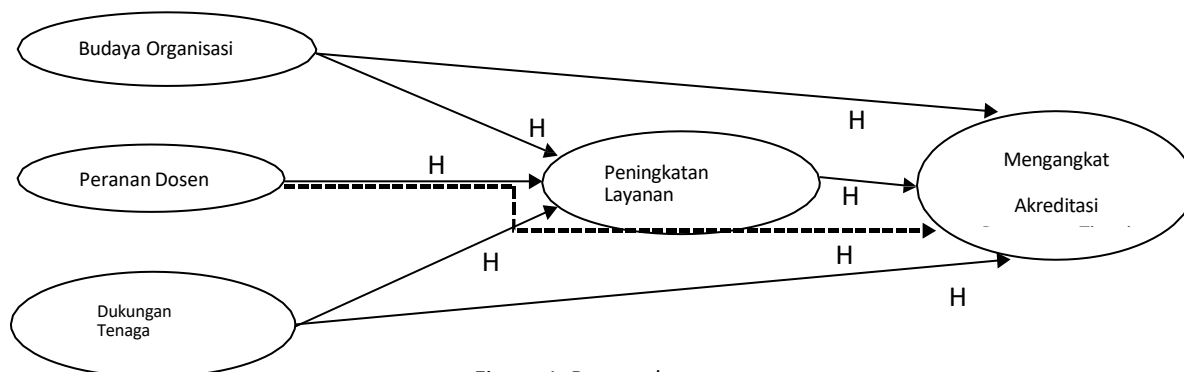


Figure 1. Research

As Endogenous variables (dependent variables), namely Enhancement Study Program and Accreditation Services College. With Exogenous variables (independent variables) are Organizational Culture, Role of Lecturers and Support of Education Personnel, will displays a number of Hypothesis including:

- H1: Influence Significant Organizational Culture in Enhancement Service College
- H2: Influence The significant role of lecturers in Enhancement Service College
- H3: Influence Significant Education Staff Support in Enhancement Service College
- H4: Influence Significant Education Staff Support in Upgrading Accreditation College
- H5: Influence Significant Enhancement Service Higher Education in Upgrading Accreditation College
- H6: Influence Significant Organizational Culture in Upgrading Accreditation College
- H7: Influence Significant The role of lecturers in Upgrading Accreditation College

## METHODS

Research methods used is method quantitative with approach connection because consequence with sample respondents from 3 Exogenous variables and 2 Endogenous variables. Retrieval technique sample using sampling (Jabbar, 2019) in a way proportional used in accordance group or strata of population / respondents. With amount population 267 students consists from 3 generations will taken respondents a total of 200 students by strata / grouping will taken from each respondent as following amount Existing population:

1. Class of 2020-2021 = 8 people
2. Class of 2021-2022 = 89 people
3. Class of 2022-2023 = 170 people

Based on Grouping the done with use technique sampling proportionate stratified random sampling with formula as following:

$$\Sigma_{\text{Responden per Kelompok}} = \frac{(\Sigma_{\text{Populasi Per Kelompok}})}{(\Sigma_{\text{Total Populasi}})} \times \Sigma_{\text{Responden yang disiapkan}}$$

Figure 2. Proportionate stratified random sampling formula



Data obtained in accordance calculation for get number of 200 respondents in accordance with population strata, as following:

1. Class of 2020-2021 = 6 people
2. Class of 2021-2022 = 67 people
3. Class of 2022-2023 = 127 people

With a total of 38 Questions with grouping in accordance variable as following:

1. Organizational Culture (X1): 1 Dimension 11 Indicators
2. Role of Lecturers (X2): 1 Dimension and 7 Indicators
3. Education Personnel Support (X3): 1 Dimension with 6 Indicators
4. Enhancement Service Higher Education (Y): 1 Dimension with 9 Indicators
5. Upgrading Accreditation College (Z): 1 Dimension with 5 Indicators

So you can is displayed Existing questions as following:

**Reliability Aspect** (Yoga & Novita, 2021) ( Shape Culture Organize impact Reliability of Lecturers and Education Personnel in give service )

1. Lecturer with ability submit RPS, contracts lectures, techniques and portions evaluation to students at the start lectures
2. Lecturers have ability in delivery material
3. Become Organizational Culture in provide time for discussion and questions answer
4. Lecturer Collaboration in available teaching materials (handouts, modules, etc.) completeness material student
5. Objective lecturer assessment
6. Become Culture for lecturers present appropriate time
7. Lecturers have ability skills and attitude Asah, Asih, Nurturant
8. Ability power education for serve administration student affairs
9. Quality service power education for fulfil interest student.
10. Quality Study Program/ Faculty / Directorate managers in give excellent service to student
11. Culture Higher Education whole support reliability of lecturers, energy education and management in give service to student

**Aspect Empathy** (Almana & Wekke, 2018) (The Role of Lecturers for give attention to student as form educational staff support)

1. Lecturer's concern in understand interests and difficulties student.
2. The size contribution costs (donations development institution) above parental consent \_ marked student/ guardian \_ with letter statement
3. Study Program Academic Supervisor monitor to progress student
4. Lecturer helps students who experience difficulties field academic / eye studying
5. Lecturer behaves as civil, open, cooperative, consultative and corrective with student
6. Joint lecturer Faculties / Study Programs strive understand interests and talents students and try for develop it through SMEs
7. By all lecturers provide care and attention to student

**Aspect (Certainty)** (Suti et al., 2020) – (Education Staff Support For give confidence student that services provided \_ has in accordance with provisions)

1. Staff administration / personnel education polite and friendly in give service

2. Problems / complaints student handled by the Faculty /Prodi through PA lecturers (Academic Supervisors).
3. Education Personnel mediate every work / tasks always corrected by the lecturer and returned to student
4. Time used in a way effective in mediate lecturers in the teaching process
5. Remind penalty for students who violate existing regulations \_ set Faculty /Prodi and apply for all student without except.
6. By whole Educational Staff and management services in help student Already in accordance with provisions.

**Tangibles Aspect** (Triyani et al., 2021) (Assessment student to adequacy , accessibility , quality facilities and infrastructure)

1. Lecture hall organized with clean and tidy
2. Capacity room studying in accordance with amount Power accommodate student
3. Lecture hall cool and comfortable be equipped with AC
4. Learning facilities available in the room studying complete and representative
5. Faculties / Study Program have complete and easy library \_ accessed
6. Relevant laboratory / workshop /studio with need science for students (Physics, Languages, Computers and others)
7. Availability book references, scientific journals, proceedings in the library Faculties that are easy to access
8. Availability the facilities and number of toilets are clean and adequate
9. By whole Faculties / Study Programs provide facility adequate and affordable facilities and infrastructure accessed with Good

**Aspect of Responsiveness ( Responsiveness )** (Yoga & Novita, 2021) – ( Lecturer's will, energy education and management in help students and provide service with fast )

1. Universities / Faculties / Study Programs through guardian lecturers / PAs help student if face problem in learning and completion Final Project
2. Education / Leadership Faculties / Study Programs along with his ranks provide time for parents \_ student for consult
3. Universities / Faculties / Study Programs provide service health for student
4. Universities / Faculties / Study Programs provide help insurance for students who get disaster accident
5. By whole Power responsiveness of Lecturers, Education Personnel, and Management (University / Faculty/ Study Program) in help student with fast

## RESULTS

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.719 <sup>a</sup>	.517	.515	3.03574	.517	212.003	1	198	.000
a. Predictors: (Constant), Budaya Organisasi									

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	2.589	1.809		.154
	Budaya Organisasi	.742	.051	.719	.000
a. Dependent Variable: Layanan Perguruan Tinggi					

Figure 3. Influence and Significance Culture Organize to Service College

According to Figure 3, running for connectedness between Organizational Culture with Upgrade Service College, earned T.Value 14.560 and Significant 0.000, as well R.Square 0.517

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.740 <sup>a</sup>	.548	.546	2.93692	.548	240.060	1	198	.000
a. Predictors: (Constant), Peranan Dosen									

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	6.310	1.463		.000
	Peranan Dosen	1.008	.065	.740	.000
a. Dependent Variable: Layanan Perguruan Tinggi					

Figure 4. Influence and Significance The role of lecturers towards Service College

According to Figure 4, running for connectedness between The role of lecturers with Upgrade Service College, earned T.Value 15.494 and Significant 0.000, as well R.Square 0.548

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.709 <sup>a</sup>	.503	.501	3.07604	.503	200.553	1	198	.000
a. Predictors: (Constant), Dukungan Tenaga Kependidikan									

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	4.148	1.750		.019
	Dukungan Tenaga Kependidikan	1.271	.090	.709	.000
a. Dependent Variable: Layanan Perguruan Tinggi					

Figure 5. Influence and Significance Education Staff Support to Service College

According to Figure 5, running for connectedness between Education Staff Support with Upgrade Service College, earned T.Value 14.162 and Significant 0.000, as well R.Square 0.503

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.780 <sup>a</sup>	.609	.603	2.74606	.609	101.690	3	196	.000
a. Predictors: (Constant), Dukungan Tenaga Kependidikan, Budaya Organisasi, Peranan Dosen									

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	.555	1.722		.747
	Budaya Organisasi	.321	.077	.311	.000
	Peranan Dosen	.452	.123	.332	.000
	Dukungan Tenaga Kependidikan	.352	.153	.196	.023
a. Dependent Variable: Layanan Perguruan Tinggi					

Figure 6. Influence and Significance Organizational Culture, Role of Lecturers and Support of Education Personnel to Service College

According to Figure 6 in the Coefficient Table, it explains connectedness between Organizational Culture, Role of Lecturers and Support of Education Personnel to Upgrade Study Program Services, obtained results that Organizational Culture T.Value 4.153 and Significant 0.000, Role of Lecturers T.Value 3.670 and Significant 0.000, and Education Staff Support T.Value 2.294 and Significant 0.023

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.719 <sup>a</sup>	.517	.515	3.03574	.517	212.003	1	198	.000
a. Predictors: (Constant), Budaya Organisasi									

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	2.589	1.809		.154
	Budaya Organisasi	.742	.051	.719	.000
a. Dependent Variable: Layanan Perguruan Tinggi					

Figure 7. Influence and Significance Culture Organize to Accreditation College

As shown in Figure 7, running for connectedness between Organizational Culture with Upgrade Accreditation College, earned T.Value 14.560 and Significant 0.000, as well R.Square 0.517

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.465 <sup>a</sup>	.216	.212	2.00337	.216	54.567	1	198	.000
a. Predictors: (Constant), Peranan Dosen									

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	6.310	1.463		.000
	Peranan Dosen	1.008	.065	.740	.000
a. Dependent Variable: Layanan Perguruan Tinggi					

Figure 8. Influence and Significance The role of lecturers towards Accreditation College

As shown in Figure 8, running for connectedness between The role of lecturers with Upgrade Accreditation College, earned T.Value 15.494 and Significant 0.000, as well R.Square 0.216

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.443 <sup>a</sup>	.196	.192	2.02840	.196	48.373	1	198	.000
a. Predictors: (Constant), Dukungan Tenaga Kependidikan									

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	8.745	.998		.000
	Peranan Dosen	.328	.044	.465	.000
a. Dependent Variable: Akreditasi Perguruan Tinggi					

Figure 9. Influence and Significance Education Staff Support to Accreditation College

As shown in Figure 9, running for connectedness between Education Staff Support with Upgrade Accreditation College, earned T.Value 7.387 and Significant 0.000, as well R.Square 0.196

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.477 <sup>a</sup>	.228	.216	1.99847	.228	19.270	3	196	.000

a. Predictors: (Constant), Dukungan Tenaga Kependidikan, Budaya Organisasi, Peranan Dosen

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	7.497	1.253		.5982
	Budaya Organisasi	.042	.056	.078	.739
	Peranan Dosen	.194	.090	.275	.032
	Dukungan Tenaga Kependidikan	.143	.112	.154	.202

a. Dependent Variable: Akreditasi Perguruan Tinggi

Figure 10. Influence and Significance Organizational Culture, Role of Lecturers and Support of Education Personnel to Accreditation College

According to Figure 10 in the Coefficient Table, it explains connectedness between Organizational Culture, Role of Lecturers and Support of Education Personnel to Accreditation College, earned results that Organizational Culture T.Value 0.739 and Significant 0.461, Role of Lecturers T.Value 2.162 and Significant 0.032, and Education Staff Support T.Value 1.281 and Significant 0.202

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.346 <sup>a</sup>	.120	.116	2.12250	.120	27.011	1	198	.000

a. Predictors: (Constant), Layanan Perguruan Tinggi

Coefficients <sup>a</sup>					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	10.882	1.004		10.843
	Layanan Perguruan Tinggi	.179	.035	.346	.000

a. Dependent Variable: Akreditasi Perguruan Tinggi

Figure 11. Influence and Significance Service Higher Education towards Accreditation College

As shown in Figure 11, running for connectedness between Service College with Accreditation College, earned T.Value 5.197 and Significant 0.000, as well R.Square 0.120

### Measurement models

With see results in the calculation process in SPSS ver.26, if t.value < t.table own meaning effect and when significant value < 0.05 means existing value is classified as Significant. As in the figure above, then generated as in the table following:

No	Connection Structural - Hypothesis	T. Value	Significant	R. Square	Results
----	------------------------------------	----------	-------------	-----------	---------

1	Organizational Culture → Enhancement Service College (Fig.3)	14,560	0,000	0.517	Influential and Significant
2	The Role of the Lecturer → Enhancement Service College (Fig.4)	15,494	0,000	0.548	Influential and Significant
3	Education Staff Support → Enhancement Service College (Fig.5)	15,162	0,000	0.503	Influential and Significant
4	Organizational Culture, Role of Lecturers, and Support of Education Personnel → Enhancement Service College (Fig.6)	4,153 3,670 2,294	0,000 0,000 0.023	0.609	Influential and Significant Influential and Significant Influential and Significant
5	Education Staff Support → Enhancement Accreditation College (Fig.9)	7,387	0,000	0.196	Influential and Significant
6	Service College → Accreditation College	5,197	0,000	0.120	Influential and Significant
7	The Role of →the Lecturer Enhancement Accreditation College (Fig.8)	15,494	0,000	0.216	Influential and Significant
8	Organizational Culture → Accreditation College (Fig.7)	14,560	0,000	0.517	Influential and Significant
9	Organizational Culture, Role of Lecturers, and Support of Education Personnel → Enhancement Accreditation College (Fig.10)	0.739 2,162 1,281	0.461 0.032 0.202	0.228	Influential and Not Significant Influential and Significant Influential and Not Significant

Table 1. SPSS Process Results

### The Assessment of Structural Model

With Look at table 1 above which discusses connectedness dependency between The Role of Lecturers, Support from Educational Staff and Understanding Student to Enhancement Service College then obtained test results as following:

### Hypothesis Testing

H1 : Influence Organizational Cultures on the Rise Service College with T.Value 14.560 and Significant 0.000 then obtained results own Big and significant influence

H2 : Influence The Role of Lecturers in Improvement Service College with T.Value 15.494 and Significant 0.000 then obtained results own Big and significant influence

H3 : Influence Educational Personnel Support for Improvement Service College with T.Value 15.162 and Significant

0.000 then obtained results own Influence and Significance

H4 : Influence Educational Personnel Support for Accreditation College with T.Value 7.387 and Significant 0.000 then obtained results own Influence and Significance



H5 : Influence Enhancement Service Higher Education on Accreditation College with T.Value 5.197 and Significant 0.000 then obtained results own Influence and Significance

H6 : Influence The Role of Lecturers in Accreditation College with T.Value 15.494 and Significant 0.000 then obtained results own Influence and Significance

H7 : Influence Organizational Cultures on Accreditation College with T.Value 14.560 and Significant 0.000 then obtained results own Influence and Significance

## DISCUSSIONS

According from results mentioned above, if from each dependency a running process is also carried out for combines 3 existing variables that is Organizational Culture, Role of Lecturers and Support of Education Personnel to Accreditation Universities have different values namely,

1. Organizational Culture: T Value 0.739 and Significant 0.461
2. Role of Lecturers: T Value 2.162 and Significant 0.032
3. Education Staff Support: T Value 1.281 and Significant 0.202

There is a difference results written ending based on existing data, for the third process the independent thing above state Organizational Culture and Support of Education Personnel in Accreditation Universities are Influential and Not Significant with mark significance > 0.05

## CONCLUSIONS

Based on several times the data processing process is carried out with using the same data, using the SPSS obtained results that For Organizational Culture and Support of Educational Personnel influential However not significant in lift Accreditation College. And according to this discussion, it can be seen that improving higher education services will be very influential and significant in increasing higher education accreditation.

## REFERENCES

- Almana, S.L.O., & Wekke, I.S. (2018). Accreditation-based higher education governance . books.google.com. <https://books.google.com/books?hl=en&lr=&id=51xHDwAAQBAJ&oi=fnd&pg=PA7&dq=aspectsof+empathy+in+governance+in+higher+education&ots=9odpvpLHtW&sig=fhxeaPC73R9kZfsG3uieXtga dPw>
- Ananda, R. (2018). The profession of educators and education personnel (Study of educators and education personnel) . repository.uinsu.ac.id. <http://repository.uinsu.ac.id/3584/1/5>. EDUCATIONAL AND EDUCATIONAL PROFESSION BOOK.pdf
- BAN-PT. (2020). Higher Education Accreditation Accreditation Rating Conversion Supplement Instrument . 1–16.
- Basir, A., Fadlil, A., & Riadi, I. (2019). Enterprise architecture planning sistem informasi akademik dengan togaf ADM. ... Komputer Dan Informatika). <http://ejurnal.tunasbangsa.ac.id/index.php/jsakti/article/view/91>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. Review of International Business and Strategy, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Jabbar, M. N. (2019). Quality management as a strategic tool to enhance the relationship between leaders' behavior and lecturers' job satisfaction. International Journal of Higher Education, 8(3), 36–46. <https://doi.org/10.5430/ijhe.v8n3p36>
- Latip, M. S. A. (2020). Students' perception of lecturers' competency and the effect on institution loyalty: The mediating role of students' satisfaction. Asian Journal of University Education, 16(2), 183–195. <https://doi.org/10.24191/AJUE.V16I2.9155>

- Mewarni Siregar, Nyoman Sawitri, DPF (2023). The Influence of Motivation, Work Discipline, Leadership and Information Technology on the Performance of Educators at the Santa Lusía Virgini Foundation Bekasi . 2023 (5), 399–404. <https://doi.org/https://doi.org/10.47353/ijema.v1i5.70>
- R Wisnu Prio Pamungkas, AF (nd). Designing Higher Education Governance Using the Scrum Framework with Information Technology Support Higher Education Governance Design Based on Information Technology Using the Scrum Framework .
- R Wisnu Prio Pamungkas, AF (2023). Information Technology Informatics Study Program, Faculty of Computer Science, Bhayangkara University, Greater Jakarta August 2022 . 4 (1), 11–22. <https://doi.org/https://doi.org/10.55122/junsibi.v4i1.633>
- Sagara, Y., & Yustini, S. (2019). Phenomenological Study of the Implementation of Legal Entity Higher Education Governance in Indonesia. *Accountability* , 12 (2), 249–258. <https://doi.org/10.15408/akt.v12i2.13226>
- Suti, M., Syahdi, MZ, & Didiharyono, D. (2020). Higher Education Governance in the Era of Information Technology and Digitalization . 3 (September), 203–214. <http://www.ojs.unanda.ac.id/index.php/jemma/article/view/635>
- Triyani, D., Sarbina, D. Ayu Belawanti, & NSS, LP (2021). Analysis of the Influence of Service Quality in the Academic Subdivision on Student Satisfaction at the Faculty of Medicine, Diponegoro University, Semarang. *Solution* . <https://journals.usm.ac.id/index.php/Solusi/article/view/3168>
- Yoga, KMS, & Novita, N. (2021). Can It Governance With Cobit 5 Improve the Quality of Academic Information Services? *JIMFE (Scientific Journal of Management, Faculty of Economics)* , 7 (2), 231–244. <https://doi.org/10.34203/jimfe.v7i2.3905>



## **Model of the Effect of Situational Leadership, Compensation, Work Motivation towards Teacher Performance in Community Learning Activity Center (PKBM) of Jakarta**

**Rita MULYANTI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
ritamulyanti80@gmail.com  
Orcid: 0009-0001-6504-3867

**Tubagus Hedi SAEPUDIN**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
tubagus.hedi@dsn.ubharajaya.ac.id  
Orcid: 0009-0006-8476-9379

**Cut AVIYANTI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
cutaviyanti@gmail.com  
Orcid: 0009-0005-3243-0472

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

To explain these relationships and provide valuable insights for education policy makers, institutions and educators. Through this research, we will investigate how these three factors interact and impact teacher performance in a literature review. Using a qualitative model derived from existing literature with variable findings related to this paper. For the Community Learning Activity Center (PKBM) this is a consideration to consider using the variables in the topic of this paper quantitatively, because there are already many research results from paper literature from trusted international journals. In addition, other variables that exist and are found in the results of this paper make a gap and look for a new phenomenon in future research. The variables in this paper are not renewable, there have been many research results in papers using quantitative research methods, however, there have been no reviews and results related directly and together with the variables in this paper with the research object of the Community Learning Activity Center (PKBM) with qualitative research methods by searching for literature from trusted international journals.

**Keywords:** Literature Review, Situational Leadership, Compensation, Work Motivation, teacher Performance, Community Learning Activity Center (PKBM), Pusat Kegiatan Belajar Masyarakat (PKBM).

## INTRODUCTION

Education has a very important role in the development of societies and countries (Ketlhoilwe et al., 2019; Palazzolo et al., 2019). Teachers are a key element in the education process, and the quality of their performance has a significant impact on the achievement of educational goals (Warren, 2021). Education plays a key role in the development of a society, and teachers are the main pillar in providing quality education in addition to education as an important foundation in shaping the future of individuals and society (Baltsavias & Kyridis, 2020; Isac et al., 2022). Teachers, as the main agents in the education process, have a central role in ensuring rapid progress in students' learning and intellectual development. To improve the quality of education, it is important to understand the factors that influence teacher performance (Mkhize et al., 2022).

Theoretically, there is an increasing emphasis on the quality of education and the central role of teachers in the learning process of PKBM. Situational leadership, which involves adapting leadership styles to the specific needs of teachers in various situations, is increasingly recognized as an important factor in providing effective guidance and support to teachers (Suriyadi et al., 2020). Compensation, on the other hand, covers various aspects such as salary, allowances and other incentives, it plays an important role in attracting and retaining qualified teaching staff (Muazza, 2021). In addition, it can act as a motivator that affects teachers' dedication and commitment to their work. Job motivation is essential to keep teachers' commitment and morale high (Guterres et al., 2020; Normaini et al., 2022). Motivated teaching staff are more likely to excel in their efforts to provide quality education and create a positive and inspiring learning environment for students (Lala et al., 2022).

Understanding how these elements connect and influence teacher effectiveness in the context of PKBM in Central Jakarta is important for achieving broader educational goals and improving overall student learning. The purpose of this study is to shed light on these relationships and provide valuable insights for education policy makers, institutions and educators. Through this research, we will investigate how these three factors interact with each other and impact teacher performance in a literature review. By understanding these dynamics, we hope to provide valuable insights for education policy, educational institutions and teachers themselves to improve education quality and students' learning experience, and also aim to provide a deeper understanding of how these factors work together and how they can be effectively managed to improve education quality and teacher performance.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS

### **Situational Leadership on Teacher Performance**

The study from (West et al., 2022) states in the research results that the relationship between principals' situational leadership and teacher performance by considering the impact of work culture and teacher motivation, reveals a direct relationship between situational leadership, work culture, and work motivation, which affects teacher performance. In addition, an indirect relationship was found, showing how situational leadership and work culture affect teacher performance through their influence on work motivation. Situational leadership and work environment have an impact on teacher performance, both directly and indirectly, through job satisfaction (Silfiati et al., 2022).

Still related to teacher performance, a study from (Ruslan et al., 2020) states that there is a joint influence between the principal's situational leadership style and teacher professionalism on teacher performance in elementary schools, teacher performance with situational leadership and work climate in a study from (Patriah et al., 2022). The results of another study related to teacher performance stated that the situational leadership of the principal through work motivation and

the work climate of teachers at the State Vocational High School in Banjarmasin (Yulita et al., 2023).

Another study from (Annaba et al., 2021). These studies highlight the importance of situational leadership in education and its impact on teacher performance. By understanding the factors that influence situational leadership, we can work towards creating a work environment that supports and motivates educators and ensures that students receive a high-quality education.

### Compensation on Teacher Performance

The study from (Ph, 2010) states compensation will improve teacher performance, with the other variables in this paper being teacher competence, education level, and strategy. Other studies also state that compensation can have a direct influence on teacher performance (Sehol, 2022; Syam & Iba, 2022). Work motivation can act as a mediator in the relationship between compensation and teacher performance (Fauzi & Herminingsih, 2021). Compensation may play a role in teacher performance but it is only one of many factors that can affect education quality. Other factors such as teacher training, support and resources are also important for teacher performance and student learning outcomes. However, ensuring a fair and competitive compensation package can help attract and retain high- quality teachers, which in turn can improve student learning outcomes.

### Work Motivation on Teacher Performance

Studies from (Martini et al., 2022) state that teacher performance has a positive effect with work motivation, work motivation can act as an intermediary in the relationship between other factors such as teacher professionalism, work discipline, and work environment with teacher performance (Istiana et al., 2022a). The study from (Noriawati et al., 2022) states the direct and indirect relationship between emotional intelligence, work commitment and teacher performance through work motivation.

Teacher performance has an influence on work motivation and situational leadership (Barat et al., 2022), in addition, a study from (Albuni, 2022) states the direct and indirect influence between transformational leadership, work discipline and work motivation on teacher effectiveness.

Based on the description above, work motivation is an important factor in teacher performance and can be influenced by various factors such as leadership, work environment, and professionalism. By understanding the factors that influence work motivation, we can work towards creating a work environment that supports and motivates educators and ensures that students receive a high-quality education.

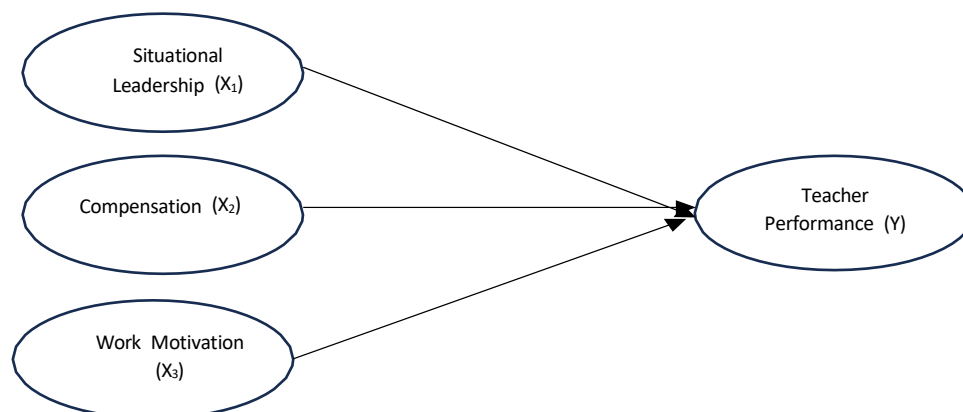


Figure 1. Framework

From Figure 1. Framerowk above, try to describe the hypothesis as presented below:

H1: Situational Leadership has a significant and positive effect on Teacher Performance.

H2: Compensation has a significant and positive effect on Teacher Performance

H3: Work Motivation has a significant and positive effect on Teacher Performance.

## **METHODS**

Using qualitative models derived from existing literature with variable findings related to this paper. And in this study propose a model that is associated with the findings of the literature related to the topic at hand. The amount of literature reaches dozens found from various journal providers.

## **RESULTS**

The results of research in the form of literature - literature to find papers derived from existing journals related to the topic in this paper, in narrative form will be described as according to the study of (bawi. et al., 2022) with the aim of his research analyzing the effect of basic situation management, work atmosphere and work enthusiasm on performance, the results of the research situational management affects performance, work climate on performance, work enthusiasm on performance, central situational management enthusiasm, work climate on work enthusiasm, central situational management on work enthusiasm and work climate on performance. In a study with research objectives stating that to determine and analyze the relationship between teacher professional skills, work motivation and work discipline with teacher work efficiency, with the results of research on teacher performance having a positive and significant influence on teacher professionalism, and work motivation has a relationship with work discipline (martini, 2022).

The study from (Ruslan et al., 2020) with the research objective to determine jointly the effect of the principal's situational management style and teacher professional skills on teacher effectiveness in primary grades, with the results of the study stating that the performance of language teachers at SD-Negro Penugu has a significant influence with the situational leadership style of the principal, the professional skills of a teacher, as well as the situational leadership style of the principal and teacher professionalism jointly affect the effectiveness of teachers at SD Negeri Penuguan. Teacher performance has a positive and significant influence on spiritual intelligence, appreciation and job satisfaction, job satisfaction significantly moderates the influence of mental intelligence and compensation on PAK teacher performance. The Sanggau District Education Office and the Ministry of Religious Affairs are proposed to improve spiritual intelligence, appreciation and job satisfaction to improve PAK teacher effectiveness (Yusmanto et al., 2022).

The study from (Gusriani et al., 2022) with the research objective to determine the effect of leadership style, commitment and motivation on job satisfaction and teacher effectiveness at Masmur Multi Mechanical Vocational School Pekanbaru, the results of the research management style has no significant effect on job satisfaction, commitment has no significant effect on job satisfaction, and motivation has no significant effect on job satisfaction. In addition, management style has a significant effect on teacher performance, commitment has



no significant effect on teacher performance, motivation has no significant effect on teacher performance, and job satisfaction has no significant effect on teacher performance. A study with the aim of knowing the effect of the principal's situation management on teacher performance; the effect of work motivation on teacher effectiveness; and the effect of the principal's situational leadership on work motivation, with the results of research on management style has an important role in developing motivation and work performance which has a positive effect on the quality of individuals in the organization (MUDIYANTUN, 2019). Studies from (Setiawan et al., 2020) with research objectives to determine and explain: 1) The effect of the principal's salary on teacher performance. 2) The effect of teacher involvement on teacher effectiveness. 3) The contribution of principal appreciation and teacher commitment to teacher performance at SDN Batang Cenaku. Research results 1) Salary affects the performance of elementary school teachers by 10.5%, which means that salary affects teacher performance. 2) Dedication affects the work of elementary school teachers by 9.4%. Thus, commitment is important to teacher activity. This means that the better the involvement, the better the teacher performs his duties and vice versa. 3) Salary and commitment together affect teacher performance by 18.5%. This explains that good and ideal teacher performance must be improved by increasing salary and commitment. performance has a negative and insignificant effect on job satisfaction, competence has a positive and insignificant effect on performance and job satisfaction, the work environment has a negative and insignificant effect on job satisfaction, the work environment has a negative and insignificant effect on job satisfaction. insignificant negative effect on job satisfaction. In addition, competence has a significant positive effect on performance and motivation has a significant positive effect on job satisfaction and motivation has an insignificant positive effect on teacher performance at the Darul Hikmah Koto Baru Islamic Boarding School Foundation, Dharmasraya Regency, with the research objective of knowing the effect of competence, motivation, work environment and teacher effectiveness on job satisfaction at the Darul Hikmah Koto Baru Foundation, Dharmasraya Regency (Istiana et al., 2022b), 2022b).

The study of (Noriawati, 2022b) where the research objectives stated to examine the relationship between emotional intelligence, work commitment and teacher effectiveness as measured by work motivation, with the results of research on teacher performance through work motivation has a direct and indirect relationship between emotional intelligence, work commitment. (1) the work environment has a positive and significant effect on motivation, (2) the effect between rewards and motivation, and (3) a positive and significant effect on motivation. work environment on teacher performance, (4) performance has a positive and significant effect between rewards, (5) motivation has no significant effect on teacher performance, (6) the work environment has no significant effect on teacher motivation and performance, and (7) there is no trade-off between teacher motivation and teacher performance that has a significant impact, with the research objective to determine the effect of the work environment, salary and motivation on teacher performance in each school (Usman, 2013).

The study from (Supiansyah, 2022a) with the research objective of describing the relationship between situational management of school principals and teacher effectiveness, with the results of the study there is a direct relationship between situational leadership, work culture, work

motivation with teacher performance, situational leadership and work culture have an indirect relationship through work motivation and teacher performance. (1) salary and career development have a significant positive effect on work motivation; (2) salary, career development and work motivation have a significant positive effect on teacher work results; and (3) salary and career development have a significant positive effect on teacher effectiveness through work motivation, with research objectives to study the effect of salary and career development on work motivation, study the effect of salary, career development and work motivation on teacher work results; and aims to show and test the effect of remuneration and career development on teacher effectiveness through work motivation (Ismawati et al., 2023). The study of (Albuni, 2022) with research objectives to analyze the direct and indirect effects of principal change management, work motivation and work discipline on teacher performance, with the results of research on the direct and indirect effects of transformational leadership, work discipline and work motivation on teacher effectiveness. Teacher performance has a positive and significant effect on compensation, besides the variables of salary, employment opportunities and work efficiency have a positive and significant effect. The effect of principal leadership on teacher effectiveness through work discipline and success motivation both directly and indirectly, with the research objective to describe and analyze the direct and indirect effects of principal leadership on teacher performance through work discipline and teacher work motivation (rusdiana, 2022c).

## **DISCUSSIONS**

From the above description of the various literature papers found by researchers in accordance with this paper and topic, some of the research results related to teacher performance mostly have a significant and positive effect on the variables in this topic, namely situational leadership variables, compensation and work motivation with research objects in the field of education from basic education to higher education.

However, there are also research results in the paper mentioning that teacher performance is not significant to motivation, commitment and job satisfaction.

## **CONCLUSIONS**

For the Community Learning Activity Center (PKBM) this is a consideration to consider using the variables in the topic of this paper quantitatively, because there are already many research results from paper literature from trusted international journals. In addition, other variables that exist and are found in the results of this paper make a gap and look for a new phenomenon in future research.

## **REFERENCES**

- Albuni, H. (2022). The Effect of Transformational Leadership of The Principal, Work Motivation and Work Discipline on Teacher Performance. *International Journal of Social Science And Human Research*. <https://api.semanticscholar.org/CorpusID:250030678>
- Albuni, H. (2022). The Effect of Transformational Leadership of The Principal, Work Motivation and Work Discipline on Teacher Performance. *International Journal of Social Science And Human Research*, 05(06), 2370–2375. <https://doi.org/10.47191/ijsshr/v5-i6-62>

- Annaba, M. M., Suhaimi, & Wahyu. (2021). The Situational Leadership Relations of Madrasah Heads, Organizational Citizenship Behavior (OCB) and Sustainable Professional Development with MTsN Teacher Performance in Banjarmasin. *Journal of K6 Education and Management*. <https://api.semanticscholar.org/CorpusID:250253937>
- Baltsavias, A., & Kyridis, A. (2020). Preschool Teachers' Perspectives on the Importance of STEM Education in Greek Preschool Education. *Journal of Education and Practice*. <https://api.semanticscholar.org/CorpusID:226700439>
- Barat, M., BanjarRegency, Supiansyah, Suriansyah, A., & Ngadimun. (2022). Correlation between Situational Leadership and Teacher Performance through Work Culture and Teacher Work Motivation at SDN Martapura Barat, BanjarRegency. <https://api.semanticscholar.org/CorpusID:250278762>
- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. *Scholedge International Journal of Management & Development* ISSN 2394-3378, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In *Journal of Advanced Research in Dynamical and Control Systems* (Vol. 9, Issue 16, pp. 582–597).
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leaderships, Social Capital and Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in Jakarta, Indonesia. *International Journal of Pure and Applied Mathematics*, 116(24), 511-520. <http://www.ijpam.eu/>
- Fauzi, A., & Herminingsih, A. (2021). THE EFFECT OF WORK DISCIPLINE, MOTIVATION, AND COMPENSATION ON TEACHER PERFORMANCE SMK YUPPENTEK 1 TANGERANG. <https://api.semanticscholar.org/CorpusID:234844975>
- Gusriani, D., Komardi, D., & Panjaitan, H. P. (2022). Leadership Style, Commitment, and Work Motivation on Job Satisfaction and Teacher Performance at the Vocational School of Multi Mekanik Masmur Pekanbaru. *Journal of Applied Business and Technology*, 3(2), 130–142. <https://doi.org/10.35145/jabt.v3i2.95>
- Guterres, L. F. D. C., Armanu, A., & Rofiaty, R. (2020). The role of work motivation as a mediator on the influence of education-training and leadership style on employee performance. *Management Science Letters*, 10, 1497–1504. <https://api.semanticscholar.org/CorpusID:214356979>
- Isac, M. M., Sass, W., Pauw, J. B., de Maeyer, S., Schelfhout, W., van Petegem, P., & Claes, E. (2022). Differences in Teachers' Professional Action Competence in Education for Sustainable Development: The Importance of Teacher Co-Learning. *Sustainability*. <https://api.semanticscholar.org/CorpusID:245919483>
- Ismawati, R., Mulyono, S., & Astuti, R. (2023). Influences of Compensation and Career Improvement on Teacher Performance Through Work Motivation. *International Journal of Social Science Research and Review*, 6(1), 193–203. <https://doi.org/10.47814/ijssrr.v6i1.887>
- Istiana, N., Putra, R., & Panjaitan, H. P. (2022a). Competence, Work Motivation, and Work Environment on Job Satisfaction and Teacher Performance at Yayasan Pondok Pesantren Darul Hikmah Koto Baru Kabupaten Dharmasraya. *Journal of Applied Business and Technology*. <https://api.semanticscholar.org/CorpusID:260913261>
- Istiana, N., Putra, R., & Panjaitan, H. P. (2022b). Competence, Work Motivation, and Work Environment on Job Satisfaction and Teacher Performance at Yayasan Pondok Pesantren Darul Hikmah Koto Baru Kabupaten Dharmasraya. *Journal of Applied Business and Technology*, 3(2), 193–208. <https://doi.org/10.35145/jabt.v3i2.103>
- Kethoilwe, M. J., Silo, N., & Velepini, K. (2019). Enhancing the Roles and Responsibilities of Higher Education Institutions in Implementing the Sustainable Development Goals. *Sustainable Development Goals and Institutions of Higher Education*. <https://api.semanticscholar.org/CorpusID:203522080>
- Lala, C., Hardyanto, R. N. W., Sukestiyarno, Y. L., & Pramono, S. E. (2022). Analysis of the Effect of Schoology Implementation, Work Motivation and Pedagogic Competence on SMA/SMK Teacher's Performance of Catholic Religious Education in Kubu Raya Regency. *Proceedings of the 6th International Conference on Science, Education and Technology (ISET 2020)*. <https://api.semanticscholar.org/CorpusID:250512789>

- Martini, Ahmad, K. I., & Metroyadi. (2022). The Correlation among Teacher Professionalism, Work Motivation and Work Discipline on Teacher Performance. *International Journal of Social Science and Human Research*. <https://api.semanticscholar.org/CorpusID:249799119>
- Mkhize, M. V., Mtshali, M. A., & Sithebe, K. (2022). Teacher factors influencing Grade 12 Accounting learners' performance in the Eswatini General Certificate Secondary Examination. *Perspectives in Education*. <https://api.semanticscholar.org/CorpusID:255915900>
- Muazza, M. (2021). In Search of Quality Human Resources in Education: Professional Competency, Compensation, Working Climate, and Motivation toward Vocational Teachers' Performance. *Indonesian Research Journal in Education [IRJE]*. <https://api.semanticscholar.org/CorpusID:237958779>
- MUDIYANTUN, Y. (2019). the Investigation of Situational Leadership, and Work Motivation on Kindergarden Teacher Performance. *JKP | Jurnal Kepemimpinan Pendidikan*, 2(1), 193–204. <https://doi.org/10.22236/jkpuhamka.v2i1.3814>
- Noriawati, Sulaiman, & Mahrita. (2022). The Relationship between Emotional Intelligence, Work Commitment and Teacher Performance through Work Motivation. *International Journal of Social Science and Human Research*. <https://api.semanticscholar.org/CorpusID:249940704>
- Normaini, Aslamiah, & Sulaiman. (2022). The Effect of Principal Transformational Leadership, Job Satisfaction and Work Motivation on the Performance of Elementary School Teachers in Halong District. *International Journal of Social Science and Human Research*. <https://api.semanticscholar.org/CorpusID:249945825>
- Palazzolo, A. N., Shahbazi, S., & Salinitri, G. (2019). Working Towards Change: The Impact of Mentor Development on Associate Teachers and Faculty Advisors. *Interchange*, 1–17. <https://api.semanticscholar.org/CorpusID:150475585>
- Patriah, B., Wahyu, W., & Suhaimi, S. (2022). he Effect of Principal Situational Leadership, Work Climate and Morale on Teacher Performance. *International Journal of Social Science And Human Research*. <https://api.semanticscholar.org/CorpusID:254483796>
- Patriah, B., Wahyu, W., & Suhaimi, S. (2022). he Effect of Principal Situational Leadership, Work Climate and Morale on Teacher Performance. *International Journal of Social Science And Human Research*, 05(12), 5409–5414. <https://doi.org/10.47191/ijsshr/v5-i12-24>
- Ph, P. T. (2010). KOMPETENSI DOSEN HUBUNGANNYA DENGAN PRAKTEK ORGANISASI PERGURUAN TINGGI SWASTA DI KOPERTIS WILAYAH VI JAWA TENGAH. <https://api.semanticscholar.org/CorpusID:142575843>
- Ruslan, R. K., Lian, B., & Fitria, H. (2020). The Influence of Principal's Situational Leadership and Teacher's Professionalism on Teacher's Performance. <https://api.semanticscholar.org/CorpusID:219407341>
- Sehol, M. (2022). The Impact of Transformational Leadership Style and Compensation on Teacher Performance at Madrasah Aliyah. *AL-ISHLAH: Jurnal Pendidikan*. <https://api.semanticscholar.org/CorpusID:255630490>
- Setiawan, A. A., Rusdinal, R., & Yahya, Y. (2020). Contribution of Teacher Compensation and Teacher Commitment to State Elementary School Teacher Performance In The District of Batang Cenaku Indragiri Hulu District. *International Journal for Educational and Vocational Studies*. <https://api.semanticscholar.org/CorpusID:225898161>
- Silfiati, Aslamiah, & Metroyadi. (2022). The Influence of Principal Situational Leadership, Teacher Work Climate and Teacher Job Satisfaction with Teacher Performance at SDN in Aawayan District. *International Journal of Social Science and Human Research*. <https://api.semanticscholar.org/CorpusID:250155614>
- Suriyadi, Syaifuddin, D. T., Sidu, D., & Mursidin. (2020). Effects Of Situational Leadership, Work Motivation And Cohesiveness On Work Satisfaction And Employment Performance (A Case Study In Education And Cultural Office In Konawe Regency). *International Journal of Scientific \& Technology Research*, 9, 1837–1843. <https://api.semanticscholar.org/CorpusID:214638961>
- Syam, F., & Iba, Z. (2022). THE EFFECT OF COMPETENCY, WORK DISCIPLINE AND COMPENSATION ON INCREASING THE PERFORMANCE OF TEACHER PERFORMANCE AT NEGERI SUB-DISTRICT BANDAR BARU PIDIE JAYA. *IndOmera*. <https://api.semanticscholar.org/CorpusID:259006319>
- The son of Fariz Ramanda, et al. (2013). The Effect of Work Environment on Performance. *Journal of Business Administration*, 6(1), 7–8.
- Warren, L. L. (2021). The Importance of Teacher Leadership Skills in the Classroom. <https://api.semanticscholar.org/CorpusID:233250170>
- Yulita, E., Metroyadi, M., & Wahyu, W. (2023). The Correlation Between Situational Leadership of Principal and Teacher Performance Through Work Motivation and Work Climate at Vocational School Teacher in Banjarmasin. *International Journal of Social Science And Human Research*. <https://api.semanticscholar.org/CorpusID:256137019>

- Yusmanto, Rusdati, Raharjo, T. J., & Rustono. (2022). Analysis of the Effect of Spiritual Intelligence, Compensation, and the Role of Job Satisfaction Mediation on Elementary School Catholic Religious Education Teacher Performance in Sanggau District. *Proceedings of the 6th International Conference on Science, Education and Technology (ISET 2020)*, 574(Iset 2020), 712–716. <https://doi.org/10.2991/assehr.k.211125.135>
- (2022a). Correlation between Situational Leadership and Teacher Performance through Work Culture and Teacher Work Motivation at SDN Martapura Barat, Banjar Regency. *International Journal of Social Science and Human Research*, 05(06), 2730–2743. <https://doi.org/10.47191/ijsshr/v5-i6-110>
- (2022b). The Correlation among Teacher Professionalism, Work Motivation and Work Discipline on Teacher Performance. *International Journal of Social Science and Human Research*, 05(06), 2230– 2235. <https://doi.org/10.47191/ijsshr/v5-i6-30>
- (2022c). The Effect of School Principal Leadership on Teacher Performance through Work Discipline and Teacher Achievement Motivation of State Elementary School in Batumandi District. *International Journal of Social Science and Human Research*, 05(06), 2769–2778. <https://doi.org/10.47191/ijsshr/v5-i6-114>
- (2022d). The Relationship between Emotional Intelligence, Work Commitment and Teacher Performance through Work Motivation. *International Journal of Social Science and Human Research*, 05(06), 2244–2252. <https://doi.org/10.47191/ijsshr/v5-i6-45>
- Faeni, D. (2015). HRM Practices and Existence of Knowledge Management Agent in Higher Education. In *Information and Knowledge Management* (Vol. 5, No. 3, pp. 47-53).
- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. *Scholedge International Journal of Management & Development* ISSN 2394-3378, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In *Journal of Advanced Research in Dynamical and Control Systems* (Vol. 9, Issue 16, pp. 582–597).
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leaderships, Social Capital and Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in Jakarta, Indonesia. *International Journal of Pure and Applied Mathematics*, 116(24), 511-520. <http://www.ijpam.eu/>





## **Analysis of the Influence of Occupational Safety and Health Management Systems (SMK3), Training and Supervision on the Productivity of Extruding Section Workers. AT PT XYZ**

**Tubagus Hedi SAEPUDIN**

Faculty of Economy Business  
University of Bhayangkara Jakarta Raya  
tubagus.hedi@dsn.ubharajaya.ac.id  
Orcid: 0009-0006-8476-9379

**Cut AVIYANTI**

Faculty of Economy Business  
University of Bhayangkara Jakarta Raya  
cutaviyanti@gmail.com  
Orcid: 0009-0005-3243-0472

**Rita MULYANTI**

Faculty of Economy Business  
University of Bhayangkara Jakarta Raya  
ritamulyanti80@gmail.com  
Orcid: 0009-0001-6504-3867

**Dewi Puspaningtyas FAENI**

Faculty of Economy Business  
University of Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

Occupational safety and health management system (SMK3) pickaback by good observation and training will push work productivity improvement. In bearing of this is, hence this research in general aim to to know SMK3 training, observation and work productivity. While peculiarly this research aim to for explain of correlation of between SMK3, training and observation to effort of work productivity improvement. Population of research is worker PT. XYZ of department of Extruding amounting to 60 people, with technique of data collecting of through interview and spreading of kuisioner in the form of enquette amount to 60 people of sampel and obtained by result that condition of SMK3 in PT. XYZ tend to goodness, relied on by indicator of SMK3, from entire/all indicator that is training and development and evaluate. Condition of observation also tend to goodness based from entire/all indicator that is monitoring and evaluate. Condition of productivity also tend to goodness that is from indicator efektif and efficiency

**Keywords:** occupational safety and health management system, SMK3, productivity



## **INTRODUCTION**

According to Law No. 1 of 1970, "work safety" refers to the protection of workers in relation to their equipment, supplies, and processing procedures, as well as their working conditions and the surrounding environment. Protecting workers' rights to a safe working environment is an important part of occupational safety, which also aims to increase national production and productivity, keep everyone in the workplace safe, and keep productivity high while ensuring that workers use it properly. By instituting measures to ensure the health and safety of workers on the job, we can reduce the likelihood of injuries and illnesses on the job and, in turn, increase productivity.

Occupational health is typically characterized as a health sector concerned with health issues such as promotional, preventative, curative, and rehabilitative activities, hygiene, and the harmonization of work environment, workload, and work capacity so that it is possible for everyone to work in a safe and healthy way. In addition to the neighborhood at large, to attain peak efficiency on the worksite (Health Law No. 23 of 1992, Article 23).

Everyone wants to work in a healthy, safe, and pleasant body and environment. Implementing One approach to creating a pollution-free, healthy, and safe workplace is occupational health and safety, so that work accidents and work-related diseases can be reduced or eliminated, thus increasing work efficiency and production.

Occupational safety and health aims to minimize or eliminate potential dangers/risks that can result in pain, accidents and losses that may occur. To understand the causes and occurrence of illness and harm, it is first necessary to understand the potential dangers that exist, then it is necessary to recognize (identity) the potential dangers, their existence, type, interaction patterns and so on. After that, it is necessary to assess (assess, evaluate) how the danger can cause the risk of illness and harm and continue by determining various ways (control, manage) to control or overcome it.

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS**

To facilitate the preparation of research instruments and data collection, as well as ensuring the literature that will be used in connection with the main research problem, this thesis has been prepared according to a systematic discussion based on literature relating one variable to another. In this research design there are three main aspects, namely the issue of the occupational safety and health management system (SMK3), training, supervision and work productivity. In this research, the variables studied are four variables where all variables are elements where the implementation of SMK3 must be carried out by management.

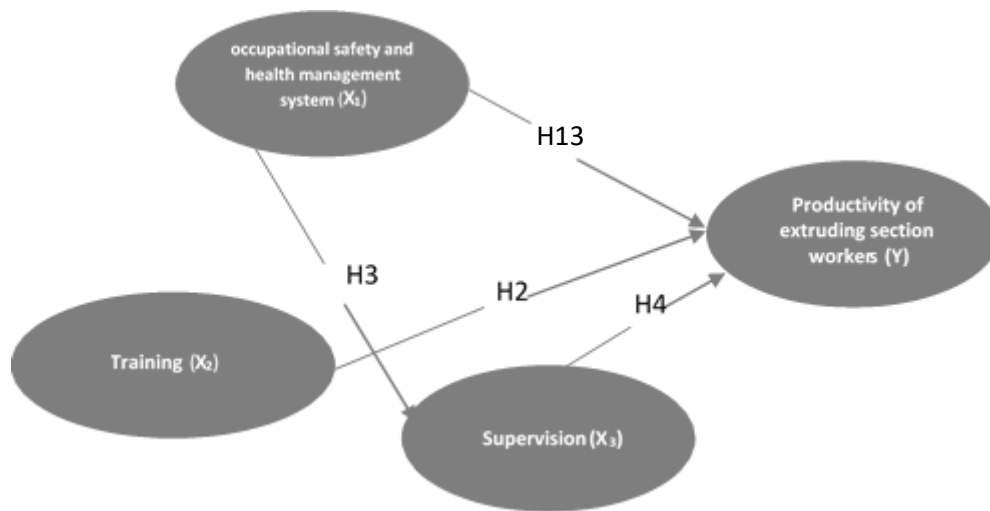


Figure 1: Research Framework (write your variables and hypothesis)

H1: There is a big influence on work productivity if there is a change in the number of disturbances in SMK3

H2: The training factor also has a big influence on work productivity as well as work safety and health

H3: Supervision is a factor that also influences work productivity in implementing occupational safety and health

H4: There is a positive influence of occupational safety and health management system (SMK3), training and supervision on productivity together.

## METHODS

The study used descriptive analysis. The problem solving procedure is investigated by describing the state of the research object which is a population in a systematic, factual manner and has the variables studied, namely the occupational safety and health management system, training, supervision and employee work productivity as well as the relationship between these variables.

The study was conducted at PT. XYZ. The personnel in this study are all members of the extruding production unit. Which is divided into 5 (five) groups, namely A, B, C, D and NS. Meanwhile, sampling was carried out using "Stratified Random Sampling".

To determine the sample size, it is done by referring to Harry King's Nomogram and the Krecjie Table in Sugiono (2005), having a margin of error of 5% or a 95% confidence level in the population. Based on data from HRD PT. XYZ, the number of Extruding employees was 100 people, so the number of samples taken, according to the krecjie table = 80 people so that the number of population samples for each strata or group is as follows:

Group A :	20	x	80	=	16
	100				
Group B :	20	x	80	=	16
	100				
Group C :	20	x	80	=	16
	100				
Group D :	20	x	80	=	16
	100				
Group NS :	20	x	80	=	16
	100				

The primary data collection required for this research is primary data collection. The acquired data is subsequently analyzed in order to answer the study questions. SPSS is used for all statistical computation procedures, which can generate, among other things, mean, standard deviation, minimum score, frequency distribution, correlation coefficient, and coefficient of determination. The data analysis process was divided into three stages: data description, analytical requirements testing, and hypothesis testing.

PLS can be used to examine and develop reflective and formative indicators. Algorithms for size and flexibility dimensions are likewise not an issue, and they may be tested using a variety of indications (Ghozali, 2008).

## RESULTS

Testing of research instruments is a test of research statement items in the questionnaire. The purpose of this test is to determine the validity of the statements made in the questionnaire. The sample used was 80 people from the total number of respondents.

In order to determine whether the questionnaire items are legitimate indicators of the variables under study or if the data collected meets the significance threshold for measurement, validity tests are conducted. We used SPSS to aid with data processing.

### Measurement model

By testing the validity of the data obtained to meet the measurement criteria (significance), the items in the questionnaire can be used as indicators of the variables studied or statistically said to meet the validity criteria. Data processing was assisted using SPSS.

Test the validity of the SMK3 variable (X1), based on validity trial data, the results are shown in the table as follows:

Item	r-table			r-count	Decision
SMK3 1	0.468			.818	Valid
SMK3 2	0.468			.815	Valid
SMK3 3	0.468			.474	Valid
SMK3 4	0.468			.754	Valid
SMK3 5	0.468			.708	Valid
SMK3 6	0.468			.499	Valid

Findings from a validity test that compares the values of all r-question items to those in the r-table. A comparison between the r-item and the r table is utilized to verify item validity. The r table, with  $n = 20$  and  $\alpha = 0.05$ , has a value of 0.468. Items are regarded legitimate if their count is greater than or equal to 0.468, and invalid and subsequently dropped or not used if their count is less than or equal to r table.

Test the validity of the Training variable (X2), based on validity trial data, the results are shown in the table as follows:

Item	r-table	r-count	Decision
Training 1	0.468	.645	Valid
Training 2	0.468	.687	Valid
Training 3	0.468	.658	Valid
Training 4	0.468	.679	Valid
Training 5	0.468	.871	Valid
Training 6	0.468	.820	Valid

Attached to the SPSS result is the Corrected Item-Total Correlation (CITC) number, which provides the statistical r-count value. This value is computed using the product moment. Where  $df = n - 2$  is where you may find the r-table value. The size of the df is 18 as there were 20 samples or respondents, and n is the number of samples or respondents. An r-table value of 0.468 was obtained using an alpha of 0.05.

Test the validity of the Supervision variable (X3), based on validity trial data, the results are shown in table 8, as bellows:

Item	r-table	r-count	Decision
Supervision 1	0.468	.652	Valid
Supervision 2	0.468	.652	Valid
Supervision 3	0.468	.669	Valid
Supervision 4	0.468	.823	Valid
Supervision 5	0.468	.823	Valid
Supervision 6	0.468	.439	Not Valid

Of all the items/items in the Supervision variable statements tested that have an r-calculated value that is smaller than the r-table, namely item 6, the item is considered invalid and is subsequently dropped or not used. Meanwhile, items 1 to 5 are declared valid. The r-calculated value is the statistical r value calculated using the product moment as seen from the magnitude of the Corrected Item-Total Correlation (CITC) number. Where  $df = n - 2$  is where you may find the r-table value. The size of the df is 18 as there were 20 samples or respondents, and n is the number of samples or respondents. An r-table value of 0.468 was obtained using an alpha of 0.05.

#### Variabel Productivity (Y)

Item	r-table	r-count	Decision
Productivity 1	0.468	.588	Valid
Productivity 2	0.468	.607	Valid
Productivity 3	0.468	.873	Valid
Productivity 4	0.468	.873	Valid
Productivity 5	0.468	.873	Valid
Productivity 6	0.468	.607	Valid

The computed r-value exceeds the r-table for every single item/item of the Productivity variable statements that were evaluated. Based on the magnitude of the CITC number, the r-calculated value is the statistical r value that is derived using the product moment. Where  $df = n - 2$  is where you may find the r-table value. The size of the df is 18 as there were 20 samples or respondents, and n is the number of samples or respondents. An r-table value of 0.468 was obtained using an alpha of 0.05.

#### The Assessment of Structural Model

A study need data that shows how close the data acquired is to what happens on the object in real life. (Sugiono 2005). To obtain valid and reliable data, valid and reliable instruments are needed, in other words, using valid and reliable instruments. In collecting data, it is hoped that the research results will be valid and reliable.

To determine whether a research instrument is valid and dependable, a test must be performed, which includes examining the instrument's validity as well as its realism. The acquired data is subsequently analyzed in order to answer the study questions. SPSS may generate the following statistical computation results: mean, standard deviation, minimum score, frequency distribution, correlation coefficient, and coefficient of determination.

The data in this study were analyzed using descriptive statistics and correlation analysis. Using data from a sample or the population as a whole, descriptive analysis builds a picture of the phenomenon under study. Data from research is presented in tables since it is thought to be more efficient and communicative. The features of the research sample data will be derived from these descriptive statistics. To find the link between the independent and dependent

variables, statisticians employ correlation analysis and the Spearman Rank test. The measurement requirement for measuring the correlation coefficient between the two variables is at least on an ordinal scale.

### **Hypothesis Testing**

H1: The first hypothesis states that SMK3 has no positive effect on productivity. It found that there was no positive effect of SMK3 on productivity of -1.798, but it was not significant. Shown by the t-table value is 2.0. So the first research hypothesis was not proven (H1 was rejected, Ho was accepted). Thus, the results of this research do not succeed in confirming previous research (Suma'mur: 65-72) which The declared goal of occupational health and safety is to create a work environment free of diseases and accidents. Finally, it has the potential to improve job efficiency and production.

H2: The second hypothesis states that training has no positive effect on productivity. The test results show that there is no influence between training and productivity of -0.130, when compared with the t table which is 2.0. So the second research hypothesis was not proven (H1 was rejected, Ho was accepted). Thus, the results of this research do not succeed in confirming previous research (Dale Yolder) which stated that training is learning that is prepared so that the implementation of the current job increases (performance).

H3: The third hypothesis states that supervision has a positive effect on productivity. It showed that there is a positive influence between supervision on productivity of 2.881 and a t table value of 2.0 at a significance level of 0.025, so the third research hypothesis is proven (H1 is accepted, Ho is rejected).

H4: The fourth hypothesis states that SMK3, training and supervision together have a positive effect on productivity. These findings revealed a positive relationship between SMK3, training, and supervision and productivity, with a F value (3.56) of 2.76 at a 5% significant level. Fcount is 3,423 > 2.76 based on the SPSS analysis results. Because this concept is accepted, the findings of this study can confirm prior findings. According to Hasibuan (2019), productivity is the comparison of output and input. Productivity can only be increased by improving efficiency (time - materials - energy) and work processes, production techniques, and labor skills.

### **DISCUSSIONS**

The discussion that needs to be stated positively and very significantly is related to both occupational health and safety and productivity at PT. XYZ is relatively good. Continuously improving training by creating structured training management, providing adequate training facilities is one of the things that can increase work productivity. Existing training must be upgraded in order to produce productive staff, particularly in the extruding area.

PT. XYZ has implemented a good management system that is beneficial for both parties, for example supervision. Supervision will support employee work productivity, so that employees will carry out their work seriously. This is done not only for the benefit of the firm, but supervision also means that the company conducts a job assessment so that existing employees can be promoted to a higher position.



## CONCLUSIONS

Based on the results and discussion, the conclusion as follows:

1. SMK3 does not have a positive effect on productivity. It is proven from the results of data analysis that  $t\text{-count } X1 < t\text{-table } (-1.798 < 2.0)$  at a significance level of 5%.
2. Training has no positive effect on productivity. It is proven from the results of data analysis that  $t\text{-count } X2 < t\text{-table } (-0.130 < 2.0)$  at a significance level of 5%.
3. Training supervision has a positive effect on productivity. It is proven from the results of data analysis that  $t\text{-count } X3 < t\text{-table } (2.881 < 2.0)$  at a significance level of 5%.

SMK3, Training and Supervision together have a positive effect on productivity. The results of data analysis obtained  $F\text{-count} > F\text{-table } (3.423 > 2.76)$  at a significance level of 5% with the regression line equation:  $Y = 16.706 - 0.278 X1 - 0.021 X2 + 0.341 X3$

## REFERENCES

- Cahyaningrum, D. (2020). Program Keselamatan dan Kesehatan Kerja Di Laboratorium Pendidikan. *Jurnal Pengelolaan Laboratorium Pendidikan*, 2(1), 35–40. <https://doi.org/10.14710/jplp.2.1.35-40>
- Alamsyah, Undang-Undang Republik Indonesia No. 1 Tahun 1970 tentang Keselamatan Kerja . online. 2004. Available from url: [www.nakertrans.go.id](http://www.nakertrans.go.id).
- Rahmantiyoko, A., Sunarmi, S., Rahmah, K., Slamet, D., Kunci-Keselamatan, K., & Kerja, K. (2019). ISSN (2354-6026) Seminar Nasional Kimia (SENAKI) XV. *IPTEK Journal of Proceedings Series*, 4, 36–38
- Peeters, T., Paauwe, J., & Van de Voorde, K. (2020). People analytics effectiveness: Developing a framework. *Journal of Organizational Effectiveness-People and Performance*, 7(2), 203–219.
- Kooij, D. T., Nijssen, H., Bal, P. M., & van der Kruijsen, D. T. (2020). Crafting an interesting job: Stimulating an active role of older workers in enhancing their daily work engagement and job performance. *Work, Aging and Retirement*, 6(3), 165–174.
- Foss, N. J., & Pedersen, T. (2019). Microfoundations in international management research: The case of knowledge sharing in multinational corporations. *Journal of International Business Studies*, 50(9), 1594–1621.
- Lange, S., & Rowold, J. (2019). Mindful leadership: Evaluation of a mindfulness-based leader intervention. *Gruppe. Interaktion. Organisation*, 50, 319–335.
- Kuechler, W., & Stedham, Y. (2018). Management education and transformational learning: The integration of mindfulness in an MBA course. *Journal of Management Education*, 42(1), 8–33.
- Suma'mur. Keselamatan Kerja dan Pencegahan Kecelakaan. Jakarta: CV. Haji Masagung, 1987. P. 65-72.
- Lange, S., & Rowold, J. (2019). Mindful leadership: Evaluation of a mindfulness-based leader intervention. *Gruppe. Interaktion. Organisation*, 50, 319–335.
- Lippincott, M. (2018). Deconstructing the relationship between mindfulness and leader effectiveness. *Leadership and Organization Development Journal*, 39(5), 650–664.
- Supranto, J., Statistik: Teori dan Aplikasi Edisi keenam, 2001, Erlangga: Jakarta
- Baron, C., Baron, L., Grégoire, S., & Cayer, M. (2018). Fostering mindfulness and post-conventional consciousness in organizational leaders: An executive program. In
- Paper presented at the annual meeting of the academy of management, Chicago, IL – August 2018.
- Jakko van Kampen, Marre Lammers, Wouter Steijn, Frank Guldenmund, Jop Groeneweg, What Work In Safety The Use And Perceived Effectiveness Of 48 Safety Interventions, *Safety Science* 162, 2023. Available from url : <https://www.elsevier.com/locate/safety>
- Gouri Naik, Mohammed Rajik Khan., Prevalence of MSDs and Postural Risk Assesment In Floor Mopping Activity Through Subjective and Objective Measures, *safety and health at work* 11 (2020), 80 – 87

- Alcover, C.-M., Guglielmi, D., Depolo, M., & Mazzetti, G. (2021). "Aging-and-tech job vulnerability": A proposed framework on the dual impact of aging and AI, robotics, and automation among older workers. *Organizational Psychology Review*, 11(2), 175–201.
- Jin, M., & Kim, B. (2022). Effects of ESG Activity Recognition Factors on Innovative Organization Culture, Job Crafting, and Job Performance. *Administrative Sciences*, 12(4). <https://doi.org/10.3390/admsci12040127>
- Suykens, B.; De Rynck, F.; Verschuere, B. Examining the influence of organizational characteristics on nonprofit commercialization. *Nonprofit Manag. Leadersh.* 2019, 30, 339–351.
- Shi, Y.; Jang, H.S.; Keyes, L.; Dicke, L. Nonprofit Service Continuity and Responses in the Pandemic: Disruptions, Ambiguity, Innovation, and Challenges. *Public Adm. Rev.* 2020, 80, 874–879.
- Laurett, R.; Ferreira, J.J. Strategy in nonprofit organizations: A systematic literature review and agenda for future research. *Voluntas: Int. J. Volunt. Nonprofit Organ.* 2018, 29, 881–897.
- Zollo, L.; Laudano, M.C.; Boccardi, A.; Ciappei, C. From governance to organizational effectiveness: The role of organizational identity and volunteers' commitment. *J. Manag. Gov.* 2019, 23, 111–137.
- Liu, Z., Venkatesh, S., Murphy, S. E., & Riggio, R. E. (2020). Leader development across the lifespan: A dynamic experiences-grounded approach. *The Leadership Quarterly*. <https://doi.org/10.1016/j.leaguan.2020.101382>
- Schuh, S. C., Zheng, M. X., Xin, K. R., & Fernandez, J. A. (2019). The interpersonal benefits of leader mindfulness: A serial mediation model linking leader mindfulness, leader procedural justice enactment, and employee exhaustion and performance. *Journal of Business Ethics*, 156(4), 1007–1025.
- Trullen, J., Bos-Nehles, A., & Valverde, M. (2020). From intended to actual and beyond: A cross-disciplinary view of (human resource management) implementation. *International Journal of Management Reviews*, 22(2), 150–176.
- Wiewiora, A., Chang, A., & Smidt, M. (2020). Individual, project and organizational learning flows within a global project-based organization: Exploring what, how and who. *International Journal of Project Management*, 38(4), 201–214.
- Saura, R. B. D. L., & Mamaog, N. (2023). MICROCLASS: A Pedagogical Innovation for Teaching-Learning Process in Science. *Malaysian Journal of Learning and Instruction*, 20.
- Ramdhan, M. (2021). Metode penelitian. Cipta Media Nusantara.
- Murray, S. (2018). As global leader in digital transformation market research, IDC reveals worldwide digital transformation predictions. International data corporation
- Wahyuni, N., Suyadi, B., & Hartanto, W. (2018). Pengaruh Keselamatan dan Kesehatan Kerja (K3) terhadap Produktivitas Kerja Karyawan pada PT. Kutai Timber Indonesia. *Jurnal Pendidikan Ekonomi: Jurnal Ilmiah Ilmu Pendidikan, Ilmu Ekonomi dan Ilmu Sosial*, 12(1), 99–104.
- Sugiyono. (2018). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Penerbit Alfa Beta, Bandung
- Mills, Judith Patricia. (2019). Making multiplication meaningful: Teaching for conceptual understanding. Google Scholar
- Hadiyanti, R., & Setiawardani, M. (2018). Pengaruh Pelaksanaan Program Keselamatan dan Kesehatan Kerja Terhadap Produktivitas Kerja Karyawan. *Jurnal Riset Bisnis dan Investasi*, 3(3), 12.
- Dwi Rahayu, F. (2018). Hubungan Antara Keselamatan Kerja Dengan Produktivitas Kerja Karyawan. 5(2), 58–64.
- Mills, Judith Patricia. (2019). Making multiplication meaningful: Teaching for conceptual understanding
- Payadnya, I.P.A.A dan Jayantika, I. G. A. N. .. (2018). "Panduan Penelitian Eksperimen Analisis Statistik Dengan SPSS." Penerbit Deepublish, Yogyakarta
- Yazdi M. Risk assessment based on novel intuitionistic fuzzy-hybrid-modified TOPSIS approach. *Saf Sci* 2018;110:438e48. <https://doi.org/10.1016/j.ssci.2018.03.005>.
- Sholihah Q, Arifianto EY, Hardiningtyas D, Cahyawati AN, Yuniarti R, Setyanto NW. Identification and job hazard analysis in playing facilities at Klotjen Kindergarten, Indonesia. *Indian J Public Heal Res Dev* 2019;10:1016e9.

- Hasibuan, & Malayu S.P. (2019). *Manajemen Sumber Daya Manusia*. Penerbit Bumi Aksara, Bandung.
- Berkers, H. A., Rispens, S., & Le Blanc, P. M. (2022). The role of robotization in work design: A comparative case study among logistic warehouses. *The International Journal of Human Resource Management*, 1–24. <https://doi.org/10.1080/09585192.2022.2043925>
- Bartsch, S., Weber, E., Büttgen, M., & Huber, A. (2020). Leadership matters in crisis-induced digital transformation: How to lead service employees effectively during. *Journal of Service Management*, 32(1), 71–85. <https://doi.org/10.1108/josm-05-2020-0160>
- Kim, S., Wang, Y., & Boon, C. (2021). Sixty years of research on technology and human resource management: Looking back and looking forward. *Human Resource Management*, 60(1), 229–247. <https://doi.org/10.1002/hrm.22049>
- Nai'em F, Darwis AM, Noviponiharwani, Amin F. Analysis of work accident cost on occupational safety and health risk handling at construction project of Hasanuddin University the Faculty of Engineering. *Enferm Clin*. 2020;30:312–6, <http://dx.doi.org/10.1016/j.enfcli.2020.06.070>.
- Tushman, M. L., & Anderson, P. (2020). Technological discontinuities and organizational environments. *Administrative Science Quarterly*, 31(3), 439–465. <https://doi.org/10.2307/2392832>
- Morris, S. S., Alvarez, S. A., Barney, J. B., & Molloy, J. C. (2018). Firm-specific human capital investments as a signal of general value: Revisiting assumptions about human capital and how it is managed. *Strategic Management Journal*, 38(4), 912–919. <https://doi.org/10.1002/smj.2521>
- Hauk, N., Goritz, A. S., & Krumm, S. (2019). The mediating role of coping behavior on the age-technostress relationship: A longitudinal multilevel mediation model. *PLoS One*, 14(3), Article e0213349. <https://doi.org/10.1371/journal.pone.0213349>
- Goetz, T. M., & Boehm, S. A. (2020). Am I outdated? The role of strengths use support and friendship opportunities for coping with technological insecurity. *Computers in Human Behavior*, 107, Article 106265. <https://doi.org/10.1016/j.chb.2020.106265>



## **The Effect of Tax System, Tax Understanding and Changes in Tax Rates on Compliance of MSME Taxpayers in West Bekasi District with Financial Condition as a Moderating Variable**

**SYAFRILENDI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
202330151014@mhs.ubharajaya.ac.id  
Orcid: 0009-0003-8024-7520

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

**Idel EPRIANTO**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
idel.eprianto@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-8905-6291

### **ABSTRACT**

The purpose of this study was to determine the effect of the tax system, tax understanding and changes in tax rates on compliance of MSME taxpayers in West Bekasi District with financial condition as a moderating variable. The data source was obtained from a questionnaire survey in the form of a G-Form and using a sample of 100 respondents obtained from a population of 2723 MSME taxpayers at KPP Pratama Bekasi Barat in 2022. The results showed that the variables of Tax Understanding and Tax Rate Changes had an effect on MSME Taxpayer Compliance, while the Tax System Modernization variable had no effect on MSME Taxpayer Compliance. The moderating variable of Financial Condition strengthens the variables of Tax Understanding and Changes in Tax Rates on MSME Taxpayer Compliance, but the Financial Condition variable weakens the Tax System Modernization variable on MSME Taxpayer Compliance.

**Keywords:** Tax System Modernization, Tax Understanding, Tax Rate Changes, Taxpayer Compliance, MSMEs

## INTRODUCTION

The Covid-19 pandemic has weakened economic growth in Indonesia for the past 3 years. In 2023, the issue of recession threat continues to weaken the largest country in Indonesia. This is the impact of the global financial crisis due to the pandemic that disrupts supply disruption between Russia and Ukraine related to monetary policy in developed economies. Seeing the increasingly uncertain economic problems, all business sectors up to micro are allegedly the right solution to overcome the recession if their existence can be maximized (Smesco.go.id, 2023).

In reality, the MSME sector is currently experiencing major problems with tax obligations such as not having a Taxpayer Identification Number so that it cannot use the incentive to reduce the MSME Final Income Tax rate of 0.5%, MSME owners who are not aware of their obligation to pay taxes and not a few MSME owners who are already aware of their tax obligations but due to complicated administration and limited knowledge, it is not uncommon to finally prefer to ignore it (Soeryanto, 2022).

According to the view of the Director General of Taxes at the Ministry of Finance, Suryo Utomo, the reality on the ground is that public or taxpayer compliance in reporting tax returns and paying taxes in 2022 is 83.2%. This figure actually decreased from the previous year, which was 84.07%. The number of taxpayers who are required to report SPT in Indonesia is 19.07 million in 2022. Sadya, 2023 revealed that with a compliance ratio of 83.2%, the number of taxpayers reporting tax returns only reached 15.82 million.

Based on statistical data on taxpayer compliance in West Bekasi District as follows.

Table 1.1 MSME Taxpayer Data at KPP Pratama Bekasi Barat

Year	Number of MSMEs	Number of Tax Return Filers	File tax return	Pay Amount
2020	2943	2776	2398	11.917.319.901
2021	3176	2984	2845	15.009.767.862
2022	3256	2723	2815	17.285.467.133

Table 1.1 above shows that the level of compliance of MSME taxpayers at the KPP Pratama Bekasi Barat has decreased compliance with reporting SPT in 2022 by 2815, which previously in 2021 reached 2845 taxpayers.

The Directorate General of Taxes has provided policies so that tax revenue can be maximized, including changes in the taxation system from the Official Assessment System to the Self Assessment System, which means a system that gives full authority to taxpayers, Tax Amnesty aims to make taxpayers get relief in paying taxes, the policy of reducing the tax rate from 1% to 0.5% for MSME players aims to help MSME taxpayers not feel objections and be free from their tax burden and there are tax incentives provided by the government so that MSME players can always survive during the Covid-19 pandemic (Hendrawati et al., 2018).

Based on the background of the problem that has been stated, the research objectives can be explained as follows:

- 1) To determine the analysis of the effect of tax understanding on MSME taxpayer compliance.
- 2) To determine the analysis of the effect of changes in tax rates on MSME taxpayer compliance.
- 3) To determine the analysis of the effect of modernization of the taxation system on the compliance of MSME taxpayers
- 4) To determine the analysis of the effect of financial conditions moderating tax understanding on taxpayer compliance
- 5) To determine the analysis of the effect of financial conditions moderating changes in tax rates on taxpayer compliance
- 6) To determine the analysis of the effect of financial conditions moderating the modernization of the tax system on taxpayer compliance

## **LITERATUR REVIEW AND HYPOTHESES DEVELOPMENTS**

### **Attribution Theory**

Fritz Heider (1958) is the originator of attribution theory, he revealed that attribution theory is a theory that explains a person's behavior. The explanation in the theory is how the process of knowing the causes of behavior carried out by both others and oneself Hendrawati et al. (2018) revealed that attribution theory is a theory that details a person's behavior which can be seen from both internal and external angles. Internal includes nature, character, and attitude, while externally there is a pressure that forces a person to act or certain behaviors. Carolita & Rahardjo, (2012) state that attribution is a process where a person can make a conclusion about what factors can influence the behavior of others or themselves.

### **Compliance Theory**

Compliance theory refers to the level of willingness and obedience of individuals, companies or other entities to comply with applicable tax laws in the country where the taxpayer lives or earns income Manrejo (2023: 1). Based on the Law of the Republic of Indonesia No. 9 of 1994 concerning General Rules and Procedures for Taxation article 1 Taxpayer is an individual or entity that according to the provisions of tax laws and regulations is determined to carry out tax obligations, including tax collectors or certain tax deductors.

### **Micro, Small and Medium Enterprises**

According to Law No. 9 of 1994 article 1, a business entity is a form of business entity which includes a limited liability company, a partnership company, other companies, State or Regional Owned Enterprises by name and in any form, firms, partnerships, cooperatives, foundations or similar organizations, institutions, pension funds, permanent establishments, and other forms of business entities.



### **Tax Understanding**

According to Martin Fishbein and Icek Ajzen's Theory of Reasoned Action (TRA) (1975) understanding of taxation is everything about taxes that is well understood and understood by taxpayers and taxpayers are able to explain back to others about taxation that is well understood and understood. Understanding Taxation, can be interpreted as a form of taxpayer who understands and knows about tax regulations and procedures and applies them to carry out tax activities, such as calculating, paying taxes, and reporting tax returns in accordance with a predetermined time (Risna & Priono, 2022).

### **Tax Rate Changes**

The stipulation of the new MSME rate regulation is contained in Law No. 7 of 2021 concerning Harmonization of Tax Regulations. The government expanded the provision of a final income tax (PPh) facility of 0.5 percent for certain taxpayers who have a maximum gross turnover of IDR 4.8 billion a year. The expansion of the facility, also known as the 0.5 percent Final Income Tax for Micro, Small, and Medium Enterprises (MSMEs), is regulated by Government Regulation (PP) Number 55 of 2022 concerning Adjustments to applicable regulations in the Income Tax Sector.

### **Taxation System**

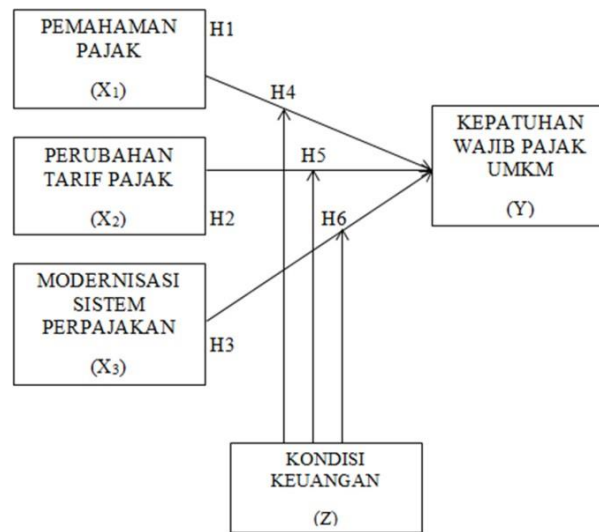
Based on the TAM (Technology Acceptance Model) theory according to Fred Davis (1986), it is used to analyze the factors that influence a system that can explain user behavior. 3 factors that influence the use of a system are perceived usefulness, perceived convenience, and perceived behavioral tendencies. The Directorate General of Taxes (DGT) has developed forms of systems including e-Registration which aims to register NPWP online, then e-Filing to report personal taxpayer tax returns online, e-Billing to make electronic deposit letters and get billing codes to pay taxes, e-Form for filling out SPT forms offline using applications and e-Invoicing to make VAT collection evidence online.

### **Financial Condition**

Financial Condition is the financial ability of taxpayers to be able to meet all their needs, be it primary, secondary, or tertiary needs based on income earned without any assistance from outside parties in the form of loans, so it can be said that the individual's financial condition is very good (Risna & Priono, 2022).

### **Frame of mind**

The framework in this study is as follows:



Source: Processed by researchers

Figure 2.1 Framework

Based on the framework that has been made, namely the effect of tax understanding, changes in tax rates, and modernization of the tax system moderated by financial conditions on taxpayer compliance, the research hypothesis can be formulated as follows,

### **The effect of tax understanding on taxpayer compliance.**

Efrinal and Ariyanti (2021) suggest that there is an effect of understanding the tax regulations of a taxpayer in channeling his tax obligations, as well as his understanding of the General Provisions and Procedures for Taxation (KUP) that have been determined. From this statement, the hypothesis can be formulated as follows:

H1: tax understanding affects taxpayer compliance

### **The effect of changes in tax rates on taxpayer compliance.**

Hermawan & Ramadhan, 2020 suggest that the tax rate factor is one of the determinants of the level of taxpayer compliance. Tax rates that are clear and transparent and easy will attract the attention of taxpayers to try to carry out their tax obligations. From this statement, the hypothesis can be formulated as follows:

H2: changes in tax rates affect taxpayer compliance

### **The effect of tax system modernization on taxpayer compliance.**

Putra, 2020 suggests that the application of system modernization can increase taxpayer compliance because a system that is easy to implement will tend to be attracted and implemented by its users. From this statement, the hypothesis can be formulated as follows:

H3: modernization of the tax system affects taxpayer compliance

### **The moderating effect of financial conditions between tax understanding and taxpayer compliance.**

Alawiyah & Fatimah, 2022 suggest that people who are able to meet their primary, secondary, and tertiary needs with their own income without getting help from outside parties can be said

to have very good financial conditions. From this statement, the hypothesis can be formulated as follows:

H4: financial condition moderates tax understanding on taxpayer compliance

#### **The moderating effect of financial conditions between changes in tax rates on taxpayer compliance**

Alawiyah (2022) suggests that financial conditions can strengthen the effect of changes in tax rates on MSME taxpayer compliance. The rates set by the government by looking at the financial condition of taxpayers will reduce the amount of tax rates charged so as to encourage taxpayers to comply with tax obligations. From this statement, the hypothesis can be formulated as follows:

H5: financial conditions moderate changes in tax rates on taxpayer compliance

#### **The moderating effect of financial conditions between modernization of the tax system on taxpayer compliance**

Hendrawati et al., 2018 suggests that we provide good service is an important factor because by utilizing information technology, the process will be more effective and efficient. From this statement, the hypothesis can be formulated as follows:

H6: financial conditions moderate the modernization of the tax system on taxpayer compliance

### **METHODS**

In this study the authors used a quantitative approach. Cresweel, 2010 states that, this quantitative approach is the measurement of quantitative data and objective statistics by conducting scientific calculations sourced from a sample of people to answer a number of questions. The primary data source used comes from MSME players in West Bekasi District, Bekasi City.

#### **Data Collection Methods**

To measure the opinion of the questionnaire, a Likert scale was used. The questionnaire used in this study uses 5 alternative answers with the following scores:

1 = STS (Strongly Disagree) 2 = TS (Disagree)

3 = N (Neutral) 4 = S (Agree)

5 = SS (Strongly Agree)

#### **Operational and Variable Measurement**

Table 2.1 Operational Variables

No .	Variables	Dimensions	Indicator	Measurement	Source
------	-----------	------------	-----------	-------------	--------

1	Tax Understanding (X1)	1. State of understanding and comprehension of tax laws/regulations	1. Taxpayers understand and comprehend tax 2. Taxpayers know the purpose of paying taxes	Ordinal scale with Likert scale technique	Siti Kurnia Rahayu (2017)
		2. The state understands the advantages and disadvantages of paying taxes.	3. Taxes paid can support the development of the country. 4. Not paying taxes can be detrimental to the country.	Ordinal scale with Likert scale technique	Handayani et. al (2012)
2	Tax Rate Changes (X2)	1. Final Income Tax Rate Reduction in accordance with Government Regulation No.	1. The tariff reduction is very appropriate. 2. The tax borne becomes smaller.	Ordinal scale with Likert scale technique	Rafika Sari, (2018)

### Data Analysis Method

This study collected data from respondents who filled out a questionnaire. then the data will be analyzed with the SPSS version 26 application. The data analysis methods that will be used in the study are Data Quality Test, Classical Assumption Test and Hypothesis Test.

### RESULTS

After distributing questionnaires to 100 respondents to MSME players in West Bekasi District, the following results were obtained.

### Data Quality Test

#### 1) Validity Test

According to Sugiyono (2019: 175) the research results are valid if there is a similarity between the data collected and the data that actually occurs on the object under study. The critical number of table correlation (r-table) obtained is 0.1966 rounding 0.197 this figure is obtained from  $n-2$  or  $100 - 2 = 98$  in the table r count. If there is an instrument item correlation coefficient below 0.197, it is declared invalid (Sugiyono, 2017: 125).

Table 3.1 Validity Test Results

Variables	Statement Item	rcount	rtabel	Valid Decision
Tax Understanding	X1.1	0,501	0.197	Valid
	X1.2	0,710	0.197	Valid
	X1.3	0,705	0.197	Valid

ng(X1)	X1.4	0,715	0.197	Valid
	X1.5	0,664	0.197	Valid
Tax Rate Change (X2)	X2.1	0,583	0.197	Valid
	X2.2	0,726	0.197	Valid
	X2.3	0,729	0.197	Valid
	X2.4	0,695	0.197	Valid
	X2.5	0,734	0.197	Valid
Taxation System (X3)	X3.1	0,554	0.197	Valid
	X3.2	0,502	0.197	Valid
	X3.3	0,853	0.197	Valid
	X3.4	0,665	0.197	Valid
	X3.5	0,730	0.197	Valid
Financial Condition (Z)	Z1	0,584	0.197	Valid
	Z2	0,706	0.197	Valid
	Z3	0,712	0.197	Valid
	Z4	0,687	0.197	Valid
	Z5	0,667	0.197	Valid
Taxpayer Compliance(Y)	Y1	0,544	0.197	Valid
	Y2	0,652	0.197	Valid
	Y3	0,671	0.197	Valid
	Y4	0,688	0.197	Valid
	Y5	0,622	0.197	Valid

Based on the results of the validity test above, it shows that all statements totaling 25 statement items in this study have  $r_{count} > r_{table}$ , it means that all statements on the questionnaire for all existing variables are declared valid and can be used as research instruments.

## 2) Reliability Test

According to Sugiyono (2016: 185) shows that the Cronbach's Alpha value is acceptable if  $> 0.60$ , the closer to 1, the higher the internal consistent reliability.

Table 3.2 Reliability Test Results

Variab les	Cronbach's Alpha	Descrip tion
Tax Understanding (X1)	0,704	Reliabl e
Tax Rate Change (X2)	0,727	Reliabl e
Taxation System (X3)	0,693	Reliabl e

Financial Condition (Z)	0,695	Reliable
Taxpayer Compliance (Y)	0,627	Reliable

Based on the results of the reliability test, it shows that all research variables have a large enough coefficient, which is above 0.60. So it can be interpreted that the statement items of all research variables from the questionnaire are declared reliable or can be used.

## Classical Assumption Test

### 1) Normality Test

The data normality test aims to see whether the data used is normally distributed or from a normal population or not. Ghazali (2018: 154) reveals that if the result of the significance number (Sig) is smaller than 0.05 then the data is not normally distributed, but on the contrary if the result is significance (Sig) or greater than 0.05 then the data is normally distributed.

Table 3.3 Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
Asymp. Sig. (2-tailed)			.035 <sup>c</sup>
Monte Carlo Sig. (2-tailed)	Sig.		.290 <sup>d</sup>
	99% Confidence Interval	Lower Bound	.173
		Upper Bound	.407

Based on the table above, it shows that the One-Sample Kolmogorov-Smirnov Test normality test with the Exact Monte Carlo technique at the 99% confidence level obtained a value of 0.407 which means greater than 0.05 so it can be interpreted that the residual data is normally distributed.

### 2) Multicollinearity Test

According to Ghazali (2018: 105) the method to test whether there is multicollinearity can be seen from the Variance Inflation Factor (VIF), the VIF value limit is  $\leq 10$  and the Tolerance value  $\geq 0.10$ , it can be said that there is no multicollinearity, if  $VIF \geq 10$  and Tolerance value  $\leq 0.10$ , multicollinearity can occur.



Table 3.4 Multicollinearity Test Results

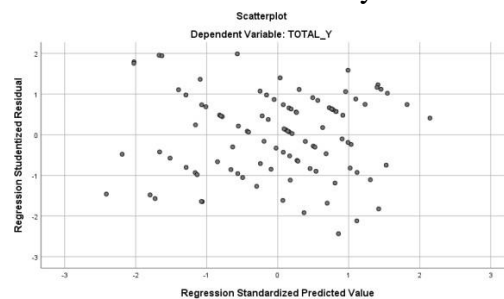
Model	Colinearity Statistics	
	Tolerance	VIF
(Constant)		
Tax Understanding	0.946	1.057
Tax Rate Changes	0.767	1.304
Taxation System	0.726	1.377
Financial Condition	0.896	1.116

Based on the table of multicollinearity test results above, it shows that there are no variables that have a Tolerance value of less than 0.10 and the results of the VIF value calculation show the same thing, no one variable has a value of more than 10. So it can be interpreted that there is no multicollinearity between the independent variables in the regression model.

### 3) Heteroscedasticity Test

Ghozali (2018: 137) reveals that the heteroscedasticity test intends to test whether in the regression tax system there is an inequality of variance from the residuals of one observation to another. If the variance from the residuals of one observation to another is constant, it is called homoscedasticity.

Table 3.5 Heteroscedasticity Test Results



In the picture above, the scatterplot graph shows that there are no certain regular patterns such as waves, widening, and others. In accordance with the heteroscedasticity test guidelines, the data in this study does not occur heteroscedasticity or is called homoscedasticity so that this study is worthy of further testing.

## Hypothesis Testing

### 1) Test t

Thomas' research in Swajarna's research (2012: 39) If the significance probability value is smaller or equal to  $<0.05$  then  $H_0$  is rejected and  $H_a$  is accepted. If the probability of significance is greater or equal to  $<0.05$  then  $H_0$  is accepted and  $H_a$  is rejected.

Table 3.6 Result of t test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.859	2.809		2.086	.040
Tax Understanding (X1)	.557	.066	.624	8.467	.000
Tax Rate Change (X2)	.246	.071	.282	3.450	.001
Modernization of the Taxation System (X3)	-.011	.075	-.012	-.144	.886
Financial Condition (Z)	-.083	.066	-.094	-1.248	.215

a. Dependent Variable: Taxpayer Compliance (Y)

Based on the results of the partial t test between the variables of Tax Understanding (X1), Changes in Tax Rates (X2), and the Taxation System (X3) and Financial Conditions (Z) as moderating variables that in this study only 2 independent variables, namely Tax Understanding (X1) with a value of 8.467 sig 0.000 and Changes in Tax Rates (X2) with a value of 3.450 sig 0.001 can be interpreted as having a positive and significant effect on the dependent variable Taxpayer Compliance (Y). While the Independent variable Modernization of the Taxation System (X3) with a value of - 0.144 sig 0.886 and the moderating variable Financial Condition (Z) -1.248 sig 0.215 has no effect on the dependent variable.

### T-test (MRA)

The results of the Moderation Test (t test) are carried out to determine whether the moderating variable strengthens or weakens the influence between the independent variable and the dependent variable.

Table 3.7 Moderation t test results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	22.589	1.387		16.283	.000
Financial Condition (Z)	-.848	.105	-.966	-8.083	.000
Tax Understanding (X1)*Financial Condition (Z)	.026	.003	.798	8.546	.000
Tax Rate Change(X2)*Financial Condition(Z)	.011	.003	.354	3.158	.002
Taxation System (X3)*Financial Condition (Z)	.000	.003	-.010	-.096	.924

a. Dependent Variable: Taxpayer Compliance (Y)

Based on the results of the moderation test t test, the Financial Condition variable (Z) with a value of -8.083 sig 0.000 has no significant effect, Tax Understanding (X1) with a value of 8.546 sig 0.000 has a significant effect, Changes in Tax Rates (X2) with a value of 3.158 sig 0.000 has a significant effect, and the Taxation System (X3) -0.096 sig 0.924 has no effect on taxpayer compliance. So it can be interpreted that the Financial Condition variable as a moderating variable weakens the effect of the independent variable on the dependent variable.

### 2) Determination Coefficient Test

The coefficient of determination (R<sup>2</sup>) test according to Sujarweni (2015: 164) is used to determine the percentage of changes in non-independent variables caused by independent variables.

Table 3.8 Results of the Determination Coefficient Test Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.716 <sup>a</sup>	.513	.492	1.728

- a. Predictors: (Constant), Tax Understanding, Tax Rate Change, Modernization of Taxation System, Financial Condition  
b. Dependent Variable: Taxpayer Compliance

Based on the results of correlation and multiple regression analysis, it is shown in the table above that the coefficient of determination denoted by R square is 0.513. this means that the Taxpayer Compliance variable (Y) can be explained by the Tax Understanding variable (X1), Tax Rate Changes (X2), and the Taxation System (X3) by 48.7% or in other words the contribution of the independent variable to the dependent variable, namely Taxpayer Compliance (Y) is 51.3% and the remaining 48.7% is explained by other variables outside the four variables that have been studied such as tax socialization, tax sanctions, self-assessment system, and others.

Table 3.9 Test Results of Moderation Determination Coefficient Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.717 <sup>a</sup>	.514	.493	1.726

- a. Predictors: (Constant), Tax Understanding \* Financial Condition, Tax Rate Change \* Financial Condition, Taxation System \* Financial Condition  
b. Dependent Variable: Taxpayer Compliance

Based on the results of correlation and multiple regression analysis shown in table 4.18 that the coefficient of determination denoted by R square is 0.514. this can be interpreted that the Taxpayer Compliance variable (Y) can be explained by the Tax Understanding variable (X1), Tax Rate Changes (X2), and the Taxation System (X3) moderated by Financial Condition (Z) by 51.4% or in other words the contribution of the independent variable to the dependent variable, namely Taxpayer Compliance (Y) is 51.4% and the remaining 48.6% is explained by other variables outside the four variables that have been studied such as tax socialization, tax penalties, self-assessment system, tax service quality, religiosity and others.

## DISCUSSIONS

### H1: The Tax Understanding variable affects the compliance of MSME taxpayers.

Internal attribution theory and TRA theory are able to explain that taxpayers who understand the tax regulations for 0.5% MSME Final Income Tax can motivate taxpayers to comply with tax obligations. Knowledge of taxation is an important factor in increasing taxpayer compliance, the higher the tax knowledge possessed by taxpayers, the positive perception of taxes will arise so that taxpayer compliance with tax regulations will increase. The results of

this analysis are in line with the research of Permata & Zahroh (2022), Risna & Priono (2022) and Yastini & Setiawan (2022) which state a significant positive effect on MSME taxpayer compliance.

**H2: The variable change in tax rates affects the compliance of MSME taxpayers.**

In the questionnaire data, only 35 respondents had a gross annual income above Rp. 500 million - Rp.4.8 billion while the income below Rp. 500 million was 75 respondents. The Tax Imposition Base (DPP) for the MSME Final Income Tax rate of 0.5% of gross income ranging from Rp. 500 million to Rp. 4.8 billion in a year is totaled from all outlets / outlets both central and branch. So it can be concluded that 75% of respondents in this study are not subject to 0.5% MSME Final Income Tax while 35% of respondents are subject to the 0.5% MSME Final Income Tax rate.

Internal attribution theory in this study is in line with compliance theory where the lower and fairer the tax rates provided by the government, the level of awareness of tax obligations on MSME taxpayer compliance will increase. The results of this data analysis are supported by the research of Sianipar & Sitompul (2022), Cahyani & Noviyari (2019), Yastini & Setiawan (2022) and (Hermawan & Ramadhan, 2020) which state that changes in tax rates have a positive and significant effect.

**H3: The Taxation System has no effect on MSME Taxpayer Compliance.**

The results of this data analysis are supported by the latest article [cnbcindonesia.com](https://www.cnbcindonesia.com) (2023) which states that there are still many taxpayers who do not understand how to report SPT online, causing the Tax Office to be filled with taxpayers who are queuing to report SPT via e-Filing. Even though taxation facilities have been modernized, it does not make taxpayers able to take advantage of these technological facilities properly so that it affects taxpayer compliance in this case due to internal attribution theory factors, namely age, the increasing age, the memory will decrease. As well as the TAM theory is able to explain that the perceived ease factor affects each individual taxpayer to understand the ease of modernizing the tax system supported by routine tax socialization activities, it has the potential to increase taxpayer compliance.

The results of this analysis are in line with research by Putra, (2017), Haryanti et al. (2022) and Primastiwi & Dwi (2021) which state that the Taxation System has no effect on Taxpayer Compliance.

**H4: The Financial Condition variable strengthens the relationship between Tax Understanding and MSME Taxpayer Compliance.**

Internal attribution theory is able to explain that the level of taxpayer financial condition, both increasing and decreasing, can be measured appropriately with an understanding of the understanding of the UMKM Final Income Tax regulations of 0.5%, so taxpayer compliance will increase. This research is supported by research by Ketut et al. (2023) which shows that financial conditions strengthen the effect of tax understanding on taxpayer compliance. Meanwhile, research is not in line stated by (Lalisu, 2021) that financial conditions have no effect or weaken the relationship between tax understanding and taxpayer compliance.

**H5: The Financial Condition variable strengthens the relationship between Tax Rate Changes on MSME Taxpayer Compliance.**

Attribution theory and compliance theory are able to explain the relationship between changes in tax rates on taxpayer compliance, where the lower and fairer the MSME Final Income Tax rate is with the taxpayer's financial condition, both increasing and decreasing, the taxpayer's compliance with tax obligations will increase.

The results of this study are in line with (Alawiyah & Fatimah, 2022) which states that financial conditions and tax incentive policies have a significant effect. However, it is not in line with Lalisu's research (2021) which states that financial conditions have no significant effect on the relationship between changes in tax rates and taxpayer compliance due to financial conditions that cannot be measured precisely so that they tend to weaken the relationship between changes in tax rates and MSME taxpayer compliance.

**H6: The Financial Condition variable weakens the relationship between Tax System Modernization and MSME Taxpayer Compliance.**

External attribution theory fails to explain but internal factors are able to explain the relationship between modernization of the tax system on taxpayer compliance, one of the factors that influence attribution theory based on Weiner and Winarto (2015) is Ability, seen from the respondents in this study dominated by taxpayers aged more than 41 years. Cognitive ability is the ability of thinking power which includes attention, orientation, memory, etc.

Biological changes are experienced and are commonly associated with the aging process Ong et al. (2009). When entering old age, the ability of intelligence slowly decreases and it is difficult to keep up with technological advances so that it will affect the process of tax obligations. If taxpayers with good or bad financial conditions but understand tax regulations and technology, one way is to provide a power of attorney or be represented to expedite the SPT reporting process, taxpayer compliance will increase. This research is in line with Lalisu, (2021) which states that Financial Conditions have no effect on Modernization of the Taxation System on Taxpayer Compliance.

**CONCLUSIONS**

The results of research on the Effect of Modernization of the Tax System, Tax Understanding and Changes in Tax Rates on MSME Taxpayer Compliance with Financial Condition as a Moderating Variable can be concluded as follows:

- 1) Tax understanding has an effect on MSME taxpayer compliance. The increasing understanding of MSME taxpayers regarding tax regulations will motivate taxpayers to fulfill their tax obligations.
- 2) Changes in tax rates affect MSME taxpayer compliance. If the tax rate charged to taxpayers is balanced or fair, it can increase their sense of compliance with tax obligations.
- 3) The taxation system has no effect on MSME taxpayer compliance. The modernization of the system that is built and implemented does not allow taxpayers to understand how the benefits they receive are actually good, even though online-based services will make taxpayers more effective and efficient in complying with these tax regulations.



- 4) Financial conditions strengthen the influence of tax understanding on MSME taxpayer compliance.
- 5) Financial conditions strengthen the effect of changes in tax rates on MSME taxpayer compliance.

Financial conditions weaken the effect of the taxation system on MSME taxpayer compliance.

## REFERENCES

- Akbar, R. N. (2015). The Effect of Understanding, Service Quality, Tax Sanctions on Taxpayer Compliance of Micro, Small and Medium Enterprises (MSMEs) (Case Study on MSMEs in Malang City). *Journal of Accounting, Brawijaya University*, 1(1), 1-25.
- Alawiyah, N., & Fatimah, H. (2022). *Analysis of the Effect of Financial Conditions and Tax Incentive Policies on Tax Compliance of Jak Preneur MSMEs in the Kalideres District Area during the 2020-2021 Pandemic Period*.
- Andry, & Sandra, A. (2017). The effect of modernization of the tax administration system on the compliance of individual taxpayers entrepreneurs at itc cempaka mas jakarta. *Journal of Bina Akuntansi*, 4(2), 124-140.
- Anggrahini, Y. (2017). The Effect of Reducing Final Pph Rates, Dimensions of Justice, Simplicity of Calculation, and the Level of Tax Corruption Based on Pp No. 23 of 2018 on Taxpayer Compliance of Umkm Actors at Kpp Pratama Pulogadung. In *Respository STEI*.
- Azmary, Y. M. P., Hasanah, N., & Muliasari, I. (2020). The Effect of Spiritual Intelligence, Accounting Implementation, Understanding of Taxation on Compliance of MSME WPOPs. *Journal of Accounting, Taxation and Auditing*, 1(1), 133-146. <https://doi.org/10.21009/japa.0101.10>
- Cahyani, L. P. G., & Noviyari, N. (2019). The Effect of Tax Rates, Understanding Taxation, and Tax Sanctions on MSME Taxpayer Compliance. *E-Journal of Accounting*, 26, 1885. <https://doi.org/10.24843/eja.2019.v26.i03.p08>
- Chandra, C. (2020). *The Effect of Tax Rates, Tax Sanctions, and Taxpayer Awareness on Compliance of Business Individual Taxpayers in the ITC Mangga Dua Area*. Kwik Kwan Gie.
- Efrinal, & Fitrilia Ariyanti, P. (2021). Case Study of the MSME Sector at KPP Pratama Jakarta Jatinegara for the 2021 Period. *AKRUAL Journal of Accounting and Finance*, 3(2), 62-76.
- Faeni, D. (2015). HRM Practices and Existence of Knowledge Management Agent in Higher Education. In *Information and Knowledge Management (Vol. 5, No. 3, pp. 47-53)*.
- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. *Scholedge International Journal of Management & Development* ISSN 2394-3378, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In *Journal of Advanced Research in Dynamical and Control Systems (Vol. 9, Issue 16, pp. 582-597)*.
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leadrships, Social Capitaland Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in

- Jakarta, Indonesia. *International Journal of Pure and Applied Mathematics*, 116(24), 511-520.  
<http://www.ijpam.eu/>
- Ghozali, I. (2018). *Application of Multivariate Analysis with the IBM SPSS 25 Program*. Diponegoro University Publishing Agency
- Handayani, Sapti Wuri; Agus Fatkhurokhman and Umi Pratiwi. (2012). Factors that affect the Willingness to Pay Taxes of Individual Taxpayers who Do Free Work. In the journal of Jendral Soedirman University. Purwokerto: Jendral Soedirman University
- Haryanti, M. D., Pitoyo, B. S., & Napitupulu, A. (2022). The Effect of Modernization of Tax Administration, Taxation Knowledge, Taxation Socialization and Tax Sanctions on Individual Taxpayer Compliance in Bekasi Regency. *Jayakarta Journal of Accounting and Taxation*, 3(02), 108-130.  
<https://doi.org/10.53825/japjayakarta.v3i02.105>
- Hendrawati, E., Pramudianti, M., & Abidin, K. (2018). Tax Knowledge, Tax Sanctions, System Modernization, Financial Conditions Against MSME Taxpayer Compliance During the Covid-19 pandemic. *Audit and Accounting Guide*, 04(01), 557-583. <https://doi.org/10.1002/9781119558361.ch20>
- Hermawan, A. K., & Ramadhan, M. R. (2020). The Effect of Changes in MSME Income Tax Rates on Tax Payment Compliance at KPP Pratama Boyolali. In *National Symposium on State Finance 2020* (pp. 44-1115).
- Inayati, K. E., & Fitria, A. (2019). The Effect of Financial Conditions, Tax Sanctions, Taxpayer Awareness on Taxpayer Compliance. *Journal of Accounting Science and Research*, 8(12), 1-16. <https://tirto.id/sri-mulyani-masalah-kepatuhan->
- Indrawan, R., & Binekas, B. (2018). Tax Understanding and Tax Knowledge on Compliance of SME Taxpayers. *Journal of Accounting and Finance Research*, 6 (3), 419-428. <https://doi.org/10.17509/jrak.v4i3.4670>
- Ketut, N., Febriyanti, A., Ketut, N., Aryani, L., Tax, K. W., Tax, K. W., Taxation, P., Finance, K., Influence, M., Tax, K. W., Tax, K. W., & Accounting, J. (2023). Financial Conditions Moderate the Impact of Taxpayer Awareness, Tax Understanding and Taxpayer Compliance During the Covid Pandemic. *E-Journal of Accounting Udayana University*, 33, 743-755. <https://doi.org/10.24843/EJA.2023.v33.i03.p12>
- Kusno, H. S., Wijayani, D. I. L., & Santika, S. (2021). The effect of understanding the general provisions of taxation and government regulations on umkm taxes on umkm taxpayer compliance. *AKUNTABEL Journal of Accounting and Finance*, 18(1), 120-129.  
<http://journal.feb.unmul.ac.id/index.php/AKUNTABEL>
- Lalisu, S. J. (2021). *The Effect of Changes in Tax Rates, Modernization of the Taxation System, Understanding Taxes and Utilization of Tax Incentives on Umkm Taxpayer Tax Compliance with Financial Condition as a Moderating Variable in Gorontalo City*. 158.
- Larasati, F. S., & Subardjo, A. (2018). The Effect of Taxation E-System Implementation on Taxpayer Compliance with Financial Condition as a Moderating Variable. *Journal of Accounting Science and Research*, 7(7), 1-16.
- Ma'ruf, M. H., & Supatminingsih, S. (2020). The Effect of Tax Rate Perception, Tax Understanding, and Tax Sanctions on Tax Compliance with Small and Medium Enterprises (MSME) in Sukoharjo. *International Journal of Economics, Business and Accounting Research (IJEBA)*, 4(4), 363-370.
- Manrejoa, S., Moeljadib, Surachmanc, & Sudjatnod. (2020). *Model of Tax Compliance Based on Intention to Pay Tax*. 14, 52-70.
- Permata, M. I., & Zahroh, F. (2022). The effect of understanding taxation, tax rates, and tax sanctions on taxpayer compliance. *Fair Value: Scientific Journal of Accounting and Finance*, 4(12), 5453-5461.  
<https://doi.org/10.32670/fairvalue.v4i12.1999>
- Primastiwi, A., & Dwi, R. (2021). The Effect of Modernization of the Tax Administration System, Religiousness, Taxpayer Awareness, and the Quality of Fiscal Services on Taxpayer Compliance. *Tax Accounting Media*, 6(2), 46-54. <http://journal.uta45jakarta.ac.id/index.php/MAP/article/view/5125>
- Putra, A. F. (2017). The Effect of Ethics, Tax Sanctions, System Modernization, and Tax Transparency on Tax Compliance. *Indonesian Journal of Accounting*, 6(1), 1. <https://doi.org/10.30659/jai.6.1.1-12>
- Putra, A. F. (2020). Compliance of MSME Taxpayers: Tax Knowledge, Tax Sanctions, and System

- Modernization. *Journal of Accounting & Taxation Research (JRAP)*, 7(01), 1-12. <https://doi.org/10.35838/jrap.v7i01.1212>
- Rafika, Sari. 2018. Tax Incentive Policy for Micro, Small, and Medium Enterprises. Vol. X, No. 12/II/Puslit/June/2018/<http://berkas.dpr.go.id>
- Riskillah, A., Irawan, & Rachman, A. A. (2022). The Effect of Taxation Knowledge, Financial Condition and Environment on MSME Taxpayer Compliance (Case Study of MSMEs in Bandar Lampung City). *ESAI Scientific Journal*, 16(1), 1-14.
- Risna, & Priono, H. (2022). The Effect of Understanding Taxation and Financial Conditions on Compliance Through Taxpayer Awareness as an Intervening Variable. *Indonesian Scientific Journal*, 7(7), 9693-9711.
- Sianipar, R., & Sitompul, G. O. (2022). Analysis of Changes in Final PPH Rates on Compliance of MSME Taxpayers at KPP Pratama. *Journal of Social Technology*, 2(3), 282-289. <https://doi.org/10.36418/jurnalsostech.v2i3.311>
- Sugiyono. (2013). Quantitative Qualitative and R&D Research Methods. In *Alfabeta*.
- Sugiyono. (2019). Business Research Methods (Quantitative, Qualitative, Combination and R&D Approaches). Bandung
- Sujarweni, V. Wiratna. 2015. Business and Economic Research Methodology, 33: New Library Press
- Taniredja, T., & Mustafidah, Hi. (2011). *Quantitative Research (An Introduction)* (3rd ed.). Alfabeta. <https://www.jopglass.com/penelitian-kuantitatif/>
- Thahir, A. N., Karyadi, I., & Azmi, Y. U. (2021). The Effect of Rate Changes, Calculation Methods and Modernization of the Tax System on Umkm Taxpayer Compliance with Tax Justice as a Moderating Variable. *Journal of Accounting and Taxation Analysis*, 5(2), 160-175. <https://doi.org/10.25139/jaap.v5i2.4212>
- Widana, W., & Muliani, P. L. (2020). Test of Analysis Requirements. In *Analysis of Minimum Service Standards at the Outpatient Installation at Semarang City Hospital*.
- Widyanti, Y., Erlansyah, D., Butar Butar, S. D. R., & Maulidya, Y. N. (2022). The Effect of Level of Understanding, Sanctions, Taxpayer Awareness, and Tax Socialization on Compliance of MSME Taxpayers. *Mbia*, 20(3), 285-294. <https://doi.org/10.33557/mbia.v20i3.1614>
- Yasa, I. P. R. P., & Jati, I. K. (2017). Taxpayer Financial Condition Moderating the Effect of Tax Sanctions, Taxpayer Awareness on Taxpayer Compliance. *E-Journal of Accounting, Udayana University*, 19(2), 1521-1550.
- Yastini, N. M., & Setiawan, P. E. (2022). Understanding of Tax Regulations, Tax Socialization, Tax Rates and Compliance of MSME Taxpayers. *E-Journal of Accounting*, 32(10), 2931. <https://doi.org/10.24843/eja.2022.v32.i10.p03>
- Yuliani, Y., & Yanti, H. B. (2022). The Effect of Tariff Changes, Modernization, Calculation Methods, Tax Incentives on Umkm Taxpayer Compliance. *Trisakti Economic Journal*, 2(2), 433-448. <https://doi.org/10.25105/jet.v2i2.14525>



## **The Influence of Work Environment, Compensation, Work Discipline and Information Technology on Employee Performance Mediated by Job Satisfaction**

**Wayan Gede Endra Bratha**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
202330151003@mhs.ubharajaya.ac.id  
Orcid: 0000-0002-2829-7286

**Mega Aswiputri**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
megaswiputri@gmail.com  
Orcid: 0000-0002-4174-8029

**Dewi Puspaningtyas Faeni**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

This study aims to determine whether the work environment, compensation, work discipline, and information technology affect employee performance mediated by job satisfaction. This research uses an associative quantitative method. Involving 98 respondents who serve as employees in one of the state-owned companies in Jakarta. Data was collected using a questionnaire to measure the level of the work environment, compensation, work discipline, and information technology on employee performance mediated by employee job satisfaction. The research results from partial tests indicate that the work environment affects employee performance, compensation affects employee performance, work discipline affects employee performance, information technology affects employee performance, the work environment affects job satisfaction, compensation affects job satisfaction, work discipline does not affect job satisfaction, and information technology does not affect job satisfaction. Another research result is that through the mediation path, it is found that job satisfaction cannot mediate the effect of the work environment on employee performance, job satisfaction cannot mediate the effect of compensation on employee performance, job satisfaction can mediate the effect of work discipline on employee performance, and job satisfaction can mediate the effect of information technology on employee performance. Research on employee performance and its impact on job satisfaction is still quite limited compared to research on the work environment, compensation, discipline, and information technology. This research can serve as a reference for the field of human resource management.

**Keywords:** Work Environment, Compensation, Work Discipline, Information Technology, Job Satisfaction And Employee Performance.

## INTRODUCTION

The importance of managing high-quality and competent human resources is one of the determining factors for the success of a company in achieving its goals (Octarina & Ardana, 2022). The achievement of a company's goals, vision, and mission is closely related to the role of employees as human resources that ensure the sustainability of a company's activities (Wokas et al., 2022). Human resource management is a process that addresses various issues within the scope of employees, workers, managers, and other labor forces to support organizational or company activities in order to achieve predefined goals (Abdullah, 2017). In other words, a company's sustainability is determined by the performance of its employees (Iqbal, 2022).

Performance can be defined as the result of an individual's work in achieving a company's goals within a specific time frame (Sihaloho & Siregar, 2019). Employee performance is the result that can be achieved by an individual or a group of people within an organization, both qualitatively and quantitatively, in line with their authority, tasks, and responsibilities in an effort to achieve the goals of the respective organization or company, legally, without violating the law, and in accordance with moral and ethical standards (Nabawi, 2019). The better the employees' performance, the easier it is to achieve the company's goals. Conversely, if employee performance is low, achieving those goals becomes difficult, and the results obtained may not meet the company's expectations (Afandi & Bahri, 2020). Employee performance can be measured by considering several indicators, including job quality, job quantity, timeliness, effectiveness, independence, and work commitment (Shobirin & Siharis, 2022).

PT Dok & Perkapalan Kodja Bahari (Persero), a State-Owned Enterprise (BUMN), operates in the field of new ship construction, ship maintenance, and ship repair (docking), as well as non-ship operations, with its headquarters located on Sindang Laut Street, Jakarta. PT Dok & Perkapalan Kodja Bahari, often abbreviated as DKB, has three shipyards located in Jakarta, namely Dockyards I, II, and III. DKB also has branches scattered throughout Indonesia in Cirebon, Semarang, Palembang, Sabang, Banjarmasin, and Batam. To support the quality of the products produced, it requires employees with high job quality.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS

### *Work Environment*

The work environment encompasses all conditions in the surroundings, both physical and non-physical, that can influence a pleasant, secure, calming, and comfortable impression, not only for oneself but also for those nearby (Erlina & Faeni, 2018). A comfortable work environment can encourage employee performance and generate job satisfaction within a company. A comfortable work environment will make employees content and loyal to the company, which offers significant cost-efficiency advantages related to human resources. While some companies can fulfill several aspects of the physical and non-physical work environment, such as comfortable buildings, adequate work equipment, and harmonious working relationships among colleagues, there may still be many unmet needs. For instance, the absence of a rest area or cafeteria could pose a challenge for companies that recognize the importance of employee presence (Nasution & Harahap, 2022).

Regarding the indicators used for measuring the work environment (Sari, 2019), they are as follows:

Physical Work Environment is one of the factors causing work-related stress that affects job performance, which includes:

- 1) Temperature, it's essential for employees to work in an environment where the temperature is regulated in a way that falls within the acceptable range for each individual.



- 2) Noise is a disturbance that can disrupt concentration, and it's generally disliked by anyone exposed to it.
- 3) Lighting, working in a dark or dimly lit room can strain the eyes. Appropriate lighting in the workspace can aid employees in their activities.
- 4) Air Quality should not be overlooked by anyone, as inhaling polluted air can have detrimental effects on an employee's personal health. Polluted air can lead to headaches, burning eyes, fatigue, and irritability.
- 5) Workspace Size, considering workspace is vital for a company. Cramped workspace can make it difficult for employees to work, resulting in lower performance compared to a more adequate workspace.
- 6) Workspace Arrangement, refers to the distance between individuals and facilities, which can impact social interaction.
- 7) Privacy can be provided by walls, partitions, and other physical barriers. Employees often desire more significant privacy in their work, especially in managerial positions.

Non-Physical Work Environment pertains to the relationships established within an organization or company, as all employees require interaction with others to perform their duties, which includes:

- 1) Working Relationships involve interactions between superiors and subordinates as well as among coworkers. These interactions can create an environment that motivates and retains employees within the organization or company.
- 2) Work Environment Groups are comprised of people who interact with each other while perceiving themselves as part of a group working together to achieve a common goal.

### **Compensation**

The general objective of providing compensation is to attract, retain, and motivate employees, and the level of education, job position, and length of service of an employee determines the amount of compensation offered by the company. Therefore, in determining employee compensation, it should be based on performance evaluation, education level, job position, and length of service. The compensation provided by the company to its employees significantly influences job satisfaction, work motivation, and job performance. In other words, stemming from the desire to meet the necessities of life, people work by selling their mental energy and time to the company with the expectation of receiving compensation (reward). Compensation is a wage or salary management process (sometimes also referred to as compensation) that involves considerations or a balance of calculations, in the form of monetary rewards given to employees as a token of appreciation (Sudaryo et al., 2018). Compensation is a direct or indirect, financial or non-financial reward that is fair and reasonable, provided to employees by the company as recognition or contribution for their services in achieving the company's goals (Aisyah & Faeni, 2021). Providing adequate compensation has an impact on the performance of employees. When employees feel satisfied with the compensation they receive in exchange for their work, it will increase the company's productivity. Conversely, there may be resistance from employees, such as non-compliance with company rules and deadlines, arriving late to work, and the company failing to achieve its targets. This underscores the importance of the role of human resource management in the organization (Safitri & Listyawati, 2022).

Regarding the indicators used for compensation measurement (Suryajiwangga, 2017), they are divided into two components of compensation, namely:

#### **A. Financial Compensation**

- 1) Direct Financial Compensation



a) Wages or salary are typically defined as hourly pay rates often used for production workers. Salaries, on the other hand, are usually paid at weekly, monthly, or yearly rates.

b) Incentives, these are additional payments made by the company.

**2) Indirect Financial Compensation**

a) Benefits typically take the form of social security, such as compensation for employees, family leave, medical treatment, pay during non-working periods, life insurance, retirement programs, and more.

**B. Non-Financial Compensation**

**1) Job-Related Compensation (Non-Financial The Job)**

Non-financial compensation related to the job provided by the company includes attractive job features, development opportunities, training, authority, responsibility, and performance recognition.

**2) Compensation Related to the Work Environment (Non-Financial The Job Environment)**

a) Competent Supervision, the guidance process conducted by superiors to help employees become competent in improving their performance.

b) Comfortable Working Conditions, conditions that employees care about in the workplace, both for personal comfort and to facilitate their work.

c) Appropriate Status Symbols, company rewards that take various forms, such as office size and location, desk size and quality, and proximity of parking to the office.

**Work Discipline**

Based on observations and discussions with several company employees regarding work discipline, it turns out that the main issue is related to working hours. An essential aspect of human resource management that cannot be overlooked is the need to track employee attendance. Every company implements discipline to address negligence and errors caused by inattention, lateness, and lack of ability. Work discipline can serve as a communication tool applied by supervisors to encourage employees to develop behavioral patterns by following the company's established rules (Naima & Aransyah, 2023). Employees with high levels of discipline will be more productive compared to those with low levels of discipline. This is because their work ethic, enthusiasm, and responsibility towards their tasks and duties will motivate them to work to the best of their ability (Rahayu & Dahlia, 2023).

Regarding the indicators used for measuring work discipline (Hasibuan & Munasib, 2020), they are as follows:

A. Attendance Rate, which is the number of employee attendances for their work within the company, marked by a low rate of employee absenteeism.

B. Work Procedures, which are rules or regulations that must be adhered to by all members of the organization.

C. Obedience to Superiors, which involves following any directions given by superiors to achieve the best results in work.

D. Work Awareness, which is the attitude of an employee willingly doing their job to the best of their ability, not out of coercion.

E. Responsibility, which pertains to an employee's willingness to take responsibility for their work outcomes, the tools and facilities they use, and their work behavior.

**Information Technology**

The need for information is followed by the rapid development of information technology, which requires companies to carry out their activities using computerized systems to produce reliable, accurate, and timely information. Companies that generate information in a timely and

high-quality manner require advanced information technology systems to facilitate technology users in their implementation. Information technology is a discipline that encompasses communication technology for processing, storing data, and transmitting information through fast communication channels (Muslim et al., 2022). Information technology is a technology that includes hardware, software, and useware used to acquire, transmit, process, interpret, store, organize, and use data meaningfully to obtain quality information (Winarti & Mas'ud, 2022). Information technology is the integration of computation and communication to capture, process, generate, store, retrieve, and transmit data to produce relevant, accurate, timely, economical, efficient, and trustworthy information that can be used by users as a tool to solve problems, foster creativity, and increase the effectiveness and efficiency of work (Choirunnisa, 2022).

Regarding the indicators used for measuring information technology (Sagala, 2022), as follows:

- A. Computer Hardware (Hardware), hardware for an information system consisting of input and output used as a unit for storing files, equipment, data preparation, and input and output terminals.
- B. Computer Software (Software), a system in software developed to support data and information distribution, such as operating systems. Several computer-based system methods and applications to meet user needs, including e-commerce, e-banking, SAP, and others.
- C. Networking and Communication is a system that can connect and combine several communication points into a unified unit capable of interacting with each other.
- D. Database, files containing programs and data that can be verified through physical storage media used in the system.
- E. Information Technology Personnel, with computer operators, system analysts, program developers, data preparation personnel, and information system leaders.

### **Job Satisfaction**

One of the important roles achieved by companies in developing human resources is to realize employee job satisfaction, improve employee performance within the company, and enhance so that employees can complete their tasks according to their positions and roles. Employee job satisfaction levels are reflected in the form of a positive attitude towards everything they encounter and the tasks assigned to them. These employees don't just view their work as a task or an obligation but as a source of pleasure and a necessity for collective well-being. Job satisfaction is one psychological aspect that reflects a person's feelings toward their work; they will feel satisfied when there is a match between their abilities, skills, and expectations with the job they face (Sapar, 2022). Companies play a crucial role in supporting job satisfaction improvement, and they need to pay attention to their employees' needs to keep them motivated to contribute more to the company. Job satisfaction is the emotional reaction caused by stimuli, pressures, expectations, and desires related to one's job in connection with the actual reality experienced by employees, thus resulting in an emotional response in the form of either satisfaction or dissatisfaction (Apriliana & Nugroho, 2022). Job satisfaction is an assessment or description of one's feelings and attitudes, whether they feel pleased or displeased, satisfied or unsatisfied in carrying out their work (Prasetyo, 2022).

Regarding the indicators used to measure job satisfaction (Adriyan, 2018), they are as follows:

- A. The Job Itself: The company provides employees with opportunities to learn in line with their interests and to take responsibility. This includes:
  - 1) Enjoyable work tasks.
  - 2) Employees are given the opportunity to complete tasks in their own way.

- 3) Employees are allowed to take responsibility for issues during work.
- B. Supervision: Supervising employees by their superiors, including management, the company, and promotions, involves:
  - 1) Superiors provide constructive criticism to employees in all situations.
  - 2) Superiors trust employees in their work.
  - 3) Superiors offer guidance to employees on challenging tasks.
  - 4) Employee conditions within the company are well taken care of.
- C. Salary: Providing fair compensation for the work done, which includes:
  - 1) The company's salary matches the work performed.
  - 2) Benefits provided by the company are sufficient.
  - 3) Employee income covers daily needs.
  - 4) The employee salary payment system operates smoothly and is on time.
- D. Promotion: Career development opportunities within the company as a means of meeting one's existence, include:
  - 1) Employees have opportunities to receive recognition from the company.
  - 2) Every employee is given the chance to hold higher positions.
  - 3) Employees are given the opportunity to pursue higher education.
  - 4) Outstanding performance helps employees maintain their positions within the company.
- E. Relationships with Colleagues: How much colleagues provide assistance in terms of mutual help, which involves:
  - 1) Colleagues can be engaged in teamwork.
  - 2) Colleagues show concern for work-related issues faced by employees.
  - 3) Colleagues always help provide solutions when facing difficulties.
  - 4) Problem-solving with colleagues can be achieved in a friendly manner.

### **Employee Performance**

The definition of performance is a reflection of the level of achievement in implementing a program, activity, or policy to realize the goals, objectives, vision, and mission outlined through the strategic planning of a company. Performance represents the results that an individual or a group of people within a company can achieve, both qualitatively and quantitatively, in accordance with their authority, tasks, and individual responsibilities, in an effort to legally and ethically achieve the company's objectives without violating the law or compromising morals and ethics (Nabawi, 2019). Performance is the actual behavior displayed by every individual as their work achievements produced by employees in accordance with their roles within the company. One of the factors that is very important and can even influence the progress of a company as well as strive to achieve its goals is employee performance. The higher or better the employee's performance, the easier it is to achieve the company's goals, and vice versa when employee performance is low or not good, it will be difficult to achieve those goals, and the results obtained will not be in line with the company's expectations. There are negative factors that can decrease employee performance, including a decline in the employee's desire to achieve work achievements, a lack of timeliness in completing tasks, resulting in a lack of adherence to regulations, and a lack of examples to serve as a reference for achieving good work performance (Afandi & Bahri, 2020).

Regarding the indicators used for measuring employee performance (Munawaroh, 2022), they are as follows:

- A. Quantity, represents the number of tasks produced by employees in completing their work.
- B. Quality, represents the quality of the work completed by employees.

- C. Work Efficiency, involves utilizing resources effectively and efficiently in every activity to maximize gains and minimize losses.
- D. Interpersonal Impact, relates to the relationships among employees when performing their work.
- E. Timeliness, is an employee's ability to complete tasks according to the targets and standards set by the company.
- F. Output, is what is produced from the initial stages of work to the completion of the task.

### Hypotheses

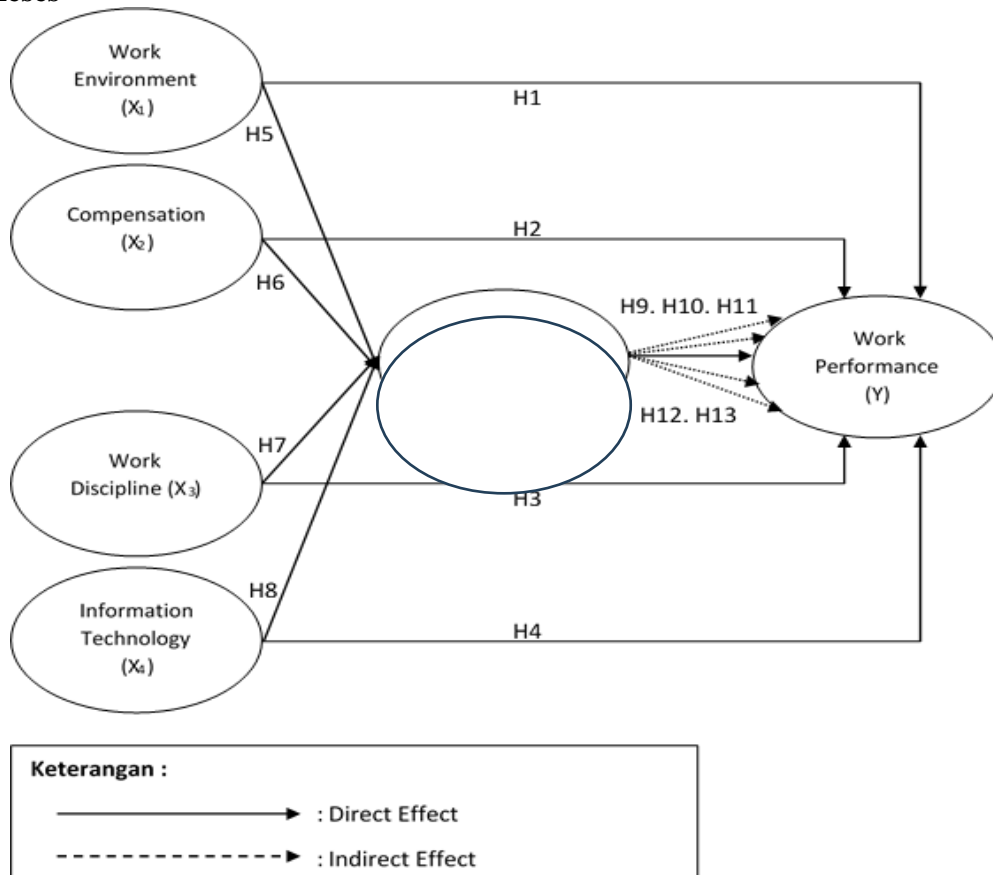


Figure 1: Research Framework (write your variables and hypothesis)

Based on the theoretical relationships described above, several research hypotheses can be formulated, including the following:

- H1: There is a significant and positive impact of the work environment on employee performance.
- H2: There is a significant and positive impact of compensation on employee performance.
- H3: There is a significant and positive impact of work discipline on employee performance.
- H4: There is a significant and positive impact of information technology on employee performance.
- H5: There is a significant and positive impact of the work environment on job satisfaction.
- H6: There is a significant and positive impact of compensation on job satisfaction.
- H7: There is a significant and positive impact of work discipline on job satisfaction.
- H8: There is a significant and positive impact of information technology on job satisfaction.
- H9: There is a significant and positive impact of job satisfaction on employee performance.

H10: Job satisfaction mediates the influence of the work environment on employee performance.

H11: Job satisfaction mediates the influence of compensation on employee performance.

H12: Job satisfaction mediates the influence of work discipline on employee performance.

H13: Job satisfaction mediates the influence of information technology on employee performance.

## METHODS

This research uses a quantitative method with a causal survey approach and involves 98 respondents who hold positions as employees in a state-owned enterprise located in North Jakarta. The sampling technique used is non-probability sampling, where all members of the population are used as samples.

Data collection was carried out using research instruments in the form of a questionnaire in Likert scale to measure the work environment, compensation, work discipline, and information technology on employee performance mediated by job satisfaction. Questionnaires were given to research subjects via Google Forms. The following are the results of the reliability and validity test of the measuring instruments used:

Table 1. Instrument's Reliability

<b>Instrument</b>	<b>Composite Reliability</b>	<b>Reliability</b>
Work Environment	0,967	Very reliable
Compensation	0,952	Very reliable
Work Discipline	0,945	Very reliable
Information Technology	0,966	Very reliable
Employee Performance	0,965	Very reliable
Job Satisfaction	0,976	Very reliable

Table 2. Instrument's Validity

<b>Instrument</b>	<b>Average Variance Extracted (AVE)</b>	<b>Validity</b>
Work Environment	0,746	Valid
Compensation	0,668	Valid
Work Discipline	0,635	Valid
Information Technology	0,741	Valid
Employee Performance	0,736	Valid
Job Satisfaction	0,801	Valid

Source: results of data processing by researchers (2023)

Data processing wa carried out by performing a partial least squares analysis using SmartPLS 4 software.

## RESULTS

The following table shows an overview of the characteristics of the research respondents who participated in this study:

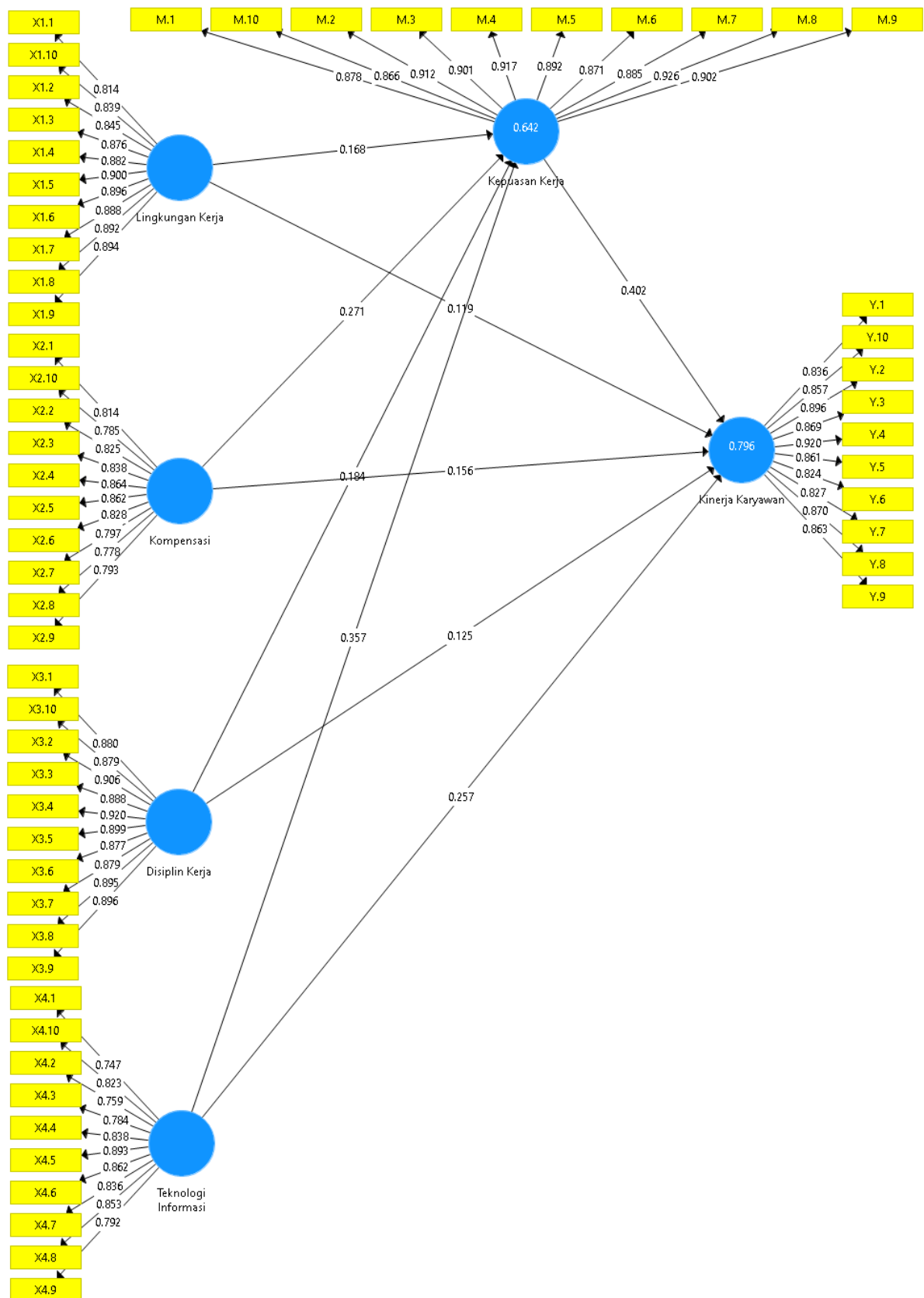
Table 3. Respondent's characteristic

No	Characteristic	Frequency (people)	Percentage (%)
<b>1</b>	<b>Age</b>		
	21-30 years old	13	13.27
	31-44 years old	17	17.35
	45-56 years old	68	69.39
<b>2</b>	<b>Gender</b>		
	Male	65	66.33
	Female	33	33.67
<b>3</b>	<b>Length of Experience</b>		
	1-10 years	21	21.43
	11-20 years	23	23.47
	>20 years	54	55.10
<b>4</b>	<b>Last Education</b>		
	High School	5	5.10
	Diploma	15	15.31
	S1	75	76.53
	S2 & S3	3	3.06
<b>Total</b>		<b>98</b>	<b>100</b>

Source: result of data processing by researchers (2023)

## Measurement model





Source: results of data processing by researchers (2023)

## The Assessment of Structural Model R-Square Analysis

Table 4. R-Square

Variable	R-Square
Employee Performance (Y)	0.796
Job Satisfaction (M)	0.642

Source: results of data processing by researchers (2023)

Based on the table above, the R-Square (R<sup>2</sup>) value for employee performance is 0.796. This can be interpreted as 79.6% of the variability in employee performance is explained by the variables of the work environment, compensation, work discipline, and information technology, while the remaining 20.4% is explained by other variables outside the scope of this research model.

Furthermore, the R-Square (R<sup>2</sup>) value for job satisfaction is 0.642. This can be interpreted as 64.2% of the variability in job satisfaction is explained by the work environment, compensation, work discipline, and information technology, while the remaining 35.8% is explained by other variables outside the scope of this research model.

## Hypothesis Testing

Hypothesis testing is performed by assessing the significance of the influence of the work environment, compensation, work discipline, and information technology on employee performance mediated by job satisfaction. To evaluate the significance of the standard effects between variables, a bootstrapping procedure is conducted with a significance level (p-value) of 0.05. The calculation results can be seen in the following table:

Table 5. Hypothesis Testing

	Original Sample (O)	T Statistic (O/STDEV)	P Values
Work Environment → Employee Performance	0.187	2.585	0.010
Compensation → Employee Performance	0.265	3.023	0.003
Work Discipline → Employee Performance	0.198	3.084	0.002
Information Technology → Employee Performance	0.400	4.794	0.000
Work Environment → Job Satisfaction	0.168	2.428	0.015
Compensation → Job Satisfaction	0.271	3.119	0.002
Work Discipline → Job Satisfaction	0.184	2.786	0.005
Information Technology → Job Satisfaction	0.357	3.171	0.002
Job Satisfaction → Employee Performance	0.402	2.989	0.003
Work Environment → Job Satisfaction → Employee Performance	0.068	2.100	0.036
Compensation → Job Satisfaction → Employee Performance	0.109	2.074	0.038

Work Discipline → Job Satisfaction → Employee Performance	0.074	1.945	0.052
Information Technology → Job Satisfaction → Employee Performance	0.144	1.755	0.080

Source: results of data processing by researchers (2023)

H1: accepted, work environment has a positive and significant impact on employee performance.

H2: accepted, compensation has a positive and significant impact on employee performance.

H3: accepted, work discipline has a positive and significant impact on employee performance.

H4: accepted, information technology has a positive and significant impact on employee performance.

H5: accepted, work environment has a positive and significant impact on job satisfaction.

H6: accepted, compensation has a positive and significant impact on job satisfaction.

H7: accepted, work discipline has a positive and significant impact on job satisfaction.

H8: accepted, information technology has a positive and significant impact on job satisfaction.

H9: accepted, job satisfaction has a positive and significant impact on employee performance.

H10: accepted, job satisfaction can mediate the impact of the work environment on employee performance.

H11: accepted, job satisfaction can mediate the impact of compensation on employee performance.

H12: rejected, job satisfaction cannot mediate the impact of work discipline on employee performance.

H13: rejected, job satisfaction cannot mediate the impact of information technology on employee performance.

## DISCUSSIONS

The first stage in data analysis involves testing the validity and reliability of the respondents' answers obtained through questionnaires. The subsequent test uses path analysis to determine the direct and indirect effects among the variables under study.

The purpose of this research is to determine whether there is an influence of the work environment (X1) on employee performance (Y), whether there is an influence of compensation (X2) on employee performance (Y), whether there is an influence of work discipline (X3) on employee performance (Y), whether there is an influence of information technology (X4) on employee performance (Y), whether there is an influence of the work environment (X1) on job satisfaction (Z), whether there is an influence of compensation (X2) on job satisfaction (Z), whether there is an influence of work discipline (X3) on job satisfaction (Z), whether there is an influence of information technology (X4) on job satisfaction (Z), whether there is an influence of job satisfaction (Z) on employee performance (Y), whether there is an indirect influence of the work environment (X1) on performance (Y) through the job satisfaction variable (Z), whether there is an indirect influence of compensation (X2) on performance (Y) through the job satisfaction variable (Z), whether there is an indirect influence of work discipline (X3) on performance (Y) through the job satisfaction variable (Z), and whether there is an indirect influence of information technology (X4) on performance (Y) through the job satisfaction (Z).

### The Effect of Work Environment (X1) on Performance (Y)

The research results indicate a significant influence of the work environment (X1) on the performance (Y) of employees at PT Dok & Perkapalan Kodja Bahari (Persero). The more comfortable the work environment in the workplace as perceived by employees, the higher the employee's performance. Based on this study, the hypothesis stating a significant influence of the work environment on employee performance is accepted.

**The Effect of Compensation (X2) on Performance (Y)**

The research results indicate a significant influence of compensation (X2) on the performance (Y) of employees at PT Dok & Perkapalan Kodja Bahari (Persero). The larger the compensation provided by the company to employees, the higher the employee's performance. Based on this study, the hypothesis stating a significant influence of compensation on employee performance is accepted.

**The Effect of Work Discipline (X3) on Performance (Y)**

The research results indicate a significant influence of work discipline (X3) on the performance (Y) of employees at PT Dok & Perkapalan Kodja Bahari (Persero). The higher the work discipline applied by each employee, the higher the employee's performance. Based on this study, the hypothesis stating a significant influence of work discipline on employee performance is accepted.

**The Effect of Information Technology (X4) on Performance (Y)**

The research results indicate a significant influence of information technology (X4) on the performance (Y) of employees at PT Dok & Perkapalan Kodja Bahari (Persero). The better the information technology obtained by employees, the higher the employee's performance. Based on this study, the hypothesis stating a significant influence of information technology on employee performance is accepted.

**The Effect of Work Environment (X1) on Job Satisfaction (Z)**

The research results indicate a significant influence of the work environment (X1) on job satisfaction (Z) among employees at PT Dok & Perkapalan Kodja Bahari (Persero). The more comfortable the work environment in the workplace as perceived by employees, the higher the job satisfaction experienced by the employees. Based on this study, the hypothesis stating a significant influence of the work environment on job satisfaction is accepted.

**The Effect of Compensation (X2) on Job Satisfaction (Z)**

The research results indicate a significant influence of compensation (X2) on job satisfaction (Z) among employees at PT Dok & Perkapalan Kodja Bahari (Persero). The larger the compensation provided by the company to employees, the higher the job satisfaction experienced by the employees. Based on this study, the hypothesis stating a significant influence of compensation on job satisfaction is accepted.

**The Effect of Work Discipline (X3) on Job Satisfaction (Z)**

The research results indicate a significant influence of work discipline (X3) on job satisfaction (Z) among employees at PT Dok & Perkapalan Kodja Bahari (Persero). The higher the work discipline applied by each employee, the higher the job satisfaction experienced by the employees. Based on this study, the hypothesis stating a significant influence of work discipline on job satisfaction is accepted.

**The Effect of Information Technology (X4) on Job Satisfaction (Z)**

The research results indicate a significant influence of information technology (X4) on job satisfaction (Z) among employees at PT Dok & Perkapalan Kodja Bahari (Persero). The better the information technology obtained by employees, the higher the job satisfaction experienced by the employees. Based on this study, the hypothesis stating a significant influence of information technology on job satisfaction is accepted.

**The Effect of Job Satisfaction (Z) on Performance (Y)**

The results of the study indicate a significant influence of the job satisfaction (Z) on the employee performance (Y) at PT Dok & Perkapalan Kodja Bahari (Persero). The higher the level of job satisfaction perceived by employees, the higher the employee's performance will be. Based on this research, the hypothesis stating that there is a significant influence of job satisfaction on employee performance is accepted.

**The effect of work environment (X1) on employee performance (Y) mediated by job satisfaction (Z)**

The research results indicate an indirect influence of the work environment (X1) on employee performance (Y) through job satisfaction (Z) at PT Dok & Perkapalan Kodja Bahari (Persero). Employee job satisfaction is capable of mediating the influence of the work environment on employee performance. Based on this research, the hypothesis stating that there is a significant influence of the work environment on employee performance mediated by job satisfaction is accepted.

**The effect of compensation (X2) on employee performance (Y) mediated by job satisfaction (Z)**

The research results indicate an indirect influence of compensation (X2) on employee performance (Y) through job satisfaction (Z) at PT Dok & Perkapalan Kodja Bahari (Persero). Employee job satisfaction is capable of mediating the influence of compensation on employee performance. Based on this research, the hypothesis stating that there is a significant influence of compensation on employee performance mediated by job satisfaction is accepted.

**The effect of work discipline (X3) on employee performance (Y) mediated by job satisfaction (Z)**

The research results indicate an indirect influence of work discipline (X3) on employee performance (Y) through job satisfaction (Z) at PT Dok & Perkapalan Kodja Bahari (Persero). Employee job satisfaction is not able to mediate the influence of work discipline on employee performance. Based on this research, the hypothesis stating that there is a significant influence of work discipline on employee performance mediated by job satisfaction is accepted.

**The effect of information technology (X4) on employee performance (Y) mediated by job satisfaction (Z)**

The research results indicate an indirect influence of information technology (X4) on employee performance (Y) through job satisfaction (Z) at PT Dok & Perkapalan Kodja Bahari (Persero). Employee job satisfaction is not able to mediate the influence of information technology on employee performance. Based on this research, the hypothesis stating that there is a significant influence of information technology on employee performance mediated by job satisfaction is accepted.

In conclusion, the work environment, compensation, work discipline, and information technology have a significant relationship with employee performance. Furthermore, job satisfaction acts as a mediator in the relationship between the work environment, compensation, work discipline, and information technology and employee performance. Thus, this study concludes that job satisfaction plays a crucial role as a mediator between the work environment, compensation, work discipline, and information technology. Additionally, the work environment, compensation, work discipline, and information technology significantly predict employee performance.

## REFERENCES

Abdullah, H. (2017). Peranan Manajemen Sumber Daya Manusia dalam Organisasi. Jurnal Warta, 87(1,2), 149–200.

- Adriyan, M. R. (2018). Pengaruh Pelatihan dan Lingkungan Kerja Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Intervening (Studi Kasus pada Grand Quality Hotel Yogyakarta). Universitas Islam Indonesia, 6(1), 1–22.
- Afandi, A., & Bahri, S. (2020). Pengaruh Kepemimpinan Motivasi dan Disiplin Kerja Terhadap Kinerja Karyawan. MANEGGGIO: Jurnal Ilmiah Magister Manajemen, 3(2), 235–246. <https://doi.org/10.36418/ink.v1i2.19>
- Aisyah, N., & Faeni, D. P. (2021). Pengaruh Self-Efficacy, Quality of Work Life dan Kompensasi terhadap Retensi Karyawan PT. Antaran Sukses Express di Kota Tangerang. Studi Akuntansi, Keuangan, Dan Manajemen, 1(1), 1–8. <https://doi.org/10.35912/sakman.v1i1.395>
- Apriliana, F., & Nugroho, N. E. (2022). Pengaruh Kepuasan Kerja, Budaya Organisasi dan Lingkungan Kerja Terhadap Prestasi Kerja Karyawan pada Salah Satu Perusahaan Asuransi di Sidoarjo. Jurnal Ilmu Dan Riset Manajemen, 11(7), 1–18. <http://jurnalmahasiswa.stiesia.ac.id/index.php/jirm/article/view/4718>
- Choirunnisa, R. (2022). Pengaruh Kompetensi Auditor Dan Pemanfaatan Teknologi Informasi Terhadap Pendeteksian Fraud. Jurnal Akuntansi Trisakti, 9(1), 119–128. <https://doi.org/10.25105/jat.v9i1.10294>
- Erlina, D., & Faeni, D. P. (2018). Keluar Masuknya Karyawan, Frekuensi Absensi Kemangkiran, Dan Lingkungan Kerja Terhadap Kepuasan Karyawan Di Kantor Walikota Jakarta Selatan. Financial Marketing Operational Human Resources, 1(2), 1–8.
- Faeni, D. (2015). HRM Practices and Existence of Knowledge Management Agent in Higher Education. In Information and Knowledge Management (Vol. 5, No. 3, pp. 47-53).
- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. Scholedge International Journal of Management & Development ISSN 2394-3378, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In Journal of Advanced Research in Dynamical and Control Systems (Vol. 9, Issue 16, pp. 582–597).
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. Journal of Law and Society, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. Talent Development & Excellence, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. Review of International Business and Strategy, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leadrships, Social Capitaland Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in Jakarta, Indonesia. International Journal of Pure and Applied Mathematics, 116(24), 511-520. <http://www.ijpam.eu/>
- Hasibuan, S. H., & Munasib, A. (2020). Pengaruh Kepemimpinan Motivasi dan Disiplin Kerja Terhadap Kinerja Karyawan. MANEGGGIO: Jurnal Ilmiah Magister Manajemen, 3(2), 247–258.
- Iqbal, M. (2022). Pengaruh Lingkungan Kerja terhadap Kinerja Karyawan pada PT Sriwijaya Sumatra Selatan. Digital Bisnis: Jurnal Publikasi Ilmu Manajemen Dan E-Commerce, 1(4), 12–19.
- Munawaroh, Q. S. (2022). Pengaruh Lingkungan Kerja dan Budaya Organisasional terhadap Kinerja Karyawan dengan Stras Kerja sebagai Variabel Intervening pada PT Trans Pacific Petrochemical Indotama di Tuban. Universitas Islam Indonesia, 33(1), 1–12.



- Muslim, A. B., Yani, N. A., & Permatasari, M. D. (2022). Pengaruh Kecanggihan Teknologi Informasi, Kemampuan Teknik Pesonal Dan Pengalaman Kerja Terhadap Efektivitas Penggunaan Sistem Informasi Akuntansi (Studi Kasus Pada Sicepat Ekspres Indonesia). *Jurnal Akuntansi Bisnis Pelita Bangsa*, 7(01), 17–39. <https://doi.org/10.37366/akubis.v7i01.434>
- Nabawi, R. (2019). Pengaruh Lingkungan Kerja, Kepuasan Kerja dan Beban Kerja Terhadap Kinerja Pegawai. *MANEGGGIO: Jurnal Ilmiah Magister Manajemen*, 2(2), 170–183. <https://doi.org/10.52643/jam.v1i12.1880>
- Naima, N., & Aransyah, M. F. (2023). Pengaruh Disiplin Kerja, Kesehatan Keselamatan Kerja dan Budaya Organisasi terhadap Kinerja Karyawan (Studi Pada PT Pelabuhan Indonesia (Persero) Samarinda). *JIMEA (Jurnal Ilmiah Manajemen Ekonomi Dan Akuntansi)*, 7(1), 733–743.
- Nasution, M. I., & Harahap, M. I. (2022). Pengaruh Lingkungan Kerja Terhadap Kinerja Bagian Perencanaan Pembangunan Di Badan Perencanaan Pembangunan Daerah Sumatera Utara. *EKOMA : Jurnal Ekonomi, Manajemen, Akuntansi*, 1(2), 44–50. <https://doi.org/10.56799/ekoma.v1i2.245>
- Octarina, K. A., & Ardana, I. K. (2022). Peran Stres Kerja Memediasi Pengaruh Lingkungan Kerja Terhadap Kinerja Karyawan Pada Como Shambhala Estate. *E-Journal Management*, 11(1), 102–126. <https://doi.org/10.24843/EJMUNUD.2022.v11.i01.p06>
- Prasetyo, A. (2022). Analisis Pengaruh Budaya Organisasi dan Kepemimpinan Terhadap Kepuasan Kerja Menggunakan Structural Equation Model. *Jurnal Bisnis Terapan Dan Ekonomi*, 8(4), 376–397.
- Rahayu, S., & Dahlia. (2023). Pengaruh Disiplin Kerja, Motivasi Kerja dan Komitmen Organisasi Terhadap Kepuasan Kerja dan Kinerja Pegawai Badan Kepegawaian dan Pengembangan Sumber Daya Manusia Ogan Komering Ulu. *Jurnal Ekonomi & Ekonomi Syariah*, 6(1), 370–386.
- Safitri, D., & Listyawati, L. (2022). Pengaruh Kompensasi Finansial Terhadap Kinerja Karyawan PT. Stars Internasional, Surabaya. *SARR: Soetomo Administration Reform Review*, 1(5), 761–770.
- Sagala, M. Fahrul Rozi. (2022). Pengaruh Teknologi Informasi Dan Kompetensi Terhadap Kinerja Karyawan Pada PT. Perkebunan Nusantara III (Persero) Medan. In *Universitas Muhammadiyah Sumatera Utara (Vol. 11, Issue 6)*.
- Sapar, J. F. (2022). Pengaruh Kepuasan Kerja dan Motivasi terhadap Kinerja Karyawan pada PT. Astra International Tbk Daihatsu Banjarmasin. *Jurnal Riset Inspirasi Manajemen Dan Kewirausahaan*, 6(2), 101–107. <https://doi.org/10.35130/jrimk.v6i2.350>
- Sari. (2019). Pengaruh Keselamatan Kesehatan Kerja dan Lingkungan Kerja Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Intervening (Studi Kasus pada PT Kusuma Nanda Putra). *Universitas Islam Indonesia*, 561(3), S2–S3.
- Shobirin, A., & Siharis, A. K. (2022). Pengaruh Kepemimpinan, Lingkungan Kerja, Kompensasi dan Motivasi Kerja Terhadap Kinerja Karyawan: Studi Literatur. *Transekonomika: Akuntansi, Bisnis Dan Keuangan*, 2(5), 235–246.
- Sihaloho, R. D., & Siregar, H. (2019). Pengaruh Lingkungan Kerja Terhadap Kinerja Karyawan pada PT Super Setia Sagita Medan. *Jurnal Ilmiah Socio Secretum*, 9(2), 273–281.
- Sudaryo, Y., Aribowo, A., & Sofiati, N. A. (2018). *Manajemen Sumber Daya Manusia: Kompensasi Tidak Langsung Dan Lingkungan Kerja Fisik*. Andi.
- Suryaji Wangga, M. A. R. (2017). Pengaruh Budaya Organisasi Dan Kompensasi Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Intervening (Studi Kasus pada PT. Armada Finance Magelang). *Universitas Islam Indonesia*, 87(1,2), 1–27.



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

- Winarti, & Mas'ud, M. (2022). Pengaruh Teknologi Informasi, Kompetensi dan Kompensasi Terhadap Kinerja Pengelolaan Keuangan Pada Lembaga Pengelola Dana Bergulir Koperasi dan Usaha Mikro, Kecil dan Menengah Daerah Sulawesi Selatan. *Journal of Accounting Finance (JAF)*, 3(107–122).
- Wokas, N. G. C., Dotulong, L. O. ., & Saerang, R. T. (2022). Pengaruh Gaya Kepemimpinan, Keterlibatan Kerja Dan Lingkungan Kerja Terhadap Kinerja Karyawan PT PLN Kawangkoan. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 10(3), 56.



## **Auditor Specialization Moderates the Effect of Organizational Capital on Real Earnings Management**

**Elia ROSSA**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
elia.rossa@dsn.ubharajaya.ac.id  
Orcid: 0009-0003-5338-0385

**Dewi Puspaningtyas FAENI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

**Tutty NURYATI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
tutty.nuryati@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-5397-9238

**Cahyadi HUSADHA**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
cahyadi.husada@dsn.ubharajaya.ac.id  
Orcid: 0000-0003-2164-1758

### **ABSTRACT**

The phenomenon of earnings management is still an important concern for various stakeholders. This study aims to examine the effect of organizational capital on real earnings management which is moderated by auditor specialization. This study uses a quantitative approach. The sample for this study uses manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2021 period, while the analysis year to test the hypothesis is the 2019-2021 period because it requires the previous two years as the base year for measuring real earnings management. Determining the sample for this study uses a purposive sampling method, so the number of observations in the sample for this study is 168. The analysis tool uses evIEWS version 13. The results of this study found that organizational capital has a negative and significant effect on real earnings management, and auditor specialization can reduce the effect of organizational capital on real earnings management. This study is able to confirm the resources-based theory which explains that managers use resource efficiency to improve organizational performance rather than real earnings management which can affect the company's long-term performance. This study is able to provide policy contributions for managers to use company resources efficiently to improve company performance rather than carrying out real earnings management which can affect the company's long-term performance.

**Keyword:** Organizational Capital, Auditor Specialization, Real Earnings Management

## INTRODUCTION

Hasan *et al.* (2021) explains that organizational capital is a collection of knowledge, abilities, culture, design and business processes that enable companies to achieve efficient production and stable business operation activities which aim to increase company productivity and performance. Specifically, organizational capital is defined as part of an organization's knowledge and expertise (Atkeson & Kehoe, 2005), recruitment and training programs and work design (Black & Lynch, 2005).

Eisfeldt & Papanikolaou's (2014) study explains that organizational capital is related to a company's investment in resources which has grown steadily over the last two decades. Marwick *et al.* (2020) explain that stable and better company performance can reduce uncertainty about future cash flows and reduce incentives to hoard large amounts of cash with high levels of organizational capital. Apart from that, organizational capital can also improve organizational performance and future profitability and reduce high borrowing costs.

Hasan *et al.* (2021) explains that organizational capital is the main driver of growth and competitiveness at the company and country levels. At the company level, organizational capital can facilitate superior operational performance, investment and innovation, thereby increasing company performance and stock returns (Enache & Srivasta, 2018, Hasan & Cheung, 2018, and Li *et al.*, 2018). At the country level, organizational capital represents more than 40% of the cash flows generated by all intangible assets in the United States' national income.

Stable growth in organizational capital is considered to reduce managers' actions in carrying out real earnings management. This condition is caused because real earnings management can reduce the company's long-term performance. Graham *et al.* (2005) explain that real earnings management changes real operating activities and has the potential to have consequences for long-term performance. Therefore, managers are more likely to utilize the company's set of knowledge, abilities, culture, design and business processes to achieve efficient production and stable business operation activities with the aim of improving company performance rather than carrying out real earnings management which has a negative impact on the company's long-term performance.

Previous studies examining the influence of organizational capital on real earnings management are still limited. Previous studies only tested the effect of organizational capital on company innovation (Cui *et al.*, 2021; Francis *et al.*, 2021) and found that organizational capital contributed positively to company innovation. Corporate innovation is considered an important driving force for companies to maintain competitive advantage and ensure sustainable economic growth. This condition shows that managers use organizational capital to improve company performance rather than carrying out real earnings management which has a negative impact on the company's long-term performance.

Organizational capital is the accumulation of knowledge, expertise, business processes and company-specific systems internally, so the study by Hasan *et al.* (2021) utilizes company selling, general and administrative costs to measure organizational capital. This condition is caused by the fact that most of these costs consist of information technology infrastructure costs, information systems, research and development costs, employee training, consulting strategies, brand improvement, and improving the company's business processes (Eisfeldt &

Papanikolaou, 2013). Marwick *et al.* (2020) explains that organizational capital can increase company cash holdings. Therefore, organizational capital is a driving factor in improving company performance.

To strengthen the influence of organizational capital in reducing real earnings management, auditor specialization is needed. Auditor specialization indicates that audit firms gain expertise and specialization through experience in an industry (Zhou & Elder, 2004). Le (2020) explains that auditor specialization is related to the auditor's level of knowledge and understanding of clients in a particular industry which is often achieved through conducting audits on a large number of clients in a particular industry. Kartika & Nahumury (2014) explain that auditor specialization is related to determining the frequency of KAP assignments in conducting audits of clients.

Auditors who have industry specialization will strengthen organizational capital in reducing managers' actions in carrying out real earnings management. Previous studies that tested the effect of auditor specialization on real earnings management were studies conducted by Sanjaya (2016) and Christiani & Nugrahanti (2014). Studies by Sanjaya (2016) and Christiani & Nugrahanti (2014) found that auditor specialization can reduce managers' actions in carrying out real earnings management. However, Roychowdhury's (2006) study found that auditor specialization cannot detect managers in carrying out real earnings management.

Based on the background description previously explained, it shows that this study aims to test and analyze the effect of organizational capital on real earnings management which is moderated by auditor specialization.

## LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS

### Resource-Based Theory

Resource-based theory suggests resources that are valuable, rare, difficult to imitate, and non-substitutable are the best positioned a company for long-term success. These strategic resources can provide a foundation for developing company capabilities that can produce superior performance over time. Resource-based theory explains that ownership of strategic resources provides opportunities for organizations to develop competitive advantages compared to their competitors. These competitive advantages in turn can help organizations enjoy strong profits (Barney, 1991).

### Organizational Capital

Evenson & Westphal (1995) explain that organizational capital is knowledge used to combine human skills and physical capital into a system to produce a product and provide consumer satisfaction. Hasan *et al.* (2021) explains that organizational capital is a collection of knowledge, abilities, culture, design and business processes that enable a company to achieve efficient production and stable business operation activities which aim to increase company productivity and performance.

Lev *et al.* (2009) explains that organizational capital is an agglomeration of technology related to business practices, processes and designs that enable superior operational performance, investment and innovation. This condition shows that the company makes a significant

investment in organizational capital to increase productivity and efficiency for the company. Efficiency emphasizes the integration of knowledge across all organizational sub-elements such as individuals, teams and departments to turn it into a company mission that can produce added value for the company.

### **Auditor Specialization**

Sun & Liu (2011) explain that auditors who study the client company's business, strategy, motivation and accounting information system and access knowledge about the client's potential errors will increase their knowledge and experience. Auditor specialization indicates that audit firms gain expertise and specialization through experience in an industry (Zhou & Elder, 2004). Le (2020) explains that auditor specialization is related to the auditor's level of knowledge and understanding of clients in a particular industry which is often achieved through conducting audits on a large number of clients in a particular industry.

### **Real Earnings Management**

Real earnings management is a manager's actions that conflict with the company's normal business operations activities which aim to achieve the company's profit targets (Roychowdhury, 2006; Cohen & Zarowin, 2010). Graham *et al.* (2005) explain that real earnings management changes real operating activities and has the potential to have long-term performance consequences. Real earnings management can occur in various types, namely, excessive production, sales manipulation, and decreasing discretionary costs (Roychowdhury, 2006). Kothari *et al.* (2016) explain that real earnings management has different implications for profit margins and operating cash flow, depending on the specifications of the type of real earnings management.

Real profit management through overproduction is related to the assumption that fixed costs per unit are lower, thereby lowering the cost of goods sold. Sales manipulation relates to temporarily increasing sales in a certain period by offering excessive discounts or easier credit terms. A decrease in discretionary costs is related to postponing or reducing research and development, sales, administration and general costs which can affect company profits.

### **Organizational Capital and Real Earnings Management**

Organizational capital is knowledge used to combine human skills and physical capital into a system to produce a product and provide satisfaction for consumers (Evenson & Westphal, 1995). In the context of Resource-based theory, Barney (1991) this theory relates to the ownership of strategic resources that can be used by companies to develop competitive advantages compared to their competitors with the aim of enjoying optimal earnings.

Stable organizational capital is considered to reduce managers' actions in carrying out real earnings management. This shows that managers use their knowledge and abilities to achieve a level of efficiency with the aim of increasing company profits rather than carrying out real earnings management which has a negative impact on the company's long-term performance. Graham *et al.* (2005) explain that real earnings management changes real operating activities and has the potential to have long-term performance consequences.



The study of Cui *et al.* (2021) and Francis *et al.* (2021) found that organizational capital contributes positively to company innovation. Thus, corporate innovation is considered to help managers improve company performance, so that company goals can be achieved rather than carrying out real earnings management which has negative consequences for the company's long-term performance. Based on the description previously explained, this study proposes the following hypothesis.

**H<sub>1</sub>: Organizational capital has a negative effect on real earnings management**

Auditor specialization relates to the auditor's level of knowledge and understanding of clients in a particular industry which is often achieved through conducting audits on a large number of clients in a particular industry (Le, 2020). Kartika & Nahumury (2014) explain that auditor specialization is related to determining the frequency of KAP assignments in conducting audits of clients.

Auditors who have industry specialization will strengthen organizational capital in reducing managers' actions in carrying out real earnings management. This condition is caused by specialized auditors who fundamentally understand the characteristics of clients. Sanjaya (2016) and Christiani & Nugrahanti (2014) explain that auditor specialization can reduce managers' actions in carrying out real earnings management. When the auditor has special knowledge related to specific clients which is supported by the manager's efficiency in managing the company's business activities, the manager is more likely to avoid real profit management actions. Based on the description previously explained, this study proposes the following hypothesis.

**H<sub>2</sub>: Auditor specialization moderates the influence of organizational capital on real earnings management**

Based on the theoretical basis and hypothesis development, this study has the following framework.

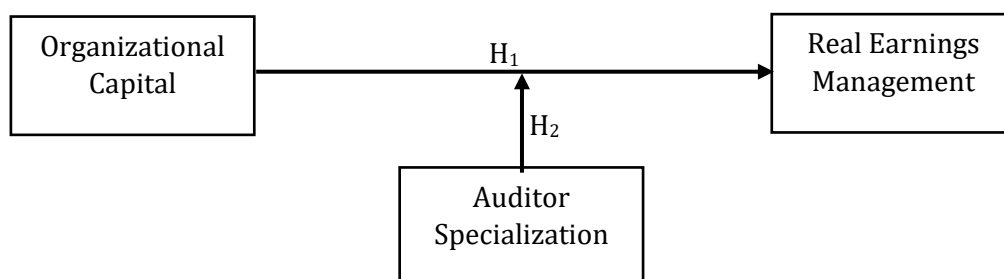


Figure 1: Research Framework

**METHODS**

This study uses manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2021 period as the population. However, the year of analysis used to test the hypothesis is the 2019-2021 period. This condition is caused by data from the previous two years, namely 2017-2018, which was used as the base year for measuring real earnings management. The sample for this study uses a purposive sampling method with several criteria such as (i)

manufacturing companies listed on the IDX for the 2017-2021 period, (ii) each sub-sector has a minimum of 8 issuers to measure real earnings management, (iii) publication of financial reports using rupiah currency, and (iv) complete data is available in accordance with variable measurement requirements.

This study further uses operational definitions and measurement variables consisting of organizational capital, auditor specialization, and real earnings management variables. The following are the definitions and measurements of these three variables.

a. Organizational capital

Hasan *et al.* (2021) explains that organizational capital is a collection of knowledge, abilities, culture, design and business processes that enable companies to achieve efficient production and stable business operation activities which aim to increase company productivity and performance. This study adapts the study of Hasan *et al.* (2021) to measure organizational capital. The formula for measuring organizational capital is as follows.

$$OCAP = \frac{\text{Sales, general, \& Administration Cost}}{\text{Lag of asset total}}$$

b. Auditor specialization

Auditor specialization relates to the auditor's level of knowledge and understanding of clients in a particular industry which is often achieved through conducting audits on a large number of clients in a particular industry (Le, 2020). The measurement of auditor specialization adapts the study of Zhou & Elder (2004) with the following formula.

$$SPEC = \frac{\Sigma \text{ clients audited by the same KAP in an industry}}{\Sigma \text{ clients audited by all KAPs in an industry}} \times 100\%$$

Auditor specialization is calculated annually based on the sample used in this study. If the SPEC value > 15% indicates that the auditor has specialization and is given a value of 1, and conversely if SPEC < 15% indicates that the auditor does not have specialization and is given a value of 0.

c. Real earnings management

Real earnings management is a manager's actions that conflict with the company's normal business operations which aim to achieve the company's earnings targets (Roychowdhury, 2006; Cohen & Zarowin, 2010). The measurement of real earnings management adapts the study of Roychowdhury (2006) and Wu *et al.* (2015) as follows.

1. Estimated normal production costs are as follows.

$$\frac{PROD_t}{A_{t-1}} = \alpha + \beta_1 \frac{1}{A_{t-1}} + \beta_2 \frac{St}{A_{t-1}} + \beta_3 \frac{\Delta St}{A_{t-1}} + \beta_4 \frac{\Delta St - 1}{A_{t-1}} + e$$

2. Estimate normal operating cash flow as follows.

$$\frac{CFO_t}{A_{t-1}} = \alpha + \beta_1 \frac{1}{A_{t-1}} + \beta_2 \frac{St}{A_{t-1}} + \beta_3 \frac{\Delta St}{A_{t-1}} + e$$

3. Estimate normal discretionary costs as follows.

$$\frac{CFO_t}{A_{t-1}} = \alpha + \beta_1 \frac{1}{A_{t-1}} + \beta_2 \frac{St}{A_{t-1}} + \beta_3 \frac{\Delta St}{A_{t-1}} + e$$

Next, to estimate production costs, operating cash flow, and abnormal discretionary costs are as follows.

1. Estimate abnormal production costs as follows.

$$APRODt = \frac{PROD_t}{At - 1} - \left\{ \beta_1 \frac{1}{At - 1} + \beta_2 \frac{St}{At - 1} + \beta_3 \frac{\Delta St}{At - 1} + \beta_4 \frac{\Delta St - 1}{At - 1} \right\}$$

2. Estimate abnormal operating cash flow as follows.

$$ACFOt = \frac{CFOt}{At - 1} - \left\{ \beta_1 \frac{1}{At - 1} + \beta_2 \frac{St}{At - 1} + \beta_3 \frac{\Delta St}{At - 1} \right\}$$

3. Estimate abnormal discretionary costs as follows.

$$ADISX = \frac{DISX_t}{At - 1} - \left\{ \beta_1 \frac{1}{At - 1} + \beta_2 \frac{St - 1}{At - 1} \right\}$$

Comprehensive measurements of real earnings management are as follows.

$$REM = APRODt - ACFOt - ADISX_t$$

Notes:

At-1: asset total t-1

St: sales total t

$\Delta St$ : Change in total sales by year t

PROD<sub>t</sub>: Total cost of goods sold for the year t

CFO<sub>t</sub>: Total operating cash flow

DISX<sub>t</sub>: Total discretionary costs (selling, general and administrative costs)

APRODt: Abnormal production costs

ACFO<sub>t</sub>: Abnormal operating cash flow

ADISX<sub>t</sub>: Abnormal discretionary costs

This study further uses the ordinary least squares (OLS) method to test the hypothesis. This method emphasizes testing assumptions in linear regression. The test consists of normality, multicollinearity, heteroscedasticity and autocorrelation tests. This study does not test the normality assumption because the sample size fulfills the central limit theorem as suggested by Cooper & Schindler (2013). Furthermore, this study uses  $VIF < 10$  to detect free multicollinearity problems. The heteroscedasticity test uses Huber-White-Hinkley (HCI) heteroskedasticity consistent standard errors and covariance to correct heteroscedasticity problems (Ghozali & Ratmono, 2017). Finally, the autocorrelation test uses a range of -2 to 2 indicating free of autocorrelation problems (Santoso, 2010).

## RESULTS

This study uses manufacturing companies as samples using a purposive sampling method. The results of purposive sampling show that the final sample size that can be used in this study is 56 for three years, so there are 168 observations. Based on these 168 observations, the following descriptive statistics can be seen.

**Table 1. Descriptive Statistic**

Variables	Obs.	Min.	Max.	Mean	Std.dev
<i>Organizational Capital</i>	168	0,0004	1,1659	0,1225	0,1351
Manajemen Laba Riil	168	-1,1091	1,6075	0,0656	0,3347

*Source: secondary data processed by researchers, 2022*

The table shows that the number of observations is 168. Based on the number of observations, it can be seen that the organizational capital variable has a minimum value of 0,0004, a maximum of 1,1659, a mean of 0,1225, and a standard deviation of 0,1351. Apart from that, the real earnings management variable has a minimum value of -1,1091, a maximum of 1,6075, a mean of 0,0656, and a standard deviation of 0,3347. This study does not include the auditor specialization variable in descriptive statistics because it has a categorical scale (dummy).

This study tests the hypothesis that the influence of organizational capital on earnings management is moderated by auditor specialization. Hypothesis testing uses moderated regression analysis (MRA). Therefore, hypothesis testing will separate the test of main effects and moderation effects. The main effect is to test the influence of organizational capital on real earnings management, and the moderation effect is to test the influence of organizational capital on real earnings management with auditor specialization as a moderating variable. The following are the results of hypothesis testing.

**Table 2. Hypothesis Testing Results**

Independent Variable	Dependent Variable: MLR <i>Ordinary Least Square (OLS)</i> Main Effect			Dependent Variable: MLR <i>Ordinary Least Square (OLS)</i> Moderating Effect		
	coef.	t-stat.	Prob.	coef.	t-stat.	Prob.
Const.	0,2031	6,9975	0,0000	0,2343	5,1560	0,0000
OCAP	-1,1217	-7,0417	0,0000	-1,0507	-6,1218	0,0000
SPEC				-0,0169	-0,3318	0,7404
OCAP*SPEC				-0,6207	-2,4163	0,0168
F-stat.	42,8591			16,3825		
Prob.	0,0000			0,0000		
<i>Adjusted R<sup>2</sup></i>	20%			21,6%		
Durbin-Watson	0,8094			0,9199		
Obs.	168			168		

Notes:

MLR: Real Earnings Management; OCAP: Organizational Capital; SPEC: Auditor Specialization; OCAP\*SPEC: Interaction between Organizational Capital and Auditor Specialization. This study uses Huber-White-Hinkley (HCI) heteroskedasticity consistent standard errors and covariance to correct for heteroscedasticity problems. The moderation effect test has a VIF value for the OCAP variable ( $1,8427 < 10$ ); SPEC ( $1,4389 < 10$ ), and SPEC\*OCAP ( $2,0770 < 10$ ). The Durbin-Watson value for the main effect is 0,8094 and the moderation effect is 0,9199, ranging from -2 to 2. This study does not use a normality test because the number of sample observations meets the central limit theorem (Cooper & Schindler, 2013).

Source: secondary data processed by researchers, 2022

This study proposes  $H_1$  that organizational capital has a negative effect on real earnings management. Table 2 shows that the test results of the influence of organizational capital on real earnings management have a coefficient value of -1,1217; The t-statistic is -7,0417, and

the probability is  $0,0000 < 0,05$ . This condition shows that organizational capital has a negative and significant effect on real earnings management, so that  $H_1$  is supported.

This study proposes  $H_2$  that auditor specialization weakens the influence of organizational capital on real earnings management. Table 2 shows that the test results of the interaction effect of organizational capital\*auditor specialization on real earnings management have a coefficient value of -0,6207; The t-statistic is -2,4163, and the probability is  $0,0168 < 0,05$ . This condition shows that auditor specialization can weaken the influence of organizational capital on real earnings management, so that  $H_2$  is supported.

## **DISCUSSIONS**

The results of testing hypothesis 1 show that organizational capital has a negative and significant effect on real earnings management. Hasan & Cheung (2018) and Li *et al.* (2018) explained that organizational capital is a collection of knowledge, abilities, culture, designs and business processes that enable companies to achieve efficient production and stable business operations activities which aim to increase company productivity and performance. This condition shows that managers use their knowledge and abilities to achieve a level of efficiency with the aim of increasing company profits rather than carrying out real earnings management which has a negative impact on the company's long-term performance.

The results of testing hypothesis 2 show that auditor specialization weakens the influence of organizational capital on real earnings management. Auditor specialization is related to determining the frequency of KAP assignments in conducting audits of clients (Kartika & Nahumury, 2014). Auditors who have industry specialization will strengthen organizational capital in reducing managers' actions in carrying out real earnings management. This condition is caused by specialized auditors who fundamentally understand the characteristics of clients. In other words, auditors who have special knowledge related to specific clients supported by the manager's efficiency in managing the company's business activities, the manager is more likely to avoid real profit management actions.

## **CONCLUSIONS**

The phenomenon of earnings management is still the main concern of various academics. Therefore, this study is important for researchers to carry out. The aim of this study is to examine the effect of organizational capital on real earnings management which is moderated by auditor specialization. The sample for this study uses manufacturing companies listed on the Indonesia Stock Exchange (BEI) for the 2017-2021 period, while the hypothesis testing period is 2019-2021. This condition is caused because the year 2017-2018 is used by researchers as the base year for measuring real earnings management variables. The sampling method for this study used purposive sampling, so that this study obtained 168 sample observations.

The results of this study found that organizational capital has a negative and significant effect on real earnings management, and auditor specialization can weaken the influence of organizational capital on real earnings management. This study is able to contribute to resources-based theory. Contribution to this theory is that organizational capital is a collection of knowledge, abilities, culture, design and business processes that enable companies to achieve

efficient production and stable business operation activities aimed at increasing company productivity and performance (Hasan & Cheung, 2018; Li *et al.*, 2018). Therefore, managers use knowledge and abilities to achieve efficiency and stable business operation activities in achieving better company performance, so that real profit management becomes low.

This study has a policy contribution for companies to increase productivity and company performance through efficiency. This efficiency can be created if managers have the knowledge and ability to design the company's business operations processes. Finally, this study has the limitation that the results of this study can only be generalized to manufacturing companies listed on the Indonesian Stock Exchange. Apart from that, the number of companies included in each sub-sector and used by researchers as samples is still relatively small. This is because each sub-sector has a minimum number of issuers of eight issuers to be able to measure real earnings management variables.

Based on the description of the limitations that have been explained, this study's recommendation for further studies is that researchers can involve other companies as samples. For example, mining companies, property and real estate, or other companies according to the phenomenon. In addition, future researchers must consider the number of issuers in measuring real earnings management variables. This condition is caused because the capital market in Indonesia is a developing capital market with thin trading and the number of issuers is still relatively small in each sub-sector.

## References

- Atkeson, A., Kehoe, P. J. (2005). Modeling and measuring organization capital. *Journal of Political Economy*, 113(5), 1026-1053.
- Barney, J. B. (1991). Firm resources and sustained competitive advantage. *Journal of Management*, 17, 99-120.
- Black, S. E., Lynch, L. M. (2005). Measuring organizational capital in the new economy. *University of Chicago Press*, 205-236.
- Christiani, I., & Nugrahanti, Y. W. (2014). Pengaruh kualitas audit terhadap manajemen laba. *Jurnal Akuntansi dan Keuangan*, 16(1), 52-62.
- Cohen, D. A., & Zarowin, P. (2010). Accrual-based and real earnings management activities around seasoned equity. *Journal of Accounting and Economics*, 50, 2-19.
- Cui., H., Dai, L., & Zhang, Y. (2021). Organization capital and corporate innovation: Evidence from China. *Finance Research Letters*, 43, 1-10.
- Eisfeldt, A. L., & Papanikolaou, D. (2014). The value of ownership of intangible capital. *American Economic Review*, 104(5), 189-194.
- Enache, L., Srivastava, A. (2018). Should intangible investments be reported separately or commingled with operating expenses? New evidence. *Managerial Science*, 64(7), 3446-3468.
- Evenson, R. E., & Westphal, L. E. (1995). Technological change and technology strategy. In J. Behrman, & T. N. Srinivasan (Vol. Eds.), *Handbook of Development Economics*, 3, 2209-2299.
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>



- Francis, B., Mani, S. B., Sharma, Z., & Wu, Q. (2021). The impact of organization capital on firm innovation. *Journal of Financial Stability*, 53, 1-68.
- Graham, J. R., Harvey, C. R., Rajgopal, S. (2005). The economic implications of corporate financial reporting. *Journal of Accounting and Economics*, 40, 3-73.
- Hasan, M. M., & Cheung, A. (2018). Organizational capital and firm life cycle. *Journal Corporation Finance*, 48, 556-578.
- Hasan, M. M., Lobo, G. J., Qiu, B. (2021). Organizational capital, corporate tax avoidance, and firm value. *Journal of Corporate Finance*, 70, 1-27.
- Kartika, T. P. D., & Nahumury, J. (2014). The effect of litigation risks to earnings management using audit quality as moderating variable. *Journal of Economics, Business, and Accountancy Ventura*, 17(2), 303-312.
- Kothari, S. P., Mizik, N., & Roychowdhury, S. (2016). Managing for the moment: The role of earnings management via real activities versus accruals in SEO valuation. *The Accounting Review*, 91(2), 559-586.
- Le, H. T. T. (2020). The impact of auditor specialization and banks listing status on earnings management in Vietnamse commercial banks. *Asian Journal of Law and Economics*, 1-16.
- Lev, B., Radhakrishnan, S., & Zhang, W. (2009). Organization capital and mergers and acquisitions. *Journal of Financial and Quantitative Analysis*, 53(4), 1871-1909.
- Li., K., Qiu, B., Shen, R. (2018). Organization capital and mergers and acquisitions. *Journal Finance Quantitative Analysis*, 53(4), 1871-1909.
- Marwick, A., Hasan, M. M., & Luo, T. (2020). Organization capital and corporate cash holdings. *International Review of Financial Analysis*, 68, 1-17.
- Roychowdhury, S. (2006). Earnings management through real activities manipulation. *Journal of Accounting and Economics*, 42(3), 335-370.
- Sanjaya, I. P. S. (2016). Pengaruh kualitas auditor terhadap manipulasi aktivitas riil. *Jurnal Akuntansi dan Keuangan*, 18(2), 85-91.
- Sun, J., & Liu, G. (2011). Industry specialist auditors, outsider directors, and financial analysts. *Journal of Accounting and Public Policy*, 30(4), 367-382.
- Zhou, J., Elder, R. (2004). Audit quality and earnings management by seasoned equity offering firms. *Asia-Pacific Journal of Accounting and Economics*, 1(2), 95-120.



## Service Excellence, Relationship, Customer Loyalty of Bank Industry

**Endah Suci DAMAYANTI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
202230151015@mhs.ubharajaya.ac.id  
Orcid: 0009-0000-5995-6961

**Sugeng SUROSO**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
sugeng.suroso@dsn.ubharajaya.ac.id  
Orcid: 0009-0003-5383-5677

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### ABSTRACT

To see the implementation of the variables in this paper by looking for literature findings – literature derived from journals in the banking field. Qualitative by searching the literature by concluding the findings or research results of the paper by concluding. In this paper two variables are proven and this paper supports the results of two variables, namely relationship with customer loyalty, but for the variable service excellence still cannot be proven in this paper on the results of the implementation of the literature sought in the last few years. The recommendations of this paper on the results of providing a color and scientific contribution for use by other researchers in the future for the use of the same variable with the same object specifically for variable service excellence are underlined for use by researchers in future or future research. Provide a color and scientific contribution to be used by other researchers in the future for the use of the same variable with the same object specifically for variable service excellence underlined for use by researchers in future or future research.

**Keywords:** Service Excellence, Relationship, Customer Loyalty

## INTRODUCTION

In the fast-paced and highly competitive banking world, achieving excellence in service, maintaining strong relationships and building customer loyalty is crucial. These three interconnected elements have changed the way banks operate and thrive in an ever-evolving landscape. Excellent service is the cornerstone of any successful bank. It does more than just meet customer expectations; It's about beating them consistently. In today's digital age, customers demand a seamless online experience, fast transaction processing, and personalized service (Ngo Vu & Nguyen Huan, 2016). Banks need to invest in cutting-edge technology, simplify processes, and empower their employees to deliver a high level of service at every touchpoint. However, good service quality alone is not enough to win the hearts of customers and keep them coming back. Building meaningful relationships is the next important step (Spies & Mostert, 2015). Banks are no longer just transactional institutions, they are now trusted financial partners. Customer relationship management (CRM) systems and strategies are critical in this endeavor. By collecting and analyzing customer data, banks can tailor their services to individual needs, provide relevant financial advice, and anticipate future needs (Omoge, 2016; Seyedin et al., 2021).

In addition, the human element remains important for fostering these relationships. Bank employees who can empathize, communicate effectively and build relationships with customers are invaluable (Bagdonienė & Žilionė, 2009). They form a bridge between technology-based services and customers' emotional needs. When excellent service and relationships are built, customer loyalty is a natural result. Loyal customers not only stay in their banks, but also become advocates who refer friends and family (T. P. Kumar et al., 2023). This loyalty is the result of consistent positive experiences, trust and confidence that banks truly care about their financial well-being. In today's competitive environment, banks that excel in service, maintain relationships and foster customer loyalty are most likely to succeed (Rahman et al., 2019). They understand that in an era of more choice, satisfied and loyal customers are powerful assets that contribute not only to profits, but also to the bank's reputation and long-term success (S. S. Kumar & Anbazhagan, 2020). Therefore, the banking industry must continue to develop and innovate to always put customers at the center of its efforts to stay at the forefront of the financial industry.

Although Service Excellence, strong relationships with customers, and customer loyalty are key goals in the banking industry, the problems faced in banking today are constantly evolving technologies forcing banks to invest constantly in new infrastructure and systems, This can be a significant financial challenge, and the introduction of new technologies can also confuse customers who need to adapt to such changes, Furthermore, increasing cyberattacks, banks must face increasingly high data security risks (Al-Ajlouni & Al-Hakim, 2018). This requires substantial investment in security systems and employee training to deal with these threats, banking is a highly regulated industry, and changes in rules and regulations can affect how banks conduct their business. Errors in compliance can have a serious impact on a bank's reputation and finances (Khan et al., 2019; Ponnusamy, 2023).

Despite being the main goal, creating consistent customer satisfaction is not an easy task. There should be constant attention to customer feedback and constant efforts to improve the service.

The banking industry is full of competitors, including traditional banks, online banks (fintech), and non-bank financial service providers (Ahmed et al., 2017). Competing to attract and retain customers becomes more difficult and requires continuous innovation (Marimuthu & Radhakrishnan, 2015). Economic fluctuations can have a major impact on the banking industry. Economic downturns can lead to higher credit risk and reduce customer confidence (Zengli, 2014). While technology is an important tool in achieving Service Excellence, too much reliance on technology can also reduce the human aspect of the customer relationship. Reversing this balance is a challenge (Salameh et al., 2018). Not all customers have an adequate understanding of banking products and services. Improving customers' financial literacy is an important challenge in building healthy relationships and ensuring wise use of banking products (Norman, 2020). High employee turnover rates can disrupt continuity of customer relationships and reduce the expertise required to achieve Service Excellence (Ferrari et al., 2021).

Managing customer data effectively is an important issue in personalizing services and building strong relationships. Challenges involve data security, privacy, and a deep understanding of customers. Confronting these issues is an integral part of doing business in the banking industry (Gopal et al., 2023). Successful banks are those that are able to overcome these barriers wisely, innovate sustainably, and remain focused on the needs and satisfaction of their customers (Kurdi, 2019). The purpose of this paper is to see the implementation of the variables in this paper by looking for literature findings – literature derived from journals in the banking field. The research method used is qualitative by searching the literature by concluding the findings or research results of the paper by concluding.

## **LITERATURE REVIEW AND HYPOTHESES DEVELOPMENTS**

### **Service Excellent**

Quality of service is the ability to provide high-quality service that meets or exceeds customer expectations. This means providing excellent customer service, meeting customer needs and promoting a positive customer experience. Service excellence can be achieved through a variety of factors, including service management, service culture, quality management, service innovation, customer engagement, service brand image, and service encounters (Padma & Wagenseil, 2018). Several factors such as service management, service culture, quality management, service innovation, customer engagement, service brand image, and service meetings can help a company provide superior customer service. Valuing customers and building long-term customer relationships is essential for business (Ratnawili et al., 2022).

Businesses can achieve service excellence by providing excellent customer service, paying attention to customer needs and promoting a positive customer experience. This can be achieved by providing staff with the necessary training to deal with the emotional aspects of customer communication, encouraging the development of a professional service culture system, and implementing workflow planning in practice. Workflow planning, workflow process control and improvement, workflow process monitoring and facilitating organizational workflow process learning can also be applied (Martyn & Anderson, 2018; Ndalamba & Tomé, 2021). Companies can provide quality service by offering benefits that include the value desired by

customers and by ensuring that customers are satisfied with their services (Tumewah et al., 2020).

### Relationship

According to (Parker et al., 2019) Relationship refers to how two or more people or things relate to each other, or the state of being connected. It can also refer to a romantic or sexual relationship between two people. In a broader sense, relationship can also mean how two or more entities interact with each other, such as the relationship between a company and its customers, or the relationship between different variables in research. Relationships can be used to describe relationships or relationships between different entities, such as customer-business relationships, intraoperative mean arterial pressure and clinical outcomes, oral health and quality of life, risk perception and risk definition, or cruelty and mass development (Hollensen & Opresnik, 2010; Khalfaoui, 2021).

### Customer Loyalty

Customer loyalty refers to how much customers like a particular brand or company and continue to use that product or service over time (Kirillova & Zyk, 2023). Customer loyalty is important for businesses because it can generate repeat business, positive word-of-mouth promotions, and increased profits (Udayana & Ridho, 2022). There are several techniques that can be used to measure customer loyalty, such as CSI (Customer Satisfaction Index) and CSAT (Customer Satisfaction Index) (Leiba et al., 2023; Vilaginés, 2020). Customer loyalty can be managed through a variety of tactics, including loyalty programs, personalized marketing, and customer service (Makarova & Makarenko, 2022).

Customer loyalty can be interpreted as a customer's commitment to a particular brand or company, which can be influenced by many factors, such as brand image, customer satisfaction, and shopping environment (Makarova & Makarenko, 2022).

## RESULTS

Displayed and described literature related to the variables in this paper with descriptions and findings as a result of research.

Tabel 1.  
Article, Journal, Findings and Publisher

No	Article Name	Author	Journal	Publisher	Findings	Year
1.	Experiential Value, Relationship Quality, and Customer Loyalty in Full-Service Restaurants: The Moderating Role of Gender	(Fernandez & Shaw, 2020) (Jin et al., 2013)	Journal of Hospitality Marketing & Management, 22:679–700, 2013	Taylor & Francis	Customer experience values are a significant predictor of the quality of a relationship, and gender moderates the association between relationship quality and behavioural loyalty and, the association between	2013

					attitudinal loyalty and behavioural loyalty	
2.	Relationship Marketing and Customer Loyalty: Do Customer Satisfaction and Customer Trust Really Serve as Intervening Variables?	(Rizan et al., 2013)	Journal of Marketing Research and Case Studies	IBIMA Publishing	Through customer satisfaction and trust, relationship marketing strategies significantly affect customer loyalty	2013
3.	Achieving customer loyalty through service excellence in internet industry	(Thaichon et al., 2014)	International Journal of Quality and Service Sciences Vol. 6 No. 4, 2014	Emerald	Influential elements like network quality, customer service, information support, and information security are included in the exogenous structure of the conceptual model and influence how users perceive the overall level of service quality. Customers' trust, satisfaction, commitment, value, and consequences - attitudinal and behavioural loyalty - are examples of cognitive and affective endogenous constructs.	2014
4.	The effect of relationship marketing on customers' loyalty (Evidence from Zemen Bank)	(Thaichon et al., 2014)	Emerging Markets Journal	University of Pittsburgh Press	Customer loyalty can be predicted in large part by factors like trust, dedication, communication, and gratitude	2014
5.	Relationship Marketing and Customer Loyalty: Evidence from Banking Sector in Pakistan	(Husnain & Akhtar, 2015)	Global Journal of Management and Business Research: E Marketing Volume 15 Issue 10 Version 1.0	Global Journals Inc. (USA)	A marketing strategy that aims to foster trust and exhibit dedication to service can help create, strengthen, and maintain customer loyalty. Customers should be kept informed on a regular basis, and you should be proactive in resolving issues.	2015



6.	The Relationship between Service Quality, Customer Satisfaction and Customer Loyalty: An Investigation in Vietnamese Retail Banking Sector	(Ngo Vu & Nguyen Huan, 2016)	Journal of Competitiveness Vol. 8, Issue 2, pp. 103 - 116		In a non-linear relationship between these three constructs, it is important to think of customer loyalty management as a multifaceted process	2016
7.	Modelling the relationship between hotel perceived value, customer satisfaction, and customer loyalty	(El-Adly, 2019)	Journal of Retailing and Consumer Services	Elsevier	Two areas of hotel value (aesthetics and prestige) do not have a significant positive effect on customer satisfaction and loyalty. It was also found that the four dimensions of value experienced by hotels – hedonism, price, quality and transactions – indirectly had a significant positive effect on customer loyalty as a mediator of customer satisfaction	2019
8.	Impact Of Relationship Marketing On Customers Loyalty Of Islamic Banks In The State Of Kuwait	(Aldaihani & Ali, 2019)	International Journal Of Scientific & Technology Research Volume 8, Issue 11	IJSTR	The Relationship Marketing Dimension (Trust, Communication, Commitment, Competence and Cooperation) Statistically Affects Customer Loyalty to Sharia Commercial Banks in Kuwait	2019
9.	Online relationship marketing and customer loyalty: a signaling theory perspective	(Boateng, 2019)	International Journal of Bank Marketing Vol. 37 No. 1, 2019 pp. 226-240	Emerald	the role of commitment signals and interactions in the network affects the performance of bank RMs according to signal theory. It concluded that in addition to the online tools used, banks' online public relations efforts should deliver relevant and useful signals to positively influence customer trust and loyalty online	2019
10.	Mediating Effect of Customer Satisfaction on the Relationship	(Tee, 2022)	International Journal of Research and Scientific Innovation (IJRSI)		Customer loyalty and service quality can be mediated by customer satisfaction in a positive	2022

between Service  
Quality and  
Customer Loyalty in  
the Ghana Banking  
Industry

|Volume IX, Issue  
IV, April 2022

and significant way.  
Customer satisfaction and  
loyalty are positively and  
significantly correlated  
with service quality.  
There is little evidence  
that good customer loyalty  
and service quality are  
positively correlated.

## DISCUSSIONS

Findings from the literature – the paper literature is not much in getting for the service excellence variable, this indicates that this variable in this paper cannot prove directly for implementation in the research results and has made input for the banking industry and other fields. For variable relationships there is customer loyalty in banking and other fields in research findings from the papers described above. All results stated in the results of the study that the two variables were significant and positively related.

The use of variables in this paper is proven to have been implemented from the findings of dozens of articles over the past ten years, and for the service excellence variable to be associated with customer loyalty and relationship variables, none of the findings from the literature only provide a phenomenon from various articles and problems described.

## CONCLUSION

In this paper two variables are proven and this paper supports the results of two variables, namely relationship with customer loyalty, but for the variable service excellence still cannot be proven in this paper on the results of the implementation of the literature sought in the last few years. The recommendations of this paper on the results of providing a color and scientific contribution for use by other researchers in the future for the use of the same variable with the same object specifically for variable service excellence are underlined for use by researchers in future or future research.

## REFERENCES

- Ahmed, R. R., Vveinhardt, J., \vStreimikienė, D., Ashraf, M. A., & Channar, Z. A. (2017). Modified SERVQUAL model and effects of customer attitude and technology on customer satisfaction in banking industry: mediation, moderation and conditional process analysis. *Journal of Business Economics and Management*, 18, 974–1004. <https://api.semanticscholar.org/CorpusID:55042704>
- Al-Ajlouni, A., & Al-Hakim, D. M. S. (2018). Financial Technology in Banking Industry: Challenges and Opportunities. *Information Systems \& Economics EJournal*. <https://api.semanticscholar.org/CorpusID:233761917>
- Aldaihani, F. M. F., & Ali, N. A. Bin. (2019). Impact of relationship marketing on customers loyalty of islamic banks in the state of Kuwait. *International Journal of Scientific and Technology Research*, 8(11), 788–802.
- Bagdonienė, L., & Žilionė, R. (2009). Success variables in business-to-business relationships. <https://api.semanticscholar.org/CorpusID:173170183>

- Boateng, S. L. (2019). Online relationship marketing and customer loyalty: a signaling theory perspective. *International Journal of Bank Marketing*, 37(1), 226–240. <https://doi.org/10.1108/IJBM-01-2018-0009>
- El-Adly, M. I. (2019). Modelling the relationship between hotel perceived value, customer satisfaction, and customer loyalty. *Journal of Retailing and Consumer Services*, 50(xxxx), 322–332. <https://doi.org/10.1016/j.jretconser.2018.07.007>
- Faeni, D. (2015). HRM Practices and Existence of Knowledge Management Agent in Higher Education. In *Information and Knowledge Management* (Vol. 5, No. 3, pp. 47-53).
- Faeni, D. (2016). Manager Characteristics, HR Renewal, Marketing Strategies, Partnership Motivation, Work Orientation, Work Standardization, on SMES Business Resilience in the Competition: A SMES Study in Jakarta Indonesia. *Scholedge International Journal of Management & Development* ISSN 2394-3378, 3(2), 32. <https://doi.org/10.19085/journal.sijmd030202>
- Faeni, D. P. (2017). Implementation of women government official's leaderships, empowerment and supervision toward quality of public services in Jakarta, Indonesia. In *Journal of Advanced Research in Dynamical and Control Systems* (Vol. 9, Issue 16, pp. 582–597).
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Faeni, Dewi Puspaningtyas., Yudi Nugroho. (2017) The Role of Women Entrepreneurs Leadrships, Social Capitaland Absorptive Capacity Through Skills Upgrading Concept in Small to Medium Enterprises in Jakarta, Indonesia. *International Journal of Pure and Applied Mathematics*, 116(24), 511-520. <http://www.ijpam.eu/>
- Fernandez, A. A., & Shaw, G. P. (2020). Academic Leadership in a Time of Crisis: The Coronavirus and COVID-19. *Journal of Leadership Studies*, 14(1), 39–45. <https://doi.org/10.1002/jls.21684>
- Ferrari, I. P. V., Mulyawan, I., Witarsana, I. G. A. G., & Yudhistira, P. G. A. (2021). The Effect of Job Satisfaction on Employee Turnover Intention: Case Study in Tanadewa Resort and Spa Ubud. *Jurnal Bisnis Hospitaliti*. <https://api.semanticscholar.org/CorpusID:245970761>
- Gopal, S., Gupta, P., & Minocha, A. (2023). Advancements in Fin-Tech and Security Challenges of Banking Industry. 2023 4th International Conference on Intelligent Engineering and Management (ICIEM), 1–6. <https://api.semanticscholar.org/CorpusID:259338033>
- Hollensen, S., & Opresnik, M. O. (2010). 1.2 Definition of Relationship Marketing. <https://api.semanticscholar.org/CorpusID:168591607>
- Husnain, M., & Akhtar, W. (2015). Relationship Marketing and Customer Loyalty : Evidence from Banking Sector in Pakistan *RelationshipMarketingandCustomerLoyaltyEvidencefromBankingSectorinPakistan*. *Global Journal of Management And Bussiness Research: E Marketing*, 15(10), 16.
- Jin, N. (Paul), Line, N. D., & Goh, B. (2013). Experiential Value, Relationship Quality, and Customer Loyalty in Full-Service Restaurants: The Moderating Role of Gender. *Journal of Hospitality Marketing and Management*, 22(7), 679–700. <https://doi.org/10.1080/19368623.2013.723799>
- Khalfaoui, A. (2021). Mass Atrocities: Definition and Relationship with Development. *Encyclopedia of the UN Sustainable Development Goals*. <https://api.semanticscholar.org/CorpusID:226586762>

- Khan, F., Indulska, M., & Sadiq, S. W. (2019). Compliance Centric Data Quality Management - The Banking and Financial Industry Perspective. ACIS. <https://api.semanticscholar.org/CorpusID:249704702>
- Kirillova, T. V., & Zyk, E. A. (2023). Consumer loyalty: a critical analysis of approaches towards definition. Research Result Business and Service Technologies. <https://api.semanticscholar.org/CorpusID:259609949>
- Kumar, S. S., & Anbazhagan, B. (2020). Customer Loyalty in Banking Industry: An Empirical Study In Madurai District. <https://api.semanticscholar.org/CorpusID:216360545>
- Kumar, T. P., Basavaraj, S., & Soundarapandiyar, K. (2023). Can co-creating in CSR initiatives influence loyal customers? Evidence from the banking industry. Corporate Social Responsibility and Environmental Management. <https://api.semanticscholar.org/CorpusID:259527052>
- Kurdi, I. A. (2019). The role of banking service quality in customer satisfaction Exploratory Study of a number of private banks. <https://api.semanticscholar.org/CorpusID:191725680>
- Leiba, Y., Shirokopetleva, M., & Gruzdo, I. (2023). RESEARCH ON METHODS OF DETERMINING CUSTOMER LOYALTY AND ASSESSING THEIR LEVEL OF SATISFACTION. Innovative Technologies and Scientific Solutions for Industries. <https://api.semanticscholar.org/CorpusID:260912341>
- Makarova, V., & Makarenko, N. (2022). FEATURES OF CUSTOMER LOYALTY MANAGEMENT ON SMALL BUSINESS TRADING ENTERPRISES. Herald UNU. International Economic Relations And World Economy. <https://api.semanticscholar.org/CorpusID:249077915>
- Marimuthu, M., & Radhakrishnan, M. (2015). Service quality and customer satisfaction of Indian Overseas Bank with special reference to tiruchirappalli town. International Journal of Marketing and Technology, 5, 36–45. <https://api.semanticscholar.org/CorpusID:114796048>
- Martyn, E., & Anderson, C. K. (2018). Customer Satisfaction through Service Excellence: The Importance of Focused Training. <https://api.semanticscholar.org/CorpusID:169224340>
- Ndalamba, K. K., & Tomé, R. B. (2021). Process Management: A Requirement for Organizational Excellence in the Twenty-First Century Business Environment? <https://api.semanticscholar.org/CorpusID:251245893>
- Ngo Vu, M., & Nguyen Huan, H. (2016). The relationship between service quality, customer satisfaction and customer loyalty: An investigation in Vietnamese retail banking sector. Journal of Competitiveness, 8(2), 103–116. <https://doi.org/10.7441/joc.2016.02.08>
- Norman, E. (2020). KEBIJAKAN KEUANGAN INKLUSIF DALAM PERSPEKTIF EKONOMI SYARIAH. Reslaj : Religion Education Social Laa Roiba Journal. <https://api.semanticscholar.org/CorpusID:225659737>
- Omoge, A. P. (2016). The direct and mediated effects of customer relationship management (CRM) systems usage as service delivery channels on consumer buying behaviour : an empirical appraisal of the context of the Nigerian banking industry. <https://api.semanticscholar.org/CorpusID:168795765>
- Padma, P., & Wagenseil, U. (2018). Retail service excellence: antecedents and consequences. International Journal of Retail & Distribution Management, 46, 422–441. <https://api.semanticscholar.org/CorpusID:169319535>
- Parker, M. A., Mook, L., Kao, C.-Y., & Murdock, A. (2019). Accountability and Relationship-Definition Among Food Banks Partnerships. VOLUNTAS: International Journal of Voluntary and Nonprofit Organizations, 31, 923–937. <https://api.semanticscholar.org/CorpusID:203440845>
- Ponnusamy, S. (2023). Mitigating Data Security And Compliance Risk In AWS Cloud Migration For The Banking And Finance Sector. <https://api.semanticscholar.org/CorpusID:261043976>
- Rahman, M. H., Islam, M. R., Mitu, F. Y., & Mustafi, M. A. A. (2019). A Model for Service Quality and Customer Loyalty in Banking Industry of Bangladesh. International Journal of Engineering and Applied Sciences (IJEAS). <https://api.semanticscholar.org/CorpusID:197881183>

- Ratnawili, R., Fitri, M. A., & Arini, E. (2022). PENGARUH SERVICE EXCELLENCE, CUSTOMER EXPERIENCE DAN BRAND TRUST TERHADAP CUSTOMER LOYALTY (Studi Kasus Pengguna Jasa Grab di Kota Bengkulu). *Jurnal Ilmiah Akuntansi, Manajemen Dan Ekonomi Islam (JAM-EKIS)*. <https://api.semanticscholar.org/CorpusID:248059998>
- Rizan, M., Warokka, A., & Listyawati, D. (2013). Relationship marketing and customer loyalty: Do customer satisfaction and customer trust really serve as intervening variables? *Vision 2020: Innovation, Development Sustainability, and Economic Growth - Proceedings of the 21st International Business Information Management Association Conference, IBIMA 2013*, 2, 1285–1295. <https://doi.org/10.5171/2014.724178>
- Salameh, A. A. M., Ahmad, H., Zulhumadi, F., & Abubakar, F. M. (2018). Relationships between system quality, service quality, and customer satisfaction: M-commerce in the Jordanian context. *J. Syst. Inf. Technol.*, 20, 73–102. <https://api.semanticscholar.org/CorpusID:4983686>
- Seyedin, B., Ramazani, M., Noubar, H. B. K., & Alavimatin, Y. (2021). Customer lifetime value analysis in the banking industry with an emphasis on brand equity. *International Journal of Nonlinear Analysis and Applications*, 12, 991–1004. <https://api.semanticscholar.org/CorpusID:244257878>
- Spies, H., & Mostert, P. (2015). Exploring relationship intention and the duration of customer support in the South African banking industry. *Journal of Contemporary Management*, 12, 473–495. <https://api.semanticscholar.org/CorpusID:167322067>
- Tee, D. D. K. (2022). Mediating Effect of Customer Satisfaction on the Relationship between Service Quality and Customer Loyalty in the Ghana Banking Industry. *International Journal of Research and Scientific Innovation*, 09(04), 17–26. <https://doi.org/10.51244/ijrsi.2022.9402>
- Thaichon, P., Lobo, A., & Mitsis, A. (2014). Achieving customer loyalty through service excellence in internet industry. *International Journal of Quality and Service Sciences*, 6(4), 274–289. <https://doi.org/10.1108/IJQSS-03-2014-0024>
- Tumewah, E., Juniarta, & Kurniawan, Y. (2020). The Effect of M-Banking Service Quality and Customer Perceived Value to Satisfaction and Loyalty of Bank XYZ Customers. <https://api.semanticscholar.org/CorpusID:237552136>
- Udayana, I. B. N., & Ridho, M. R. (2022). Nilai-Nilai Yang Dirasakan Pengguna Iphone Dalam Mempengaruhi Customer Loyalty Melalui Customer Saticfaction. *Reslaj : Religion Education Social Laa Roiba Journal*. <https://api.semanticscholar.org/CorpusID:253348233>
- Vilaginés, J. A. (2020). Predicting customer behavior with Activation Loyalty per Period. From RFM to RFMAP. *ESIC MARKET Economic and Business Journal*. <https://api.semanticscholar.org/CorpusID:234671957>
- Zengli, H. (2014). An Empirical Test on the Relationship between Banking Profits Share in National Economy profits and Economic Growth—Experience Evidence from Listed Companies. *Journal of Liaoning Normal University*. <https://api.semanticscholar.org/CorpusID:204415154>



## **The Influence of Business Orientation and Company Capabilities on Business Strategy and its Implications for Business Performance Sustainability in the Fashion Commodity Creative Industry in West Java**

**Ahmad RACHMAWAN**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
202330151004@mhs.ubharajaya.ac.id  
Orcid: 0009-0001-7478-9281

**Dewi Puspaningtyas FAENI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

The fashion creative industry is one of the creative industry sectors that continues to grow along with the development of fashion trends, especially in West Java. High competition makes fashion creative businesses face various challenges in achieving the sustainability of their business performance. The right business strategy is needed to compete in a competitive market and the emergence of many new competitors. Based on this background, this study aims to examine the influence of business orientation and company capabilities on business strategy and its implications for business performance sustainability in the fashion commodity creative industry in West Java. The research was conducted on the unit of analysis of fashion commodity creative industry players in West Java in the center of the fashion commodity creative industry with a sample of 200 respondents. The sample was taken by simple random sampling. Data were processed and analyzed using Structural Equation Modeling (SEM). The results showed that business strategy contributes to the sustainability of business performance, where competitive strategy has a greater contribution than competitive strategy. Business strategy is dominantly built by business orientation, which is supported by company capabilities. The results of this study provide theoretical implications in extending the importance of business strategy. Managerially, the results of this study provide implications for fashion commodity creative industry players under business strategies, especially competitive strategies, need to be formulated by improving business orientation and increasing company capabilities.

**Keywords:** Business orientation, company capabilities, business strategy, business performance sustainability, fashion commodity.



## INTRODUCTION

At the end of 2018, Presidential Regulation No. 142/2018 on the National Creative Economy Development Master Plan 2018-2025 (Perpres Rindekraf) was enacted. The Perpres Rindekraf was established as the foundation for the development of the creative economy in Indonesia. The pace of West Java's creative economy development is relatively progressive. West Java is one of the largest contributors to Gross Domestic Product (GDP) in the field of ekraf, namely 11.81 percent or the third highest after the Special Region of Yogyakarta (DIY) at 16.12 percent, and Bali at 12.57 percent. Various creative economy commodities are developing in West Java such as Game Developer, performing arts, film, music, photography, visual communication design, ceramic craft, rattan craft, handicraft, fashion, batik, bamboo, and many other commodities (bappeda.jabarprov.go.id, 16 Juli 2019).

One of the creative industry clusters that is interesting to study is the fashion (clothing) cluster (Rufaidah, 2017). The fashion industry even makes a significant contribution to the national economy (Purbasari & Rasmini, 2019). The fashion subsector is still the mainstay of Indonesia's creative economy exports with a contribution value of 61.6 percent. The second rank is filled by the craft subsector at 30.95 percent and the third is the culinary subsector at 6.76 percent (Ministry of Tourism and Creative Economy, November 17, 2022). The distribution of the fashion industry in West Java reached 12.44%, which shows that there are many business actors in this field compared to other industrial fields, although it is still below the culinary industry (31.89%) (Firdailla & Haerani, 2021).

In West Java, the fashion industry has experienced significant growth in recent years, and companies in the region are increasingly looking for ways to expand their market and gain a competitive advantage, (Sono et al., 2023). However, in practice, there are several challenges in the growth of the fashion industry such as the low awareness of the competitiveness of local products, and problems in implementing the Product Guarantee Regulation (Izzuddin & Adinugraha, 2022).

The weak business performance of the fashion creative industry in West Java can be caused by weaknesses in the formulation of competitive strategies in terms of price competitiveness compared to foreign products, especially products from China (Sono et al., 2023). On the other hand, strategy is critical to organizational performance and long-term survival (Al-Abdallah et al., 2021). Established business strategies such as differentiation strategies, cost leadership strategies, resource strategies and organizational capabilities (resource-based theory) are sources of differentiation in competitive advantage and performance (Saldanha, 2019). In addition, fashion creative commodity industry players in West Java also still do not prioritize the implementation of cooperative strategies, as one of the business strategies in addition to competitive strategies.

The fashion creative industry is one of the creative industry sectors that continues to grow along with the development of fashion trends, especially in West Java. High competition makes

fashion creative businesses face various challenges in achieving the sustainability of their business performance. The right business strategy is needed to compete in a competitive market and the emergence of many new competitors.

On the other hand, companies also need capabilities that can reduce costs, provide services, interpret markets, manage relationships, integrate, and manage technology (Nuraini et al., 2021). In addition, business orientation requires continuous efforts to be able to adjust to changing consumer demands.

Based on the description above, this study aims to examine the influence of business orientation and corporate capabilities on business strategy and its implications for the sustainability of business performance in the fashion commodity creative industry in West Java.

## **LITERATURE REVIEW**

### **Business Orientation**

Family business orientation refers to the strategic posture of a family-owned company in which family members pursue their family vision, values, beliefs, and rules through a controlling membership coalition (Pratono & Han, 2022). Family business orientation indicates the extent to which the business pays attention to quality of life at work, promotes family loyalty and support, and concerns on family unity (Pratono & Han, 2022). Runyan & Covin (2019) Small Business Orientation Dimensions include two dimensions, namely: 1) Dimensions Rooted in Universalism which includes indicators: Civic Mindedness, Performance Multiplicity, Organizational Stewardship; 2) Dimensions Rooted in Benevolence which includes indicators: Business Integrity, Customer Responsiveness, Employee Centrism. Explains several outcomes of Small Business Orientation, namely: Positive Firm Reputation, Stakeholder Loyalty, Organizational Robustness, and Firm Self-Identity. In this study, the dimensions of business orientation from Runyan & Covin (2019) will be used.

### **Company Capabilities**

Capabilities are a combination of individual tangible resources and intangible resources. Capabilities are used to complement the tasks of producing, distributing, and servicing the products and services a company provides to its customers to create value for them. (Hitt et al., 2015). Organizational capabilities, for example, organizational capabilities in terms of distribution, human resources, management information systems, marketing, management, research, and development (Hitt et al., 2015). Company capabilities are the ability to reduce costs, service capabilities, market interpretation capabilities, relationship management capabilities, integration capabilities, and technological capabilities (Nuraini et al., 2021). Organizational capabilities can also be seen in three dimensions, namely: external stakeholder relations capability, strategic management capability, and operational capability (Rehman et al., 2019). In another study in the fashion industry, it was revealed that relational capabilities and informational capabilities affect business performance (Yasa et al., 2021). In this study, the dimensions used to measure company capability refer to Hitt et al. (2015) which include:

distribution capability, human resources capability, management information system, marketing capability, management capability, and Research and Development capability.

### **Business Strategy**

Strategy is critical to organizational performance and long-term survival (Al-Abdallah et al., 2021). Well-established business strategies such as differentiation strategy, cost leadership strategy, resource strategy, and organizational capabilities (resource-based theory) are sources of differentiation in competitive advantage and performance (Saldanha, 2019). Business strategy, found at the product and business unit level, has a focus on emphasizing the improvement of the competitive position of the company's goods or services in an industry or market segment run by the business unit. Business strategy includes two categories of strategies, namely: competitive and cooperative strategies (Wheelen et al., 2015). The dimensions used to measure business strategy include competitive and cooperative strategies (Wheelen et al., 2015).

### **Business Performance Sustainability**

Measuring performance has been a challenging area in the field of management, although there is a consensus that organizations need to have accurate holistic measures to evaluate the well-being of the company, so companies use a variety of interrelated financial and non-financial performance measures that are commonly used in their industrial fields (Al-Abdallah et al., 2021). Rehman et al. (2019) measure organizational performance with two dimensions which include financial performance and non-financial performance. Sustainable performance is seen from the performance of Social, economic, and environment (Sheikh et al., 2018). In the field of fashion SMEs, Setiowati et al. (2015) measured performance using indicators: growth in revenue, growth in profit, and number of employees. This is in line with the condition of SMEs in this field. Other research in the fashion sector measures business performance based on sales volume growth, operating profit growth, growth in the number of customers, increased customer satisfaction, and brand equity increases (Yasa et al. 2021). To measure Business Performance Sustainability in this study, the dimensions of Setiowati et al. (2015) include Growth on revenue, Growth on profit, and Number of employees, plus an additional dimension, namely the Number of customers (additional).

## **METHODS**

This research was conducted based on a quantitative research approach. The research was conducted on the unit of analysis of fashion commodity creative industry players in West Java in the center of the fashion commodity creative industry with a sample of 200 respondents. The sample was taken by simple random sampling. Data were processed and analyzed using Structural Equation Modeling (SEM).

## **RESULTS**

### **Structural model**

The structural equation modelling (SEM) approach was used to test the research hypotheses using LISREL 8.80 (Jöreskog & Sörbom, 1996).

$$\text{Business} = 0.49 \cdot \text{BussOR} + 0.40 \cdot \text{CompCapa}, \text{ Errorvar.} = 0.51, R^2 = 0.49$$

(0.048)                      (0.044)  
10.09                      9.13

$$\text{CompPerf} = 0.32 \cdot \text{Business} + 0.095 \cdot \text{BussOR} + 0.23 \cdot \text{CompCapa}, \text{ Errorvar.} = 0.71, R^2 = 0.29$$

(0.076)                      (0.060)                      (0.055)                      (0.10)  
4.22                      1.59                      4.26                      6.97

## Measurement Model

The model construction is measured by second order measurement with several items are well- validated. Each construct is formed from a number of questions that are selected based on theoretical studies. Business orientation was measured using six dimensions with 19 indicators. All factor loadings exceed the 0.50 and the t-values of all indicators greater than 1.96.

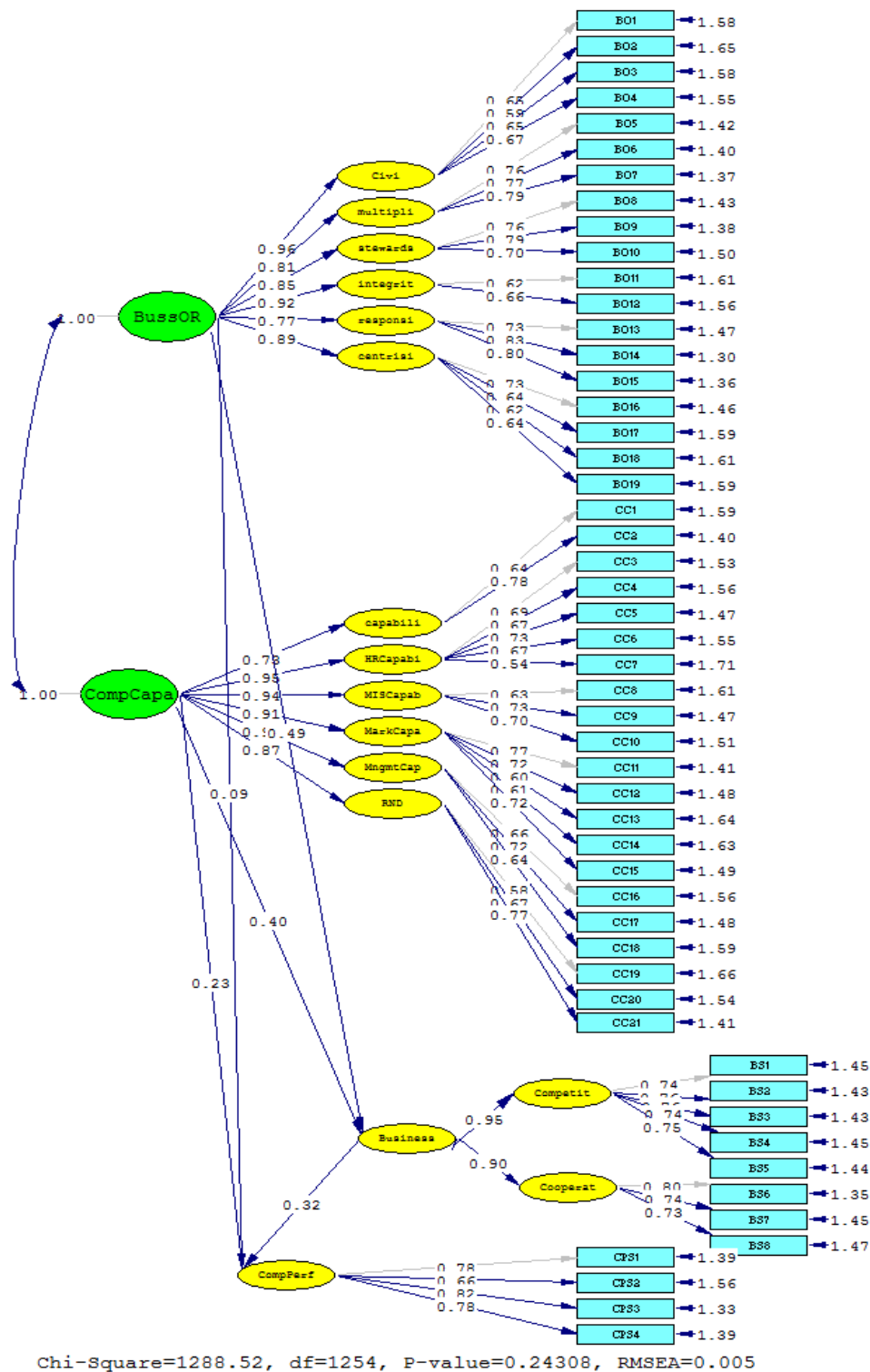
Company Capability was measured using six dimensions with 21 indicators, factor loadings exceed the 0.50 and the t-values of all indicators greater than 1.96. Business strategy, was measured using two dimensions with 8 indicators, factor loadings exceed the 0.50 and the t-values of all indicators greater than 1.96. The last, company performance sustainability was measured using first order with 4 indicators, and factor loadings exceed the 0.50 and the t-values of all indicators greater than 1.96.

**Table 1. Measurements Model**

Variabel	Dimensi	Indikator	factor loading	t value	Error Variance (e)	Average Variance Extracted (AVE)	Construct Reliability (CR)
Business orientation	Civic Mindedness		<b>0,96</b>	<b>13,08</b>		<b>0,511</b>	<b>0,735</b>
		BO1	0,65	-	0,58		
		BO2	0,59	9,37	0,65		
		BO3	0,65	9,91	0,58		
	Performance multiplicity	BO4	0,67	10,09	0,55		
			<b>0,81</b>	<b>13,49</b>		<b>0,598</b>	<b>0,817</b>
		BO5	0,76	-	0,42		
		BO6	0,77	11,22	0,41		
	Organizational stewardship	BO7	0,79	11,36	0,38		
			<b>0,85</b>	<b>13,79</b>		<b>0,564</b>	<b>0,795</b>
		BO8	0,76	-	0,42		
		BO9	0,79	11,38	0,38		
	Business integrity	BO10	0,70	10,67	0,51		
			<b>0,92</b>	<b>11,86</b>		<b>0,551</b>	<b>0,824</b>
		BO11	0,62	-	0,62		
	Customer responsiveness	BO12	0,66	9,22	0,56		
			<b>0,77</b>	<b>12,36</b>		<b>0,621</b>	<b>0,830</b>
		BO13	0,73	-	0,47		
	Employee centricism	BO14	0,83	11,09	0,31		
		BO15	0,80	10,91	0,36		
			<b>0,89</b>	<b>13,96</b>		<b>0,543</b>	<b>0,750</b>
		BO16	0,73	-	0,47		
Company Capability	Distribution capability	BO17	0,64	10,05	0,59		
		BO18	0,62	9,89	0,62		
		BO19	0,64	10,10	0,59		
			<b>0,73</b>	<b>9,73</b>		<b>0,597</b>	<b>0,861</b>
		CC1	0,64	-	0,59		
		CC2	0,78	8,36	0,39		

Variabel	Dimensi	Indikator	factor loading	t value	Error Variance (e)	Average Variance Extracted (AVE)	Construct Reliability (CR)
Business strategy	Human resources capability		<b>0,95</b>	<b>14,16</b>	<b>0,10</b>	<b>0,540</b>	<b>0,795</b>
		CC3	0,69	-	0,52		
		CC4	0,67	10,66	0,55		
		CC5	0,73	11,26	0,47		
		CC6	0,67	10,73	0,55		
		CC7	0,54	9,21	0,71		
	Management Information System capability		<b>0,94</b>	<b>12,60</b>		<b>0,547</b>	<b>0,730</b>
		CC8	0,63	-	0,60		
		CC9	0,73	10,35	0,47		
		CC10	0,70	10,14	0,51		
	Marketing capability		<b>0,91</b>	<b>15,42</b>		<b>0,572</b>	<b>0,816</b>
		CC11	0,77	-	0,41		
		CC12	0,72	11,79	0,48		
		CC13	0,60	10,34	0,64		
		CC14	0,61	10,45	0,63		
		CC15	0,72	11,76	0,48		
	Management capability		<b>0,98</b>	<b>13,94</b>		<b>0,545</b>	<b>0,710</b>
		CC16	0,66	-	0,56		
		CC17	0,72	11,03	0,48		
		CC18	0,64	10,30	0,59		
	Research and development capability		<b>0,87</b>	<b>10,88</b>		<b>0,546</b>	<b>0,721</b>
		CC19	0,58	-	0,66		
		CC20	0,67	8,97	0,55		
		CC21	0,77	9,49	0,41		
			<b>0,95</b>	<b>12,17</b>		<b>0,563</b>	<b>0,865</b>
Business strategy	Competitive strategy	BS1	0,74	-	0,45		
		BS2	0,76	11,74	0,42		
		BS3	0,76	11,72	0,42		
		BS4	0,74	11,58	0,45		
		BS5	0,75	11,67	0,44		
	Cooperative strategy		<b>0,90</b>	<b>13,28</b>		<b>0,571</b>	<b>0,801</b>
		BS6	0,80	-	0,36		
		BS7	0,74	11,52	0,45		
		BS8	0,73	11,35	0,47		
Company performance sustainabil	Growth on revenue	CPS1	0,78	-	0,39	<b>0,581</b>	<b>0,852</b>
	Growth on profit	CPS2	0,66	9,82	0,56		
	Number of employees	CPS3	0,82	10,97	0,33		
	Number of customer	CPS4	0,78	10,77	0,39		

The estimated factor loading to asses Convergent validity and its significance (t-value) were evaluated and factor loadings exceed the 0.50 and the t-values of all indicators greater than 1.96. Discriminant validity with AVE for each construct was always greater than 0.50. Meaning variance along with the others construction (Fornell & Larcker, 1981). Overall, the measures used in the study have adequate reliability and validity. Table 1 shows the standard loading factor, t-value, AVE and the overall model fit index.



**Figure 1. Research result**

The structural model yields a  $\chi^2$  of 1288.52 (df = 1254, p-value > .05), other fit indicators (RMSEA = .005; GFI = 0.95; NFI = 0.94; NNFI = 0.99; CFI = 0.99; IFI = 0.99) were



used to assess the model fit (Diamantopoulos & Sigauw, 2000; Hair et al., 2010). So that all the measurements above meet the requirements for a fit model.

### Hypothesis Testing

The results of hypothesis testing are shown in table 2 below:

**Table 2 Hypothesis Testing**

	Structural Model			Path Coeff.	Std. Error	t-value	R2	Conclusion
1	Business strategy	orientation->	Business	0.49	0.048	10.09	0.29	Significant
2	Company strategy	Capability->	Business	0.40	0.044	9.13	0.20	Significant
3	Business performance	orientation->	Company	0.095	0.060	1.89	0.01	Not Significant
4	Company performance	Capability->	Company	0.23	0.055	4.26	0.06	Significant
5	Business performance	strategy ->	Company	0.32	0.076	4.22	0.10	Significant
6	Business strategy ->	orientation->	Business	0.157	0.040	3.89*	0.157	Significant
7	Company strategy ->	Capability->	Business	0.128	0.034	3.82*	0.128	Significant
			Company performance sustainability					

\*sobel test

Based on the table 2 above, the first hypothesis that tests whether business orientation has a significant effect on business strategy is accepted. The test results show that business orientation has positive and significant direct effect on business strategy with t value > 1.96 and R2 =29%. Business actors in the fashion commodity creative industry who have a business orientation that focuses on Civic Mindedness, Performance Multiplicity, Organizational Stewardship, Business Integrity, Customer Responsiveness, Employee Centrism, can develop the right business strategy in order to win the competition in the industry. Among several dimensions of business orientation, the dimension that contributes the highest is civic mindedness.

Civic mindedness is a manifestation of universal values relating to the environment in which the business is located. It reflects a business manager's belief that his or her business exists as part of the overall community in which it operates, and as such should strive to be a responsible, valued, and contributing corporate citizen in that community (Runyan & Covin, 2019). In the creative industry sector of fashion commodities, which are mostly micro-enterprises, the business manager's conviction and ability to be accountable is the lifeblood of business strategy formulation. Business strategy is largely dependent on the business owner or entrepreneur, so the progress of the business strategy depends on the beliefs and efforts that the entrepreneur implements in running his business.

The second hypothesis tests whether company capability affects business strategy. The test results show that the hypothesis is accepted where Company Capability has a positive and

significant direct effect on Business strategy with  $t$  value  $> 1.96$  and  $R^2 = 20\%$ . Fashion creative industry business actors who have Distribution capability, Human resources capability, Management information system, marketing capability, Management capability, and Research and development capability, are able to formulate the right business strategy. These various capabilities direct the organization to choose which strategies need to be prioritized. Among these dimensions, management capability is the aspect that makes the biggest contribution in supporting the business strategy of the fashion commodity industry in West Java. This means that the industry requires organized business management, a system that manages coordination between departments, and the ability to build collaboration between departments within the company. This is because these aspects make the highest contribution to the business strategy of the fashion commodity creative industry in West Java.

The third hypothesis tested whether business orientation has a significant effect on company performance sustainability. The test results reveal that the hypothesis is rejected where business orientation has no significant direct effect on company performance sustainability with  $t$  value  $< 1.96$  and  $R^2 = 1\%$ . This means that company performance sustainability in the fashion commodity industry in West Java does not directly depend on its business orientation. There are other factors besides business orientation that can have an impact on company performance sustainability.

The fourth hypothesis examines the effect of Company Capability on Company performance sustainability. The test results show that the hypothesis is accepted where Company Capability has positive and significant direct effect on Company performance sustainability with  $t$  value  $> 1.96$  and  $R^2 = 6\%$ . Fashion creative industry business actors who have Distribution capability, Human resources capability, Management information system, marketing capability, Management capability, and Research and development capability, get Company performance sustainability. These capabilities direct the organization to manage its resources in order to achieve the targets of growth on revenue, growth on profit, increase in the number of employees, and increase in the number of customers, which causes the business to continue to be sustainable. Management capability, which is manifested in organized business management, a system that manages coordination between parts, and the ability to build collaboration between parts of the company, is the most contributing factor in achieving company performance sustainability in the creative industry of fashion commodities in West Java.

The fifth hypothesis tested the effect of business strategy on company performance sustainability. The test results show that the hypothesis is accepted where business strategy has positive and significant direct effect on company performance sustainability with  $t$  value  $> 1.96$  and  $R^2 = 10\%$ . Business strategies that include competitive strategies and cooperative strategies bring businesses to be able to compete and cooperate with various partners in an effort to achieve sustainable company performance. Competitive strategy has a greater influence than cooperative strategy in contributing to Company performance sustainability. This is because the fashion industry in West Java is relatively competitive with many competitors, so that business actors must really be able to set competitive prices, highlight differentiation, and respond quickly to customer needs so that they can outperform their competitors. In addition, businesses also need to target market segments that have not been served by competitors and serve certain market segments that have not been targeted by competitors, so that they can

expand their business, and anticipate market saturation of certain products. The ability to carry out these various strategies contributes to the sustainability of their business.

The sixth hypothesis tests whether business orientation has a significant effect on business performance sustainability through business strategy. The test results show that the hypothesis is accepted. This means that business orientation has positive and significant effect on Company performance sustainability through business strategy with sobel test and  $t$  value  $> 1.96$  and  $R^2 = 15.7\%$ . A good business orientation is able to lead to the formation of the right business strategy, which ultimately contributes to the achievement of business performance sustainability.

The seventh hypothesis tests whether company capability has a significant effect on business performance sustainability through business strategy. The test results show that the hypothesis is accepted, which means that company capability has positive and significant effect on company performance sustainability through business strategy with sobel test and  $t$  value  $> 1.96$  and  $R^2 = 12.8\%$ . A well-developed company capability encourages businesses to build the right business strategy, which in turn contributes to the achievement of business performance sustainability.

Looking at the hypothesis testing results above, it is revealed that directly, business strategy has the highest influence (10%) on the achievement of company performance sustainability. However, its influence will be greater when supported by the right business orientation (15.7%) and company capability (12.8%). This shows the importance of formulating the right business strategy for fashion commodity creative industry sector businesses in West Java to achieve company performance sustainability. The development of the business strategy especially needs to be supported by the existence of business orientation and the development of company capability, so that they are able to outperform their competitors in the industry.

## **CONCLUSIONS**

The results of this study reveal that: business orientation and company capability, have positive and significant direct effect on business strategy; business orientation has no significant direct effect on company performance sustainability; company capability has positive and significant direct effect on company performance sustainability; business strategy has positive and significant direct effect on company performance sustainability; business orientation and company capability have positive and significant effect on company performance sustainability through business strategy. From the overall results of hypothesis testing, it is revealed that business strategy has the highest influence on the achievement of company performance sustainability. However, its influence will be greater when supported by the right business orientation and company capability. This shows the importance of formulating the right business strategy for fashion commodity creative industry sector businesses in West Java to achieve company performance sustainability. The development of the business strategy especially needs to be supported by business orientation and company capability, which makes it superior to its competitors.

The results of this study provide theoretical implications in expanding the importance of business strategy for improving company performance. The results of this study provide managerial implications to the creative industry players of the fashion commodity under

business strategies, especially competitive strategies, need to be formulated by improving business orientation and increasing company capabilities.

## REFERENCES

- Al-Abdallah, G. M., Fraser, K. E., & Albarq, A. N. (2021). Internet-based entrepreneurial ventures: An empirical investigation of startup business strategies on firm performance from the MENA region. *Global Journal of Flexible Systems Management*, 22, 29-41.
- Diamantopoulos, A., Siguaw, J.A. and Siguaw, J.A. (2000) *Introducing LISREL A Guide for the Uninitiated*. Sage Publications
- Faeni, D. P., Hidayat, R. S., & Oktaviani, R. F. (2019). Development Of Micro-Small-Medium Business in Dealing with Challenges. *Journal of Law and Society*, 6(1), 1.
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, (2020) The Role of Management Control System on Firm Performance. *Talent Development & Excellence*, 12(1), 1629-1639. <http://www.iratde.com/>
- Faeni, Dewi Puspaningtyas., Ratih Puspitaningtyas, Yuliansyah Yuliansyah. (2022). The COVID-19 Pandemic Impact on the Global Tourism Industry SMEs: A Human Capital Development Perspective. *Review of International Business and Strategy*, 32(4), 2059-6014. <https://doi.org/10.1108/RIBS-08-2021-0116>
- Firdailla, N., & Haerani, H. (2021). Pengaruh Social Media dan Event Marketing terhadap Minat Beli di Pyukanau Official. *LITERATUS*, 3(2), 171-179.
- Fornell, C., & Larcker, D. F. (1981). *Structural Equation Models with Unobservable Variables and Measurement Error Algebra and Statistics*.
- Hair, J. F., Black, W. C., Babin, B. J. *et al.* (2010). *Multivariate Data Analysis* (7th ed.). Upper Saddle River, NJ Pearson Prentice Hall.
- <https://bappeda.jabarprov.go.id/> (16 Juli 2019). Ridwan Kamil: Ekonomi Kreatif Jawa Barat Paling Progresif. <https://bappeda.jabarprov.go.id/ridwan-kamil-ekonomi-kreatif-jawa-barat-paling-progresif/>
- Izzuddin, M., & Adinugraha, H. H. (2022). A Literature Review Potential Development Of Halal Industry In Indonesia. *Likuid: Jurnal Ekonomi Industri Halal*, 2(1)
- Kementerian Pariwisata dan Ekonomi Kreatif (17 November 2022). Siaran Pers: Menparekraf: Fesyen Peringkat Pertama dalam Kontribusi Nilai Ekspor Ekonomi Kreatif Nasional. <https://kemenparekraf.go.id/berita/siaran-pers-menparekraf-fesyen-peringkat-pertama-dalam-kontribusi-nilai-ekspor-ekonomi-kreatif-nasional>
- Kowalkowski, C., Kindström, D., & Gebauer, H. (2013). ICT as a catalyst for service business orientation. *Journal of Business & Industrial Marketing*, 28(6), 506-513.
- Nuraini, N., Sarkum, S., & Halim, A. (2021). Analysis of company capability, supply chain management of competitive advantage, and company performance. *Indonesian Interdisciplinary Journal of Sharia Economics (IIJSE)*, 4(1), 87-104.
- Obeidat, B. Y., Abdallah, A. B., Aqqad, N. O., Akhoerschiedah, A. H. O. M., & Maqableh, M. (2017). The effect of intellectual capital on organizational performance: The mediating role of knowledge sharing. *Communications and Network*, 9(01), 1
- Peraturan Presiden Nomor 142 Tahun 2018 tentang Rencana Induk Pengembangan Ekonomi Kreatif Nasional 2018-2025
- Pratono, A. H., & Han, L. (2022). From family business orientation to organisational citizenship behaviour: prosocial behaviour in family business performance. *Journal of Family Business Management*, 12(4), 923-937.
- Purbasari, R., & Rasmini, M. (2019). Entrepreneurial behavior model based on entrepreneur competencies using generic entrepreneur competencies for fashion creative industries in Soreang, West Java, Indonesia (Study on Moslem Clothing Entrepreneurs). *Review of Integrative Business and Economics Research*, 8, 117-125.
- Rehman, S. U., Mohamed, R., & Ayoup, H. (2019). The mediating role of organizational capabilities between organizational performance and its determinants. *Journal of Global Entrepreneurship Research*, 9(1), 1-23.
- Rufaidah, P. (2017). Branding Strategy of West Java: Fashion Products of The Creative Industry. *AFEBI Management and Business Review*, 2(2), 33-42.
- Runyan, R. C., & Covin, J. G. (2019). Small business orientation: A construct proposal. *Entrepreneurship Theory and Practice*, 43(3), 529-552.
- Saldanha, E. S. (2019). The mediation effects of business strategy on the relations between industrial competition and performance. *Timor Leste Journal of Business and Management*, 1, 1-11.

- Setiowati, R., Daryanto, H. K., & Arifin, B. (2015). The effects of ICT adoption on marketing capabilities and business performance of Indonesian SMEs in the fashion industry. *Journal of Business and Retail Management Research*, 10(1).
- Sheikh, A. A., Rana, N. A., Inam, A., Shahzad, A., & Awan, H. M. (2018). Is e-marketing a source of sustainable business performance? Predicting the role of top management support with various interaction factors. *Cogent Business & Management*, 5(1), 1516487.
- Sono, M. G., Assayuti, A. A., & Rukmana, A. Y. (2023). Hubungan Antara Perencanaan Strategis, Ekspansi Pasar, Keunggulan Kompetitif Terhadap Pertumbuhan Perusahaan Fashion di Jawa Barat. *Jurnal Bisnis Dan Manajemen West Science*, 2(02), 142-152.
- Yasa, N., Giantari, I. G. A. K., Sukaatmadja, I., Sukawati, T., Ekawati, N., Nurcaya, I., ... & Astari, A. (2021). The role of relational and informational capabilities in mediating the effect of social media adoption on business performance in fashion industry. *International Journal of Data and Network Science*, 5(4), 569-578.



## **Entrepreneurship, Intellectual Communication On School Principal Performance**

**Nani SUDIARTI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
naniubhara23@gmail.com  
Orcid: 0009-0003-5467.0130

**Sri REJEKI**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
sri.rejeki@dsn.ubharajaya.ac.id  
Orcid: 0009-0004-1360-3377

**R Wisnu Prio PAMUNGKAS**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
wisnu.prio@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-6044-3968

**Fried SINLAE**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
fried.sinlae@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-7768-0239

**Ahmad RACHMAWAN**

Faculty of Economy Business  
Universitas Bhayangkara Jakarta Raya  
202330151004@mhs.ubharajaya.ac.id  
Orcid: 0009-0001-7478-9281

**Dewi Puspaningtyas FAENI**

Faculty Of Economy Business  
Universitas Bhayangkara Jakarta Raya  
dewi.puspaningtyas@dsn.ubharajaya.ac.id  
Orcid: 0000-0002-1911-4425

### **ABSTRACT**

This study aims to explore the impact of entrepreneurship and intellectual communication on the performance of school principals. It seeks to understand how entrepreneurial behaviors and effective intellectual communication strategies influence the leadership and management practices of school principals in the educational context. The research employs a qualitative approach, utilizing in-depth interviews, observations, and document analysis to gather data from a sample of school principals. Through a thematic analysis, the study investigates the experiences, perspectives, and practices of these educational leaders, with a specific focus on their entrepreneurial initiatives and the use of intellectual communication within their roles. The findings of this study reveal that entrepreneurship among school principals is associated with innovative problem-solving, adaptability, and a proactive approach to addressing the challenges faced by their schools. Moreover, effective intellectual communication strategies were found to enhance collaborative decision-making, knowledge sharing, and overall school performance. The research identifies a positive relationship between entrepreneurial behaviors and improved principal performance, as well as the critical role of intellectual communication in fostering a supportive and informed educational environment. This research contributes to the existing literature by shedding light on the often-overlooked intersection of entrepreneurship and educational leadership. By emphasizing the importance of intellectual





## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

communication, it offers practical insights for school principals, educators, and policymakers aiming to enhance the performance of school leaders and, subsequently, the quality of education in their institutions. Furthermore, this study underscores the relevance of entrepreneurial thinking and effective communication in addressing the evolving challenges of the educational landscape, providing valuable guidance for future research and practice in the field of educational leadership.

**Keywords:** Entrepreneurship, Intellectual Communication, School Principal Performance

## INTRODUCTION

Entrepreneurship is a dynamic and multifaceted concept that plays a crucial role in driving innovation, economic growth, and societal progress. Entrepreneurship is a form of innovation in the Islamic boarding school curriculum which has now been developed in many Islamic boarding schools throughout Indonesia. Entrepreneurship is a subject that aims to equip students so that students are able to live independently by opening their own employment opportunities, and changing the paradigm of students so that they are not limited to being employees as a way of success (Runtoni, 2023). It encompasses the willingness and ability of individuals to identify opportunities, take calculated risks, and create new ventures, products, or services to meet market demands. Entrepreneurs are the engine of change, constantly seeking ways to improve the status quo and bring their visions to life. They are driven by a combination of creativity, resilience, and a strong desire to solve problems and make a meaningful impact. Entrepreneurship is not limited to starting new businesses; it also includes the ability to innovate and adapt within existing organizations, often referred to as "intrapreneurship." Whether it's a startup founder with a groundbreaking idea or an employee who introduces a novel process improvement within a corporation, entrepreneurship is a fundamental driver of economic development, job creation, and technological advancement. Teachers' entrepreneurial skill is their understanding of entrepreneurship. Entrepreneurial teachers will be productive rather than wasteful. Due to its productivity, educators will always seek for new opportunities to raise educational standards (Listiningrum, Wisetsri, & Boussanlegue, 2020). The results of previous research show that the entrepreneurial competency of school principals has a very good impact on educational development programs in vocational schools, the growth and development of business units in each skill competency in the form of products and services, the formation of teaching factories in vocational schools, in collaboration with IDUKA as a real industrial project implemented by learners (Suhartini, Muchlas, & Kuat, 2022),

In this context, intellectual communication, specifically focusing on school principal performance, becomes a critical element in the broader discussion of entrepreneurship. Communication that occurs between school components can be categorized as interpersonal communication. This is because the individuals involved in it communicate directly and face to face without using any media intermediary (Latinapa, Arsyad, & Sukung, 2021). School principals are educational leaders responsible for the overall management, administration, and performance of a school. Their role is pivotal in ensuring that the school environment fosters creativity, critical thinking, and a culture of entrepreneurship among both students and staff. Intellectual communication, within the context of school principal performance, refers to the exchange of ideas, strategies, and best practices that can enhance the educational experience and contribute to the development of entrepreneurial skills among students. It involves effective communication and collaboration among school leaders, teachers, students, and the broader community. The results previous research show that upgrading has a significant effect on the performance of SMEs in West Jakarta (D. P. Faeni & Arista, 2017).

Effective school principals can serve as entrepreneurial leaders who foster an environment where innovative ideas are encouraged and nurtured. Principal turnover is a significant problem because of (a) the high rates of leadership changes in schools and (b) the importance of principals to school achievement (Carpenter, DeHerrera, Oleson, & Taylor, 2022). The school principal is a position that is expected to perform optimally in order to achieve the vision and mission of the school institution in which it is held. One of the problems that exist in education in Indonesia is the low quality of education at every level and educational unit, especially in primary and secondary education (Rafid & Tinus, 2019a). Their ability to communicate their vision, motivate educators and students, and establish a culture of continuous improvement can

have a profound impact on the overall performance of a school. Intellectual communication within the school community plays a pivotal role in shaping the learning environment, setting goals, and measuring outcomes. Empowering teaching staff is an important aspect of a school principal's performance, giving him broad authority to improve the learning of students at school (Rafid & Tinus, 2019b). In this exploration, we will delve into the relationship between entrepreneurship and school principal performance, emphasizing the importance of intellectual communication as a catalyst for driving innovation and enhancing educational outcomes. We will discuss how school principals can embrace entrepreneurial leadership to create dynamic learning environments that prepare students for the challenges and opportunities of the future.

## **LITERATURE REVIEW**

### **Entrepreneurship in Educational Leadership**

Entrepreneurship in educational leadership represents a dynamic and innovative approach to managing educational institutions. The entrepreneurial competency of the school principal which consists of innovation, motivation, never giving up and seeking solutions as well as having an entrepreneurial instinct are important factors that directly support the edupreneurship program in the school. which is their responsibility as a quality school. This means that the entrepreneurial competence possessed by the school principal is directly related to edupreneurship (Patawari, 2020). It involves school leaders adopting an entrepreneurial mindset, which includes qualities such as adaptability, risk-taking, and a proactive orientation towards solving challenges within the ever-evolving landscape of education. Educational entrepreneurs are not just administrators but visionaries who seek to identify and seize opportunities to improve the learning environment, increase student engagement, and enhance overall educational outcomes. They are willing to experiment with new teaching methods, technologies, and administrative processes to create a more effective and responsive educational system. By embracing entrepreneurship in educational leadership, school leaders can drive positive change, foster a culture of continuous improvement, and ensure that their institutions remain adaptable and resilient in the face of the complex demands of the modern educational environment. One of the problems with raising education quality is how well the principal carries out his or her responsibilities in an endeavor to raise the standard of instruction at the school where he or she is in charge. This has to do with the principal's management and leadership abilities. If the leaders are actually competent, then there will be support from the faculty, staff, and other students that is both present and sustained (Susmadiana, Lian, & Puspita, 2021).

### **Intellectual Communication in Educational Leadership**

Intellectual communication in educational leadership plays a pivotal role in fostering a thriving and effective learning environment. It is a multifaceted concept that encompasses the exchange of ideas, knowledge, and information among educational leaders, teachers, students, and other stakeholders within the school community. Effective intellectual communication not only ensures that everyone is well-informed but also encourages collaborative decision-making, innovative problem-solving, and the dissemination of best practices. Educational leaders who prioritize intellectual communication are more likely to create a culture of open dialogue, where diverse perspectives are valued and solutions are developed through consensus. This, in turn, can lead to improved student outcomes, a stronger sense of community, and a better alignment of educational goals with the ever-evolving needs of the institution and its learners. In essence, intellectual communication is the lifeblood of educational leadership, serving as the conduit through which ideas are shared, initiatives are refined, and the educational mission is realized.

The results of previous research show that there is an influence of training and managerial skills on the performance of school principals. This shows that the more intensely the principal participates in training and has a deep understanding of the training material, the higher the principal's managerial skills (H. Mahmud & Sanusi, 2021).

### **Impact of Entrepreneurial Skills on Principal Performance**

The impact of entrepreneurial skills on the performance of school principals is increasingly recognized as a critical factor in shaping the success of educational institutions. School principals, as the leaders of their organizations, are required to navigate a complex and ever-changing landscape. Principals should employ competent employees to assist in administration, delegate tasks, hold regular meetings and counseling among others to reduce their stress and create a supportive environment for better school administration (Ulfiah, Nurannisa, & Firdausi, 2022). Entrepreneurial skills, often associated with business leaders, have become equally valuable in the educational realm. These skills encompass traits such as innovative problem-solving, adaptability, risk-taking, and a proactive approach to addressing challenges. Entrepreneurial school principals are more likely to seek innovative solutions to problems that their schools encounter, harnessing their creativity and resourcefulness to drive positive change. They are adept at identifying opportunities for improvement, whether in curriculum development, staff management, or resource allocation. By fostering a culture of innovation, they empower their teams to think outside the box and to continuously seek better ways of achieving educational objectives. This entrepreneurial spirit can lead to increased student engagement, improved academic outcomes, and a more vibrant and dynamic learning environment. Furthermore, entrepreneurial principals tend to be forward- thinkers, anticipating trends and proactively planning for the future. They are less risk-averse and are willing to experiment with new initiatives and strategies. In a rapidly evolving educational landscape, their ability to adapt to changes, whether in technology, teaching methodologies, or administrative procedures, can significantly impact the school's ability to remain relevant and competitive. That there was significant influence of academic qualifications, work experience and work motivation towards the principal's performance of primary school (Salwa, Kristiawan, & Lian, 2019).

### **Influence of Intellectual Communication on Principal Performance**

The influence of intellectual communication on the performance of school principals is a crucial factor in the effective management and leadership of educational institutions. Intellectual communication encompasses the exchange of ideas, knowledge, and information among school administrators, teachers, staff, and other stakeholders. This communication plays a pivotal role in shaping decision- making processes, problem-solving, and fostering a positive and collaborative school environment. Effective intellectual communication enables school principals to engage in meaningful dialogues with their teams, share innovative ideas, and develop a common vision for the institution. This not only enhances the quality of decision-making but also strengthens the overall leadership of the principal. Principals who prioritize intellectual communication tend to be more informed, adaptive, and responsive to the dynamic challenges within the education sector. Moreover, intellectual communication encourages the dissemination of best practices and knowledge sharing among educators. Principals who facilitate such communication create an environment where teachers can learn from one another, implement innovative teaching strategies, and stay current with the latest educational research and trends. This, in turn, leads to improved teaching quality, student performance, and a sense of professional satisfaction among the school's staff. Effective communication plays a

role in formatting the formulation of development goals and policy determination, socialization and implementation, evaluation and follow-up on the development of educational institutions (Rolan, 2020).

## **METHODS**

To investigate the impact of entrepreneurship and intellectual communication on school principal performance, a qualitative research approach was employed. This methodology allowed for a comprehensive exploration of the experiences and practices of school principals within their unique educational contexts. The research sample consisted of school principals from diverse educational settings, including public and private institutions. Data collection was conducted through semi-structured in-depth interviews, observations, and the analysis of relevant documents. These data sources were chosen to provide a multifaceted view of the participants' experiences and the context in which they operated. Semi-structured interviews were conducted with the school principals, focusing on their entrepreneurial behaviors, challenges, and strategies, as well as their use of intellectual communication within their roles. The interviews were designed to be open-ended, allowing participants to share their insights, experiences, and perspectives in a flexible and conversational manner. In addition to interviews, observations were conducted within the school settings to capture the real-time behaviors and interactions of the principals. Observations allowed for a deeper understanding of how entrepreneurial thinking and intellectual communication manifested in the daily routines and decision-making processes of the educational leaders. Furthermore, documents such as reports, memos, and communication records were analyzed to complement the interview and observation data. These documents provided valuable context and supported the triangulation of findings. The data collected through interviews, observations, and document analysis were subjected to thematic analysis. This involved identifying recurring themes, patterns, and connections within the data to draw meaningful conclusions and insights regarding the impact of entrepreneurship and intellectual communication on school principal performance. Triangulating data from multiple sources increased the trustworthiness of the findings.

## **RESULTS**

The findings of this qualitative research study provide valuable insights into the interplay between entrepreneurship, intellectual communication, and the performance of school principals. These findings emerged through a thorough analysis of interviews, observations, and document data collected from a diverse group of school principals. First, it became evident that entrepreneurship plays a pivotal role in shaping the leadership and management practices of school principals. Principals who exhibited entrepreneurial behaviors, such as proactive problem-solving, resourcefulness, and adaptability, were better equipped to navigate the complex and ever-evolving landscape of education. These entrepreneurial principals displayed a keen ability to identify and seize opportunities for improvement, whether through curriculum innovation, community partnerships, or efficient resource allocation. Their approach often resulted in enhanced school performance, as they effectively addressed challenges and capitalized on the potential for growth. Furthermore, the study highlighted the critical role of intellectual communication in the leadership practices of school principals. Principals who embraced effective intellectual communication strategies fostered an environment of collaborative decision-making, knowledge sharing, and continuous improvement. Such communication strategies facilitated the dissemination of best practices, ensured that stakeholders were well-informed, and encouraged a culture of open dialogue. In schools where intellectual communication was a priority, participants reported higher levels of engagement,

improved problem-solving capabilities, and increased overall school performance. The findings also suggested a symbiotic relationship between entrepreneurship and intellectual communication. Principals who combined entrepreneurial behaviors with effective intellectual communication created a synergy that propelled their schools forward. This synergy enabled a more streamlined approach to problem-solving and innovation, resulting in a positive impact on the school community.

### **Measurement model**

In this study, a measurement model was developed to operationalize the key constructs related to entrepreneurship and intellectual communication within the context of school principal performance. The aim was to create a structured framework that allowed for the quantification and assessment of these constructs. Entrepreneurship was measured through a set of variables that encompassed entrepreneurial behaviors and attributes. These variables included proactive problem-solving, adaptability to change, resourcefulness, innovation, and a forward-thinking mindset. Each of these elements was assessed through a combination of self-reported data from the school principals, as well as observed behaviors during on-site visits. Principals were asked to rate their own entrepreneurial behaviors, providing a self-assessment, while observers recorded instances of entrepreneurial actions and responses during their observations. Performance is typically linked to task assignments that are based on knowledge, abilities, and a person's work-related behaviors. Information regarding the variables that may affect a performance is necessary to be able to generate a favorable performance. Many elements, including ability, knowledge, and previous experience, all affect performance (Bafadal, Nurabadi, Soepriyanto, & Gunawan, 2020). Intellectual communication, on the other hand, was operationalized through a different set of variables. These included communication effectiveness, information sharing, collaboration, and decision-making transparency. School principals were asked to self-report on their communication practices and the extent to which they encouraged knowledge sharing and open dialogue within their school communities. Additionally, observational data during on-site visits was used to corroborate and validate the self-reported measures. The measurement model aimed to capture the multifaceted nature of entrepreneurship and intellectual communication by combining self-assessment and objective observation. This mixed-methods approach allowed for a more comprehensive and robust understanding of how these constructs manifested in the real-world practices of school principals. Statistical analyses were then applied to the collected data to assess the relationships between the measured variables and their impact on school principal performance. The measurement model provided a structured foundation for exploring these relationships, shedding light on the extent to which entrepreneurial behaviors and effective intellectual communication influenced the overall performance of school principals within the educational context. By employing this measurement model, the study was able to quantitatively evaluate the nuanced and complex interplay between entrepreneurship, intellectual communication, and principal performance, contributing to a more holistic understanding of these critical aspects of educational leadership.

### **The Assessment of Structural Model**

In the course of this qualitative research study, the assessment of the structural model emerged as a critical phase in the analysis of the data collected from school principals. The structural model aimed to identify the relationships between entrepreneurship, intellectual communication, and the performance of these educational leaders. The results of the study revealed that the structural model effectively portrayed the complex interplay between



entrepreneurship and intellectual communication in the context of school principal performance. The assessment of this model demonstrated that the entrepreneurial behaviors of school principals were positively associated with improved school performance. Principals who exhibited qualities such as innovation, adaptability, and a proactive approach were more likely to address the challenges faced by their schools and drive positive changes in the educational environment. Additionally, the assessment of the structural model highlighted the importance of intellectual communication as a mediating factor in this relationship. Intellectual communication was found to enhance the impact of entrepreneurial behaviors. When principals effectively engaged in intellectual communication strategies, they created a conducive environment for collaboration, knowledge sharing, and informed decision-making. This, in turn, amplified the positive effects of their entrepreneurial actions. Furthermore, the interdependence of entrepreneurship and intellectual communication became apparent through the structural model. The combined effect of these factors was greater than the sum of their individual impacts. Principals who skillfully combined entrepreneurial thinking with effective communication practices harnessed a synergy that resulted in higher levels of school performance. Overall, the assessment of the structural model confirmed the complex and intertwined nature of entrepreneurship, intellectual communication, and school principal performance. It highlighted the significance of adopting a holistic approach to educational leadership that integrates both entrepreneurial behaviors and communication strategies. This structural model, grounded in the qualitative findings, provides a valuable framework for understanding and enhancing the role of school principals in shaping the educational landscape.

## **DISCUSSIONS**

The discussion of the findings in this study underscores the significance of the relationship between entrepreneurship, intellectual communication, and school principal performance. Entrepreneurial competency for vocational school heads is very important compared to other school principals, because one of the goals of vocational schools is to produce graduates who are ready to work and capable of entrepreneurship at the middle level according to their competencies. For this reason, vocational schools are given an entrepreneurial platform in the form of a business institution, namely a production unit as an incorporated entrepreneur which must be managed professionally (Roskina, 2020). These results contribute to our understanding of educational leadership and provide practical implications for both school administrators and policymakers. School principals as agents of change in their environment are required to have the ability to be creative and innovate in carrying out their role. Changes in a school environment are largely determined by the ability of the principal himself. The competency that gives a lot of color to the progress and decline of a school is entrepreneurship. The understanding of some school principals generally still views entrepreneurship in a commercial context, and does not view it as a form of social interest (Ardiansyah, Basri, & Irmawati, 2022). One key takeaway from the findings is the vital role that entrepreneurial behaviors play in the performance of school principals. Performance is often defined as work or work performance, but the actual performance has a broader meaning, not only the work, but including how the work progresses (R. P. Faeni, Faeni, & Niazi, 2019). Performance School principals as managers must have the right strategy to empower educational staff through cooperation or cooperation, provide opportunities for educational staff to improve their profession, and encourage the involvement of all educational staff in various activities that support the school principal's program (Nadia, Sulaiman, & Yamin, 2023). Entrepreneurial principals demonstrated a proactive and innovative approach to problem-solving and decision-making. Their adaptability and resourcefulness enabled them to capitalize on opportunities for school

improvement, whether through curriculum enhancements, new teaching methods, or strategic resource allocation. This entrepreneurial mindset not only benefited the school but also provided a model of leadership that inspired stakeholders and the broader school community. The entrepreneurial competency of school principals based on the aspect of innovation in State Junior High Schools in Tilamuta District, Boalemo Regency is on the "competent" criteria and the entrepreneurial competency of school principals based on the aspect of hard work in State Junior High Schools in Tilamuta District, Boalemo Regency is on the "competent" criteria (Gani, Qamar Badu, & Suling, 2023). Previous research findings show that the managerial and entrepreneurial competence of school principals influences the quality of educational services (Rozak, Sumarto, Nurdin, & Prihatin, 2021).

The study also highlights the essential role of intellectual communication strategies. Effective communication within the school environment facilitated knowledge sharing, collaboration, and informed decision-making. School principals who prioritized intellectual communication created an atmosphere of transparency, trust, and open dialogue, which led to a more engaged and motivated school community. Principal communication is the process of conveying information (messages) to teachers and being able to implement this information to students (Efriyanti, 2019). One or more of these metrics may be chosen by superintendents and others who want to enhance principal performance evaluation, or they may create and validate their own metrics. Assessments should be confirmed and dependable regardless of where they came from to guarantee accuracy and application to primary performance (Condon & Clifford, 2021). Principal supervision and teacher competency have a significant effect on teacher performance. Principal supervision has a significant effect on teacher performance through teacher competency (Nirmala, 2023). This open exchange of ideas and information was shown to be a catalyst for improvements in teaching, learning, and overall school performance.

Moreover, the synergy between entrepreneurship and intellectual communication is a notable finding. The combination of entrepreneurial thinking and effective communication appears to be a powerful approach for school principals. The principal's good communication skills with internal parties, namely educators and education staff, school committees and students, as well as external parties, namely the community, especially the community around the school and other educational institutions (Dwiayuni, 2019). The ability to innovate and adapt, combined with clear and inclusive communication, enhances the implementation of new initiatives, addresses challenges more efficiently, and fosters a positive school culture. The importance of student learning consequences is determined by the principal's responsibility, which is highly important. On the other side, the principal is responsible for teacher productivity and self-esteem (Siswanto, Hariri, Sowiyah, & Ridwan, 2020). Implementation of school principals' entrepreneurial competence in creating innovation is developing teacher competence in ICT-based learning. and developing competency in students, namely improving the SPW (Entrepreneurial Printing School) program, developing curriculum using the e-learning method using Teams media, as well as developing learning support facilities, namely in the Alfamart building, business center room, fiber optic room and computer laboratory in each skills competition (Y. Mahmud, Arwildayanto, & Arifin, 2021).

These findings have practical implications for educational leaders, as they underscore the importance of cultivating both entrepreneurial behaviors and effective communication skills. Principals can benefit from professional development and training in these areas to enhance their leadership effectiveness. The effectiveness of the principal is determined by how well they carry out their primary duties, obligations, and tasks in managing and directing the school that they are in charge of (Malingkas, Senduk, Simandjuntak, & Binilang, 2018). Additionally, school districts and policymakers should consider the promotion of a supportive environment

that encourages principals to embrace entrepreneurial thinking and invest in the development of their intellectual communication skills. The results of this study emphasize that the interplay between entrepreneurship and intellectual communication significantly influences the performance of school principals. By recognizing and promoting these qualities in educational leadership, schools can better address the complex challenges they face, ultimately leading to improved educational outcomes for students and a more vibrant and responsive school community.

## **CONCLUSIONS**

In conclusion, this study underscores the significance of entrepreneurship and intellectual communication in shaping the performance of school principals within the educational domain. The findings emphasize that entrepreneurial behaviors exhibited by principals, such as innovation and adaptability, have a positive impact on their ability to address the multifaceted challenges in the educational sector. Moreover, effective intellectual communication strategies, which promote collaborative decision-making and knowledge sharing, play a vital role in enhancing the overall performance of school leaders. These conclusions have important implications for educational practice and policy. School leaders can benefit from embracing entrepreneurial thinking and applying it to their leadership and management practices, as this approach enables them to proactively navigate the dynamic educational landscape. Additionally, fostering a culture of intellectual communication within educational institutions is crucial for informed decision-making and creating a supportive environment for both educators and students. Ultimately, the originality and value of this research lie in its contribution to the broader discourse on educational leadership. By recognizing the synergy between entrepreneurship and intellectual communication, this study provides practical guidance for school principals, educators, and policymakers, offering a roadmap for improving the quality of education and addressing the ever-evolving challenges in the field. It is hoped that these insights will inspire further research and serve as a foundation for more effective educational leadership practices in the future.

## **REFERENCES**

- Aradiansyah, M., Basri, S., & Irmawati, I. (2022). Analisis Kompetensi Kewirausahaan Kepala Sekolah Dasar. *Jambura Journal of Educational Management*, (3), 28–43. <https://doi.org/10.37411/jjem.v3i1.1263>
- Bafadal, I., Nurabadi, A., Soepriyanto, Y., & Gunawan, I. (2020). Primary School Principal Performance Measurement. 487(Ecpe), 19–23. <https://doi.org/10.2991/assehr.k.201112.004>
- Carpenter, D., DeHerrera, M., Oleson, M., & Taylor, J. (2022). Effects of Principal Turnover on School Performance. *NASSP Bulletin*, 106(1), 55–70. <https://doi.org/10.1177/01926365211070488>
- Condon, C., & Clifford, M. (2021). Measuring Principal Performance How Rigorous Are Commonly Used Principal Performance Assessment Instruments?
- Dwiayuni, M. A. (2019). Keterampilan komunikasi interpersonal kepala sekolah dalam perspektif manajemen perubahan. *Ilmu Pendidikan (Jurnal Kajian Teori Dan Praktik Kependidikan)*, 4(2), 55–66.
- Efriyanti, R. dkk. (2019). Pengaruh Komunikasi Kepala Sekolah dan Supervisi Akademik Kepala Sekolah Terhadap Kinerja Guru. *Jurnal Pendidikan Tambusai*, 4(2), 188.
- Faeni, D. P., & Arista, R. D. (2017). THE QUALITY OF WOMEN MANAGERIAL SKILLS IN UPGRADING SMALL MEDIUM ENTERPRISES AND PERFORMANCE IN JAKARTA ., 9, 881–893.
- Faeni, R. P., Faeni, D. P., & Niazi, H. A. (2019). Influence of Leadership , Organizational Culture and Commitment to the Effectiveness of Independent Bank Employee Performance. 6(1), 1–6.
- Gani, H. A., Qamar Badu, S., & Suling, A. (2023). Analisis Kompetensi Kewirausahaan Kepala Sekolah Dalam Mengatakan Daya Saing Sekolah. *Jurnal Pengabdian Masyarakat: DIKMAS*, 517(2), 8416–8426. Retrieved from <http://ejurnal.pps.ung.ac.id/index.php/dikmas>
- Latinapa, M. M., Arsyad, A., & Suling, A. (2021). Pengaruh gaya kepemimpinan kepala sekolah, kemampuan komunikasi interpersonal guru, dan komitmen kerja guru terhadap pengendalian konflik di sdn kecamatan

- ratolindo kabupaten tojo una- una. Jurnal Normalita, 9(3), 386–401. Retrieved from <http://ejurnal.pps.ung.ac.id/index.php/JN/article/view/983>
- Listiningrum, H. D., Wisetsri, W., & Boussanlegue, T. (2020). Principal's Entrepreneurship Competence in Improving Teacher's Entrepreneurial Skill in High Schools. *Journal of Social Work and Science Education*, 1(1), 87–95. <https://doi.org/10.52690/jswse.v1i1.20>
- Mahmud, H., & Sanusi, S. (2021). Training, Managerial Skills, and Principal Performance At Senior High Shool in North Luwu Regency. *AL-TANZIM: Jurnal Manajemen Pendidikan Islam*, 5(2), 27–39. <https://doi.org/10.33650/al-tanzim.v5i2.2150>
- Mahmud, Y., Arwildayanto, A., & Arifin, A. (2021). Implementasi Kompetensi Kewirausahaan Kepala Sekolah Dalam Mewujudkan Sekolah Unggul. *Student Journal of Educational Management*, 1, 248–264. <https://doi.org/10.37411/sjem.v1i2.1037>
- Malingkas, M., Senduk, J., Simandjuntak, S., & Binilang, B. B. (2018). The Effects of Servant Leader and Integrity of Principal Performance in Catholic Senior High Schools in North Sulawesi, Indonesia. *Journal of International Education and Leadership*, 8(1), 1–19. Retrieved from <https://eric.ed.gov/?id=EJ1172815>
- Nadia, Y., Sulaiman, & Yamin, M. (2023). Persepsi Guru Terhadap Kinerja Kepala Sekolah di SD Negeri 71 Banda Aceh gunakan tenaga kependidikan melalui kerja sama atau koperatif , memberikan kesempatan seluruh tenaga kependidikan dalam menunjang program sekolah . Menurut Wahjosumidjo. *Jurnal Ilmiah Mahasiswa: Elementary Education Research*, 8(2), 42–52.
- Nirmala, S. D. (2023). Bimbingan Teknis Penguatan Kinerja Kepala Sekolah Dan Guru Andalan Di Kecamatan Setu Kabupaten Bekasi. *Community Development Journal ...*, 4(2), 3255–3261. Retrieved from <http://journal.universitaspahlawan.ac.id/index.php/cdj/article/view/15180%0A>  
<http://journal.universitaspahlawan.ac.id/index.php/cdj/article/download/15180/11718>
- Patawari, F. (2020). Implementasi Kompetensi Kewirausahaan Kepala Sekolah Di Sekolah Menengah Kejuruan (SMK) Muhammadiyah 5 Kepanjen. *Didaktika: Jurnal Kependidikan*, 9(3), 291–304. <https://doi.org/10.58230/27454312.44>
- Rafid, R., & Tinus, A. (2019a). Kinerja kepala sekolah dalam meningkatkan mutu tenaga pendidik. *Jurnal Akuntabilitas Manajemen Pendidikan*, 7(2), 188–198. <https://doi.org/10.21831/amp.v7i2.28012>
- Rafid, R., & Tinus, A. (2019b). Kinerja kepala sekolah dalam meningkatkan mutu tenaga pendidik. *Jurnal Akuntabilitas Manajemen Pendidikan*, 7(2), 1–9. <https://doi.org/10.21831/amp.v7i2.28012>
- Rolan, R. (2020). Membangun Karakter Sekolah Bermutu Melalui Komunikasi Yang Efektif. *JUPE : Jurnal Pendidikan Mandala*, 5(6). <https://doi.org/10.58258/jupe.v5i6.1393>
- Roskina, S. (2020). " Integrasi Kreativitas dan Inovasi pada Kompetensi Kewirausahaan Kepala Sekolah dalam Meningkatkan Pendapatan Unit Produksi ". *Jurnal Manajemen Dan Supervisi Pendidikan*, 4(3), 267–274. <https://doi.org/10.17977/um025v4i32020p267>
- Rozak, L. A., Sumarto, S., Nurdin, D., & Prihatin, E. (2021). Pengaruh Kompetensi Manajerial dan Kewirausahaan Kepala Sekolah Dalam Meningkatkan Mutu Layanan Akademik di Kabupaten Ciamis. *Jurnal Penelitian Pendidikan*, 21(2), 98– 111. <https://doi.org/10.17509/jpp.v21i2.37241>
- Runtoni, R. (2023). Pemberdayaan Guru Sebagai Upaya Pengembangan Kewirausahaan Santri di Pondok Pesantren. *Innovative: Journal Of Social Science Research*, 3. Retrieved from <http://j-innovative.org/index.php/Innovative/article/view/2640%0Ahttps://jinnovative.org/index.php/Innovative/article/download/2640/1881>
- Salwa, Kristiawan, M., & Lian, B. (2019). The effect of academic qualification, work experience and work motivation towards primary school principal performance. *International Journal of Scientific and Technology Research*, 8(8), 969–980.
- Siswanto, H., Hariri, H., Sowiyah, S., & Ridwan, R. (2020). The influence of principal performance on teachers' pedagogical competence. *Journal of Social, Humanity, and Education*, 1(1), 13–26. <https://doi.org/10.35912/jshe.v1i1.259>
- Suhartini, Y., Muchlas, & Kwat, T. (2022). Kompetensi Kewirausahaan Kepala Sekolah dalam Mengembangkan Edupreneurship di Sekolah Menengah Kejuruan. *Jurnal Pendidikan Dan Konseling*, 4(5), 4833–4849.
- Susmadiana, S., Lian, B., & Puspita, Y. (2021). The Effect of Managerial Supervision and Work Motivation on Improving Principal's Performance. *Journal of Social Work and Science Education*, 2(2), 181–187. <https://doi.org/10.52690/jswse.v2i2.248>
- Ulfiah, U., Nurannisa, A., & Firdausi, F. (2022). Stress and Its Impact on Principal Performance: An Overview of Education Management. *AL-TANZIM: Jurnal Manajemen Pendidikan Islam*, 6(1), 295–304. <https://doi.org/10.33650/al-tanzim.v6i1.3364>

## Turizm Çalışanları Açısından Çatışma Yönetiminin Değerlendirilmesinde Motivasyonun Önemi

**Assoc. Prof. Dr. Arzu AKDENİZ**

Muğla Sıtkı Kocman University

arzuakdeniz@mu.edu.tr

Orcid: 0000-0003-0649-4374

### ÖZET

Turizm işletmelerinde insan davranışını harekete geçiren, yönlendiren olumlu veya olumsuz sonuçlar doğuran motivasyon olgusunun bir kriz anında yöneticiler açısından kontrol edilebilmesi işletmeler açısından hayati önem taşımaktadır. Bu bağlamda oluşabilecek sorunları önleme, tedbir alma ve çalışanları eğitime kapsamında bir dizi çalışma yapılması, işletme yöneticilerinin planlamalarında mutlaka olması gereken konulardır. Gerek işletme, gerek yöneticiler ve gerekse destinasyon algıları açısından olumlu veya olumsuz motivasyonel davranışların bilinir olması her kesime fayda sağlayabilir. Günümüzde işletmeler eskiden geleneksel anlayışın hakim olduğu gibi insanları makineleştirme yerine çalışanlarında işletmeye katkı sağlayan, devamlılığı için çaba gösteren ve en alttan en üste kadar tüm çalışanların emeğine saygı duyulan çağdaş yönetim anlayışı benimsemiştir. Böyle bir anlayışı benimseyen işletmeler çalışanların değerlerini hissettirerek motivasyonlarını en yükseklerle çıkartarak geleneksel anlayışı benimseyen işletmelere göre daha karlı durumda olacaklardır. Motivasyon bir bireyin örgütte mutlu olmasının ve verimli çalışmasındaki en önemli faktördür. Yüksel motivasyonlu iş yapılan bir örgütte ortaya çıkan ürün ve hizmetlerin verimliliğinin artışı da gözlemlenmektedir. Özellikle hizmet sektöründe müşteri-çalışan ilişkisinin yakın temasta bulunduğu durumda, işini severek yapan çalışan olumlu enerjisini işine yansıtır. İyi bir hizmet de müşteri memnuniyetini sağlayacaktır. Yeni iş başı yapan personel maliyetlerin çok yüksek olduğu göz önünde bulundurulduğunda personelin işletmeye motive olması işletmeye aynı zamanda gizli bir gelir kaynağı oluşturmaktadır. Mevcut personel ile yola devam etmek her zaman yeni iş başı yapacak personelden daha karlı ve verimlidir (Yücel, 2003; 35). Bu durumda özellikle yeni iş yapacak olan işletmeler özellikle yolun çalışanların motivasyonunu yükseltmezse belirlenen hedeflere ulaşamayacaktır. Çünkü işletmeye benimseyen çalışanlar yaptıkları sonunda ne elde edebileceklerini görebilecek ve sonrasında sorumluluğu tam olarak üstlenebilecektir. Sorumluluğunu yerine getiren çalışanlar için ödüllendirme sistemi geliştirmeli, huzurlu bir çalışma ortamı oluşturulmalıdır. Oluşturulan bu verimli ortamın korunması da bir o kadar önem arz etmektedir (Öztürk ve Dündar, 2003; 60). Günlük yaşantımızda doğrudan ve dolaylı yollardan karşılaştığımız ve olumsuz olayı, ilişkileri temsil eden konular çatışma olarak adlandırılmaktadır. Çatışma bütün toplumlarda yer alan çeşitli etkileşim sonrasında meydana gelen bir olgudur. Çatışma çeşitli durumlardan oluştuğundan terim ile ilgili kesin bir kaniya varılamamıştır. Genel anlamda ise çatışma; en az iki kişi arasında meydana gelen ve düşünce ayrılıklarından meydana gelen tartışmalar olarak ifade edilebilmektedir. İnsanlar yapıları gereği sosyal varlıklar olması sebebiyle sürekli birbirleri ile iletişim içerisindeler ve öncesinde edinmiş oldukları çeşitli kalıplar üzerinde iletişimlerini sürdürürler. İletişim içerisinde bireyler bu kalıpların dışında çıktıklarını hissettikleri anda sosyal çevresiyle çatışmalara girdiği gözlemlenebilmektedir (Gedik, 2023; 66). Sürekli iletişim olduğu noktada çatışmanın yaşanması kaçınılmaz durumdadır. Çatışmanın yönetimindeki en önemli faktör çatışmanın tamamen yok edilmesinden ziyade işletmenin faaliyetini tehdit etmeyecek duruma getirerek işletme lehine dönüşmesini sağlayabilmektir (Kavacık, vd.; 2013). Bu çalışmada, turizm çalışanlarının çatışma öncesinde, sırasında ve sonrasında önemli bir yere sahip olduğu bilinen motivasyon kavramının önemi ortaya çıkarılması amaçlanmaktadır. Araştırmada, nitel araştırma yöntemlerinden doküman analizi kullanılmıştır.

**Anahtar Kelimeler:** Çatışma Yönetimi, Motivasyon, Etkili İletişim.



## **The Importance of Motivation in Evaluating Conflict Management for Tourism Employees**

### **ABSTRACT**

It is vital for businesses to be able to control the motivation phenomenon, which activates and directs human behavior in tourism businesses and produces positive or negative results, in case of a crisis. In this context, carrying out a series of studies to prevent possible problems, take precautions and train employees are issues that must be included in the planning of business managers. Knowing positive or negative motivational behaviors can benefit everyone, both in terms of business, managers and destination perceptions. Today, businesses have adopted a modern management approach in which employees contribute to the business, strive for its continuity, and respect the efforts of all employees from the bottom to the top, instead of mechanizing people, as was the traditional approach in the past. Businesses that adopt such an approach will make their employees feel their value and maximize their motivation, thus being more profitable than businesses that adopt the traditional approach. Motivation is the most important factor for an individual to be happy and work efficiently in the organization. An increase in the productivity of the products and services produced in an organization where highly motivated work is carried out is also observed. Especially in the service sector, where the customer-employee relationship is in close contact, an employee who loves his job reflects his positive energy on his work. A good service will also ensure customer satisfaction. Considering that the costs of new personnel are very high, motivating the personnel to the business also creates a hidden source of income for the business. Continuing with existing personnel is always more profitable and efficient than employing new personnel (Yücel, 2003; 35). In this case, businesses that will start new businesses will not be able to achieve their set goals, especially if they cannot increase the motivation of their employees. Because employees who embrace it in the business will be able to see what they can achieve as a result of their actions and then take full responsibility. A reward system should be developed for employees who fulfill their responsibilities, and a peaceful working environment should be created. Preserving this productive environment is equally important (Öztürk and Dündar, 2003; 60). Issues that we encounter directly or indirectly in our daily lives and that represent negative events and relationships are called conflicts. Conflict is a phenomenon that occurs after various interactions in all societies. Since conflict consists of various situations, no definitive conclusion has been reached regarding the term. In general terms, conflict; It can be defined as arguments that occur between at least two people and result from differences of opinion. Since people are social beings by nature, they are constantly in communication with each other and they maintain communication based on various patterns they have acquired before. It can be observed that individuals enter into conflicts with their social environment when they feel that they are outside these patterns in communication (Gedik, 2023; 66). Where there is constant communication, conflict is inevitable. The most important factor in conflict management is to ensure that the conflict turns in favor of the business by making it no longer a threat to the business's activities, rather than completely eliminating it (Kavacık, et al.; 2013). This study aims to reveal the importance of the concept of motivation, which is known to have an important place in tourism workers before, during and after conflict. In the research, document analysis, one of the qualitative research methods, was used.

**Key Words:** Conflict Management, Motivation, Effective Communication.



## GİRİŞ

Kişisel, kurumsal veya toplumsal krizler hayatın içerisinde hep var olagelmıştır. Kişisel krizlerin bilimsel temelleri her zaman merak konusu olmuş, konuyla ilgili birçok araştırma yapılmış bu süreçte bilim insanları kriz kavramının insan davranışında oynadığı rolü ortaya çıkarmaya çalışmışlardır. Gerek çalışan, gerekse hizmet alan turistlerin motivasyonlarının gelişen krizlere verdiği cevaplar günümüz dünyasında da önemini korumaktadır. Maslow'dan Wroom'a, McClelland'dan Lawler-Porter ikilisine kadar süreç ve kapsam bağlamında gelişen motivasyon kavramları krizlerde nasıl bir yol izlenmesi gerektiği konusunda rehberlik edebilir.

Turistik işletmelerde insan davranışını harekete geçiren, yönlendiren olumlu veya olumsuz sonuçlar doğuran motivasyon olgusunun bir kriz anında yöneticiler açısından kontrol edilebilmesi her işletme açısından hayati önem taşımaktadır. Bu bağlamda oluşabilecek sorunları önleme, tedbir alma ve çalışanları eğitme kapsamında bir dizi çalışma yapılması, işletme yöneticilerinin planlamalarında mutlaka olması gereken konulardır. Gerek işletme, gerek yöneticiler, gerekse destinasyon algıları açısından olumlu veya olumsuz motivasyonel davranışların bilinir olması her kesime fayda sağlayabilir.

Günümüzde sürekli geliştirilen teknoloji ve bunu destekler nitelikte birçok bilimsel araştırma olmasına rağmen, işletmeler ve yöneticiler hem insan kaynaklı hem de doğal krizlere karşı oldukça savunmasızdır. Krizler sık görülmesi de etkileri yıkıcı olabilir. Krizlerin örgütleri olumsuz etkilemesini önlemek için, işletmelerin mümkünse krizleri önlemek veya meydana geldiklerinde etkilerini azaltmak için etkili planlara ve tekniklere ihtiyaçları vardır. Etkili plan ve tekniklerin anahtarı, neyin bilinmesi gerektiğini ve bu bilginin nerede bulunabileceğini bilmektir.

## KAVRAMSAL ÇERÇEVE

Günümüzde motivasyon tanımıyla ilgili çok çeşitli görüşler vardır (Şahin, 2004: 524). Luthans ve arkadaşları (2021:131) motivasyonu *güdüler, dürtüler, dilekler, amaçlar, hedefler, teşvikler, arzu ve isteklerden* oluşan Latince hareket etmek anlamına gelen *movere* kelimesinden meydana gelen psikolojik bir süreç olarak açıklar. Luthans, aynı eserinde motivasyon konusunda her araştırmacının kendine has tanımı olduğunu da öne sürer. Steers ve arkadaşları (2004) ise Wroom'a atıfta bulunarak çağdaş iş motivasyonunu insan davranışını harekete geçiren, yönlendiren, sürdüren faktörler olarak açıklar. Şahin'in (2004: 544) yaptığı araştırma sonucuna göre küreselleşen dünyada insan psikolojisini ve sosyalleşmesinin artan önemini yöneticilerin kavraması gerektiği ve çalışanları ödüllendirmenin, disiplin veya cezaya göre daha fazla motivasyon sağladığı da görülmüştür. İşyerlerinde, fırsatlar açısından yöneticilerin çalışanlarla kurdukları empati ve adalet algısı, iş yerinde mevcut iş kaçışını azaltmada önemli rol oynar (Nagin vd., 2002: 31).

Örgütler; belirli normlar çerçevesinde ortaya konulan amacı gerçekleştirmek adına bir araya gelerek oluşturulan insan topluluğudur. Bunun yanında işletmelerin en büyük amacı kaynaklarını verimli bir şekilde kullanarak kar elde etmektir. Günümüzde işletmeler eskiden geleneksel anlayışın hakim olduğu gibi insanları makineleştirme yerine çalışanlarında işletmeye katkı sağlayan, devamlılığı için çaba gösteren ve en alttan en üste kadar tüm çalışanların emeğine saygı duyulan çağdaş yönetim anlayışı benimsemiştir. Böyle bir anlayışı benimseyen işletmeler çalışanların değerlerini hissettirerek motivasyonlarını en yükseklere çıkartarak geleneksel anlayışı benimseyen işletmelere göre daha karlı durumda olacaklardır.

İnsanlar yaşamlarını sürdürebilmek, günlük ihtiyaçlarını karşılamak adına sürekli çaba gösterme eğilimine meyillidir. Bu eylemler adına insanların göstermiş olduğu eylemler, duygu

ve davranışlarını şekillendirmiştir. Duygusal boyutlar daha çok yer verilmeye başlanmış ve bunun sonucunda da duygusal zeka ile ilişkili hem araştırmalar artmış, hem de iş hayatında araştırılmaya değer konu haline gelmiştir. Bunların yanında işletmeler, müşteri/misafir kazanma yolunda her şeyden önce insan faktörüne yatırım yapmaları gerekliliği faktörünü kabullenmiş, bu kavramı geliştirmek için girişimlerde bulunmuşlardır. Böylece iyi personeli işletmeler kendi bünyesinde tutabilmek için insan kaynaklarına ciddi yatırımlar yapmaya başlamıştır. Kendi bünyesinde tutabilmek için de personelin neyi isteyip, istemediği iyi çözümlenmesi gerekmektedir. İşletmeler nasıl maksimum karı elde etmek istese de bu başarının arkasında iyi bir personel olduğu gerçeğini kabullenmesi gerekecektir.

Motivasyon unsuru mevcut yapmakta olan işleri daha verimli yapmaları için çalışanları iten bir güçtür. Motive edilmiş personel işletmeye her zaman bağlı olabilecek ve sadık kalabilecektir. Çalışanların işletmeye bağlı olması, iç müşteri olarak adlandırdığımız personelin tatmini iş yapma şekillerine yansiyarak rekabetçi toplumda avantajlıdır. Kaynaklarını etkili şekilde bunu işletme amaçlarına kârlı şekilde yönlendiremeyen işletmelerin çağımızın yoğun rekabet ortamında faaliyetlerini idame ettiremeyeceği kaçınılmazdır. Böylece çalışan devir oranlarını azaltmak, bunlardan doğan maliyetlerini düşürmek, çalışan-yönetici ilişkisini kuvvetlendirmek ve işletmeye olan bağlılığı arttırmak işletmelerin amaçları içerisine girmektedir.

Örgüt içerisinde çeşitli, kültür, fikir, yaşam şartları var olduğundan ister istemez insan faktörünün bu kadar önemli olduğu noktalarda çalışanlar arası çatışma çıkabilmektedir. Bu çıkan çatışmaların önemli ölçüde doğru bir şekilde yönetildiği durumlarda örgüt için daha anlaşılır duruma getirilebilir, çatışma doğru yönetildiğinde çalışan tarafından örgüt bağlılığı oluşabilmektedir. Özellikle şirketlerin uluslararasılaşması sonucunda farklı ülke ve kültürden insanların bir arada bulunması çatışma faktörüne dikkat çekici bir boyut kazandırmıştır. Çatışma yönetiminde donanımlı bir yönetici her bir çatışmanın olumlu yanlarını tespit edebilmeli örgüt içerisinde pozitifite dönüştürme planlamalarını yapabilme durumunda olmalıdır. İyi yönetimde olumsuzluklardan doğan bir güç iyi yönetildiği durumda işletmenin karlılığını daha da arttırmaktadır. Kötü yönetildiği durumda ise işletmenin verimliliğini ve karlılığını düşürerek örgütü olumsuzluklara sürüklemiş olmaktadır. Böylece örgütlerin özellikle insan faktörünün ön planda olduğu turizm sektöründe işgörenlerin motivasyon ve uyumları sürekli motive edilmeli ve iletişimleri uzun dönem birlikte çalışmaya yol açacak bir bağla kuvvetlendirilmelidir.

## **Motivasyon Kavramı**

Motivasyon terimi yönelme, teşvik etme gibi anlamları içermektedir. Motivasyon geniş anlamında; bir insanın, herhangi bir işi gerçekleştirmek için onu harekete geçiren güç olarak tanımlayabiliriz (Eren, 2020; 298). Motivasyon insan içinde oluşan bir güdünün karşılanması gereksiniminde veya dış etkenlerden oluşan baskı sonrası oluşmaktadır. Bu tanımdan yola çıkarak motivasyon iç ve dış etkenlerden oluşan zorlanma olarak görülmektedir. İnsan içinde bu durumu doğan ihtiyacı karşılayan kadar devam eder. Bu oluşum insanı diğer canlılardan ayıran en önemli özelliklerden birisidir. İnsanlarda motive olma kavramı en üst ihtiyaçlarına karşılamaya yönelik olurken hayvanlarda bu olgu içgüdüselidir. Kendi ihtiyaçları için insan her zaman motive olmaya hazırdır ve örgüt içinde motive olması ve buna odaklanması hem zor bir süreç hem de yapay bir yapıyı oluşturmaktadır. Bu da ancak işgören-örgüt kültürlerinin bütünleşmesiyle ortaya çıkabilmektedir (Sabuncuoğlu ve Tüz 1998, 97).

Motivasyon; herhangi bir şeyi gerçekleştirme, faaliyete geçirme isteği insanlarda var olmakta ve ihtiyaç giderme sonrası tatmin etme olgusu devam ederken, ihtiyaçlar sürekli devam

edecektir. Motivasyon da bu ihtiyaçların giderilmesine yönelik harekete geçirme eylemidir. Psikoloji açısından ise motivasyon kavramı organizmamız tarafından uyarıcıların etkisiyle davranışta bulunma amacıyla sinyaller sayesinde harekete geçme eylemidir. Örneğin; açılmamız durumunda yemek yememiz, susama durumunda su arayışına çıkmamız, dersten geçmemiz için dersi dinlememiz, terfi alabilmek için iş yerinde çok çalışmamız, havasız ortamlarda daha rahat nefes alabilmek için dışarı çıkmamız gibi eylemler belirli bir hedefi gerçekleştirmek adına bizi harekete geçiren iç ve dış etmenlerimizdir (Fidan, 1997, 13-15). Kısaca motivasyon kavramında üç temel özelliği kapsamaktadır. Bunlar; davranışın gerçekleştirilmesi için harekete geçirici, gerçekleştirdikten sonra tatmin sağlandıysa harekete devam ettirici ve son olarak da olumlu olan yöne yöneltici olarak toplayabiliriz (Genç, 1994: 26).

Motivasyon kavramı içerisinde en çok dikkat çeken konulardan biri örgütlerde çalışanların gerçekleştirdikleri davranışları ve bu davranışların gerçekleştirirken onları iten sebeplerin tespit edebilmektir. Örgüt içerisinde yöneticilerin motivasyonları sağlamadaki en önemli dürtü daha verimli çalışma ortamı yaratmak, çalışma isteğini arttırabilmek, her gün işe istekle gelmelerini sağlayabilmektir (Sabuncuoğlu, 1984; 65).

Motivasyon bir bireyin örgütte mutlu olmasının ve verimli çalışmasındaki en önemli faktördür. Yüksel motivasyonlu iş yapılan bir örgütte ortaya çıkan ürün ve hizmetlerin verimliliğin artışı da gözlemlenmektedir. Özellikle hizmet sektöründe müşteri-çalışan ilişkisinin yakın temasta bulunduğu durumda, işini severek yapan çalışan olumlu enerjisini işine yansıtır. İyi bir hizmet de müşteri memnuniyetini sağlayacaktır. Yeni iş başı yapan personel maliyetlerin çok yüksek olduğu göz önünde bulundurulduğunda personelin işletmeye motive olması işletmeye aynı zamanda gizli bir gelir kaynağı oluşturmaktadır. Mevcut personel ile yola devam etmek her zaman yeni iş başı yapacak personelden daha karlı ve verimlidir (Yücel, 2003; 35). Bu durumda özellikle yeni iş yapacak olan işletmeler özellikle yolun çalışanların motivasyonunu yükseltmezse belirlenen hedeflere ulaşamayacaktır. Çünkü işletmeye benimseyen çalışanlar yaptıkları sonunda ne elde edebileceklerini görebilecek ve sonrasında sorumluluğu tam olarak üstlenebilecektir. Sorumluluğunu yerine getiren çalışanlar için ödüllendirme sistemi geliştirmeli, huzurlu bir çalışma ortamı oluşturulmalıdır. Oluşturulan bu verimli ortamın korunması da bir o kadar önem arz etmektedir (Öztürk ve Dündar, 2003; 60).

Yoğun rekabetin yaşandığı konaklama sektöründe varlığını sürdürebilmek adına hizmet sunumuna dikkat etmek durumundadırlar. Bu iyi hizmeti sunabilmek adına eğitilmiş işinde uzman personel istihdamını sağlamak zorundadır. Bilinçli personel için işletmeler sürekli çalışanların istek ve ihtiyaçlarına karşı duyarlı olabilmeli, motivasyonunu sağlayacak süreçler geliştirmelidir. Motivasyonu sağlamak için her bir çalışan çalıştığı işletmede maddi – manevi ihtiyaçlarının ne ölçüde karşılandığına bakmaktadır. Aynı doğrultuda ilerlendiğinde bu süreç onun iş akışına da yansımaktadır. Örgütlerde yapısal sorunlar oluştuysa bu çalışanlar arasında kavga, çeşitli grevler, dedikodu, şiddet gibi çeşitli krizlerin oluşmasına zemin hazırlamaktadır (Met ve Akkaşoğlu, 2015: 25).

Motivasyonun sürekliliğinin sağlanması için güdülenmenin önemi çok büyüktür. Bireyin otomatik olarak çalıştığı, emek verdiği kuruluşlarda çalıştığı alanda başarılı olmak, takdir edilmek, terfiler ve ücret beklentileri doğrultusunda hareket etme iç güdüsüne sahiptir. Böylece işletmeler bu rekabetçi ortamda işletmelerin yönetimlerin etkili bir şekilde devam ettirmeleri için rehber konumunda kabul etmeleri gereken araçlardan en önemlilerden biri güdülenmedir. Güdülenme tamamen bireyde sağlamış olduğu tatmin düzeyidir. Güdü tatmin sağladığı gibi aynı ihtiyaçların giderilmesinde tatminsizliği de oluşturabilmektedir. Bu konunun örnek ile açıklanması gerekirse; birey çalıştığı kurumda yapmış olduğu proje karşılığında takdir edilir ve terfi edilebilir bu olumlu bir yöndür fakat bu terfi karşılığında etrafında yer alana

çalışanlar tarafından kıskançlığa maruz kalacağından yalnızlaşabilmektedir (Eren, 2020, 501).

İşletmenin türü ve yapısı ne olursa olsun yöneticiler çalışanlarının motivasyonları ile ilgilenmeye özen göstermelidir. Bunun nedeni; örgütsel başarı çalışanlarının örgütün belirlemiş olduğu amaçlar doğrultusunda çalışmasına bağlıdır. Bir başka açıdan bakarsak da motivasyon ve performans birbirleri ile aynı oranda ilerlediğini görmekteyiz. Yeterince motive olmamış çalışandan yüksek bir başarı beklemek mümkün görünmemektedir (Toker, 2006; 66). Böylece yöneticilere bu kısımda önem görev düşmektedir. Her ne kadar çağımız teknoloji çağı olarak adlandırılrsa da, insan faktörünün yerini akıllı cihazlar, mekanikleşme almaya çalışsa da hizmet sektörü hala insan faktörünün ön planda tutulduğu, iletişime dayalı bir yapıyı korumaktadır. Konaklama sektöründe insan faktörü ikame edilemeyecek bir yapıdadır. Konaklama işletmelerin başarısı bilgili, motive edilmiş çalışanlarının başarısına bağlı kalmaktadır (Akoğlu; 1997).

Günümüzde örgütler neden çalışanları motive etmeleri gerektiğinin sorusuna cevap aranmakta ve çeşitli araştırmalar yapılmaktadır. Çeşitli araştırmalar sonucunda üç önemli faktör belirlenmiştir;

1. Temel varsayım; insan davranışlarının örgüt içerisinde faaliyet alanlarının tarihsel gelişimini inceleyen,
2. Üretim faaliyetlerinde bulunan örgüt çalışanlarının ihtiyaç içerikleri,
3. Çalışmaları sonucunda belirlenen hak ediş oranları (Stavrinoudis ve Kakarougkas 2016:101-102):

İçsel motivasyon, bireylerin davranış ve hareketleri sonrasında belirli işlem ve hedeflerin kendiliğinden gerçekleşmesidir. Hiçbir dış kaynaklı etkilere bağlı değildir. Bireyler bir eylemi gerçekleştirirken karşılaştıkları zorluklara karşı yetenekleri kullanarak meydana getirdikleri eylemlerdir.

İnsan doğduğu günden beri iç güdüsel olarak merak ve keşiften dolayı dış etkenlere gerek kalmadan çeşitli davranışlar sergilerler. Bu kendiliğinden oluşan eğilimler ileride psikolojik, sosyal gelişiminde önemli faktör olmaktadır. İçsel olarak kendini motive eden birey hiçbir ödüle gerek kalmaksızın özgürce kendi iradesi doğrultusunda ihtiyaç olan faaliyetlerini gerçekleştirebilmektedir. İçsel motivasyonun ne derece etkili olduğu bireyin psikolojik olarak ihtiyaç doyumunu desteklemesi ve geliştirmesi gerekmektedir (Ryan ve Deci, 2000; 71).

Dışsal motivasyon, içsel motivasyonda da olduğu gibi belirli bir davranış amaç doğrultusunda gerçekleştirilmesidir. Bireyler davranış ortaya çıkabilecek sonuçlar için ortaya koyduğu davranış modelidir. İnsanlar çocukluk dönemlerinde daha çok içsek motivasyonları doğrultusunda eylemlerini gerçekleştirirler. Fakat zaman ilerledikçe yetişkin boyutuna ulaştıklarında sosyal çevrenin etkisiyle içsel motivasyon doğrultusunda davranış modelinde azalış gerçekleşmektedir. Dışsal motivasyon belirli bir kurallara dayalı olduğundan kontrollü motivasyon şeklini alır (Ryan ve Deci, 2000; 72).

Dışsal motivasyonda dışarıdan unsurlar eklenmektedir. Örneğin; ücret artışları, primler, ödüllendirme veya ceza uygulamaları gibi unsurlar yer almaktadır. Etkisi uzun sürmemekle beraber anlı yapıya sahiptir (Ledford vd., 2013:18).

Motivasyon kavramı, örgüt içerisinde önünde koyduğu amaç vizyon ve misyona ulaşmasında, etkili yönetim sistemlerinin kurulmasında ve tüm bunları gerçekleştirirken oyuncu konumunda olan çalışanlar için oldukça önem arz etmektedir. Motivasyon ayrı bir kavram olarak ele alındığında hem yönetici ve çalışanlar açısından ayrıntılı bir şekilde incelenmesi gereken konudur.

Örgütler açısından motivasyon incelendiğinde, tüm çalışanları belirli amaçlara inandıran, bir çatıda toplanmasını sağlayan eyle ve davranışlar bütünüdür. Örgütlerde örgüt üyelerinin davranışları belirli bir amaca dayanmakta ve örgütü dinamizmi kazandırmaya

yöneliktir. Örneğin; aynı bölümde çalışan iki kişiyi ele alırsak biri tüm gün bilgisayarın başında çalışmaktan memnun iken diğeri de bu durumdan rahatsız olabilmektedir. Bu durumlar kişilerin birbirine benzemediklerinden yönetim ekiplerinin bireylere özel motive faktörlerin belirlemesi ve bu faktörlerden yararlanmasını sağlayacaktır (Sabuncuoğlu ve Tüz 1998, 96).

Yönetici açısından motivasyonu incelediğimizde, rekabetin bu kadar hızlı arttığı dönemde örgütler hayatta kalabilmek için ve en iyi hizmeti sağlamak adına değişime yönelmişlerdir. Gelişen teknoloji yapının yanı sıra örgüt liderlerinde çalışanlar üzerinde etkisi oldukça büyüktür. İşletmenin karlılığını sağlamak adına yöneticiler hem kendilerini hem de bağlı çalışanlarını geliştirmek zorundadırlar. Yöneticinin çalışanlarından maksimumu yararı sağlamak adına ihtiyaç-istek ve özelliklerini bilmek zorundadır.

Örgütler için sadece teknolojik gelişmelerin yanı sıra nitelikli yöneticilerin, çalışana ilham veren liderlerin ve örgüte bağlı çalışanların varlığı da bu değişimleri uygulamada etkili olmaktadır. Bu noktada yöneticiler hem kendi hedeflerini hem de örgütün hedeflerini gerçekleştirmek için çalışanlarını sürekli geliştirmek zorundadır. Motivasyon konusu yöneticilere bu süreçte yardımcı olabilecek bir araç olabilir. Yöneticinin başarısında, çalışanların tecrübe, bilgi ve isteklerini tam anlamıyla bu yönde harcamaları da vardır. Yöneticilerden kendi sorumluluklarında bulunan çalışanlardan uygun ve en iyi yararı sağlaması beklenir. Dolayısıyla yöneticinin çalışanlarının özelliklerini (ihtiyaç ve istek) bilmesi çok önemlidir (Ceylan ve Ulutürk, 2006; 55).

Örgütlerde verimlilik sağlanması çalışanlar üzerinden gerçekleştiğinden motivasyon; kendini gerçekleştirmeden, tatmine kadar çok geniş kapsamlı evreyi içermektedir. Çalışanlar düzenli olarak daha çok çalışmalarını ve daha çok verimli olmalarını sağlayacak nedenler ararlar. Yöneticilere düzen görev de bu durumun detaylı incelenmesi ve çalışana göre gerekli durumlarda müdahalede bulunulmasıdır. Her bir çalışan davranışın altında yatan neden tespit edildiği durumda her bir çalışan motive olmuş olur, motive edilmiş çalışan da her açıdan örgüt için daha faydalı olacaktır. Unutulmamalıdır motivasyon eyleme geçiren en büyük etkenlerden biridir (Ceylan ve Ulutürk, 2006; 56).

## Çatışma Kavramı

Günlük yaşantımızda doğrudan ve dolaylı yollardan karşılaştığımız ve olumsuz olayı, ilişkileri temsil eden konular çatışma olarak adlandırılmaktadır. Çatışma bütün toplumlarda yer alan çeşitli etkileşim sonrasında meydana gelen bir olgudur. Çatışma çeşitli durumlardan oluştuğundan terim ile ilgili kesin bir kanıya varılamamıştır. Genel anlamda ise çatışma; en az iki kişi arasında meydana gelen ve düşünce ayrılıklarından meydana gelen tartışmalar olarak ifade edilebilmektedir. İnsanlar yapıları gereği sosyal varlıklar olması sebebiyle sürekli birbirleri ile iletişim içerisindeler ve öncesinde edinmiş oldukları çeşitli kalıplar üzerinde iletişimleri sürdürürler. İletişim içerisinde bireyler bu kalıpların dışında çıktıklarını hissettikleri anda sosyal çevresiyle çatışmalara girdiği gözlemlenebilmektedir (Gedik, 2023; 66).

Çatışma bir başka tanımla ise; alışagelmışin dışında ortaya çıkan tercih etme noktasında bırakılma, güçlükle karşılaşılan bir konuda karar verme süreçlerinden dolayı, karar verici mekanizmada meydana gelen bozulma olarak ifade edilmektedir. Tanımları değerlendirdiğimizde hem yapıcı hem de yıkıcı çatışmanın iki tarafın da olduğu fark edilmektedir (Seval, 2006; 246).

Çatışma kelime olarak ele alındığında geleneksel yaklaşım açısından yıkıcı bir terimi ifade etmektedir. Örgüt yöneticilerin temel amacı; oluşan bu olumsuz durumu ortadan kaldırmak ve oluşmasını tamamen engelleyebilmek. Sosyal ortamlarda sürekli birbirleri ile iç içe olan insanlar sürekli iletişim içerisindeler. Sürekli iletişim olduğu noktada çatışmanın



yaşanması kaçınılmaz durumdadır. Çatışmanın yönetimindeki en önemli faktör çatışmanın tamamen yok edilmesinden ziyade işletmenin faaliyetini tehdit etmeyecek duruma getirerek işletme lehine dönüşmesini sağlayabilmektir. Çatışma kendi aralarında çeşitli türlere ayrılmaktadır. Bunların bir kısmı ortaya çıkış durumuna göre değerlendireceksek; potansiyel, algılanan, hissedilen çatışmalar olarak ayırabiliriz. Bir başka sınıflandırmayı ele alacak olursak; kişiler arası, gruplar arası, gruplar –kişiler arası, şeklinde değerlendirilebilmektedir (Kavacık, vd.; 2013).

Çatışma, taraf olanlar açısından

- a) **Kişisel Çatışma:** Bireylerin kendi içinde birtakım kararlar içinde seçim yapmakta güçlük çekmesi.
  - b) **Kişiler Arası Çatışma:** Aynı işletmede yer alan bireyler çeşitli nedenlerden dolayı anlaşmazlık içinde olmaları durumudur. Örgüt içinde kişiler arası başarıya engel olma, kıskanma durumların neden olduğu iki taraf arasındaki kavga olarak tanımlanabilir. Bu oluşan durum rol çatışması, farklı beklentilerden dolayı kaynaklanmaktadır.
  - c) **Kişiler ve Grupların Çatışması:** Bireylerin beraber iş yaptıkları grup ile çatışma durumunun oluşmasıdır.
  - d) **Gruplar Arası Çatışma:** Örgüt içerisinde bulunan farklı departmanların birbirleri ile çatışma durumlarıdır. Örneğin; konaklama işletmelerinde kat hizmetleri ve önbüro departmanların oda hazırlayış süreçlerindeki uyuşmazlıklar.
  - e) **Örgütler Arası Çatışma:** Departmanlar arası rekabetin üst düzeyde olan durumlarda oluşan çatışma şeklidir.
- Diğer sınıflandırmalara değinecek olursak; çatışmaların ortaya çıkış şekli açısından; algılanan, hissedilen, açık çatışma olarak sınıflandırabiliriz (Kavacık, vd.; 2013; 248-249).

Çatışma yönetimi adı altında; örgüt içerisinde oluşan çatışma durumunu örgütün çalışma verimliliğini arttırarak, uyumlu çalışma ortamına uygun hale çevirebilmektir. Bireyler arasından ister istemez çatışma ve farklılıklar oluşacaktır. Önemli olan zamanında yönetim tarafından bu unsurlar iyi analiz edilmezse git gide büyür ve geri dönüştürülemez çatışma şeklini alır. Çatışma ile ilgili literatür incelendiğinde çatışma yönetimi ve çözümü iki farklı kavram olarak karşımıza çıkmaktadır. Çatışma çözümünde çatışmanın hiç yaşanmadığı göz önünde bulundurulurken çatışma yönetiminde ise belirli bir çatışmanın yaşandığı varsayılmaktadır. Örgütlerin başarı durumlarına bakıldığında da çatışmanın hiç yaşanmamasındansa yaşanıp örgütlerin lehine çevrilmesi durumu daha önemli olduğu dikkat çekmektedir (Gedik; 2023; 84).

Çatışma yönetimi her şeyden önce çatışmanın varlığının kabul edilmesiyle başlanmalıdır. Daha sonra çatışmanın ana sebepleri araştırılması ve tespitler yapılmalıdır. Örgütlerde meydana gelen çatışmalar verimli ve iyi planlanmış bir şekilde yönetilmediği durumlarda bu süreç bireylerin motivasyonunu olumsuz etkiler ve verimliliğini azaltır. Çözümüne kavuşturulmadan bırakılan çatışma yönetimi süreçleri örgütlerde bireyler arası güvensizlik hissisini uyandırabilmektedir (Gedik; 2023; 90).

## Sonuç ve Tartışma

Bireyler yaşamlarını sürdürebilmek adına sürekli diğer bireyler ile iletişim içerisinde yaşarlar. İster sosyal yaşantıda ister işletmelerde olsun birbirleri ile çeşitli bilgi paylaşımında bulunduklarından ister istemez fikir ayrılıkları ortaya çıkmaktadır. Özellikle örgüt içerisinde fikir ayrılıkları büyük çatışmalara yol açabilmektedir. Bunun sonucunda da huzursuz ortamlar



oluşur, işbirliğinin olmadığı yerde de işletmenin verimliliği düşer ve şirket karlılığı azalır. Bu durum işletme yöneticileri tarafından iyi analiz edilmelidir. Çatışma yönetimi iyi planlanmış, iyi yönetilmiş olmalı ki yaşanan çatışma işletmenin yararını dönüştürülebilsin. İyi bir yönetim şekli aynı zamanda çalışanları iyi motive ederek işlerine büyük bir heyecan ve verimlilik ile sarılmasını sağlamaktadır.

Çalışanlar işletme içerisinde her zaman çalışmalarında başarılı olmalarını sağlayan bir unsur ararlar. Bu ister terfi, ister takdir, ister ücret artışı olsun herkesin motive edici kaynağı mevcuttur. Motive edilmiş çalışan işinde daha verimli olarak işletmenin büyümesine katkı sağlamış olur. Bir işletmenin başarılı olması için hem yönetim hem de çalışan kısmının bütünlük ve uyum içinde çalışması gerekmektedir. Çatışmanın var olması bir kesim tarafından olumlu yönde değerlendirilirken bir kesim tarafından da olumsuz yönde ele alınmaktadır. Geleneksel görüşe göre çatışma olması olumsuz bir durum olarak algılanırken, şiddet, yıkım ve mantıksızlık terimleri ile birlikte ele alınmaktadır. İnsan ilişkileri görüşüne göre, gruplarda ve örgütlerde çatışmanın varlığı kaçınılmazdır ve ortadan kaldırılamaz. Etkileşimsel görüşte ise, çatışma olumlu bir güç olarak görülmekle birlikte etkili performans için de önemli olduğu ifade edilmektedir.

## KAYNAKÇA

- Akdemir, A. (1997). Yönetim Düşüncesindeki Dönüşümler ve Dönüştürücü Lider Profili, *21.yüzyılda Liderlik Sempozyumu*, (5-6 Haziran) Cilt: 2, Deniz Harp Okulu, İstanbul.
- Akıncı, Z. (2010). Konaklama İşletmelerinde Kriz Yönetimi: Alanya Bölgesindeki Konaklama İşletmelerinde Kriz Sürecinde Karşılaşılan Sorunların Tespit ve Çözümüne Yönelik Bir Araştırma. Yayınlanmamış Doktora Tezi. Isparta, Süleyman Demirel Üniversitesi Sosyal Bilimler Enstitüsü, Isparta.
- Akoğlu, M. (1997). Konaklama İşletmelerinde Kat Hizmetleri Yönetimi. Anadolu Üniversitesi Yayınları: Eskişehir.
- Arzu, K. S. (2021). Çalışanların Kriz Yönetimi Algılarının Örgütsel Sessizlik Üzerine Etkisi; Türk Hava Yolları Örneği. Yayınlanmamış Yüksek Lisans Tez. Balıkesir Üniversitesi Sosyal Bilimler Enstitüsü, Balıkesir.
- Ceylan, A. ve Ulutürk, H. (2006). “Rol Belirsizliği, Rol Çatışması, İş Tatmini ve Performans Arasındaki İlişkiler”, *Doğuş Üniversitesi Dergisi*, C. 7, S. 1, s.54.
- Eren, E. (2020). Örgütsel Davranış ve Yönetim Psikolojisi, İstanbul: Beta Yayıncılık (17. Baskı).
- Fidan, N. (1998). Okulda Öğrenme ve Öğretme, Beta Basımevi.
- Genç, N. (1994). Zirveye Götüren Yol, Timaş Yayınları, İstanbul.
- Gedik, G. (2023). Stresle Mücadele ve Çatışmaları Yönetmede Duygusal Zekanın Rolü: Seyahat Acentelerinde Bir Uygulama. Yayınlanmamış Yüksek Lisans Tezi. Karabük Üniversitesi Lisansüstü Eğitim Enstitüsü, Karabük.
- Kavacık, M., Baltacı, F. ve Yıldız, A. (2013). “Konaklama İşletmelerinde Örgütsel Çatışma ve Örgütsel Bağlılık Arasındaki İlişkiyi Belirlemeye Yönelik Bir Araştırma” *Uluslararası Alanya İşletme Fakültesi Dergisi*, 5, 3, s. 73-85.
- Ledford Jr., Gerald, E., Gerhart, Barry ve Mei-yu Fang (2013). “Negative Effects of Extrinsic Rewards on Intrinsic Motivation: More Smoke Than Fire.” *World at Work Journal*, Second Quarter, 17-29.
- Met, Ö. ve Akkaşoğlu S. (2015). Konaklama İşletmelerinin Krizlere Karşı İzledikleri Finansal Stratejileri ve Krizlere Karşı Tutumlarını Belirlemeye Yönelik Antalya Bölgesinde Bir Alan Araştırması. *Journal of Alanya Faculty of Business/Alanya İşletme Fakültesi Dergisi*, 7(1).
- Öztürk, Z. ve Dündar, H. (2003). “Örgütsel Motivasyon ve Kamu Çalışanlarını Motive Eden Faktörler”, *Cumhuriyet Üniversitesi ve İdari Bilimler Dergisi*, C.4, S.2, Sivas, s.58.
- Sabuncuoğlu, Z. ve Tüz, M. (1998). Örgütsel Psikoloji, 3. Baskı, Alfa Yayınları, Bursa.
- Sabuncuoğlu, Z. (1984). Çalışma Psikolojisi. Uludağ Üniversitesi Basımevi: Bursa.
- Seval, H. (2006). “Çatışmanın Etkileri ve Yönetimi”. *Manas Üniversitesi Sosyal Bilimler Dergisi*, 8(15), 245-254.
- Stavrinoudis, T. ve Kakaroukas, C. (2016). “Factors of Human Motivation in Organizations: A First Scientific Modeling for a More Effective Application in the hospitality Industry.” *International Journal of Cultural and Digital Tourism*, 15(4).
- Ryan, R. M. ve Deci, E. L. (2000). Self-determination theory and the facilitation of intrinsic motivation, social development and well-being. *American Psychologist*, 55(1), 68-78.
- Toker, B. (2006). Konaklama İşletmelerinde İşgören Motivasyonu ve Motivasyonun İş Doyumuna Etkileri-



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

- İzmir'deki Beş ve Dört Yıldızlı Otellere Yönelik Bir Uygulama. Yayımlanmamış Doktora Tezi. Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü, Balıkesir.
- Toker, B. (2006). Konaklama İşletmelerinde İşgören Motivasyonu ve Motivasyonun İş Doyumuna Etkileri – İzmir'deki Beş ve Dört Yıldızlı Otellere Yönelik Bir Uygulama. Yayımlanmamış Doktora Tezi. Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü, Balıkesir.
- Yücel, D. (2003). Çalışanları Neler Motive Eder? *İş, Güç, Bakış-İş Yaşamı Dergisi*, Sayı:8.

## Sanayileşme Çocuk Sağlığını Etkiler mi? BRICS-T Ülkeleri İçin Ampirik Bir Analiz

**Dr. Öğr. Üyesi İbrahim AYTEKİN**

Bitlis Eren University  
iaytekin@beu.edu.tr

Orcid: 0000-0002-3574-1007

**Dr. Öğr. Üyesi Hüseyin ÇELİK**

Dicle University  
huseyincelik@dicle.edu.tr

Orcid: 0000-0002-2455-9381

### ÖZET

Ülkelerin sanayileşme, iktisadi büyüme ve yabancı sermayeyi çekme gibi politikalarını hızlandırmak adına uyguladıkları ekonomi politikaları bazen o ülke vatandaşlarının sağlığını olumsuz yönde etkileyebilecek boyutlara ulaşabilmektedir. Sanayileşmiş ve sanayileşmekte olan ülkelerin üretimi artırma süreçleri esnasında doğayı atıklarla tahrip etmeleri, teknolojik aletler vasıtasıyla radyasyon ve zararlı ışınların yayılmasına neden olmaları, havayı kirletmeleri ve benzer davranışlar sergilemeleri insan sağlığını olumsuz yönde etkileyebilmektedir. Bu çerçevede bu çalışmanın amacı Brezilya, Rusya, Hindistan, Çin, Güney Afrika ve Türkiye’de (BRICS-T) sanayileşme, iktisadi büyüme ve doğrudan yabancı yatırımların çocuk sağlığı üzerindeki etkilerini nedensellik analizi yöntemiyle incelemektir. Çalışmada 1990-2021 yıllarını kapsayan dönem ele alınmıştır. Analizde serilerin tamamının yatay kesit bağımlılığına ve heterojen bir yapıya sahip oldukları tespit edilmiştir. Bu sonuçlardan hareketle analizin son aşamasında serilere Emirmahmutoğlu ve Köse (2011) panel nedensellik testi uygulanmıştır. Yapılan nedensellik testi sonuçlarına göre BRICS-T ülkelerinde iktisadi büyüme ile çocuk sağlığı ve sanayileşme ile çocuk sağlığı arasında çift yönlü nedensellik ilişkisinin olduğu anlaşılmıştır. Çocuk sağlığından doğrudan yabancı yatırımlara doğru ise tek yönlü bir nedensellik ilişkisinin olduğu tespit edilmiştir. Ulaşılan bu sonuçlar şunu göstermektedir ki bir ülke refah seviyesini yükseltme politikalarını hayata geçirme çabaları içerisindeyken diğer taraftan kendi vatandaşlarının sağlık sorunlarıyla ve ölümleriyle karşı karşıya kalmalarına da neden olabilmektedir.

**Anahtar Kelimeler:** İktisadi Büyüme, Sanayileşme, Doğrudan Yabancı Yatırımlar, Çocuk Sağlığı, BRICS-T.

## Does Industrialization Affect Child Health? An Empirical Analysis for BRICS-T Countries

### ABSTRACT

The economic policies that countries implement to accelerate their policies such as industrialization, economic growth, and attracting foreign capital can sometimes reach dimensions that can negatively affect the health of the citizens of that country. Industrialized and industrializing countries' destroying nature with wastes, causing the emission of radiation and harmful rays through technological devices, polluting the air, and similar behaviors during the processes of increasing production can negatively affect human health. In this framework, this study aims to examine the effects of industrialization, economic growth, and foreign direct investments on child health in Brazil, Russia, India, China, South Africa, and Türkiye (BRICS-T) through causality analysis. The study covers the period between 1990-2021. The analysis determines that all of the series have horizontal cross-section dependence and a heterogeneous structure. Based on these results, Emirmahmutoğlu and Köse (2011) panel causality test was applied to the series in the last stage of the analysis. According to the causality test results, a bidirectional causality relationship exists between economic growth and child health and between industrialization and child health in BRICS-T countries. On the other hand, there is a unidirectional causality relationship from child health to foreign direct investment. These results show that while a country is trying to implement policies to increase its welfare level, it may also cause its citizens to face health problems and deaths.

**Key Words:** Economic Growth, Industrialization, Foreign Direct Investment, Child Health, BRICS-T

## GİRİŞ

Ülke ekonomileri için yatırımlar, sanayileşme, teknolojik gelişmeler, uluslararası ticaret ve diğer iktisadi faaliyetler başta iktisadi büyüme ve gelir artışı olmak üzere eğitim, sağlık, adalet ve politika üzerinde de olumlu yansımalar oluşturmaktadır. Bu olumlu yansımalar gelirde ve üretimde artış, gıda arzında artış, temel besin ürünlerine hızlı erişim, artan arzla birlikte ürünlerin fiyatlarında düşüş, sosyo-kültürel yönden gelişim, şehirleşme, altyapı sorunlarının hızlı giderilmesi, eğitime erişimin kolaylaşması ve benzer olumlu gelişmeler şeklinde sıralamak mümkündür.

Bu olumlu gelişmelerin yanında olumsuz gelişmelerde görülmektedir. Görülen bu olumsuz gelişmelere baktığımızda ise başta gelir dağılımı adaletsizliği olmak üzere, şehirleşme ile birlikte hava ve çevre kirliliğinde artış, iklim değişikliği, sağlık sorunları çeşitliliğinde artış, gürültü kirliliği, temiz içme suyuna erişimde yaşanan zorluklar, çarpık kentleşme, eğitimde fırsat eşitsizliği, çocuk işçiliğinde artış, suç oranlarında artış ve benzer olumsuz gelişmeler şeklinde sıralamak mümkündür.

Emirmahmutoğlu & Köse (2011) panel nedensellik analiz yönteminin kullanıldığı bu çalışmada amaç BRICS-T ülkelerinde sanayileşme, iktisadi büyüme ve doğrudan yabancı yatırımlar ile çocuk sağlığı (çocuk ölüm oranları) arasındaki nedensellik ilişkisini ele almaktadır.

Çalışma giriş, literatür, veri seti ve yöntem, ampirik bulgular ve sonuç başlıkları olmak üzere beş kısımdan oluşmaktadır. Çalışmada giriş kısmından hemen sonra literatürde yer alan bazı çalışmaların sonuçlarına yer verilmiştir. Daha sonra veri seti ve yöntem kısmında analizde kullanılan veri setleri hakkında bilgi verilmiştir. Ampirik bulgular kısmında ise analiz sonuçları değerlendirilmiştir. Son olarak sonuç kısmında ulaşılan bulgulara dair kısaca değerlendirme yapılmış ve bazı konular için çözüm önerilerinde bulunulmuştur.

## 1. LİTERATÜR ÖZETİ

Literatürde bu çalışmanın konusuna yönelik yapılmış çalışmaların ulaştıkları sonuçlar aşağıda verilen Tablo 1’de incelenmiştir.

**Tablo-1: Literatüre İncelemesi**

Yazar	Yöntem	Sonuç
Macinko vd., (2004)	Havuzlanmış Kesitsel Zaman Serisi (1970-1996)	19 OECD ülkesinde sağlık sisteminin iyileştirilmesinin, sosyal eşitsizliklerin giderilmesinin nüfus sağlığı üzerindeki olumsuz etkilerini kısmen telafi etmektedir.
Federman & Levine (2005)	Veri Analizi (1985-1995)	Endonezya’da imalat istihdamının yaşam seviyesini yükselttiğini ve bebek ölümlerini azalttığı tespit edilmiştir. Sanayileşmiş bölgelerde, fabrikalardan kaynaklanan kirlilik nedeniyle, bebek ölüm oranı daha yüksektir.
Yumuşak & Yıldırım (2009)	Nedensellik Testi (1980-2005)	Türkiye’de sağlık harcamalarından ve yaşam beklentisinden hasılaya doğru tek yönlü nedensellik bulunmaktadır.
Ferrarini & Norström (2010)	Sabit Etkiler Modeli (1970-2000)	18 refah demokrasisine sahip ülkede ekonomik büyümenin 20. yüzyılın başlarında bebek ölümlerini azalttığı gözlemlenmiştir.
Nishiyama (2011)	Regresyon Analizi (1962-2002)	83 gelişmekte olan ülkede ekonomik büyüme bebek ölümlerini genel olarak azaltmaktadır. Fakat

		ekonomik patlama ve çöküş dönemlerinde ekonomik büyümenin bebek ölümleri üzerindeki etkisi asimetriktir.
Erdoğan vd., (2013)	Çift Yönlü Sabit Etkiler (1970-2007)	Yüksek gelirli 25 OECD ülkesinde bebek ölüm oranı ile kişi başına düşen reel GSYİH arasında anlamlı ve negatif bir ilişki bulunmuştur.
Şahbudak & Şahin (2015)	Panel Eşbütünleşme Testi (1995-2013)	BRIC ülkelerinde sağlık harcamaları ile doğumda yaşam beklentisi ve iktisadi büyüme arasında pozitif ilişki vardır. Fakat iktisadi büyüme ile çocuk ölüm oranları arasında negatif ilişki vardır.
Subaşı-Ertekin vd., (2016)	Eşbütünleşme Testi (1960-2013)	Türkiye’de kişi başına milli gelir artışı bebek ölüm oranlarını azaltırken, işsizlik rakamlarında görülen artışlar ise bebek ölümlerini artırmaktadır.
Demetriou & Tzitziris (2017)	En Küçük Kareler (1998-2014)	132 ülkede bebek ölüm oranları ile kişi başına gayri safi yurtiçi Hasıla arasında negatif yönlü ilişki bulunmaktadır.
Magombeya, & Odhiambo (2017)	ARDL Bound (1980-2014)	Tanzanya’da bebek ölüm oranı yoksulluğun azaltılması için bir vekil olarak kullanıldığında doğrudan yabancı yatırımların (DYY) yoksulluğun azaltılması üzerinde kısa dönemli pozitif bir etkiye sahiptir.
Dhrif (2018)	En Küçük Kareler (1995-2012)	93 gelişmiş ve gelişmekte olan ülkede sağlık harcamaları üst-orta ve yüksek gelirli ülkelerde çocuk ölümlerini azaltırken, düşük ve alt-orta gelirli ülkelerde sağlık harcamaları çocukların sağlık durumu üzerinde önemli bir etkiye sahip değildir.
Sever & İğdeli (2019)	Eşbütünleşme Testi (1980-2017)	Türkiye’de kişi başı kamu ve özel kesim sağlık harcamalarındaki artışlar ortalama yaşam beklentisini pozitif yönde etkilerken, kişisel gelir, kişi başı kamu ve özel kesim sağlık harcamalarındaki artışlar bebek ölüm hızını da düşürmektedir.
Langnel, & Buracom (2020)	Genelleştirilmiş Momentler (2000-2015)	32 Sahra altı Afrika ülkelerinde sağlık harcamaları ve yönetişimin bebek ölümleri üzerinde doğrudan bir etkisi yoktur. Fakat hükümetin etkinliği ve sağlık harcamaları arasındaki etkileşimin katsayısı anlamlıdır ve bebek ölümleri ile negatif ilişkilidir.
Kiross vd., (2020)	Hausman Testi (2000-2015)	46 Sahra altı Afrika ülkesinde sağlık altyapısına yapılan yatırım ve harcamaların bebek ve yeni doğan ölümlerini azalttığı tespit edilmiştir.

## 2. VERİ SETİ VE YÖNTEM

Brezilya, Rusya, Hindistan, Çin, Güney Afrika ve Türkiye’nin (BRICS-T) ele alındığı bu çalışmada çocuk sağlığı (CHILD) = 5 yaş altı çocuk ölüm oranı, ekonomik büyüme (GDP)=(Constant 2015 USD), sanayileşme (INDUS)= sanayi katma değeri (Constant 2015) ve doğrudan yabancı yatırımlar (FDI) = net sermaye girişleri (%GDP) değişkenleri kullanılmıştır. Çalışmanın veri seti yıllık sıklığa sahip olup 1990-2021 dönemini kapsamaktadır. Veriler Dünya Bankası veri tabanından temin edilmiştir.

Değişkenler arasındaki ilişki fonksiyonel olarak aşağıdaki gibi ifade edilebilir:

$$f(INDUS, GDP, FDI) = CHILD$$

Burada CHILD = Çocuk sağlığını; INDUS = Sanayileşmeyi; GDP = Ekonomik büyümeyi; FDI = Doğrudan yabancı yatırımları temsil etmektedir.

Bu çalışmada nedensellik ilişkisi Emirmahmutoğlu & Köse (2011) panel nedensellik yöntemi ile incelenmiştir. Bu test ikinci nesil bir yöntemdir. Yani yatay kesit bağımlılığını dikkate alan bir testtir. Ayrıca bu yöntem eğim katsayılarının heterojen dağılıma sahip olması durumunda kullanılmaktadır. Bu nedenle de paneli oluşturan ülkelerin spesifik özelliklerinin panele yansıdığı ve bunun dikkate alındığı anlamına gelmektedir. Heterojenlik tespiti için Swamy (1970) ve Pesaran vd. (2008), yatay kesit bağımlılığı için de Pesaran (2004) CDIm testi kullanılmıştır. Emirmahmutoğlu & Köse (2011) panel nedensellik testi Fisher testi istatistiğine dayalı olarak panelin geneli için ve paneli oluşturan ülkeler için ayrı ayrı sonuçlar vermektedir. Bu testin diğer bir avantajı serilerin düzey değerleri ile analiz yapılabilmesidir. Diğer bir ifadeyle yöntemde birim kök testi gerekmemektedir (Ağır & Tıraş, 2018; Çelik & Ertürkmen, 2021).

### 3. AMPİRİK BULGULAR

#### 3. 1. Yatay Kesit Bağımlılığı ve Homojenite Test Sonuçları

Emirmahmutoğlu & Köse (2011) panel nedensellik testinin uygulanabilmesi için değişkenlerin yatay kesit bağımlılığına sahip olması gerekir. Ayrıca değişkenlerin eğim katsayılarının heterojen dağılıma sahip olması gerekmektedir (Çelik & Ertürkmen, 2021). Bu koşullar nedeniyle değişkenlerin yatay kesit bağımlılığı ve homojenite özellikleri incelenmiştir. Bu çerçevede Tablo 2’de yatay kesit bağımlılık testi sonuçlarına yer verilmiş olup, tablodaki sonuçlara göre değişkenlerin istatistiksel olarak yatay kesit bağımlılığına sahip oldukları sonucuna ulaşılmıştır.

**Tablo-2: Yatay Kesit Bağımlılığı Analiz Sonuçları**

	CHILD		GDP		INDUS		FDI	
	t-ist.	Prob.	t-ist.	Prob.	t-ist.	Prob.	t-ist.	Prob.
CD <sub>lm</sub>	59.268 <sup>a</sup>	0.000	9.959 <sup>a</sup>	0.000	8.850 <sup>a</sup>	0.000	8.881 <sup>a</sup>	0.000

a: 1% önem seviyesinde anlamlıdır.

Eğim katsayılarının dağılım özelliklerini gösteren sonuçlara ise Tablo 3’te yer verilmiştir. Elde edilen sonuçlara göre değişkenlerin eğim katsayılarının heterojen dağılıma sahip olduğu anlaşılmıştır.

**Tablo-3: Homojen ve Heterojen Analiz Sonuçları**

Homojenlik-heterojenlik testleri:	İst. Değr.	Prob.
Delta	7.832 <sup>a</sup>	0.000
Delta <sub>adj</sub>	8.579 <sup>a</sup>	0.000

a: %1 önem seviyesinde anlamlıdır.

#### 3. 2. Emirmahmutoğlu & Köse (2011) Panel Nedensellik Sonuçları

Çocuk sağlığı ve sanayileşme ilişkisine ait nedensellik sonuçlarına aşağıdaki Tablo 4’te yer verilmiştir. Tablo 4’te ki panelin genel sonuçlarına göre BRICS-T ülkelerinde çocuk sağlığı ile sanayileşme arasında çift yönlü nedensellik ilişkisi vardır. Yani çocuk sağlığı endüstrileşmenin nedeni iken sanayileşmede çocuk sağlığının nedenidir. Sonuçlar ülkeler bazında



değerlendirildiğinde Çin ve Güney Afrika'ya ait sonuçlar, panelin genel sonuçlarına benzemektedir. Yani Çin ile Güney Afrika'da çocuk sağlığı ile sanayileşme arasında çift yönlü nedensellik ilişkisi vardır. Sonuçlar Rusya'da ise sanayileşmeden çocuk sağlığına doğru tek yönlü nedensellik ilişkisinin olduğunu göstermektedir. Son olarak Brezilya, Hindistan ve Türkiye için çocuk sağlığı ile sanayileşme arasında anlamlı nedensellik ilişkisine rastlanmamıştır.

**Tablo-4: CHILD & INDUS Panel Nedensellik Analiz Sonuçları**

Ülkeler	Lag (k)	CHILD => INDUS		INDUS=>CHILD	
		t-ist.	Prob.	t-ist.	Prob.
Brezilya	1	1.157	0.282	0.478	0.489
Rusya	3	1.147	0.766	16.935	0.001 <sup>a</sup>
Hindistan	3	2.404	0.493	1.721	0.632
Çin	3	10.774	0.013 <sup>b</sup>	9.878	0.020 <sup>b</sup>
Güney Afrika	3	10.239	0.017 <sup>b</sup>	8.399	0.038 <sup>b</sup>
Türkiye	3	2.475	0.480	1.849	0.604
PANEL		22.824	0.029 <sup>b</sup>	32.182	0.001 <sup>a</sup>

a, b ve c sırasıyla 1%, 5% ve 10% önem seviyesinde anlamlıdır.

Çocuk sağlığı ve iktisadi büyüme ilişkisine ait nedensellik sonuçlarına aşağıdaki Tablo 5'te yer verilmiştir. Tablo 5'te yer alan sonuçlar çocuk sağlığı ve sanayileşme değişkenleri arasındaki sonuçlara paralellik göstermektedir. Bu çerçevede Tablo 5'te ki panelin genel sonuçlarına göre BRICS-T ülkelerinde çocuk sağlığı ile iktisadi büyüme arasında çift yönlü nedensellik ilişkisi bulunmaktadır. Yani çocuk sağlığı iktisadi büyümenin nedeni iken iktisadi büyüme de çocuk sağlığının nedenidir. Sonuçlar ülkeler bazında değerlendirildiğinde Çin ve Güney Afrika'ya ait sonuçlar, panelin genel sonuçlarına benzemektedir. Yani Çin ile Güney Afrika'da çocuk sağlığı ile iktisadi büyüme arasında çift yönlü nedensellik ilişkisi bulunmaktadır. Sonuçlar, Rusya'da ise iktisadi büyümeden çocuk sağlığına doğru tek yönlü nedensellik ilişkisinin olduğunu göstermektedir. Son olarak Brezilya, Hindistan ve Türkiye için çocuk sağlığı ile iktisadi büyüme arasında anlamlı bir nedensellik ilişkisi görülmemiştir.

**Tablo-5: CHILD & GDP Panel Nedensellik Analiz Sonuçları**

Ülkeler	Lag (k)	CHILD => GDP		GDP=>CHILD	
		t-ist.	Prob.	t-ist.	Prob.
Brezilya	1	0.506	0.477	0.552	0.457
Rusya	3	1.195	0.754	9.774	0.021 <sup>b</sup>
Hindistan	2	1.193	0.551	0.523	0.770
Çin	3	13.680	0.003 <sup>a</sup>	9.733	0.021 <sup>b</sup>
Güney Afrika	3	10.505	0.015 <sup>b</sup>	7.298	0.063 <sup>c</sup>
Türkiye	3	0.991	0.803	1.305	0.728
PANEL		23.494	0.024 <sup>b</sup>	23.748	0.022 <sup>b</sup>

a, b ve c sırasıyla 1%, 5% ve 10% önem seviyesinde anlamlıdır.

Son olarak çocuk sağlığı ile doğrudan yabancı yatırımlar arasındaki nedensellik sonuçlarına Tablo 6'da verilmiştir. Panelin genel sonucu, %10 önem seviyesinde çocuk sağlığından doğrudan yabancı yatırımlara doğru tek yönlü nedensellik ilişkisinin olduğunu göstermektedir. Ülke düzeyindeki sonuçlara göre %10 önem seviyesinde, Hindistan'da çocuk sağlığından doğrudan yabancı yatırımlara; Türkiye ile Çin'de ise doğrudan yabancı yatırımlardan çocuk sağlığına doğru tek yönlü nedensellik ilişkisi bulunmuştur. Son olarak Brezilya ile Rusya

için çocuk sağlığı ile doğrudan yabancı yatırımlar arasında anlamlı bir nedensellik ilişkisi görülmemiştir.

**Tablo-6: CHILD & FDI Panel Nedensellik Analiz Sonuçları**

Ülkeler	Lag (k)	CHILD => FDI		FDI=>CHILD	
		t-ist.	Prob.	t-ist.	Prob.
Brezilya	1	1.004	0.316	0.043	0.835
Rusya	3	5.208	0.157	1.687	0.640
Hindistan	3	9.334	0.025 <sup>b</sup>	2.302	0.512
Çin	2	3.082	0.214	4.902	0.086 <sup>c</sup>
Güney Afrika	3	1.482	0.686	4.924	0.177
Türkiye	3	3.515	0.319	7.698	0.053 <sup>c</sup>
PANEL		19.488	0.077 <sup>c</sup>	16.839	0.156

a, b ve c sırasıyla 1%, 5% ve 10% önem seviyesinde anlamlıdır.

## SONUÇ

İktisadi faaliyetler gerçekleştirilirken sadece ekonomik değil politik, kültürel, sosyal, sağlık, çevresel ve benzer alanlar üzerinde olumlu ve olumsuz etkiler doğurabilmektedir. Bu bağlamda sağlık açısından hassas olan çocuk sağlığının da iktisadi aktivitelerden etkilenmesi olasıdır. Dolayısıyla çıkış noktası çocuk sağlığı olan bu çalışmada, BRICS-T ülkelerinin; sanayileşme, ekonomik büyüme ve doğrudan yabancı yatırımlar ile çocuk sağlığı ilişkisi panel nedensellik yaklaşımıyla incelenmiştir. Elde edilen sonuçlara göre BRICS-T ülkelerinde iktisadi büyüme ile çocuk sağlığı ve sanayileşme ile çocuk sağlığı arasında çift yönlü nedensellik ilişkisi tespit edilmiştir. Çocuk sağlığından doğrudan yabancı yatırımlara doğru ise tek yönlü nedensellik ilişkisi bulunmuştur.

Her ülkenin nihai iktisadi hedefi, iktisadi faaliyetlerde verimlilik ve etkinliği sağlayarak ekonomik büyümeyle toplumsal refah düzeyini arttırmaktır. Ancak sürdürülebilir olmayan bir büyüme gelecek nesillerin başta iktisadi konularda olmak üzere sağlık ve çevre gibi çeşitli konularda da ciddi sorunlarla karşı karşıya kalmalarına neden olabilmektedir. Dolayısıyla bu çalışmada ulaşılan sonuçlar iktisadi faaliyetlerin sağlık üzerinde pozitif dışsallıklar oluşturmasının yanı sıra negatif dışsallıklar da oluşturabileceğini göstermiştir. Dolayısıyla bu negatif dışsallıkların iyi tespit edilmesi ve bu tespitlere göre de çözüm politikalarının devreye sokulması gerektiği anlaşılmıştır.

Özellikle son dönemlerdeki literatüre bakıldığında iktisadi faaliyetlerin çevre üzerindeki etkileri ön plana çıkmış olsa da, bu çalışmada ulaşılan sonuçlar aslında işin başta çocuk sağlığı olmak üzere insan sağlığı üzerindeki etkilerinin de önem arz ettiğini göstermiştir. Bu nedenle sonuçlar, artık iktisadi faaliyetlerin insan sağlığı üzerindeki etkileri üzerinde de biraz daha fazla durulması ve dikkatli olunması gerektiğini göstermektedir.

## KAYNAKÇA

- Ağır, H. & Tıraş, H. H. (2018). Sağlık Harcamaları ve Ekonomik Büyüme İlişkisi: Panel Nedensellik Analizi, *Gaziantep University Journal of Social Sciences*, 17(4), 1558-1573.
- Çelik, H. & Ertürkmen, G. (2021). Ekonomik büyüme ve ihracatın CO<sub>2</sub> salınımı üzerindeki etkisi: Seçili MENA ülkeleri örneği (1980-2016). *Kahramanmaraş Sütçü İmam Üniversitesi Sosyal Bilimler Dergisi*, 18 (3), 1928-1947.
- Demetriou, I. C. & Tzitziris, I. (2017). Infant mortality and economic growth: Modeling by increasing returns and least squares. *Proceedings of the World Congress on Engineering ( WCE 2017)*, Vol: II, 543-548, July 5-7, 2017, London, U.K.
- Dhrif, A. (2018). Gastos en salud, crecimiento económico y mortalidad infantil: Antecedentes de países desarrollados y en desarrollo. *Revista de la Cepal*, (125), 71-97.
- Erdoğan, E. et al. (2013). The Strategic role of infant mortality in the process of economic growth: An application for high income OECD countries. *Procedia - Social and Behavioral Sciences*, 99( 2013 ), 19-25, doi: 10.1016/j.sbspro.2013.10.467
- Emirmahmutoglu, F. & Köse, N. (2011). Testing for granger causality in heterogeneous mixed panels. *Economic Modelling*, (28), 870-876.
- Federman, M. & Levine, D., I. (2005). Industrialization and infant mortality. *Center for International and Development Economics Research Working Paper*, No: C05-140.
- Ferrarini, T. & Norström, T. (2010). Family policy, economic developmen and infant mortality: A longitudinal comparative analysis. *International Journal of Social Welfare*, 2010(19), 89–102.
- Kiross, G., T. et al. (2020). The effects of health expenditure on infant mortality in sub-Saharan Africa: Evidence from panel data analysis. *Health Economics Review*, 10(5), 1-9. <https://doi.org/10.1186/s13561-020-00262-3>
- Langnel, Z. & Buracom, P. (2020). Governance, health expenditure and infant mortality in sub-Saharan Africa. *Africa Development Review*, 1–13. DOI: 10.1111/1467-8268.12470.
- Magombeyi, M.T., & Odhiambo, N. M. (2017). Does foreign direct investment reduce poverty? Empirical evidence from Tanzania. *Journal of Economics and Business (SPOUDAI)*, 67(2), 101-116.
- Macinko, J., A. et al. (2004). Wage inequality, the health system, and infant mortality in wealthy industrialized countries, 1970–1996. *Social Science & Medicine*, 58(2004), 279–292.
- Nishiyama, A. (2011). Economic growth and infant mortality in developing countries. *European Journal of Development Research*. 23(4), 630–647, <https://doi.org/10.1057/ejdr.2011.17>
- Pesaran, M. (2004). General diagnostic tests for cross section dependence in panels. *IZA Discussion Paper*, 1240, 1-42.
- Pesaran, M., Ullah, A., & Yamagata, T. (2008). A bias-adjusted LM test of error crosssection independence. *Journal of Econometrics*, 11(1), 105-127.
- Sever, E. & İğdeli, A. (2019). Sağlık harcamaları, sağlık çıktıları ve ekonomik büyüme ilişkisi: Türkiye örneği. *Akademik Araştırmalar ve Çalışmalar Dergisi*, 11(20), 246-259.
- Subaşı-Ertekin et. al. (2016) Türkiye’de ekonomik büyüme ve işsizliğin bebek ölümlerine etkisi. *GÜSBED, Gümüşhane Üniversitesi Sosyal Bilimler Enstitüsü Elektronik Dergisi*, 7(17), 123-140.
- Şahbudak, E. & Şahin, D. (2015). Sağlık ve ekonomik büyüme arasındaki ilişkinin analizi: BRIC ülkeleri üzerine bir panel regresyon analizi. *İşletme ve İktisat Çalışmaları Dergisi*, 3(4), 154-160.
- World Bank. (2023). World Development Indicators: <https://databank.worldbank.org/indicator/NE.EXP.GNFS.ZS/1ff4a498/Popular-Indicators#> (18.11.2023).
- Yumuşak, İ., G. & Yıldırım, D., Ç. (2009). Sağlık harcamaları iktisadi büyüme ilişkisi üzerine ekonometrik bir inceleme. *Bilgi Ekonomisi ve Yönetimi Dergisi*, IV(I), 57-70.



## Failures of International Agreements: Thoughts on the Budapest Memorandum

**Assoc.Prof.Dr. Radovetska Liudmyla Vasylivna**

National Academy of Security Service of Ukraine

ORCID 0000-0001-9013-8246

Lradovetska@ukr.net

**Khametova Sonia Eldarivna**

National Academy of Security Service of Ukraine

ORCID 0009-0005-3689-3394

cjdosoufigs@ukr.net

### ABSTRACT

The war of aggression, which was started by Russia on the territory of Ukraine, is proof of non-compliance with all international conventions and the violation of the so-called "security guarantees" that were given to Ukraine in connection with the signing in 1994 in Budapest by the leaders of 4 countries of the world, the USA, Russia, the Great Britain and Ukraine of the so-called "Budapest Memorandum". According to this document, Ukraine undertook to join the Treaty on the Non-Proliferation of nuclear weapons, destroyed its entire nuclear potential (in 1994 it was the third largest in the world) and received so-called "security guarantees". from the countries that signed this document.

Authors try to research and consider some important aspects and problems related to the Budapest Memorandum concluded in 1994: how this international agreement, aimed at ensuring the independence and territorial integrity of Ukraine, did not fulfill its promises and did not provide the necessary guarantees, important shortcomings in wording of the document, which left Ukraine vulnerable to hostile interventions and violations of territorial integrity.

The authors of the article came to the conclusion that the Budapest Memorandum, instead of guaranteeing the security of Ukraine, has become an "empty promise", which emphasizes the need to revise and strengthen similar international agreements to ensure the effectiveness and implementation of the tasks and instead of being a real security tool has become to some extent a historical fact, which once again confirms its unreliability, the dubiousness and emptiness of Russia's promises gives a signal to all the countries that are one way or another bound by some agreements with Russia to review their expectations and look for alternative, more reliable, civilized ways of fixing various agreements, as well as legally reliable mechanisms for their implementation and guarantee.

**Key words:** Russian-Ukrainian war, Budapest Memorandum, Guarantees, security commitments (assurances), soft-law act, political will.

## INTRODUCTION

The most urgent problem in at the current stage of Ukrainian state formation today is security one. This is in fact the problem of its future being, solution of which is now mainly in the hands of the defense forces of Ukraine and the will of Ukrainian people to live in their own sovereign democratic country based on the main values – such as: freedom, dignity, democracy, rule of law, protection of human rights, respect for one's neighbor, the value of human life and human rights. In this context one should remember the well-known Ukrainian Journalist Vitaliy Portnikov, who insists that Ukraine must pass two main exams and is passing them right now. The first one is whether the Ukrainian people are capable of building and developing their own state, and the second one is whether the Ukrainian state will be able to hold on to the borders of the former Ukrainian Soviet Socialist Republic, to hold on the boarders at the moment pf proclaiming the independence act of Ukraine in August of 1991.

The Russian-Ukrainian war, which began in 2014 with the annexation of the Crimean Peninsula, was predictable and expectable for those who knew the history of Russia, Ukrainian-Russian relations, and for many political experts related to Russian-Ukrainian relations in general. However, on the 24<sup>th</sup> of February, 2022, the world shuddered with thirst. Because no one expected such a scale, and, as it turned out, no one country was ready for such a large-scale destroying war – the largest military conflict in Europe since World War II.

Th russian-Ukrainian war is an aggressive one, imperialist war itself, that is, the war for the dominance over the territories of Ukraine. To the mind of millions this is an unjust war, unprovoked one, and, without any exaggeration the war for future being of Ukraine, for the perspectives of a shelter for those who consider themselves Ukrainians. This war has changed the understanding of the present realities of Ukraine and made Ukrainian Government, different politicians, leaders of civil society and all the people who care about the future of Ukraine to rethink approaches to the current security of Ukraine and defense system, as well as the modern system of international law.

The modern international law system was created and formed after the end of the Second World War by the countries-partners that had won in it, and this system gave a crack. This system is based on a number of international documents – various normative-legal treaties, conventions, final documents of international organizations, as well as different agreements of countries interested in preserving peace on earth and preventing serious conflicts on a planetary scale, due to which the current international system of security was once established and existed. Also, the establishment of an effective security system was facilitated by the understanding and awareness of global political leaders that there will be no winners in the third world war. Since that time, this system has been quite effective in safeguarding the fragile peace in the world after the World War the Second.

“What security guarantees for Ukraine should be provided?” is the question that world political leaders are thinking about today, the question that is in the center of attention of the Ukrainian political establishment, public activists and every ordinary person who is rooting for the present and future of our country.

## **WHAT IS BUDAPEST MEMORANDUM ITSELF?**

The Budapest Memorandum is a term that almost every average adult Ukrainian knows today, even that who isn't interested in politics. One should ask why? It was to this document, or more precisely to the signatory countries, that the current legitimately elected in 2019 President of Ukraine appealed to it on the eve of the full-scale invasion. It was also him – supreme commander and guarantor of the sovereignty and territorial integrity of Ukraine, who remembered about Budapest Memorandum after the start of Russia's military actions. So, what is the document that President appealed to?

The Budapest Memorandum consists of current security guarantees, that were provided to Ukraine with the signing of it the city of Budapest in 1994 by the leaders of 4 countries of the world – they are the USA, Russia, Great Britain and Ukraine, in 2 years later two more countries joined this document – China and France. This is a short well-known title of the document, called like “Memorandum on security assurances in connection with Ukraine's accession to the Treaty on the Non-Proliferation of Nuclear Weapons”. In January 1994, this document was preceded by a signing of the agreement between the USA, Russia and Ukraine on the denuclearization of Ukraine. In February 1994, the Ukrainian parliament ratified the Lisbon Protocol, and in November of the same year, it voted for Ukraine to join the Treaty on the Non-Proliferation of nuclear weapons as a nuclear-free state. Already in December 1994, presidents of the USA, Ukraine, and Russian Federation also Prime-minister of Great Britain signed the Budapest Memorandum, according to which the United States, Russia and Great Britain undertook to provide Ukraine with certain security guarantees. Similar documents were signed by the leaders of Belarus and Kazakhstan, two other former Soviet republics that underwent denuclearization.

Therefore, according to this document, Ukraine undertook to join the Non-Proliferation of Nuclear Weapons Treaty, destroyed its entire nuclear potential (at the time of 1994, it was the third largest in the world at that time after The United States of America, Russian Federation) and received in return the so-called “security guarantees” from the countries that had signed this document. These “security guarantees” consisted of assurances “to respect the independence, sovereignty and existing borders of Ukraine and to refrain from the threat or use of force against the territorial integrity or political independence of Ukraine and that none of their weapons will be used against Ukraine”.

However, the problem was precisely the lack of real commitments to protect Ukraine in the event that the promises were broken and once Ukraine was attacked. In the event of a nuclear strike on Ukraine, the guarantors promised to seek “immediate actions by the UN Security Council to provide assistance to Ukraine” [3]. In the event of a situation arising, as a result of which the question of these obligations arises, consultations were promised.

In the aftermath of the Soviet Union's collapse, a security vacuum emerged in Eastern Europe, leaving several former Soviet republics, including Ukraine, vulnerable to geopolitical pressures. For this reason, the question of guaranteeing security has arisen. Due to the unstable economy at that time and the low flexibility of quality service, Ukraine was offered to leave the nuclear club, that is, to refuse to store nuclear weapons on its territory. In response,



“Memorandum on security guarantees in connection with the accession of Ukraine to the Treaty on the Non-Proliferation of Nuclear Weapons”.

At that time, the time of rapid social changes, to the minds of politicians of world leading countries it was a good a good resolution of the issue of reducing the number of countries possessing nuclear weapons by reducing the countries that retain them and the expected progress in the prospects of nuclear weapons control among the countries of the nuclear club, with the reliance on the latter of appropriate security guarantees for those who will no longer possess them. It was really an important stage in the history of international relations and security guarantees in Eastern Europe and aimed to provide Ukraine with security guarantees in exchange for its abandonment of nuclear weapons. However, unfortunately, this document turned out to be a legacy of imperfect mechanisms and led to certain difficulties in ensuring security in Ukraine.

As the subject of this article is international agreement is the Budapest Memorandum, signed in 1994 between Ukraine, russia, the United States, and the United Kingdom, which committed the signatories to respect the independence and sovereignty of Ukraine and to refrain from the use of force, the object is failure of the Budapest Memorandum: the full-scale invasion of russia into Ukraine, as an example of violations of the “non-effective guarantees”.

In this article authors try to consider some questions, like:

- Which is the legal status of this document?
- Whether a responsible person was appointed to supervise the implementation of the points of the memorandum?
- Does this document really aim to ensure the security of Ukraine's borders?
- What aspects were not paid attention to during the signing?
- How to solve the problem that this document created?

## **THE CURRENT SITUATION WITH BUDAPEST MEMORANDUM**

Despite the signing of the Budapest Memorandum, which states that the russian federation, the United Kingdom of Great Britain and Northern Ireland, and the United States of America confirm to Ukraine their commitment to respect the independence and sovereignty and existing borders of Ukraine [3], after 20 years, the russian federation violated its conditions for the first time and crossed the border of Ukraine by military means, which contributed to the occupation of part of Ukraine - a violation of its sovereignty russia's actions violated the core principles of this document, demonstrating the memorandum's inability to prevent aggression against Ukraine. Under the terms of the memorandum, Ukraine agreed to give up its nuclear arsenal – the third largest in the world, inherited from the collapse of the Soviet Union – and handed over all nuclear warheads to Russia for decommissioning. This allowed Ukraine to join the Treaty on the Non-Proliferation of nuclear weapons (NPT) as a nuclear-free state. The NPT is a legally binding instrument that recognizes only five countries as legitimate possessors of nuclear weapons: China, France, russia, Great Britain and the United States. While the memorandum provided assurances against threats or use of force against Ukraine's territorial integrity or political independence, it failed to establish clear and enforceable mechanisms for ensuring these guarantees.

Well, the question is why didn't the Budapest Memorandum work? Why are the political leaders of various countries thinking over and over again today about the formulation of new guarantees for Ukraine within the framework of other agreements and other documents?

Researching the nature of the Budapest memorandum as it appears, we should dwell on the following three points to be researched in details.

1. The legal status of this document. The Memorandum is an informal legal agreement [1] that was signed in response to the NPT, which, as stated above, is legally binding. And also, The Budapest Memorandum has not been ratified by any country, which from a legal point of view cannot be considered to have entered into force and contains the onset of rights and obligations. Although the Ukrainian side emphasized the need for ratification, the governances of the United States and Russia refused to make this document legally binding [2]. According to this, it can be concluded that an unratified document is not binding.

1. The answer to the question why this document was not ratified provides a detailed legal analysis of the nature of this document. To the first point of view, you have the parties – the signatory countries, their good will, signs of agreement, voluntariness, it formulates rules of conduct etc. But in fact, this is an act of so-called soft law. Acts of soft law have been actively developing recently, and now there is a trend towards their wider application, in particular in security matters. However, they still continue to play a supporting role in legal regulation, being in fact political documents, as they do not have rigid mechanisms and guarantees of their implementation. “Soft law” acts are actually a quasi-legal instrument, depending mainly on the observance of which depends directly on the will of the signatory countries, in particular on political will of those who have power. The role of such acts in the legal regulation in general, as well as in security issues, in ensuring the world legal order is poorly researched. That’s why the question arises objectively of why exactly such a document was obtained by Ukraine as a result of joining the “classical” source of law – the normative-legal treaty “On the Non-Proliferation of Nuclear Weapons” by destroying its nuclear potential? It is today the is a question like the future survival of Ukraine as a state, the question like “to be or not to be” for Ukrainian people and the Ukrainian state today.

2. The memorandum failed to establish a collective security mechanism for enforcing its provisions. There was no clear designation of a lead actor responsible for responding to violations, and the memorandum did not outline specific steps to be taken in case of a breach. This lack of clarity and coordination among the guarantor states emboldened Russia to act with impunity.

3. The memorandum's language was vague and lacked a precise definition of “threat or use of force” This ambiguity allowed Russia to exploit loopholes and justify its actions in Crimea as a response to a supposed “threat” to its security interests.

#### **WHAT IS “SOFT LAW” AND WHAT IS ITS PLACE IN LEFAL REGULATION AND SECURITY ISSUES?**

In law the “soft law” term appeared relatively recently (in the last decades of the XX<sup>th</sup> century) and evolved primarily from international law. Nowadays its use is increasingly being traced in domestic areas of national law, including corporate governance. “Soft” law is to some

extent is opposed to "hard " law because of its legal nature, which does not imply a "hard" obligation to enforce them. [Radovetska L.V., 2020, p.196].

States and other entities, as a rule, develop and agree legally non-obligatory documents openly and knowingly. They make a conscious decision about whether the text will be legally obligatory or not. In other words, for practitioners there is a binary system in which an instrument is introduced as a law or as a non-law. Non-law can be politically or morally obligatory, and expectations can be extremely strong regarding compliance with the rules contained in the document, but the difference is between a legally obligatory document and a document. Although a huge number of resolutions and other optional texts include normative declarations, soft law is not a normative legal act (law) or a formal source of norms. Such documents may express a trend or stage in the formulation of a contract or custom, but law does not have a sliding scale of obligation. Therefore, it can be recognized as an additional source of law, which contributes to the main sources, as well as under certain conditions to penetrate into the main sources.

The growing complexity of the international legal system is reflected in the growing variety of forms of obligations undertaken to regulate the behavior of states and non-state actors in connection with the ever-growing number of transnational problems. Various international entities create and implement a number of international obligations, some of which are legal in nature, while others are contained in non-obligatory documents. The absence of a mandatory form can reduce 22 options for enforcement in the short term (i.e., the absence of a trial), but this does not deny that there may be sincere and deeply rooted expectations of compliance with the norms contained in a non-obligatory form.

Ultimately, the international legal system appears to be a complex, dynamic network of interconnections between hard and soft law, legal norms that are given more or less priority, national and international regulation and various institutions seeking to promote the rule of law [Radovetska L.V., 2020, p. 203-204].

## **CONCLUSION**

What was the “Memorandum on Security Guarantees in Connection with Ukraine's Accession to the Treaty on the Non-Proliferation of Nuclear Weapons” supposed to be?

It was necessary for Ukraine to legally prepare for the signing of the Budapest Memorandum in the conditions of the real perception of the political world: consultation and listening to the conclusion of leading international and national lawyers. During the conclusion of this document, Ukrainian lawyers noted the invalidity of this “paper”, but the country's leadership did not pay attention to it attention. In response to the Treaty on the Non-Proliferation of nuclear weapons signed by Ukraine (it is an agreement between two parties that creates an obligation to perform (or not perform) a particular duty) [5] representatives of the Russian Federation, the United States, and the United Kingdom had to sign a security guarantee agreement in order to designate this document as legally binding and enforceable.

Having points that show the imperfection of Ukraine's signing of the Memorandum, the authors present article a case that would describe the situation, under the condition of signing a “legally correct” agreement. A correctly drawn up covenant, which has real legal

force, that is known as real source of law – “hard law” would give an opportunity to be in security, and would save many lives. But is it possible to change the Budapest Memorandum? Unfortunately, no. Is it possible to admit mistakes and sign documents in the future that will work only for the benefit of the state? Yes. So, we are watching the damage caused by the negligence of the signatories. And how much more damage it can cause – nobody knows. And in the future, having such a sad experience, we must do our best to achieve really effective solutions.

The Budapest Memorandum, instead of guaranteeing the security of Ukraine, has become an “empty promise”, which emphasizes the need to revise and strengthen similar international agreements to ensure the effectiveness and implementation of the tasks and instead of being a real security tool has become to some extent a historical fact, which once again confirms its unreliability, the dubiousness and emptiness of Russia's promises given Ukrainian society, as well as to all the countries a signal that are one way or another bound by some agreements with Russia to review their expectations and look for alternative, more reliable, civilized ways of fixing various agreements, as well as legally reliable mechanisms for their implementation and guarantee.

Taking into account all the objective circumstances that currently exist in Russia's international relations with the countries of the former Soviet Union, the same issue may become acute in the very near future for Belarus and Kazakhstan – countries that at one time were subjected to denuclearization and signed similar documents like Ukraine had done.

The case of the Budapest memorandum once again actualized the need for further theoretical understanding of the role and regularities of the functioning of soft law acts in the international legal order, in particular in their ability to be an effective regulator of security issues thereby ensuring security.

## REFERENCES

1. Cambridge Dictionary. Cambridge University Press & Assessment, 2023. URL: <https://dictionary.cambridge.org/dictionary/english/memorandum> (date of access: 11.12.2023).
2. Frantsuz A. Theoretical and legal aspects of Budapest Memorandum: Illusory Guarantees. URL: <https://lbku.krok.edu.ua/index.php/legal-bulletin/article/view/337/278> (date of access: 12.12.2023).
3. Memorandum on security guarantees in connection with the accession of Ukraine to the Treaty on the Non-Proliferation of Nuclear Weapons: Memorandum of 05.12.1994 № 998\_158. URL: [https://zakon.rada.gov.ua/laws/card/998\\_158/conv](https://zakon.rada.gov.ua/laws/card/998_158/conv) (date of access: 11.12.2023).
4. Radovetska L.V. (2020). Soft law as a dominant trend in the modern world // 5. International EMI Entrepreneurship and Social Sciences Congress Proceedings E-BOOK. Dilkur Akademi. P.196-205.
5. What Defines a Contract? Welcome to The University of Texas at San Antonio | UTSA. URL: <https://www.utsa.edu/bco/resources/contract-law-101.html> (date of access: 12.11.2023).

## Bütçe Planlama Stratejisi Açısından Ekonomik ve Coğrafi Özelliklerin Hastane Geliri Üzerindeki Etkileri

**Ersan BİÇKİOĞLU**

Sivas Cumhuriyet University  
ersanbi@yahoo.com

Orcid: 0009-0008-8037-5107

**Prof. Dr. Ahmet ŞENGÖNÜL**

Sivas Cumhuriyet University  
asengonul@cumhuriyet.edu.tr

Orcid: 0000-0001-7485-3194

### ÖZET

Bu çalışma, özel hastanelerin bütçe planlama stratejilerinde ekonomik ve coğrafi özelliklerin rolünü incelemektedir. Araştırma, belirli bir sağlık grubuna ait hastaneler üzerinde yürütülmüş ve bu hastanelerin toplam hastane gelirlerini etkileyen çeşitli faktörler incelenmiştir. Buna göre, Türkiye'de 2011-2021 dönemleri arasında 12 ilde faaliyette bulunan bir özel hastane şubeleri seçilmiştir. Kurulan modelde bağımlı değişken olarak toplam hastane gelirleri ile açıklayıcı değişkenler illerin kişi başına gayri safi yurt içi hasılası, ilk kez ve tekraren hastaneyi ziyaret eden hasta sayıları arasında uzun dönem ilişkileri incelenmiştir. Bu amaçla panel ARDL yöntemi kullanılmıştır. Araştırmanın bulguları, uzun dönemde hastanelerin konumlarının, yerel ekonomik koşulların ve düzenli olarak hastane müşteri sayılarının hastanelerin toplam gelirleri üzerinde belirgin bir etkiye sahip olduğunu göstermektedir. Ayrıca, çalışma, özel hastanelerin bütçe planlaması stratejilerinde bu faktörlerin dikkate alınmasının önemini vurgulamaktadır. Sonuç olarak, bu çalışma, özel hastanelerin ekonomik ve coğrafi özellikleri göz önünde bulundurarak daha etkili bütçe planlaması yapmalarına yönelik iç görüler sunmaktadır. Bu, hastane yöneticileri ve sağlık politika yapımcıları için değerli bilgiler içermekte olup, daha etkili kaynak dağılımı ve hizmet sunumu stratejileri geliştirmelerine yardımcı olabilir.

**Anahtar Kelimeler:** Özel Hastane, Bütçe, Planlama, Panel ARDL.

## Effects of Economic And Geographical Features on Hospital Income in Terms of Budget Planning Strategy

### ABSTRACT

This study investigates the role of economic and geographical characteristics in the economic planning strategies of private hospitals. The research was conducted on hospitals belonging to a specific health group, examining various factors that influence their total revenues. Accordingly, a private hospital branch operating in 12 provinces in Turkey between 2011 and 2021 was selected. In the established model, long-term relationships were examined between total hospital revenues as the dependent variable and explanatory variables: gross domestic product per capita of the provinces and the number of patients visiting the hospital for the first time and repeatedly. For this purpose, the panel ARDL method was used. The findings of the research show that in the long term, hospitals' locations, local economic conditions and the number of regular hospital customers have a significant impact on the hospital's total revenues. Additionally, the study emphasizes the importance of considering these factors in the budget planning strategies of private hospitals. In conclusion, this research provides insights for private hospitals to develop more effective budget planning by considering economic and geographic characteristics. This offers valuable information for hospital administrators and health policy makers, assisting in the development of more efficient resource allocation and service delivery strategies.

**Keywords:** Private Hospital, Budget, Planning, Efficiency, Health, panel ARDL.

## 1. GİRİŞ

Bu çalışma, özel hastanelerin bütçe planlama stratejilerinde ekonomik ve coğrafi özelliklerin rolünü incelemektedir. Araştırma, belirli bir sağlık grubuna ait hastaneler üzerinde yürütülmüş ve bu hastanelerin toplam hastane gelirlerini etkileyen çeşitli faktörler incelenmiştir. Buna göre, Türkiye'de 2011-2021 dönemleri arasında 12 ilde faaliyette bulunan bir özel hastane grubunun şubeleri seçilmiştir. Sonuç olarak, bu çalışma, özel hastanelerin ekonomik ve coğrafi özellikleri göz önünde bulundurarak daha etkili bütçe planlaması yapmalarına yönelik iç görüler sunmaktadır. Bu çalışma, hastane yöneticileri ve sağlık politika yapımcıları için değerli bilgiler içermekte olup, daha etkili kaynak dağılımı ve hizmet sunumu stratejileri geliştirmelerine yardımcı olabilir.

## 2. TEORİK ÇERÇEVE

### 2.1. Gelir faktörü

Hastane operasyonu gelir sınıflaması; hizmet gelirleri, ilaç ve malzeme gelirleri, diğer gelirler olarak birbirinden ayrılmaktadır. İlave olarak gelir toplamını etkileyen kesintilerde negatif gelir olarak gelir sınıfında bulunabilmektedir.

#### 2.1.1 Hizmet Gelirleri

Hizmet gelirleri hastanede sunulan sağlık hizmetlerinin malzeme ve diğer gelirler hariç kısmını ifade etmektedir. Genellikler bu işlemler ayaktan ve yatarak tedavi üst başlıkları ile iki kısma ayrılmaktadır. Ayaktan tedavi hizmetlerinde muayene, Laboratuvar, Radyoloji gibi poliklinik hastalarına verilen hizmetlerden oluşmaktadır. Kemoterapi, Fizik Tedavi, Diyaliz ve Bazı kısa müşahede yatışları günübirlik olarak adlandırılmakta ve onlarda genellikle ayaktan tedavi gelirlerinde sınıflandırılmaktadırlar. Yine yatarak tedavi hizmetleri, ayaktan tedaviden yatışa dönüşleri, Angio, ameliyat, yoğun bakım gibi hizmetleri kapsamaktadır.

Hizmet gelirleri salt verilen hizmetler ve hizmetin sağlanması için içerdiği tetkik tedavi gibi işlemlerden oluşmaktadır. Sağlık sisteminin ödeyici kuruluşlarından Sosyal Güvenlik Kurumu (SGK), Sağlık Uygulama Tebliği (SUT) ile sağlık ödeme kurallarını düzenlenmektedir. Yine Türk Tabipler Birliği TTB ve HUV fiyat listeleri ile öneri sağlık fiyatlandırma sistemini sunmaktadır. Özel Sağlık Sigortaları genel olarak bu iki fiyat listesine göre fiyatlandırmalarını yapmaktadır. Bu fiyat listelerinde Paket olarak ameliyatlara ve bazı işlemler bulunmaktadır. Bu işlemler içerisinde bulunan malzemeler ve ilaçlar ayrıca fiyatlandırılmaktadır. Bunlara paket içi malzemeler denilmektedir.

Hastanelerin finansal sürdürülebilirlikleri açısından hizmet gelirleri oldukça öneme sahiptir, genellikle sabit maliyetlerin karşılığı olarak elde edilen gelirler oldukları için gelir katkısında maliyet faktörü diğer unsurlara göre daha az olabilmektedir.

#### 2.1.2 İlaç ve Malzeme Gelirleri

Hastane ilaç malzeme gelirleri, bazı durumlarda ilaç malzeme ve özellikli malzeme gelirleri olarak farklılaştırılan sunulan hizmetle birlikte hasta da kullanılan ilaç ve tıbbi malzemelerin fiyatlarında oluşmaktadır. İlaç ve Malzeme gelirleri daha çok maliyet temelli gelirlerdir.

İlaç süreçleri genellikle hastane içi eczane tarafından yürütülmektedir. Eczacı kontrolü ile ilaç depolarından temin edilen ilaçlar hastane merkezi deposuna gelir, merkezi depodan



doğrudan hekim istemi (order) karşılığında hasta dosyasına işlenir veya koltuk ambarlara gönderilerek yönetilmektedir. Özellikle SGK tarafından ödenen çok yüksek fiyata sahip ilaçlar Ticari ilaç veya Özellikli ilaç olarak isimlendirilerek fiyatı ayrıca gösterilecek ve Hizmet gelirinden bağımsız olacak şekilde sınıflandırılmaktadırlar.

Malzemeler ise ilaç süreçlerinden farklı işletilmektedir. Her kat veya serviste ayrı malzeme depoları ihtiyaca göre konumlanır. Ancak pahada yüksek ve SGK tarafından paket dışı olarak isimlendirilen malzemeler, hasta ismi belirtilecek şekilde faturalandırılacaktır.

Özellikli ilaç, Özellikli malzeme ve Ticari ilaç ve benzer isimler ile ifade edilen daha çok tamamen veya Büyük oranda paket dışında kalan ve kurumlar tarafından ayrıca ödenen, karşılanmaması durumunda ise hastada ücreti istenilen malzemelerin sınıfın farklılaştırılmasının temel nedeni, yüksek ücretli olması ve hastanenin branş rasyoları ve gider oranları ile ilgili farklılıklara sebep olmasıdır.

### 2.1.3 Diğer Gelirler

Hastane gelirleri hizmet ve malzeme gelirleri daha çok operasyon ile ilgili gelirlerden oluşmaktadır. Operasyon ilgili hastanenin hizmet süreçlerinin devamlılığı esnasında Esas iş yapılmasından oluşan işlerdir. Bunların dışında esas iş kapsamına girmeyen ancak bir sebeple hastanenin elde ettiği gelirlerin sınıflandırmasıdır. Sağlık sigortası danışmanlığı kafeterya , hediyelik eşya dükkanları, otopark , mevzuat 'ın izin verdiği çerçevede yapılan bina içi veya bina dışı kiralama hizmetleri, dışarıdan sağlanan bazı hizmetlerin sunumdan elde edilen gelirler , operasyona dönük anlaşmalar ile elde edilen gelirler ve benzer gelirler bu bölümde sınıflandırılmaktadır.

Diğer gelir kalemi ile hastaneler genellikle uzmanı olmadığı konuda destek alır. Kendisi işleteceği alanları konu ile ilgili daha profesyonel bir ortaklığa bırakarak daha nitelikli bir gelir elde ederken hasta memnuniyetini artırma yönünde kararlar alır.

Bazı devlet teşvikleri, operasyondan kaynaklanmayan destekler fatura iade tutarları gibi kalemler de bu bölümde takip edilebilmektedir.

## 2.2. Hasta Sayısı Faktörü

### 2.2.1. Hasta Sayısı

Belli bir tarih aralığındaki hasta sayısının tanımlanması kurumlar arası farklılık göstermekle birlikte genel olarak ilk defa gelen hasta sayısı ve tekrar gelen hasta sayısının toplamını ifade etmektedir.

### 2.2.2. İlk Defa Gelen Hasta Sayısı

Bir takvim yılı içerisinde hastaneye gelen hastaların daha önce bir hizmet kaydı yoksa hastane tarafından yeni hasta olarak isimlendirilir. Yeni hasta veya ilk defa gelen hastalar hastaneler için tanıtım ölçümlenmesi açısından önemlidir. Ayrıca yeni hasta kazanımı hastanenin marka değerinin iyi tanıtıldığındın göstergesi olarak kabul edilmektedir.

Polikliniği olan devlet hastanelerinde yeni hasta bağlı olduğu ana hastane tarafında bulunan kayıtlar kabul edildiği için polikliniklere gelen hastalar bağlı olduğu hastane veri tabanında sayılmaktadır. Özel sağlık gruplarında ise iki farklı yöntem kullanılabilir. Bunlardan birisi grubun herhangi bir hastanesine gelmemiş hastayı yeni gelen hasta olarak

isimlendirmek diğeri ise grubun başka hastanelerine gelmiş olsa dahi hastaneye yeniden gelen hastayı tekil hasta olarak kabul etmek

### **2.2.3. Tekrar Gelen Hasta Sayısı**

Tekrar Gelen hasta esas itibarı ile kurum aidiyeti olan sadık hastayı ifade etmektedir. Bir takvim yılından daha önceki yıllarda hastaneye gelen ve mevcut takvim yılı içerisinde tekrar hastaneye gelen bir hasta tekrar gelen hasta olarak ifade edilmektedir. Tekrar gelen hastanın ölçülmesinde Özel Sağlık grupları iki farklı yöntem kullanabilmektedir; Bunların birincisi merkezi olarak hastayı kayıt ederek farklı hastanelere geldiğinde tekrar gelen hasta olarak değerlendirmesidir. Diğer yöntem ise her hastaneyi kendi içerisinde tekil kabul edip daha önceki bir takvim yılında hastaneye gelen hastayı tekrar gelen hasta olarak kabul etmektir.

### **2.2.4. Protokol Sayısı**

Bir hastane çok farklı tanı ve tedavi hizmetini hastalara sunabilmektedir. Bunları Protokol Numarası ve Protokol defterleri ile takip etmektedir. Farklı branşların farklı protokol defterleri veya farklı hekimlerin farklı protokol defterleri olabilmektedir. Hastaların her başvurusu hastane kayıtlarında bu defterlere kayıt edilmektedir. Her kayıt bir geliş ifade eder, hastaneler takvim döneminde her bir hastanın oluşturulmuş farklı defterlere kayıtlarını protokol kaydı olarak ifade etmektedir. Protokol defterleri Sağlık Bakanlığı tarafından verilen izinle dijital kayıt olarak saklanabilmektedir.

### **2.2.5. Frekans**

Bir takvim yılı veya belli bir tarih aralığı arasında protokol sayısının hasta sayısı oranına frekans adı verilmektedir. Frekansın yüksek olması farklı bölümlere başvuru sayısının yüksekliğini gösterebileceği gibi aynı branşa birden fazla geliş ifade eden bir kavramdır.

## **2.3. Hasta Gelir Faktörü**

Hastanenin gelirleri Sosyal Sigorta gelirleri, özel finansman kaynakları özel sağlık sigortası ve cepten ödemelerden oluşmaktadır. Özel hastanelerde gelirin önemli bir kısmı hastanın cepten ödemeleri tarafından karşılanmaktadır. Bu sebeple hasta geliri için cepten ödemelerin önemi büyüktür.

### **2.3.1. Sosyal Sigorta**

Sanayi Devrimi sonrası gelişen bu model, ilk kez Almanya'da kullanılmıştır. Bu finansman sisteminde, çalışanların sağlık hizmetleri, işveren tarafından veya işveren ve çalışanın birlikte ödediği primlerle sağlanan gelirlerle karşılanır. Çalışanlar ve işverenler tarafından ödenen zorunlu katkılarla oluşturulan bu model, başlangıçta “hastalık kasaları” olarak bilinen sosyal sigorta sisteminin temelini oluşturur. Bu sistemde, sağlık risklerinin maliyeti paylaşarak finanse edilir. Sosyal sigorta uygulamaları hem zorunlu hem de isteğe bağlı olarak yapılabilmektedir (Şenocak, 2009).

Hastanelerde finansman kaynağı olarak sosyal sigorta konusunda, hastanelerin finansal kaynaklarının önemli bir kısmının sosyal sigorta sistemleri aracılığıyla sağlandığı belirtilmelidir. Bu sistemde, çalışanlar ve işverenler tarafından düzenli olarak ödenen sigorta primleri, hastane hizmetlerinin finansmanında kullanılır. Bu şekilde, hastaların tedavi masrafları, sigorta kapsamında olduğu sürece, büyük ölçüde sigorta fonları tarafından karşılanır. Sosyal sigorta sistemi, genellikle devlet tarafından yönetilir ve toplumun tüm

kesimlerinin sağlık hizmetlerine erişimini kolaylaştırmayı amaçlar. Bu sistem, hastalar için mali yükü azaltırken, hastanelere de düzenli gelir akışı sağlar. Ancak, bu sistemdeki fonların etkin yönetimi ve kaynakların adil dağılımı, sağlık hizmetlerinin kalitesini ve erişilebilirliğini doğrudan etkileyebilir. Bu nedenle, sosyal sigorta sistemlerinin sürdürülebilirliği, sağlık politikalarının önemli bir parçasıdır (Özsarı ve Güdük, 2020).

### **2.3.2. Özel Finansman Kaynakları**

Sigorta sistemleri, işlevlerine, prim hesaplama yöntemlerine, sağladıkları yardım türlerine ve sigorta şirketlerinin yapılarına göre çeşitlilik gösterir. İşlevsel olarak, zorunlu sağlık sigortasının alternatifi olan “ikame edici özel sağlık sigortaları” ve zorunlu sağlık sigortasını tamamlayan “tamamlayıcı özel sağlık sigortaları” olmak üzere ikiye ayrılır. Sigorta şirketlerinin yapısı bakımından ise kar amacı güden ve gütmeyen şirketler olarak ayrılır (Mossialos ve Dixon, 2002).

Bireyler, sağlık durumlarına ve taşıdıkları risklere göre belirlenen primler ödeyerek sigortalı olurlar. Ödenen prim miktarına göre, sağlık hizmetlerinden yararlanma düzeyleri ve çeşitliliği değişebilir. Özel sigorta modelinin en yaygın kullanıldığı ülke ise Amerika Birleşik Devletleri olmaktadır (Kırılmaz vd., 2017).

Özel finansman kaynakları özel sağlık sigortası ve cepten ödemeler şeklinde ikiye ayrılmaktadır.

#### **2.3.2.1. Özel Sağlık Sigortası**

Hastanelerde finansman kaynağı olarak özel sağlık sigortası, sağlık hizmetlerinin finansmanında önemli bir rol oynar. Özel sağlık sigortası, bireylerin veya ailelerin, sigorta şirketleri ile yaptıkları anlaşmalar çerçevesinde belirli bir prim ödeyerek, hastalık veya yaralanma durumunda hastane masraflarının büyük bir kısmını veya tamamını karşılamalarını sağlar. Bu sistem, hastanelerin gelir kaynaklarını çeşitlendirir ve hasta kabul kapasitelerini artırır. Ayrıca, devlet hastanelerindeki yükün hafiflemesine ve daha hızlı hizmet alınmasına olanak tanır. Özel sağlık sigortası, aynı zamanda hastaların daha geniş bir tedavi yelpazesi ve daha iyi sağlık hizmetleri erişimi elde etmelerine yardımcı olur. Bu durum, sağlık hizmetlerinin kalitesinin artmasına ve daha etkin sağlık yönetiminin sağlanmasına katkıda bulunur (Tarım ve Güdük, 2019).

Bu finansman modeli, bireylerin sağlık hizmetlerine ihtiyaç duyduklarında, önceden belirlenmiş limitler ve kapsamlar dahilinde yararlanabilmeleri için, sağlık durumları iyi olduğunda özel sigorta şirketlerine belirli bir prim ödemesi yapmaları esasına dayanır. Bu modelde, hizmeti sağlayan ve alan kişilerin dışında, finansmanı üstlenen üçüncü bir taraf olarak sigorta şirketleri bulunmaktadır.

#### **2.3.2.2. Cepten Ödemeler**

Cepten yapılan ödemeler, kişilerin sağlık hizmetlerini kullanırken doğrudan kendi cebinden yaptıkları harcamaları ifade eder. Bu ödemeler, hastalık riskine karşı herhangi bir finansal güvence sunmaz (Mossialos ve Dixon, 2002). Bu finansman yönteminde, eşitlik ilkesi geçerli değildir. Zira, maddi olarak daha güçlü bireyler istedikleri sağlık hizmetlerine kolayca erişebilirken, ekonomik açıdan zayıf olanlar temel sağlık hizmetlerine bile ulaşamama riskiyle karşı karşıya kalabilirler.

Cepten ödemeler, sağlık hizmetlerinin finansmanı açısından önemli bir boyutu temsil eder. Hastanelerin işletilmesi ve sundukları hizmetlerin kalitesi, büyük ölçüde finansal kaynaklara bağlıdır. Devlet tarafından sağlanan finansmanın yanı sıra, hastaların cebinden yaptıkları ödemeler de hastanelerin gelir kaynakları arasında yer alır. Bu ödemeler genellikle tedavi, ilaç, tıbbi malzeme ve bazı özel sağlık hizmetleri için yapılır. Cepten ödemelerin yüksek olması, bazen hastalar için ekonomik bir yük teşkil edebilir ve sağlık hizmetlerine erişimi zorlaştırabilir. Bu nedenle, hastanelerdeki finansman modelinin hem kaliteli sağlık hizmetlerini sürdürülebilir kılmak hem de hastaların mali yükünü hafifletmek için dengeli bir yaklaşım benimsemesi gereklidir.

### 3. VERİ SETİ VE YÖNTEM

Çalışmada Türkiye'de 2011-2021 dönemleri arasında 12 ilde faaliyette bulunan bir özel hastane grubunun bu illerde faaliyette bulunan hastaneleri seçilmiştir. Teorik çerçevede anlatılan ve hastane gelirinin etkileyen hasta sayısı ve hasta geliri faktörlerinden bazıları analize katılmıştır. Kurulan modelde bağımlı değişken olarak toplam hastane gelirleri ile açıklayıcı değişkenler bu hastanelerde bulunan illerin kişi başına gayri safi yurt içi hasılası, ilk kez ve tekraren hastaneyi ziyaret eden hasta sayıları arasında uzun dönem ilişkileri incelenmiştir.

Kurulan modelde bağımlı değişken olarak toplam hastane gelirleri ile açıklayıcı değişkenler illerin kişi başına gayri safi yurt içi hasılası, ilk kez ve tekraren hastaneyi ziyaret eden hasta sayıları arasında uzun dönem ilişkileri incelenmiştir. Bu amaçla ilişkilerin tahmininde panel ARDL yöntemi kullanılmıştır. Pesaran ve Shin (1995) , Pesaran ve Smith (1998), Pesaran, Shin ve Smith (1999) ve Pesaran vd. (2001) geliştirmiş olduğu panel ARDL yöntemi, çeşitli seviyelerde durağan olan farklı serilerden oluşan veri seti kullanılarak eş bütünleşme ilişkisinin tespitinde kullanılır. Panel ARDL (Panel Autoregressive Distributed Lag) modelleri, panel veri setleri üzerinde zaman serisi regresyon analizi yapmak için kullanılan bir ekonometrik yöntem olan bu modeller, ARDL modelinin panel veri çerçevesine genişletilmiş bir türüdür (Özdamar, 2015: 84, Şengönlü ve Tekgün, 2021:86).

Modelimizin panel ARDL yöntemi ile yapılmasına bazı ön testlerin sonuçlarına göre belirlenmektedir. Bunun için yatay kesit bağımlılık testleri, 1. veya 2. nesil panel birim kök testlerinin seçimi için gerekmektedir. Bu testler yapıldıktan sonra panel ARDL yöntemi yapılmasına karar verildikten sonra sırasıyla PMG, MG ve DFE tahmin edicilerinden hangisinin daha etkin ve uygun olduğu ise Hausman testi ile uygulanmış ve sonuç olarak PMG (Pool Mean Group) tahmin edici kullanılarak modelimiz panel ARDL yöntemi ile tahmin edilmiştir.

### 4. BULGULAR VE TARTIŞMA

Araştırmanın bulguları, uzun dönemde yerel ekonomik koşulların, düzenli olarak hastaneyi ziyaret eden hasta sayılarının, ilk kez hastaneyi ziyaret eden hasta sayılarının ve hastanelerin konumlarının hastanenin toplam gelirleri üzerinde belirgin bir etkiye sahip olduğunu göstermektedir.

**Tablo 1:**

Pooled Mean Group Regression  
(Estimate results saved as pmg)

Panel Variable (i): Hastane  
Time Variable (t): tarih

Number of obs = 120  
Number of groups = 12  
Obs per group: min = 10  
avg = 10.0  
max = 10

Log Likelihood = 195.1658

D.logtoplam_gelir	Coef.	Std. Err.	z	P> z	[95% Conf. Interval]	
<b>ECM</b>						
logkbgsyh	.9568889	.034455	27.77	0.000	.8893584	1.024419
logilkkezgelen_hasta	.2715178	.0415794	6.53	0.000	.1900237	.3530118
ln_tekrargelen_hasta	.5236434	.2354997	2.22	0.026	.0620725	.9852143
<b>SR</b>						
ECM	-.6662179	.1932361	-3.45	0.001	-1.044954	-.2874822
logkbgsyh						
D1.	.0916592	.2141517	0.43	0.669	-.3280705	.511389
logilkkezgelen_hasta						
D1.	-.1138124	.1117851	-1.02	0.309	-.3329072	.1052824
ln_tekrargelen_hasta						
_cons	-.159488	.2305967	-0.69	0.489	-.6114491	.2924731
	1.62931	2.529847	0.64	0.520	-3.329098	6.587718

Tablo 1’de sunulan Panel ARDL uzun ve kısa dönem sonuçlarına göre, uzun dönemde hastane gelirini etkileyen en önemli faktörün ekonomik faktör olduğu, kişi başına GSYH’de meydana gelen %1’lik bir artışın hastane gelirlerini %0,95 oranında arttırdığı görülmektedir. Sadık hasta sayısının hastane gelirlerini ikinci sırada etkilediği bulunmuştur. Hastaneye tekrar gelen hasta sayısında %1’lik bir artış hastane gelirlerini %0,52 arttırdığı görülmektedir. Ayrıca, çalışma, özel hastanelerin bütçe planlaması stratejilerinde bu faktörlerin dikkate alınmasının önemini vurgulamaktadır.. Hastaneye ilk defa gelen hasta sayısında anlamlı bir şekilde hastane gelirlerini arttırdığı bulunmuştur. Hastaneye ilk defa gelen hasta sayısında %1’lik bir artış hastane gelirini %0,27 arttırmaktadır.

Kısa dönem sonuçlarına göre ise bütün hastaneler için bu dönemlerde kısa dönem etkileri anlamlı bulunamamıştır. Ancak burada rapor edilmeyen sonuçlara göre hastane bazlı kısa dönem sonuçlarına göre coğrafi bölgelere göre farklı illerde farklı açıklayıcı değişkenlerin hastane gelirlerini kısa dönemde etkiledikleri bulunmuştur.

## 5. SONUÇ

Bu çalışma, Türkiye’de 2011-2021 dönemleri arasında 12 ilde faaliyette bulunan bir gruba ait farklı illerde faaliyet gösteren özel hastanelerin bütçe planlama stratejilerinde ekonomik ve coğrafi özelliklerin rolü incelemektedir. Çalışmada bu hastanelerin toplam hastane gelirlerini etkileyen çeşitli faktörler incelenmiştir.

Analiz sonucunda elde edilen bulgulara göre hastane gelirini etkileyen faktörlerden en önde geleni o ilde bulunan hastaların gelirleridir. Bir hastane yatırımı yapmak için veya mevcut bir hastaneye yatırım yapmak için hastanenin bulunduğu ilin ekonomik düzeyi en önemli faktör

olup göz önünde bulundurulmalıdır. Bulgulara göre ikinci sırada önemli bir diğer faktör hastaneye tekrar gelen hasta sayılarıdır. O halde mevcut hastaların sadık hasta haline getirilmesi için kurum politikaları geliştirilmelidir. Buna göre hasta aidiyetini artırmak izlenmesi gerek bir politikadır. Bu da hasta memnuniyetin önemini göstermektedir. Son olarak hastane gelirini etkileyen diğer faktör ise hastaneye ilk defa gelen hasta sayısıdır. Bu kurum politikası olarak hastaneye yeni hasta kazandırmanın önemini ortaya koymaktadır.

## 6. KAYNAKÇA

- Kırılmaz, Harun; Amarat, Mustafa; Ünal, Özgün (2017). “Türkiye ve Amerika Birleşik Devletleri Sağlık Sistemlerinin Karşılaştırmalı Analizi”. *Strategic Public Management Journal*, 3(6): 78-104.
- Mossialos, Elias; Dixon, Anna (2002). “Funding Health Care: An Introduction”, *Funding Health Care: Options for Europe*, 1-31.
- Özdamar, Gökhan (2015). Türkiye Ekonomisinde Döviz Kuru Geçiş Etkisi: ARDL Sınır Yaklaşımı Bulguları. *Akdeniz İ.İ.B.F Dergisi*, Sayı:32 (66-97), Antalya.
- Özsarı, Haluk; Güdük, Özden (2020). “Bazı Sigorta Şirketi Yöneticilerinin Türkiye’de Özel Sağlık Sigortacılığı Üzerine Bir Değerlendirmesi”. *Acıbadem Üniversitesi Sağlık Bilimleri Dergisi*, 11(3): 526-536.
- Pesaran, M. H. ve Shin, Y. (1995). An Autoregressive Distributed Lag Modelling Approach to Cointegration Analysis, *Cambridge Working Papers in Economics*, 9514, Faculty of Economics, University of Cambridge.
- Pesaran, M. H. ve Smith, R. (1998). Structural Analysis of Cointegrating VARs, *Journal of Economic Surveys*, 12(5), 471-505.
- Pesaran, M. Hashem, Shin, Y. R. ve Smith, P. (1999). Pooled Mean Group Estimation Of Dynamic Heterogeneous Panels. *Journal of the American Statistical Association*, Vol.94, No.446, 621-634.
- Pesaran, M.H., Shin, Y. ve R. J. Smith (2001). Bound Testing Approaches to the Analysis of Long Run Relationships. *Journal of Applied Econometrics*, special issue, Vol.16, pp.289-326. (<http://www.econ.cam.ac.uk/faculty/pesaran/pss1r1.pdf>)
- Şenocak, Hasan (2009). Sosyal Güvenlik Sistemini Oluşturan Bileşenlerin Tarihi Süreç Işığında Değerlendirilmesi. *Journal of Social Policy Conferences* (No. 56). İstanbul University.
- Şengönül, A., ve Tekgün, B. (2021). Phillips Eğrisinin Panel ARDL Analizi: Türkiye’deki Bölgeler Arası Bir Uygulama. *Uluslararası Ekonomi Siyaset İnsan ve Toplum Bilimleri Dergisi*, 4(2), 81-97.
- Tarım, Mehveş; Güdük, Özden (2019). “Türkiye’de Bireylerin Özel Sağlık Sigortası Tercihini Etkileyen Nedenler ve Bilgi Düzeyleri”. *Sağlık Akademisyenleri Dergisi*, 6(3): 196-200.





## **Tourism Strategy Development: Crisis Readiness and Community Involvement. A Case in Pengotan Bali**

**Dr. Ir. Firdaus BASBETH**

Sekolah Tinggi Manajemen PPM

fbs@ppm-manajemen.ac.id

Orcid: 0000-0001-5544-4846

**Widayanti BINTARTI**

ESQ Business School

anti.widayanti@gmail.com

### **ABSTRACT**

Despite many strategies and efforts are made to manage and mitigate the impact on business continuity during and after crisis, the proposed strategies are largely reactive, and often ignore the participation of rural communities in crisis preparedness in the event of a disaster and tourism village development. This study aims to investigate the effect of community involvement on positive perception, and support for tourism development, and analyze the role of crisis readiness as an antecedent of positive perception. This research uses revised social exchange theory (SET), which led to the development of a framework for conceptualizing community involvement, positive perception of resident, and support for tourism development relationships. We utilized a quantitative survey using questionnaire. Question statements were graded on a 5-point Likert scale, Respondents were drawn from the following Pengotan village hamlets: Tiying, Dajan, Delod, Sunting, Yoh, Penyebeh, Besenga, and Padpadan. These settlements had a combined population of 4237 people, with 1300 homes. We used systematic sampling by distributed questionnaire for the first of every five houses, resulting in the distribution of 260 questionnaires. 221 surveys (85%) were returned as completed from this group. The findings revealed strong positive effects of community involvement on positive perceptions, and support for tourism development. Resident's Positive perception mediates the relationship between community involvement and support for tourism development. There was also a positive effect of crisis readiness on resident's perception and support for tourism development. The results suggest that crisis preparedness has a higher effect on resident's positive perception, and the mediating effect of residents' positive perception is higher when the predictive construct is crisis readiness. Relatively few studies have addressed the role of crisis readiness as a predictive construct that influence positive perception of residence and indirectly influence support for tourism development. This study uses the revised social exchange theory (SET), that led to the development of a framework. In using the revised social exchange theoretical framework, and crisis preparedness as antecedent variables, this study makes a significant theoretical contribution to the tourism development literature. Furthermore, this research has a number of practical implications for the local authorities to provide crisis readiness and involve community in the planning and process of tourism village.to support sustainable development.

**Keywords:** Tourism Village, Positive Perception, Community Involvement, Crisis Readiness, Support for Tourism Development

## Introduction

As a result of its capacity to boost employment, diversify the economy, and exert a compounding effect on other sectors of the economy, tourism has been recognized as making a substantial economic contribution to the country (Jaelani, Handayani, & Karjoko, 2020). The tourism sector has been drastically affected by the COVID-19 epidemic, and several nations are going through one of their worst periods ever (Smart, Ma, Qu, & Ding, 2021). In response, numerous governments worldwide implemented stringent measures that, in a matter of months, effectively stopped international travel (Kaczmarek, Perez, Demir, & Zaremba, 2021). The worst affected was Bali, where visitor numbers fell from 6.28 million in 2019 to 1.2 million in 2020 (Fig.1).

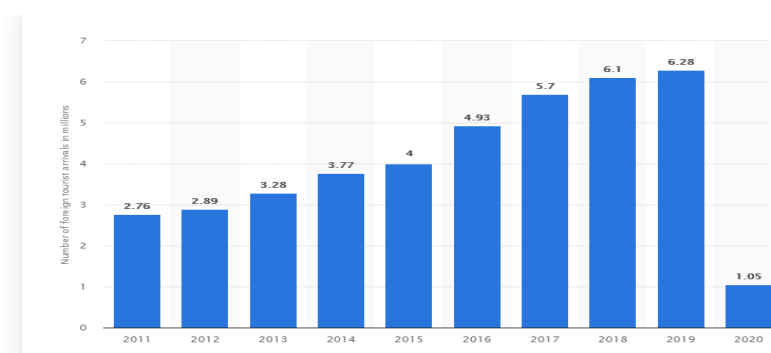


Figure 6: Number of tourist arrived in Bali 2011 to 2020

Source: [statista.com/](https://www.statista.com/), 2020

Several researchers in the tourism industry (Aliperti et al., 2019; Beirman, 2018; Sorooshian, Azizan, & Ismail, 2021) highlighted the impact of COVID-19 and proposed strategies during COVID-19, but the strategies implemented by local authorities are usually reactive strategies, after the crisis occurs and minimal participation of tourist village residents. According to (UNISDR, 2015) rather than reactive emergency response, risk management should emphasize a more proactive planning approach. Nientied and Shutina (2020) noted the lack of crisis or emergency management plans in the literature. Most tourism businesses lack frameworks relating to contingency planning at national and international levels (Gani & Singh, 2019; Ghaderi, Som, & Henderson, 2012).

Numerous events, including bombings, terrorist attacks, earthquakes, and volcanic eruptions, have occurred in Bali. In the absence of any formal disaster management planning or preparedness, the majority of destination stakeholders used only ad hoc and reactive coping methods and procedures (Bali Recovery Group, 2003, Ellis, 2002, PATA. Pacific Asia Travel Association, 2003). Thanks to experience, knowledge, and the resources that have been dedicated since then, a destination should be better prepared to manage any internal or external hazards in the future (Badan Nasional Penanggulangan Bencana – National Disaster Mitigation Agency 2015, UNISDR 2015). In an attempt to diversify the tourist offerings, tourism towns have been established in the Ubud tourist region. Still, just a handful of the about thirty-six tourist communities that have been owned have grown to be stand-alone destinations. Pengotan Village is a tourist village located in Bali Province, Indonesia's Ubud Regency's Bangli subdistrict. There is a great deal of natural and cultural potential for the hamlet to grow its tourist industry. Known for its ideal currents for camping and hiking to Batur Mountain, the Baliwoso Camp Site is the main tourist destination in Pangotan village.

Among the Bali Aga, or highland people, are the Pengotans, whose daily existence is closely linked to and focused on Mount Batur in the Kintamani area. They used to live and

worship in structures composed of local materials that represented social imperatives and symbolic concepts necessary for the survival of the group. The expansive plantations and rice fields that are present in almost every sub-village are a well-liked tourist attraction. It hasn't been able to best serve the requirements of the local community, nevertheless, since the visit and the results of the rural tourism activities fell short of expectations.

In accordance with Ministerial Regulation No. 14/2016, which embraces the Global Tourism for Sustainable Development (GTSD) standards, environmentally conscious travel must protect the environment, empower local people, and conserve culture. The World Tourism Organization (UNWTO) published recommendations in 2005 that state that sustainable tourism must take into account the economic, social, and environmental effects that it will have both now and in the future, as well as the requirements of local people, businesses, and the environment. According to Gadad and Kamashetty (2014), the development of tourism villages has several benefits, such as creating jobs, reducing poverty, enhancing rural infrastructure, improving living conditions, and protecting natural resources and cultural heritage.

Support for tourist development is influenced by a number of factors, including community affiliation, attitudes, perceived advantages, and favorable perceptions (Olya, 2020). Village communities' inherent potential and capacities are sometimes overlooked in the establishment of tourism villages. The creation of tourist settlements only replicates the actions of those that have previously taken place. This implies that efforts to empower local people to manage their resources and potential into creative tourist attractions are limited to project-based development of tourism villages, rather than participation-based growth. In order for the community to profit from tourist development and enhance welfare and cultural preservation, tourism villages are designed with the community's best interests in mind.

Research pertaining to tourism has often concentrated on a single crisis or the aftermath of a specific incident, efforts to recover, and the perception of risk in relation to a crisis. Support for the growth of tourism has been the subject of in-depth research. Nevertheless, not much information has been discovered regarding integrative research that looks at crisis preparation as a predictor of the favorable view in the model of tourist development. The initial goal of this study is to close this gap by examining how community engagement affects perceived advantages, which in turn influences support for the growth of the tourist industry. The second part of this study looks into how disaster preparedness affects people's favorable perceptions of tourism villages. A framework that may be utilized to comprehend the link between community engagement, positive perception, and support for tourist development was developed through the application of the revised social exchange theory (SET) in this study as well as earlier research. This study therefore contributed to the body of knowledge by developing an integration model that featured Crisis Readiness as a unique feature—a variable that may have an influence on residents' favorable perceptions of Pengotan. In order to balance community involvement and support for tourism development as well as crisis readiness and support for tourism development, we also added positive perception as a mediator.

## **Theoretical Framework**

### A Revision of Social Exchange Theory

Boley, McGehee, Perdue, and Long (2014) described social exchange theory (SET) as a two-way process of reward and trade involving two or more social groups. SET was initially presented as a sociological theory in 1987 by Cook and Emerson (1987). Since then, SET has been used to the field of tourism studies to learn how members of the host community perceive tourist developments (Haobin Ye, Qiu Zhang, Huawen Shen, & Goh, 2014; Látková & Vogt,

2012; Nunkoo & Ramkissoon, 2012; Nunkoo, Smith, & Ramkissoon, 2013). The concept of interactions between locals and visitors is referred to as SET in travel literature. People are more likely to interact and share information with visitors when they think there are more benefits to tourism than drawbacks, according to Zhao, Cui, and Guo (2022). Locals' evaluations of these benefits and drawbacks appear to be influenced by several factors, such as the potential for financial gain, the ease of access to tourism resources, their social values, and attitudes toward the environment (Sharpley, 2014).

Therefore, if residents of the host area believe that the benefits of development exceed the drawbacks, they are more inclined to tolerate the increase of tourism (Vollero, Conte, Bottoni, & Siano, 2018). Andriotis (2005), asserts that if residents feel the benefits of tourist growth outweigh the expenses, they will be more inclined to support it. Because of several research that have questioned SET's ability to explain the elements impacting residents' views, scholars (Cropanzano & Mitchell, 2005; Rasoolimanesh, Jaafar, Kock, & Ramayah, 2015) have proposed a new framework for SET (Boley et al., 2014; Látková & Vogt, 2012; Sharpley, 2014).

In this study, we use a revised SET and offer an integrated construct into updated SET to identify crisis preparation as an antecedent variable and community participation as a factor influencing people's favorable impressions. An updated SET framework, based on the principle of reciprocity, was developed by Cropanzano and Mitchell (2005) that emphasizes interactions between groups of individuals. The six principles of this updated SET are reciprocity, rationality, altruism, collective benefit, status consistency, and competitiveness. It places a strong emphasis on interpersonal transaction (Cropanzano & Mitchell, 2005). The elements affecting inhabitants' views may be identified using this updated SET framework (Rasoolimanesh et al., 2015). In the study by Rasoolimanesh et al. (2015), the R<sup>2</sup> value of positive perceptions was found to be much bigger than the R<sup>2</sup> of negative perceptions, suggesting that the characteristics uncovered in this study have a stronger influence on positive perceptions than they do on negative perceptions. As a result, when developing the study model, we solely considered the positive perceptions of the inhabitants and used the updated SET framework.

#### The effect of Community Involvement on Positive Perception

Community interaction is one aspect of tourism village development that frequently becomes a weak area. Locals gain more power, awareness of the benefits of tourism development grows, and a deeper respect for their culture and values are fostered when they are involved in the planning and decision-making process (Khalid, Ahmad, Ramayah, Hwang, & Kim, 2019; Rasoolimanesh et al., 2015). Timothy (1999), asserts that community engagement allows residents to take charge of events that affect their lives, organize their capacities as social agents as opposed to passive subjects, and participate in tourist development initiatives. This trait relates to the degree of community involvement and institutional competence in village tourist management (Timothy, 1999).

As stated by Gursoy and Rutherford (2004 and Campón-Cerro, Folgado-Fernández, and Hernández-Mogollón (2017); Gursoy and Rutherford (2004) the local community's active support is crucial to the tourist industry's success. Tourist communities run the danger of failing if they don't receive this kind of help. The strategy of developing tourism should center on community engagement (Aghazamani & Hunt, 2017). When making decisions on tourism, locals should be taken into account (Choi & Sirakaya, 2005). Locals' support for the growth of sustainable tourism may be influenced by a variety of factors, including perceived benefits

(Gursoy, Jurowski, & Uysal, 2002; Nunkoo & Ramkissoon, 2011), attitudes (Lai & Nepal, 2006), perceived effects (Dyer, Gursoy, Sharma, & Carter, 2007), and community attachment (Nicholas, Thapa, & Ko, 2009). Numerous earlier studies have examined the relationship between people's perceptions of tourism development and their involvement in the administration, planning, and decision-making of tourist sites. (Andereck & Nyaupane, 2011; Látková & Vogt, 2012). As a result, the following hypotheses have been established to explain the connection between inhabitants' views and involvement:

H1: Community Involvement has a positive effect on Positive Perceptions of residents.

#### The effect of Crisis Readiness on Positive Perception

A crisis, in the words of Faulkner (2013) is when management or the organization is unable to handle or adapt to an abrupt change. Jurdana, Frleta, and Agbaba (2020) define crisis readiness as an organizational state of readiness to anticipate and manage external or internal events that have the potential to cause a multifaceted crisis. In their study, Sheaffer and Mano-Negrin (2003), looked at crisis readiness (CR) as a dependent variable and structural, engineering, strategic, and human resource management orientations as predictor factors. Previous research has shown evidence that CR show resilience in the face of unpredictable change. In this study, crisis readiness is defined as the effectiveness of village in term of the extent to which a village was prepared to cope with immediate and future crisis situation. Crisis readiness (CR) in this study is proposed as the independent variable which can influence the level of positive perception of resident. In an environment characterized as VUCA (Volatile, Uncertain, Complexity, and Ambiguity), crisis preparedness should be formulated and involving community in the process development process. Hence, there is a need to test a variable that can influence positive perceptions, whilst also would make the village more resilience. Thus, the hypothesis is developed as below

H2: Crisis Readiness has a positive effect on Positive Perceptions of residents.

#### The effect of Positive Perception on Support for Tourism Development

Prior studies have emphasized the significance of local perspectives on tourism growth, encompassing the perceived benefits and drawbacks of endorsing a tourist attraction. (Látková & Vogt, 2012; Nunkoo & Ramkissoon, 2011).

Both the development's sustainability and the degree of community support it receives are influenced by how residents view the impacts of tourism (Nunkoo & Ramkissoon, 2011). The host community's concerns are crucial to the sustainable growth of a tourist site (Gursoy & Rutherford, 2004; Sharpley, 2014). Locals who see more advantages from tourism are more likely to be in favor of the industry's continued expansion than those who see more disadvantages (Nunkoo & Ramkissoon, 2011). These links are identified by the following theories.

H3. The Positive Perception of residents has a positive effect on support for tourism development

Based on the above explanation, a framework of the phenomena was drawn in a research model



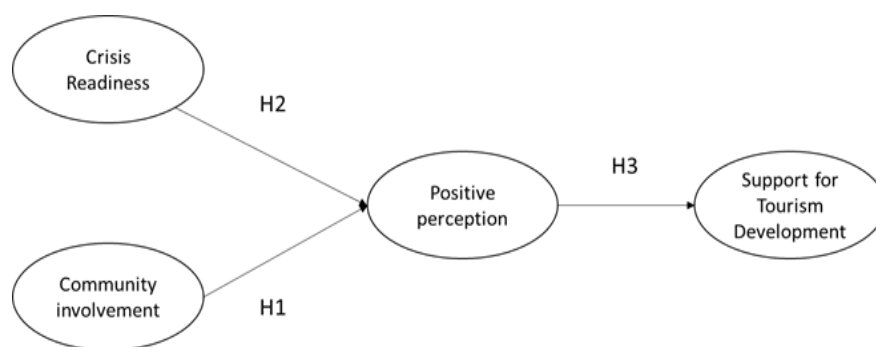


Figure 2: Research Framework

## Methods

We utilized a quantitative survey using questionnaire containing question-statements developed from similar questionnaires used in prior studies (Ang, Chua, & Khader, 2020; Nicholas et al., 2009; Rasoolimanesh et al., 2015; Rousaki & Alcott, 2006). A 5-point Likert scale was used to score the question statements, with 1 denoting strongly disagree and 5 denoting strongly agree. 260 questionnaires were delivered as a consequence of our systematic sampling method, which involved distributing questionnaires to the first five residences. 221 surveys (85%) were returned as completed from this group. Respondents were drawn from the following Pengotan village hamlets: Tying, Dajan, Delod, Sunting, Yoh, Penyebeh, Besenga, and Padpadan. These settlements had a combined population of 4237 people, with 1300 homes.

The required sample size was calculated using G\*Power for model testing, based on a power of 0.95. Our sample size exceeds the required 119, indicating a power value greater than 0.95. Additionally, our sample size is considered sufficient as the minimum power required for social and behavioral science research is typically 0.8. Prior studies (Akter, D'Ambra, & Ray, 2011; Reinartz, Haenlein, & Henseler, 2009) suggest that a sample size of 100 is ideal for PLS-SEManalysis. Thus, the 221 completed surveys in this study is considered adequate. The study employed the partial least squares-structural equation modeling approach (PLS-SEM) to test the suggested associations. PLS-SEM is a multivariate statistical analysis technique that examines interactions between the structural and measurement elements of a conceptual model simultaneously. Additionally, PLS-SEM simplifies theory development (Hair, Ringle, & Sarstedt, 2011). The analysis was conducted using SmartPLS3.

## Result and analysis

### 1.1 Profile Respondent

Table 1 displays an equal number of male and female respondents, with slightly more females. Respondents were classified into five age groups: 17–25 years ( $n = 64$ ), 26–35 years ( $n = 33$ ), 36–45 years ( $n = 32$ ), 46–55 years ( $n = 38$ ), and 56 years and above ( $n = 53$ ). The majority of respondents had a secondary-level education ( $n = 124$ ) or lower ( $n = 58$ ), while a smaller number had a diploma/certificate-level of education ( $n = 29$ ), and a degree ( $n = 11$ ).

Table 6 Respondent Profile

Characteristics	Category	Count	Percentage
Gender	Female	110	50%



	Male	111	50%
Age group	17–25	64	29%
	26–35	33	15%
	36–45	33	15%
	46–55	38	17%
	56 and above	53	24%
Education	No formal education	20	9%
	Primary school	38	17%
	Secondary school	124	56%
	Certificate/Diploma	29	13%
	Degree	11	5%
Level of Income (million)	IDR 2 and below	139	63%
	IDR 2 - 8	60	27%
	IDR 8 and above	22	10%
Occupation	Agriculture		57%
	Tourism		33%
	Other		10%

Source: SPSS Report, 2021

As indicate in Table 1 the most of the respondents earned approximately IDR 2 million (about USD 130 in 2023) per month ( $n = 139$ ), while the rest earned IDR 2 – 8 million ( $n = 60$ ), and IDR 8 and above ( $n = 22$ ) per month. Among the 221 respondents, only 73 (33%) were employed in the tourism industry, while 57% ( $n = 126$ ) worked in agriculture, and government or private employees ( $n=22$ ).

## 1.2 Model Assessment using PLS SEM

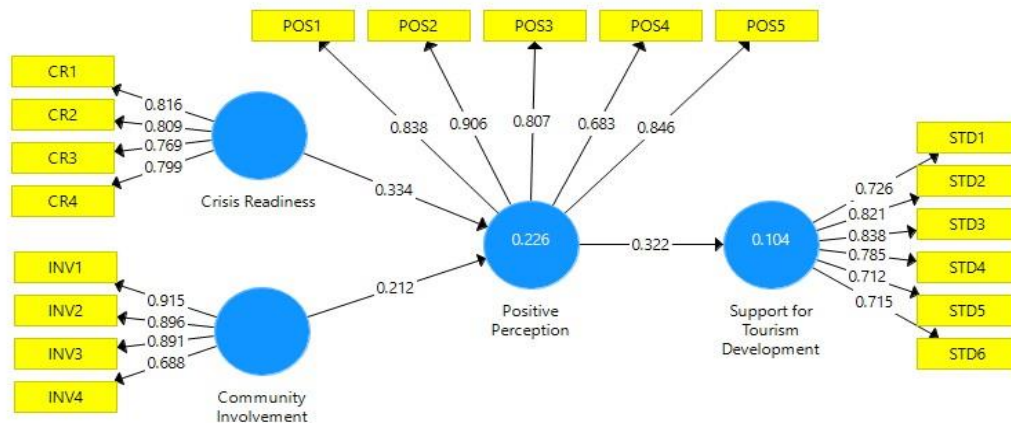
When evaluating a model (Fig. 3) using PLS-SEM, it is typically a two-step process that involves assessing both the measurement model and the structural model (Chin, Henseler, & Wang, 2010; Hair, Ringle, & Sarstedt, 2011). The measurement model's validity and reliability are evaluated using the model's latent variables. This examination assesses the connections between the variables and their corresponding items (responses to individual question-statements in the questionnaire). The evaluation of the structural model focuses on the interactions between variables (Chin et al., 2010; Hair et al., 2011).

To ensure the validity of the study, we must check for common method variance since a single source of respondent was used to gather data on both dependent and independent components (Tehseen, Ramayah, & Sajilan, 2017). To test for common method variance, we assessed the collinearity among constructs. We evaluated the variance inflation factors (VIFs) to determine common method variance, which is a more conservative test than the usual exploratory factor analysis (Kock, 2014; Kock & Lynn, 2012). All constructs in the model have a VIF of less than 5 (Hair et al., 2014).

As a result of testing for common method variance using VIF, we can safely infer that common method bias did not pose a significant risk in the current study (Table 4).

### 1.2.1 Assessment of measurement model

This study's measuring model consisted of four components, each of which was measured using four or more items. Four of these components include community engagement in the planning and management process, crisis preparation, positive perceptions, and support for tourist development. The measuring model's reliability and validity are assessed.



**Figure 7 Research Model**

Source: PLS-SEM Report 2023

Two key components are commonly used to assess convergent validity (Chin et al., 2010; Hair et al., 2011). The Average Variance Extracted (AVE) and the Composite Reliability (CR). The loading of each indicator on the associated variable needs to be calculated and compared to a threshold in order to assess a model's convergent validity. According to (Hair et al., 2011), a loading of more than 0.7 is often required for validity to be considered adequate. Items with a loading of 0.4–0.7 should also be taken into consideration for removal if their removal raises the CRs and AVEs beyond the threshold (Chin et al., 2010; Hair et al., 2011). Items with a loading of less than 0.4 should be taken into consideration for removal.

**Table 7 Evaluation results of measurement model.**

Construct & Items		Loading	CR	AVE
<b>Community Involvement</b>				
INV1	This community's members have been active in Pengotan's management.	0.915	0.913	0.727
INV2	Pengotan's citizens have a say in decisions regarding the growth of tourism and the preservation of regional culture.	0.896		
INV3	I've been asked for my thoughts on tourist growth and planning most of the time.	0.891		
INV4	The majority of the time, people have inquired for my thoughts on Pengotan conservation efforts.	0.688		
<b>Crisis Readiness</b>				
CR1	The organization's key workers are fully aware about the crisis response resources and tools.	0.816	0.876	0.638
CR2	The village organization has a solid crisis management strategy in place.	0.809		
CR3	The residents are trained to handle a crisis situation	0.769		

CR4	Employees that identify and report any crisis symptoms are rewarded by the local organization.	0.799		
<b>Positive Perception</b>				
POS1	More employment would be generated by tourism in my neighborhood.	0.838	0.910	0.672
POS2	More money would come into my neighborhood via tourism.	0.906		
POS3	Thanks to tourism, our level of living would significantly rise.	0.807		
POS4	More public infrastructure and amenities, such as roads and stores, are made possible by tourism..	0.683		
POS5	The tourist industry offers locals a wide range of appealing job options.	0.846		
<b>Support for Tourism development</b>				
STD1	Tourism, in my opinion, should be aggressively promoted in my neighborhood.	0.726	0.896	0.590
STD2	I am in favor of tourism and want it to grow into a significant industry in my area.	0.821		
STD3	The local authority was right to encourage tourism marketing.	0.838		
STD4	Creating strategies to oversee the preservation of historical places and the expansion of tourism is crucial.	0.785		
STD5	I'll participate in any events that are pertinent to Pengotan's promotion.	0.712		
STD6	Officials from the city can manage the detrimental effects of tourism on the environment through long-term planning.	0.715		

Source: PLS-SEM Report 2023

The bulk of the indicator loadings for the linked variables were more than 0.7, as shown in Table 2. Several indicators had values between 0.4 and 0.7, indicating that they may be removed based on the CR and AVE. The CR coefficient is used to evaluate construct dependability, a feature distinct from but related to validity (Chin et al., 2010). Because it integrates information about item loadings into its computation, CR is widely regarded as the more appropriate (Hair et al., 2011). For the variables' convergent validity to be judged satisfactory, their AVEs should be more than 0.5 (Hair et al., 2011). Table 2 shows that the AVEs of the buildings were more than 0.5. As a consequence, the convergent validity of the measurement model is acceptable. Furthermore, we decided that removing any indications with loadings between 0.4 and 0.7 was unnecessary because the CR and AVE standards had already been met. Table 2 shows that the CRs for all variables in the measurement model surpassed 0.8.

### 1.2.2 Assessment of structural model

Evaluating the structural model consists of assessing for coefficient of determination ( $R^2$ ), path coefficient ( $\beta$ ), collinearity issues (VIF), the effect sizes ( $f^2$ ) (Hair Jr, Sarstedt, Hopkins, & Kuppelwieser, 2014). The coefficient of determination of  $R^2$  measures the dependent variable's variance in relation to the independent variable's change. The  $R^2$  value ranges from 0 to 1 (Table 3), with a higher score showing higher precision levels.  $R^2$  values of 0.25, 0.5, or 0.75 for an endogenous variable can be portrayed as weak, moderate, or substantial (Hair et al., 2011).

**Table 8 Coefficient of Determination ( $R^2$ )**

	R Square
Positive Perception	0.226
Support for Tourism Development	0.104

Source: PLS-SEM Report 2023

Table 3 shows that the first structural model criterion, Support for Tourism Development and R<sup>2</sup> of Positive Perception, has a low degree of precision. Path coefficients, which range from -1.00 to 1.00 and indicate the connection between two variables, are the second criterion used in the evaluation of structural models. A correlation of 1.0 denotes a perfect positive correlation, a number of -1 denotes a perfect negative correlation, and a correlation of 0 indicates no link at all.

**Table 9 Evaluation results of structural model**

	Hypothesis	$\beta$	VIF	$f^2$	t value	p value	Remarks
H1	Community Involvement → Positive Perception	0.212	1.316	0.044	3.087	0.001	Yes
H2	Crisis Readiness → Positive Perception	0.334	1.316	0.109	5.677	0.000	Yes
H3	Positive Perception → Support for Tourism Development	0.322	1.000	0.116	5.352	0.000	Yes

Source: PLS-SEM Report 2023

As shown in Table 4. the effect of Community Involvement on Positive Perception shown by path coefficient ( $\beta$ ) (0.212), indicates a medium effect as well as the effect of Crisis Readiness on Positive Perception (0.334) and Positive Perception on Support on Tourism Development (0.322). Multicollinearity is the third criterion used in the evaluation of structural models. Table 4's result shows that there are no collinearity problems because every VIF value below 5 (Hair Jr et al., 2014).

The evaluation of a structural model's comparative impact on an independent variable is determined by the  $f^2$  values, which constitute the fourth criteria. (Hair et al., 2014). which ranging from .02, .15, and .35, correspondingly, indicate small, medium, and large effect sizes (Cohen, 1988). The results in Table 4 shown for the current study that the model has a small effect of Community Involvement on Positive Perception (.044), Crisis Readiness on Positive Perception (.0109), and Positive Perception on Support for Tourism Development (0.116).

Using bootstrapping calculations to determine the significance of the route coefficients, the suggested relationships are tested as the last stage of the SmartPLS3 data analysis process. The hypothesis was tested using the bootstrapping test, which computes empirical t values larger than the critical value (t distribution values) to ascertain the significance of route coefficients. When the chance of inaccuracy is a certain amount, the coefficient is deemed significant. Using 5000 bootstrap samples is advised. Using SmartPLS3's bootstrapping method, hypotheses were tested and the significance of path coefficients and t-values was assessed. According to Hair et al. (2014), the p-value is 0.05 (at  $\alpha = 5\%$ ) and the t-value is 1.65 with one tail.

Table 4 shows that, at  $\alpha = 5\%$ , the p-value (0.001) is less than 0.05. Joseph F. Hair Jr. et al. (2016) state that because the effect is considerable, H1 is supported, indicating that community involvement has a favorable impact on positive perception. The p-value for the relationship between Crisis Readiness and Positive Perception was (0.000). As a consequence, the outcome supports hypothesis H2, which states that crisis readiness has a favorable impact on positive perception. The effect of Positive Perception on Support on Tourism Development, shown that the p-value (0.000) indicates that there is a positive effect, therefore, H3 is supported. Additionally, we can also get the result from SmartPLS, the indirect relationship

between Crisis Readiness and Support for Tourism Development. The p-values < 0.05 indicate that Positive Perception has a mediating role, for both Community involvement and Crisis Readiness showing by the (Table 5).

**Table 10 Mediating role of Positive Perception**

Indirect effect	$\beta$	T Statistics	P Values
Community Involvement → Positive Perception → Support for Tourism Development	0.068	2.747	0.003
Crisis Readiness → Positive Perception → Support for Tourism Development	0.108	3.632	0.000

Source: PLS-SEM Report 2023

As can be seen in Table 5 the  $\beta$  coefficient in the path Crisis Readiness → Positive Perception → Support for Tourism Development has a higher value (0.108) indicate that Crisis Readiness has a higher effect on Positive Perception. From Table 3, we can also be confirmed by comparing the strength of direct relationship in between Crisis Readiness on Positive perception (0.334) whilst the direct impact of Community Involvement in general is (0.212).

### Conclusion and Recommendation

This study's primary and secondary goals are to assess how people' positive perceptions are impacted by crisis preparedness and community involvement (H1 and H2). According to the SmartPLS3 bootstrapping findings report, there is a substantial relationship between crisis readiness and positive perception as well as a positive perception and community involvement. The  $R^2$  value of the people' favorable perceptions is another significant discovery. The variation on a criteria explained by predictors is displayed by the  $R^2$  value. In this study, we looked at how locals' favorable opinions of tourist growth were impacted by crisis preparedness and community involvement. Positive impressions, on the other hand, had a significantly higher  $R^2$  value than support for the growth of tourism. This finding suggests that the elements mentioned in Crisis Readiness have a greater impact on favorable opinions. This conclusion is consistent with earlier research and the group gain rule of SET, which shows that community engagement has a favorable influence on people' positive opinions. (Rasoolimanesh et al., 2015). The results also reveal that Crisis Readiness has a higher influence on Positive Perception than Community Involvement. The third research goal was to evaluate Positive Perceptions of Support for Tourism Development. The result suggests that the effect of is considerable, hence H3 was supported. As a result, Positive Perception serves as a mediator between community engagement and support for tourist development.

### Limitations and Implications of the study

We explored the effects of factors influencing people' attitudes and support for tourist growth in a Pengotan on the Indonesian island of Bali. We utilized SET to model the links between Community Involvement and Crisis Readiness, as well as residents' views of these variables. In accepting critiques in SET and prior studies by (Rasoolimanesh et al., 2015), we used a redesigned framework for SET and used positive perception, indicating that positive perception has a larger  $R^2$  than negative perception. Additionally, most of previous studies studying residents' perceptions of tourist growth have been performed in industrialized countries (Sharpley, 2014). As shown by this research, the findings of a study in a developing country may vary considerably from previous studies, given that Bali has experienced many severities,



including terrorism, earthquakes, volcano eruptions, and pandemic COVID-19, all of which necessitate Crisis Preparedness to be implemented, as well as community involvement in supporting sustainable tourism.

The findings of this study have significant practical consequences for the authorities in charge of Pengotan. Our findings suggest that Crisis Readiness has a significant impact on positive perceptions of tourist development. Therefore, local authorities should endeavour to improve the Crisis Readiness procedures, to gain positive perceptions of residents through community's involvement in management of the process of tourism village, by providing education and training in preparing the risk management, before, during and after the crisis. Involving them in the planning and management process in risk management would significantly enhance the positive perception of residents. As a result, in addition to increasing community engagement, local governments should work to raise residents' knowledge of the situation and disaster preparedness.

These initiatives should target younger inhabitants, who are more concerned about the beneficial impact of tourist growth. The use of single sources should be considered as limitation of the present study. Therefore, it is recommended to draw bigger sample from many districts and villages within Bali province.

## Acknowledgment

N/A

## References

- Aghazamani, Y., & Hunt, C. A. (2017). Empowerment in tourism: A review of peer-reviewed literature. *Tourism Review International*, 21(4), 333-346.
- Aliperti, G., Sandholz, S., Hagenlocher, M., Rizzi, F., Frey, M., & Garschagen, M. (2019). Tourism, crisis, disaster: An interdisciplinary approach. *Annals of tourism research*, 79, 102808.
- Andereck, K. L., & Nyaupane, G. P. (2011). Exploring the nature of tourism and quality of life perceptions among residents. *Journal of Travel Research*, 50(3), 248-260.
- Andriotis, K. (2005). Community groups' perceptions of and preferences for tourism development: Evidence from Crete. *Journal of Hospitality & Tourism Research*, 29(1), 67-90.
- Beirman, D. (2018). Tourism Crisis and Safety. *The SAGE Handbook of Tourism Management: Applications of Theories And Concepts to Tourism*, 154.
- Boley, B. B., McGehee, N. G., Perdue, R. R., & Long, P. (2014). Empowerment and resident attitudes toward tourism: Strengthening the theoretical foundation through a Weberian lens. *Annals of tourism research*, 49, 33-50.
- Campón-Cerro, A. M., Folgado-Fernández, J. A., & Hernández-Mogollón, J. M. (2017). Rural destination development based on olive oil tourism: The impact of residents' community attachment and quality of life on their support for tourism development. *Sustainability*, 9(9), 1624.
- Chin, W. W., Henseler, J., & Wang, H. (2010). *Handbook of partial least squares* (Vol. 201): Springer.
- Choi, H.-S. C., & Sirakaya, E. (2005). Measuring residents' attitude toward sustainable tourism: Development of sustainable tourism attitude scale. *Journal of Travel Research*, 43(4), 380-394.
- Cohen, J. (1988). Statistical power analysis for the behavioral sciences—second edition. 12 Lawrence Erlbaum Associates Inc. *Hillsdale, New Jersey*, 13.
- Cook, K. S., & Emerson, R. M. (1987). Social exchange theory.
- Cropanzano, R., & Mitchell, M. S. (2005). Social exchange theory: An interdisciplinary review. *Journal of management*, 31(6), 874-900.
- Dyer, P., Gursoy, D., Sharma, B., & Carter, J. (2007). Structural modeling of resident perceptions of tourism and associated development on the Sunshine Coast, Australia. *Tourism management*, 28(2), 409-422.
- Faulkner, B. (2013). Towards a framework for tourism disaster management *Managing tourist health and safety in the new millennium* (pp. 155-176): Routledge.
- Gadad, A., & Kamashetty, S. (2014). Potentiality of rural tourism in India: The socio-economic impact. *Journal of Commerce and Management Thought*, 5(2), 187.



- Gani, A., & Singh, R. (2019). Managing disaster and crisis in tourism: a critique of research and a fresh research agenda. *African Journal of Hospitality, Tourism and Leisure*, 8(4), 1-25.
- Ghaderi, Z., Som, A. P. M., & Henderson, J. C. (2012). Tourism crises and island destinations: Experiences in Penang, Malaysia. *Tourism Management Perspectives*, 2, 79-84.
- Gursoy, D., Jurovski, C., & Uysal, M. (2002). Resident attitudes: A structural modeling approach. *Annals of tourism research*, 29(1), 79-105.
- Gursoy, D., & Rutherford, D. G. (2004). Host attitudes toward tourism: An improved structural model. *Annals of tourism research*, 31(3), 495-516.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing theory and Practice*, 19(2), 139-152.
- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European business review*, 26(2), 106-121.
- Haobin Ye, B., Qiu Zhang, H., Huawen Shen, J., & Goh, C. (2014). Does social identity affect residents' attitude toward tourism development? An evidence from the relaxation of the Individual Visit Scheme. *International Journal of Contemporary Hospitality Management*, 26(6), 907-929.
- Jaelani, A. K., Handayani, I., & Karjoko, L. (2020). Development of tourism based on geographic indication towards to welfare state. *International Journal of Advanced Science and Technology*, 29(3s), 1227-1234.
- Jurdana, D. S., Frleta, D. S., & Agbaba, R. (2020). Crisis management in tourism—literature review. *Economic and Social Development: Book of Proceedings*, 473-482.
- Kaczmarek, T., Perez, K., Demir, E., & Zaremba, A. (2021). How to survive a pandemic: The corporate resiliency of travel and leisure companies to the COVID-19 outbreak. *Tourism management*, 84, 104281.
- Khalid, S., Ahmad, M. S., Ramayah, T., Hwang, J., & Kim, I. (2019). Community empowerment and sustainable tourism development: The mediating role of community support for tourism. *Sustainability*, 11(22), 6248.
- Lai, P.-H., & Nepal, S. K. (2006). Local perspectives of ecotourism development in Tawushan Nature Reserve, Taiwan. *Tourism management*, 27(6), 1117-1129.
- Látková, P., & Vogt, C. A. (2012). Residents' attitudes toward existing and future tourism development in rural communities. *Journal of Travel Research*, 51(1), 50-67.
- Nicholas, L. N., Thapa, B., & Ko, Y. J. (2009). RESIDENTS' PERSPECTIVES OF a world heritage site: The pitons management area, st. Lucia. *Annals of tourism research*, 36(3), 390-412.
- Nientied, P., & Shutina, D. (2020). Tourism in transition, the post Covid-19 aftermath in the Western Balkans. *Annual Review of Territorial Governance in the Western Balkans*, 2, 46-60.
- Nunkoo, R., & Ramkissoon, H. (2011). Residents' satisfaction with community attributes and support for tourism. *Journal of Hospitality & Tourism Research*, 35(2), 171-190.
- Nunkoo, R., & Ramkissoon, H. (2012). Power, trust, social exchange and community support. *Annals of tourism research*, 39(2), 997-1023.
- Nunkoo, R., Smith, S. L., & Ramkissoon, H. (2013). Residents' attitudes to tourism: A longitudinal study of 140 articles from 1984 to 2010. *Journal of Sustainable Tourism*, 21(1), 5-25.
- Olya, H. G. (2020). Towards advancing theory and methods on tourism development from residents' perspectives: Developing a framework on the pathway to impact. *Journal of Sustainable Tourism*, 1-21.
- Rasoolimanesh, S. M., Jaafar, M., Kock, N., & Ramayah, T. (2015). A revised framework of social exchange theory to investigate the factors influencing residents' perceptions. *Tourism Management Perspectives*, 16, 335-345.
- Sharpley, R. (2014). Host perceptions of tourism: A review of the research. *Tourism management*, 42, 37-49.
- Sheaffer, Z., & Mano-Negrin, R. (2003). Executives' orientations as indicators of crisis management policies and practices. *Journal of Management Studies*, 40(2), 573-606.
- Smart, K., Ma, E., Qu, H., & Ding, L. (2021). COVID-19 impacts, coping strategies, and management reflection: A lodging industry case. *International Journal of Hospitality Management*, 94, 102859.
- Sorooshian, S., Azizan, N. A., & Ismail, Y. (2021). Influence of readiness measures on planning tourism digital shift. *Academy of Strategic Management Journal*, 20, 1-6.
- Timothy, D. J. (1999). Participatory planning A view of tourism in Indonesia. *Annals of tourism research*, 26(2), 371-391.
- Vollero, A., Conte, F., Bottoni, G., & Siano, A. (2018). The influence of community factors on the engagement of residents in place promotion: Empirical evidence from an Italian heritage site. *International Journal of Tourism Research*, 20(1), 88-99.
- Zhao, Y., Cui, X., & Guo, Y. (2022). Residents' engagement behavior in destination branding. *Sustainability*, 14(10), 5852.
- Aghazamani, Y., & Hunt, C. A. (2017). Empowerment in tourism: A review of peer-reviewed literature. *Tourism*

*Review International*, 21(4), 333-346.

- Akter, S., D'Ambra, J., & Ray, P. (2011). Trustworthiness in mHealth information services: an assessment of a hierarchical model with mediating and moderating effects using partial least squares (PLS). *Journal of the American Society for Information Science and Technology*, 62(1), 100-116.
- Aliperti, G., Sandholz, S., Hagenlocher, M., Rizzi, F., Frey, M., & Garschagen, M. (2019). Tourism, crisis, disaster: An interdisciplinary approach. *Annals of tourism research*, 79, 102808.
- Andereck, K. L., & Nyaupane, G. P. (2011). Exploring the nature of tourism and quality of life perceptions among residents. *Journal of Travel Research*, 50(3), 248-260.
- Andereck, K. L., Valentine, K. M., Knopf, R. C., & Vogt, C. A. (2005). Residents' perceptions of community tourism impacts. *Annals of tourism research*, 32(4), 1056-1076.
- Andriotis, K. (2005). Community groups' perceptions of and preferences for tourism development: Evidence from Crete. *Journal of Hospitality & Tourism Research*, 29(1), 67-90.
- Ang, D., Chua, S., & Khader, M. (2020). *Gearing up for crises: Developing a crisis readiness questionnaire*. Paper presented at the Prepared For Evolving Threats: The Role Of Behavioural Sciences In Law Enforcement And Public Safety-Selected Essays From The Asian Conference Of Criminal And Operations Psychology 2019.
- Beirman, D. (2018). Tourism Crisis and Safety. *The SAGE Handbook of Tourism Management: Applications of Theories And Concepts to Tourism*, 154.
- Boley, B. B., McGehee, N. G., Perdue, R. R., & Long, P. (2014). Empowerment and resident attitudes toward tourism: Strengthening the theoretical foundation through a Weberian lens. *Annals of tourism research*, 49, 33-50.
- Campón-Cerro, A. M., Folgado-Fernández, J. A., & Hernández-Mogollón, J. M. (2017). Rural destination development based on olive oil tourism: The impact of residents' community attachment and quality of life on their support for tourism development. *Sustainability*, 9(9), 1624.
- Chin, W. W., Henseler, J., & Wang, H. (2010). *Handbook of partial least squares* (Vol. 201): Springer.
- Choi, H.-S. C., & Sirakaya, E. (2005). Measuring residents' attitude toward sustainable tourism: Development of sustainable tourism attitude scale. *Journal of Travel Research*, 43(4), 380-394.
- Cohen, J. (1988). Statistical power analysis for the behavioral sciences—second edition. 12 Lawrence Erlbaum Associates Inc. Hillsdale, New Jersey, 13.
- Cook, K. S., & Emerson, R. M. (1987). Social exchange theory.
- Cropanzano, R., & Mitchell, M. S. (2005). Social exchange theory: An interdisciplinary review. *Journal of management*, 31(6), 874-900.
- Dyer, P., Gursoy, D., Sharma, B., & Carter, J. (2007). Structural modeling of resident perceptions of tourism and associated development on the Sunshine Coast, Australia. *Tourism management*, 28(2), 409-422.
- Faulkner, B. (2013). Towards a framework for tourism disaster management *Managing tourist health and safety in the new millennium* (pp. 155-176): Routledge.
- Gadad, A., & Kamashetty, S. (2014). Potentiality of rural tourism in India: The socio-economic impact. *Journal of Commerce and Management Thought*, 5(2), 187.
- Gani, A., & Singh, R. (2019). Managing disaster and crisis in tourism: a critique of research and a fresh research agenda. *African Journal of Hospitality, Tourism and Leisure*, 8(4), 1-25.
- Ghaderi, Z., Som, A. P. M., & Henderson, J. C. (2012). Tourism crises and island destinations: Experiences in Penang, Malaysia. *Tourism Management Perspectives*, 2, 79-84.
- Gursoy, D., Jurofski, C., & Uysal, M. (2002). Resident attitudes: A structural modeling approach. *Annals of tourism research*, 29(1), 79-105.
- Gursoy, D., & Rutherford, D. G. (2004). Host attitudes toward tourism: An improved structural model. *Annals of tourism research*, 31(3), 495-516.
- Hair, J. F., Ringle, C. M., & Sarstedt, M. (2011). PLS-SEM: Indeed a silver bullet. *Journal of Marketing theory and Practice*, 19(2), 139-152.
- Hair Jr, J. F., Sarstedt, M., Hopkins, L., & Kuppelwieser, V. G. (2014). Partial least squares structural equation modeling (PLS-SEM): An emerging tool in business research. *European business review*, 26(2), 106-121.
- Jaelani, A. K., Handayani, I., & Karjoko, L. (2020). Development of tourism based on geographic indication towards to welfare state. *International Journal of Advanced Science and Technology*, 29(3s), 1227-1234.
- Jurdana, D. S., Frleta, D. S., & Agbaba, R. (2020). Crisis management in tourism—literature review. *Economic and Social Development: Book of Proceedings*, 473-482.
- Kaczmarek, T., Perez, K., Demir, E., & Zaremba, A. (2021). How to survive a pandemic: The corporate resiliency of travel and leisure companies to the COVID-19 outbreak. *Tourism management*, 84, 104281.
- Khalid, S., Ahmad, M. S., Ramayah, T., Hwang, J., & Kim, I. (2019). Community empowerment and sustainable

- tourism development: The mediating role of community support for tourism. *Sustainability*, 11(22), 6248.
- Kock, N. (2014). Advanced mediating effects tests, multi-group analyses, and measurement model assessments in PLS-based SEM. *International Journal of e-Collaboration (ijec)*, 10(1), 1-13.
- Kock, N., & Lynn, G. (2012). Lateral collinearity and misleading results in variance-based SEM: An illustration and recommendations. *Journal of the Association for information Systems*, 13(7).
- Lai, P.-H., & Nepal, S. K. (2006). Local perspectives of ecotourism development in Tawushan Nature Reserve, Taiwan. *Tourism management*, 27(6), 1117-1129.
- Látková, P., & Vogt, C. A. (2012). Residents' attitudes toward existing and future tourism development in rural communities. *Journal of Travel Research*, 51(1), 50-67.
- Liu, J. C., & Var, T. (1986). Resident attitudes toward tourism impacts in Hawaii. *Annals of tourism research*, 13(2), 193-214.
- Scheinbaum, A. C. (2012). *Online consumer behavior: Theory and research in social media, advertising and e-tail*: Routledge.
- Sharpley, R. (2014). Host perceptions of tourism: A review of the research. *Tourism management*, 42, 37-49.

## Meşruiyet Bağlamında Devlet ve Toplum İlişkisinin John Locke, Jean Jacques Rousseau ve Karl Max Sosyolojileri ile Karşılaştırmalı Analizi

**Dr. Fatih BECER**

Kırıkkale Üniversitesi

f.becer29@gmail.com

Orcid: 0000000328223030

### ÖZET

Meşruiyet veya meşruluk, halk tabiri ile uygun görülen, kabul görmüş ya da yasal anlamda sorun teşkil etmeyen gibi anlamlarda kullanılan bir kavramdır. Bireylerden teşekkül eden topluluklar ve bu yapıların idaresi de sosyoloji bağlamında önemli bir yer teşkil eder. Bir varlığın veya yapının devamı ve otoritesinin sağlanması da ancak meşruluğu ile mümkündür.

Devlet ve toplum kavramları da kişiler ve bağlamında toplulukların huzurlu bir birlikteliğinin kurulması ve devamı için oluşturulmuş doğal bir sürecin sonucudur. Fakat devamında esas olan, meşruluğunu muhafaza etme ve meşruluğa esas olan kuralların uygulanması gerçeğinde saklıdır. Devlet ve toplum ilişkisi ancak meşruiyet zemininde boy atabilir.

Devlet ve toplum yapılarının incelenmesi, kişisel haklar ve toplum içerisindeki birey, toplum ve devlet ilişkileri de meşruluk zemininde içerisinde birçok düşün insanı tarafından ele alınmış, merkezine meşruluk alınarak farklı şekillerde yorumlanmıştır. Bizde bu çalışmamızda kronolojik sıra esas alınarak John Locke, Jean Jacques Rousseau ve Karl Marx gibi kendi sahalarında isimlerini kabul ettirmiş ve sosyolojik anlayışlarıyla toplumları arkalarından sürükleyebilmiş kişilerin devlet ve toplum ilişkisini meşruluk zemininde tartışarak çıkarımlarda bulunmayı amaçladık.

**Anahtar Kelimeler:** Meşruiyet, Devlet, Toplum, Locke, Rousseau, Marx

## Comparative Analysis of The State And Society Relationship in The Context of Legitimacy: John Locke, Jean-Jacques Rousseau and Karl Marx Sociologies

### ABSTRACT

Legitimacy or legitimacy, a term used in everyday language to denote what is considered appropriate, accepted, or legally non-problematic, is a concept. It is widely used in a way that implies social approval or adherence to legality. The societies composed of individuals and the governance of these structures also hold significant importance in the context of sociology. The continuity and authority of an entity or structure are only possible through its legitimacy.

The concepts of state and society are the result of a natural process created for the peaceful coexistence and continuity of communities in the context of individuals and groups. However, what matters most in the aftermath is the preservation of legitimacy and the implementation of rules based on legitimacy. The relationship between the state and society can only thrive within the framework of legitimacy.

The examination of state and societal structures, personal rights, and relationships among individuals, society, and the state within the framework of legitimacy have been addressed by many thinkers throughout history, centering around the preservation of legitimacy and the application of rules based on legitimacy. In this study, we aimed to discuss the relationship between the state and society in the context of legitimacy by taking a chronological approach, drawing conclusions by examining the perspectives of influential figures in their fields, such as John Locke, Jean Jacques Rousseau, and Karl Marx, who have left their mark on societies with their sociological understandings.

**Key Words:** Legitimacy, State, Society, Locke, Rousseau, Marx

## Tanımlarıyla Meşruiyet, Devlet ve Toplum

**Meşruiyet**, toplumu veya herhangi bir yapıyı oluşturan parçaların her birinin tümünü kabul etme, ona tabi olma ve hukuki olarak da ona olan bağlılığının esasıdır. Meşruiyet, “Gücün (iktidarın) yalnızca kurumsallaştığı bir süreci değil, aynı zamanda ve daha önemli olarak, ona atfedilmiş ahlaki bir temeli de anlatır. Meşruiyet veya otorite, geçerli sayılan istikrarlı bir güç dağılımının yansıttığı bir özelliktir” (Marshall, 1999: 495). Herhangi bir toplulukta fikirlerin veya yöneticilerin meşruluğu da, toplumun geleneksel yapısı içerisinde kabul gören, aynı zamanda yasalarla da sorunsuz kabul edilen, temsiliyet noktasında da yetkin bir gerçek kişiliğin varlığını esas teşkil eder. Çok yönlü sosyoloji anlayışıyla bilinen ünlü düşünür Max Weber, meşruluk kavramı üzerinde ayrıntılı olarak durmuştur. “Gelenek, inanç ve kanunlar” (Weber, 2012: 145) ın meşruiyetin temellerini oluşturduğunu söyleyen Weber, bu maddelere de açıklık getirir. Şöyle ki, Toplumsal bir yaşamda düzenin kurulması ve devamı adına meşruiyet geleneksellikten gelen evrensel bir gerçekliktir. Burada gelenekselci anlayış Weber’ de **gelenekselci meşruiyet** olarak ifadesini bulur ve geçmişinden gelen kültürel gerçekliklere sıkı sıkıya bağlıdır. Bu geleneklerden kopmalar kutsal veya temsiliyetinde peygamberlerin olduğu inançlardan kaynaklı kabul görmüş meşruluk olduğunda ise buna **inançlardan kaynaklı meşruiyet olarak** ifadesini bulur. En saf ve belli yazılı kurallara bağlı kalmadan, toplumun yapısından doğan ve neredeyse kanun gibi değerlendirilen, çoğu yerde yazılı kuralların dahi ötesine geçen meşruiyet anlayışı ise **tabii hukuk** olarak Weber’ de anlam bulmaktadır. En bilindik ve genele en çok yayılan, deneyimlenmiş ve bu deneyimler ışığında bilinerek alışlagelen kanunlar ve bu kanunlara göre meşruiyetin açıklandığı tür ise **hukuki meşruiyettir**. (Weber, 2012: 146). Meşruiyetin temelini bu kavramlar üzerinden değerlendiren Weber’ de, ayrıca karizmatik meşruiyet gibi sonradan ve sadece kişinin kişiselliğinden ve yeteneklerinden kaynaklanan bir kabullenmenin neticesi olarak kabul gören karizmatik meşruiyet gibi kavramların da literatüre girdiği görülmektedir. Kısacası yönetim veya otoritenin sahiplerinin meşruluğunun bu süreçsel meşruluk kapsamında değerlendirildiği anlaşılmaktadır.

**Devlet** kavramı yapısının dinamizmi gereği bir çok tanımla karşımıza çıkmaktadır. Devlet kavramından anlaşılması gereken daha çok; belli bir bölgede, topluluklardan teşekkül etmiş ve meşruiyeti o bölge veya coğrafyada tartışmasız kabul edilen, egemenliği bu yönüyle kabul görmüş, bu bağlamda da yaptırım gücüne sahip siyasal otoriter bir üst yapı olarak değerlendirmek mümkündür. Devleti “Toplumu yöneten kuralları belirleme yetkisine sahip olan özel bir kurumlar bütünü” (Marshall, 1999: 146) olarak tanımlayan Gordon Marshall, bu tanımla özellikle otoriter gerçekliğe de vurgu yapar. Yukarıda da izah edildiği üzere devleti diğer yapılardan ayıran esas unsur, keskin otoriter yapısıdır. “Bir güç merkezi tarafından bir arada tutulan özgün bir toprak parçası olmaksızın devletten bahsedemeyiz. Devletin otoritesinin işlediği alanın her ferdi devlete aittir. Aidiyetin bu durumda her şeyden önce yasal bir anlamı vardır” (Bauman, 2010: 180) tanımı da bize otoriter zorunluluğu ve yasal meşruluğu vurgulamaktadır.

Devlet kavramının ihtiva ettiği gerçeklikler, ifade eden devlet tanımlarında kendini göstermektedir. Şöyle ki; Devletin varlığı, belli bir coğrafi bölgeyi kapsayan bir toprağın varlığına işaret etmektedir. Devletin varlığı, o toprak bütünlüğünün bağımsız olmasını da zorunlu kılmaktadır. Bu toprak bütünlüğünde belli bir topluluk olmalı ve bu toplumsal yapı, belli bir hiyerarşik yapı içerisinde sürdürülebilir yaptırımları da kabullenmiş olmalıdır. İşte bu yaptırımların hukuk kuralları, hiyerarşik yapıdaki gerçekliklerin de kurumlar olduğu anlaşılmaktadır. Görülen odur ki; Devlet, belli bir coğrafi alanda, toplumu ve kurumlarıyla düzenin sağlanması adına egemen tavrını ortaya koyabilecek meşruluğu, genel kabul görmüş ve yetkilerle donatılmış bir üst yapı veya egemen gücün temsilidir de diyebiliriz.



**Toplum ise,** kişilerin bir araya gelmesiyle oluşan sosyal bir grup olarak ifade etmek mümkündür. Fakat sadece sayısal bir birliktelik olarak söylemek toplumu büyük oranda eksik kılar. Topluluklar aynı zamanda aynı kültür, inanç, kurallar veya etkileşimin neticesinde bir arada kalabilmeyi başarmış sosyal bir yapıdır. İnsan sadece bedensel bir bütünlük olmanın çok ötesinde aynı zamanda hisleri, akli, duyguları, ruhsal yapısı ve daha bir çok dürtü ve görülmeyen fakat yansıttığı hal ile de başka canlılardan ayrılan bir güzellikle donatılmıştır. İşte bu durum topluma yansıyan bir realiteyi de ortaya koyar ki toplumu toplum yapan asıl unsurlarda bunlardır. “Organlaşmış veya yaygın bütün zümrelerarası birliklerin bütününe verilen ad, ki iki cinsi, her yaştan insanı içine alır, devamlıdır ve herhangi bir sözleşme veya içgüdü eseri olmayıp ortak inançlar, kurumlara dayanan tabii bir kuruluştur” (Ülken, 1969: 292) şeklinde toplumu tanımlarken, toplumlaşmayı da; “Ferdin biyolojik anlamda belirli bir toplumla bütünleşmesinden ibaret süreç, bu toplumlaşma ile fert, bir insan kişiliği olur ve onu belirli bir toplumda yaşamaya elverişli kılan davranışları kazanır” (Ülken, 1969: 297) tanımıyla da bireylerden teşekkül eden toplumun kabul gören fakat somut olmayan kişiliğine de vurgu yapar.

### **John Locke Sosyolojisinde Devlet ve Toplum**

17.yy’ ın kabul görmüş en önemli düşünürlerinden olan Locke, 1632 yılında İngiltere’ de dünyaya gelmiştir. İngiliz klasik düşün insanlarından ve evrensel demokrasi değerlerinin temel dinamiklerinden olan insan hakları ve özgürlükler bağlamında felsefesini merkeze almıştır. Özellikle insan haklarına da açıklık getirerek yaşam hakkı, özgürce bir yaşam ve mülk edinme veya doğuştan gelen hakları da mülkiyet hakkı bağlamında değerlendirir (Odabaş, 2018: 74). Siyaset sosyolojisi bağlamında Locke’ nin anlayışı; toplumun varlığının esası mülkiyetini korumak, toplumun yapısından kaynaklı gücünü kamunun korunması için ve bu yönüyle de devletin tehlikelere karşı savunulmasını sağlamak yönüyledir. İşte bu sebeptendir ki, yasaları koyarken ve uygularken de ölüm cezası veya biraz daha şiddeti hafif olan yasaların koyulmasını öngörür. Ve bütün uygulamaların esası da kamunun korunması ve muhafazası içindir. Bu yöntem toplumun korunması içinde birincil öncelik olarak Locke düşüncesinde önemli bir yere sahiptir (Demir, 2013: 43).

“Devletin her alanda bekası ve kalıcı refahının sağlanması için dayandığı modern medeniyet adına Locke’ nin teşhis ettiği üç ana temel; sınırları kesin çizgilerle çizilmiş sınırlı ve seküler devlet, hukukun üstünlüğüne bağlı bürokratik ve toplumsal yapı ve ekonomik alanda da serbestçe kullanılan mülkiyet hakkı şeklindedir” (Kasper, 1997: 289). Anlaşılan odur ki; toplum merkezi bir konumda ve devletin koruması halka verilmiş bir gerçeklik olarak gözükmemektedir. Kısacası halk için devlet vardır. Doğallıktan gelen her hak ve özellikle mülkiyet ve özgürlüklerden azami derecede istifade edilmesi de, devletin normlarına bağlı kalınacak devlet fikrini benimsemeleriyle mümkündür. İşte Locke’ nin Sosyal Sözleşmesinin tanımı da burada saklıdır; Kişinin dünyaya gelmesiyle beraber bazı hakları vardır ki bunlar tartışmasızdır. En başta yaşama hakkı, özgür olma ve doğuştan gelen mülkiyet haklarıdır. Bu hakların devlet ve toplum arasındaki uyumun sağlanması ve devamlılığı, ancak bu iki yapı arasındaki sözleşmeyle mümkündür. Sözleşmenin esası da bu hakların tartışmasızlığı ve yok edilemez olmasında saklıdır. Şayet yetki devri yapılan devlet bu şartları sağlamaz veya kötüye kullanırsa, o zaman toplumun başkaldırma ve hakkını almak adına isyan etmesi de olağandır.

John Locke’ nin sosyal sözleşme teorisinden kaynaklı anlayışının, kendisinden sonra gelen düşün insanlarının düşüncelerini etkilediği, bu yönüyle de modern demokratik toplum anlayışının temellerinin atılmasında büyük rol oynadığı anlaşılmaktadır.



### **Jean Jacques Rousseau Düşüncesinde Devlet ve Toplum**

Jean Jacques Rousseau, dönemi ve sonrası adına etkilediği alan ve düşüncelerinin kabul görmesi bağlamında 18.yy' ın tartışmasız düşün insanlarından birisidir. Devlet ve toplum ilişkisini siyasi sahada teorileri ile bilimselleştiren Cenevre doğumlu filozof, Toplum Sözleşmesi eseri ile de bu gerçeği somutlaştırmıştır. “Bir Tanrılar Ulusu Olsaydı, Demokrasi İle Yönetilirdi” (Rousseau, 2012: 64) meşhur söyleminin altında yatan gerçeklik, demokrasi değerlerinin evrensel doğrular olduğu ve fakat yöntemi itibariyle de halk ve devlet yönetimi adına seçme seçilme usul ve yöntemlerindeki önemi de hassasiyetle vurgular. Belki burada demokrasi anlayışına eleştirel bir söylemde vardır. Çünkü; toplum ve devlet ilişkisinde demokrasi değerlerinin evrenselliği ve mükemmelliğinin insanlar değil ancak kusursuz olan tanrılar vasıtasıyla sürdürülebilir olduğuna da işaret etmektedir.

Rousseau her ne kadar İsviçre Cenevre doğumlu da olsa, Fransa ve İtalya gibi ülkelerde de tercümanlık vazifelerinde bulunmuş, aydınlanma döneminde de siyasal ve toplumsal fikirlerinin izleri çok net bir şekilde görülmektedir. Hatta dinsel görüşlerinin iz düşümlerini siyasal ve toplumsal görüşlerinin içine akılcı bir yöntemle empoze ettiği anlaşılmaktadır. Bu yöntemin onu diğer düşünürlerden ayıran en büyük farkı olduğu anlaşılmaktadır. Dinin direk ifade edilmesini doğru bulmaz ve bunu baskıcılık olarak değerlendirir. Siyasal ve toplumsal olaylar ancak dini anlayışın uygulama yerleri fakat salt olarak bir baskıcılığın adı olarak değerlendirir (Orhan, 2013: 4).

Rousseau' nun devlet ve toplum bağlamındaki düşüncelerini en iyi şekilde Toplum Sözleşmesi adlı eserinde görmek mümkündür. Her bir kişinin içerisinde bulunduğu topluma karşı sorumlulukları vardır. Bu olağan bir gerçekliktir ve özgürlüklerin kısıtlanması anlamına gelmez. Hatta bu sorumluluk, özgür ve eşit olabilmenin sözleşmesidir. Bu sözleşme ile demokrasi ve ihtiva ettiği normlara kapı aralanmış olmaktadır. Bu hiyerarşik yapıda devletin de rolü ve amacını Rousseau şu şekilde ifade eder; Yalnız toplumsal genel bir istemin veya iradenin neticesi, devletin ve ihtiva ettiği kurumların kabul görmesini sağlar. Başka bir deyişle, genelin kabul gördüğü bir yönetim tarzı, halkın iyiliği için seçilmiş doğru olandır. Nasıl ki özel çıkarların orta noktasının bulunması zorunlu ve bu zorunluluğu toplum içerisindeki kurallar belirliyorsa, toplum ve devlet arasındaki çıkmazların veya sorunların çözümünde de devlet ve toplum sözleşmesi o kadar öneme haizdir. İşte toplumsal iradenin tezahüründe bu sözleşmenin maddeleri niteliği taşır (Rousseau, 2012: 23).

Sonuç itibariyle Rousseau' da devlet ve toplum düşüncesinin muhteviyatında, birey özgür olmalıdır fakat toplumlaşmayla beraber sınırlarının bilinmeside önemlidir. Devlet bu özgürlüğü ve hakları koruma altına alır. Fakat bu korumayı ancak toplumun iradesi ölçüsünde kullanır. Toplumun adil bir yönetimde bu hiyerarşik durumu, toplum sözleşmesinin somutlaşmış halidir.

### **Karl Marx Sosyolojisinde Devlet ve Toplum**

Kar Marx 19.yy' ın tanınmış ve düşünceleri ve yöntemi açısından da arkasından kitleleri sürükleyebilmiş bir sosyal bilimcidir. Marx 1818 Almanya doğumludur ve politik ekonomist düşüncelerle sosyolojiye bilimsel yön veren kişi olarak bilinir. “Siyaseti bilimsel anlamda tanımlamaya çalışan ilk teorisyen Karl Marx' tır” (Heywood, 2006: 34). “Karl Marx bütün toplumların tarihsel evrimini ilkel toplum, kölecilik, Feodalizm, Kapitalizm ve sosyalizm olmak üzere beş aşamalı bir şemada göstermiştir” (Ergun, 1973: 21).

Marx' a göre toplumun ruhunu, işleyişini ve kısaca anatomisini anlayanın yegane yöntemi ekonomik alt yapının ve bağlamında üretim ilişkilerinde aranması gerekliliğini vurgular. Kısacası bir toplumun toplumlaşabilmesi, kişisel bilgi, beceri veya bilinçlerle değil toplumsal

gereklilikler ve nedenlerle yorumlanabilir. Marx' a göre üst yapı denilen ve yönetimde kuvvetler ayrılığına konu olan hukuk, siyasi erk ve yöneticiler ile din, inançlar, ahlak vb. soyut kavramlarla toplumsal koşullar ve toplumbilime konu varsayımlar yorumlanamaz. Toplumsal konular reel gerçekliklerin dışında bağımsız olarak incelenemezler. (Ergun, 1973: 32).

Yazımızda ifade edildiği üzere, Marx' ın toplumsal evrilmelerinin neticesi sosyal bir topluluğun ve bu bağlamda sosyalizm idealinin vurgulandığı anlayıştır. Marx, devlet ve toplum ilişkisi konusunda ekonomi merkezli bir sınıflaşma ile ancak ideal toplum anlayışına ulaşılabilceğini vurgular. Doğan Ergun' da ifade edilen söyleminde bu gerçekliği vurgular. Şöyle ki; toplumsal yapıyı üst yapı olarak hukuk, siyaset, kültürel gerçeklikler vb. soyut kavramlarla ifade ederken, alt yapı ise tamamen ekonomik temelli gruplarla anlam bulmaktadır. Toplumsal yapıların yönünü karşılıklı ilişkiler belirlerken, üst yapının da belirlenmesi ve şekillenmesinde alt yapı birincil etken olarak karşımıza çıkmaktadır. Şayet evlet sadece ekonomik bir sınıfı güvence altına alır bir siyaseti önceliyorsa, o zaman sınıf devleti durumuna düşmüş demektir. Ne zaman ki sınıfsal toplum yapısı ortadan kalkar ve artık devletin çok da önemli olmadığı bir gerçekçi toplum modeli oluşmuş demektir. Bu varsayımlarıyla eleştirel sosyoloji anlayışının başat filozofu da bu yönüyle Karl Marx kabul edilmektedir.

Bütün bu çıkarımlar ve Marx' ın devlet toplum ilişkisindeki anlayışının, sınıfsal mücadele, ekonomik sınıfsal yapılara yüklenen roller ve devletin toplum üzerinde belirleyici davrandığı sınıfsal karakterler gibi temel kavramlar üzerinden sosyoloji anlayışını ortaya koyduğu görülmektedir. Sosyoloji anlayışının şekillenmesinde eleştirel yaklaşımı ve politik ekonomi sahasındaki yorumları, kendisini diğer bilim adamlarından ayıran en özellikli tarafıdır.

### Değerlendirme ve Sonuç

Burada üç düşünürün devlet ve toplum ilişkisi, meşruiyet kavramının oluşmasından sonraki farklılıklar ve benzerlikler bağlamında tanımsal ve kavramsal boyutta ele alınmıştır.

**John Locke;** Devlet ve toplum hiyerarşisinde devletin görevini, toplum ve bağlamında kişilerin haklarını savunmak, adaletin tesis edilmesi ve bu yönüyle de sosyal refahın sağlanması için var olduğudur. Kişisel özgürlükleri savunan devlet, devlet olma özelliğini taşır. Görevini yerine getirmeyen devlet yapısına karşı başkaldırı ve hak arama çalışması sonucu oluşan bir eylem zorunlu bir çaba olarak değerlendirilir.

**Jean Jacques Rousseau;** Toplumsal hakların korunması, genel bir iradenin tarafsız ve şaibesiz bir devlet yönetiminin kurulması sonucu şekilleneceğini savunur. Kısacası devlet, genel iradenin sonuç bulduğu alandır. Devlet, özgürlükleri, eşitliği ve adaleti, kısacası genel kabul görmüş demokrasi temel değerlerinin birincil savunucusu olmalıdır ki, devlet toplum uyumu ve görev sahası belirlenebilmiş olsun.

**Karl Marx** ise, Devlet zorunlu bir sınıfsal rekabetin sonucu olarak doğmuştur. Ne zaman ki toplumsal çatışma son bularak sınıfsız sosyal bir toplum meydana gelirse, sosyal bir toplum anlayışı doğmuş demektir. Kısacası Marx, proleterya gibi emekçi sınıf olarak tabir edilen alt yapı ile burjuvazi denilen ve gücü elinde bulundurarak kültürel bir üst yapı olarak değer gören yapı arasındaki çatışmaların son bulduğu yerde komünizmin ortaya çıkacağı savıyla çatışmasızlığın oluşacağını savunur.

## KAYNAKÇA

Bauman, Z. (2010). *Sosyolojik Düşünmek* (7. b.). (A. Yılmaz, Çev.) İstanbul: Ayrıntı Yayınları.

Demir, H. (2013). Demokrasi Düşüncesinin Gelişimi Bağlamında Demokrasi ve Demokrasi Karşıtı Görüşler: Giovanni Sartori ve Carl Smith. 1-167. Ankara.

Ergun, D. (1973). *100 Soruda Sosyoloji El Kitabı* (4. b.). Ankara: Gerçek Yayınevi.

Heywood, A. (2006). *Siyaset*. (B. B. Özipek, Çev.) İstanbul: Liberte Yayınları.

Kasper, W. (1997). John Locke: Özgürlük Filozofu. *Liberal Düşünce Dergisi*, 9(36), 289-291.

Marshall, G. (1999). *Sosyoloji Sözlüğü*. (O. Akınhay, & D. Kömürcü, Çev.) Ankara: Bilim ve Sanat Yayınları.

Odabaş, U. K. (2018). Liberalizmin İlk Temsilcisi: John Locke. *Atatürk Üniversitesi SGF Sanat Dergisi*, 32, 73-80.

Orhan, Ö. (2013). Jean Jacques Rousseau' da Sivil Din Kavramı. *Ankara Üniversitesi Siyasal Bilgiler Fakültesi Dergisi*, 68(3), 1-35.

Rousseau, J. J. (2012). *Toplum Sözleşmesi* (9. b.). (V. Günyol, Çev.) İstanbul: Türkiye İş Bankası Kültür Yayınları.

Ülken, H. Z. (1969). *Sosyoloji Sözlüğü*. İstanbul: Talim ve Terbiye Yayınları.

Weber, M. (2012). *Ekonomi ve Toplum* (Cilt 1.). İstanbul: İstanbul Yarı Yayınları.

## Log-Linear Modeller ve Türkiye’deki İllerin Sosyokültürel Özellikleri Üzerine Bir Uygulama

**Dr.Öğr.Üyesi Gonca Yüzbaşı**

Adıyaman Üniversitesi

İİBF/İşletme

gyuzbasi@adiyaman.edu.tr

Orcid: 0000-0003-0213-7310

### ÖZET

Kategorik değişkenler arasındaki ilişkiyi inceleyen Log Linear modeller, sosyal bilimlerde birçok uygulamada yaygın olarak kullanılmaktadır. Ki-kare analizinin yetersiz kaldığı ikiden fazla kontenjans tablolarının analizinde bu modeller kullanılmaktadır. Nitel değişkenler arasındaki etkileşimi ve ilişkiyi araştıran, kontenjans tablolarındaki hücrelerde yer alan frekans değerlerinin ait oldukları kategorilere ne oranda bağımlı olduğunu ortaya çıkarmaktadır. Frekans değerlerinin birbirleriyle olan bağımsızlık durumlarına göre uygulamada kullanılan veriler farklı dağılımlara sahip olmaktadır. Log linear uygulamasında farklı modeller kullanılmaktadır. Uygulama da yapılan tahminler ile en uygun model seçilir. 81 ilin kendi içerisinde farklı gelişmişlik özellikleri bulunmaktadır. Sosyokültürel değişkenler de bu düzeyleri etkilemektedir. Türkiye’deki illerin gelişmişlik düzeyini, bölgesel farklılıklarını etkileyen hem sosyal (evlenme yaşı, boşanma oranı vb.) hem de kültürel (okullaşma oranı, kütüphane sayısı vb.) değişkenleri incelemek amacıyla Log linear modeller kullanılmıştır. Uygulama modelinde kullanılmak üzere elde verilen veriler TÜİK internet sitesinden temin edilmiştir. Çalışma da söz konusu değişkenlerle hazırlanan kontenjans tabloları, Log linear modellerde ilişki yapılarını ortaya çıkarmak için kullanılmıştır.

**Keywords:** Log Linear Modeller, İstatistik, Sosyokültürel Değişkenler.

## An Application on Log-Linear Models and Sociocultural Characteristics of Provinces in Turkey

### ABSTRACT

Log Linear models, which examine the relationship between categorical variables, are widely used in many applications in social sciences. These models are used in the analysis of more than two quota tables where chi-square analysis is insufficient. It investigates the interaction and relationship between qualitative variables. The data used in Log linear models have different distributions depending on the independence of the frequency values. Different models are used in log linear application. The most appropriate model is selected with the predictions made in the application. 81 provinces have different development characteristics within themselves. Sociocultural variables also affect these levels. Log linear models were used to examine both social (marriage age, divorce rate, etc.) and cultural (schooling rate, number of libraries, etc.) variables that affect the development level of the provinces in Turkey and their regional differences. The data to be used in the application model was obtained from the TÜİK website. In the study, quota tables prepared with the variables in question were used to reveal the relationship structures in log linear models.

**Keywords:** Log Linear Models, Statistics, Sociocultural Variables.

## GİRİŞ

Nominal ve ordinal ölçekli verilerin istatistiksel analizi sosyal bilimlerde sıklıkla kullanılmaktadır. Kategorik değişkenlerin kullanıldığı parametrik olmayan istatistiksel yöntemler de iki değişken arasındaki ilişki Ki-kare analizi ile incelenmektedir. Kategorik değişken sayısının artmasıyla bu ilişki düzeyinin belirlenmesinde Ki kare vb. uygulamalar yetersiz kalmaktadır. Böyle durumlar da Log Lineer analiz yönteminden faydalanılmaktadır.

Log Lineer modeller ikiden fazla kategorik değişken arasındaki ilişki yapılarını inceleyen istatistiksel bir yöntemdir. Sosyal bilimlerde sıklıkla kullanılan bu yöntem, değişkenler arasındaki bağımlı bağımsız ayrımı yapmadan yapısal ilişkiyi incelemektedir. Değişkenler arasında böyle bir ilişki mevcutsa lojit modeller devreye girmektedir. Burada bağımlı bağımsız ilişkisinden ziyade kategorik değişkenlerin frekanslarının kategorilerine ne kadar bağlı oldukları araştırılmaktadır.

Log lineer analiz iki şekilde uygulanmaktadır. Bunlar hiyerarşik ve hiyerarşik olmayan yöntemlerdir. Hiyerarşik modellerde parametreler derecelerine göre dahil edilirken, hiyerarşik olmayan yöntemlerde böyle bir gereklilik bulunmamaktadır. Hiyerarşik modeller literatürde sık olarak kullanılan modeldir.

Çalışma da Türkiye'deki illerin bölgesel farklılıkları, büyükşehir olma durumları ve sosyokültürel gruplanmaları dikkate alınarak log lineer modellerle analizi yapılmıştır. Üç kategorik değişken seti arasındaki ilişki yapısının ortaya çıkarılması amaçlanmaktadır. Ayrıca çalışma ile log lineer modellerin uygulanabilirliğini gösterilmesi de çalışmanın başka bir amacını meydana getirmektedir.

## 1. SOSYAL VE KÜLTÜREL GÖSTERGELER

Log lineer modellerin kullanıldığı birçok sosyal çalışma mevcuttur. Filiz (2007) sigara alkol, nargile için üniversite öğrencilerini incelemiştir. Log lineer analizle bu tür ürünlerin kullanımını etkileyen faktörleri ortaya çıkarmıştır. Özellikle cinsiyet, yaş ve barınılan yerin etkili faktörler olduğu belirtilmiştir. Çağılı ve Danacıoğlu (2020), log lineer modeller kullanarak kadına şiddet üzerine bir uygulama gerçekleştirmiştir. Log lineer analizin uygulanması amacı ile yapılan çalışma da kırsal da ve kent de yaşayan kadınlar arasında farklılıklar olduğu saptanmıştır. Yılmaz (2001) çalışmasında trafik kazalarını etkileyen faktörlerle ilgili olarak log lineer analiz uygulaması gerçekleştirmiştir. Emniyet kemeri kullanımı, şehir ve şehirlerarası yol farkı gibi değişkenlerin trafik kazalarının sonuçlarını ciddi anlamda etkilediği sonucuna ulaşılmıştır. Köleoğlu (2018), yaptığı çalışma da log lineer modeller kullanarak uluslararası öğrencilerin karşılaştığı sosyal uyum problemlerini ortaya çıkarmıştır. Çalışma ile bu öğrencilerin ekonomik ve eğitimsel problemlerle karşı karşıya olduğu gösterilmiştir. Öncel ve Erdugan (2015), çalışmalarında sigara bağımlılığını etkileyen faktörleri log lineer modeller ile incelemiştir. Farklı modeller kullanılarak log lineer analiz uygulamasının gerçekleştirildiği çalışma da Kırıkkale'de sigara içme düzeyinin orta olduğu ve bu durumun cinsiyet ve ebeveynin sigara içme durumundan etkilendiği sonucunu ortaya çıkarmıştır.

Sosyal ve kültürel anlamda çok fazla değişken bulunmaktadır. Çalışma da genel olarak literatürde çok fazla kullanılan (kaynak bul) sosyal değişkenler medeni durum, doğum oranı, nüfus ele alınırken, kültürel göstergeler olarak sinema ve tiyatro seyirci sayısı, kütüphane sayısı, okuma yazma oranı değişkenleri kullanılmıştır. Türkiye'deki iller bu değişkenlere göre kümeleme analizi ile gruplandırılmıştır. Elde edilen sonuçlara göre iller, yer aldıkları gruplara göre kategorilere ayrılmıştır. İllerin coğrafi konumları, büyükşehir olma durumları ve sosyokültürel gruplanmaları ile log lineer analiz uygulaması gerçekleştirilmiştir.

## 2. YÖNTEM: LOG LİNEER ANALİZ

İkili kontenjans tabloları parametrik olmayan Ki kare, Man Withney U vb. gibi istatistiksel testlerle ilişkileri incelebilmektedir. İki'den fazla kategorik değişkenin olduğu kontenjans tablosuna sahip sosyal konularda ise log lineer modellerden faydalanılmaktadır. Tabloda yer alan frekansların logaritması ile söz konusu tüm değişkenlerin arasındaki ilişki yapısını ortaya çıkarmaktadır. (Altaş vd. 2006). Log Lineer Modellerde kullanılan veriler Poisson ve Multinomial dağılıma uygundur. (Erçevik, 2013).

Verinin toplanma şekline göre bir dağılım varsayımı yapıldıktan sonra tahminler yapılır daha sonra ise model ve veri uygunluğu için hipotez testleri yapılmaktadır. Elde edilen model tahminlerle ve gözlenen değerlerle karşılaştırılarak değerlendirilir (Çağlıcı ve Danacıoğlu,2020).

Üç yönlü kontenjans tablolarında farklı bağımsızlık modelleri bulunmaktadır. Çalışmada üç yönlü kontenjans tabloları incelenmiştir. Bu nedenle üç yönlü kontenjans tablolarına ait bağımsızlık koşulları incelenecektir.

**Tablo-1:** Tablo İsimleri 11 Punto, Koyu ve Tablonun Üstünde İyi Yana Yaslı Yazılmalı

Model adı	Model
Tam Bağımsız	$\ln \mu_{ijk} = \lambda + \lambda_i^A + \lambda_j^B + \lambda_k^C$
Koşullu Bağımsızlık	$\ln \mu_{ijk} = \lambda + \lambda_i^A + \lambda_j^B + \lambda_k^C + \lambda_{ij}^{AB} + \lambda_{ik}^{AC}$
Homojen ilişki	$\ln \mu_{ijk} = \lambda + \lambda_i^A + \lambda_j^B + \lambda_k^C + \lambda_{ij}^{AB} + \lambda_{ik}^{AC} + \lambda_{jk}^{BC}$
Doymuş modeller	$\ln \mu_{ijk} = \lambda + \lambda_i^A + \lambda_j^B + \lambda_k^C + \lambda_{ij}^{AB} + \lambda_{ik}^{AC} + \lambda_{jk}^{BC}$



Değişkenlerin tümünün birbirinden bağımsız olması durumunda tam bağımsızlık, değişkenler arasından birinin diğerleri ile bağımlı olması ve diğerlerinin kendi arasında koşullu bağımlı olması durumunda koşullu bağımsızlık, analizdeki tüm değişkenlerin bağımlılığının araştırılması durumunda homojen ilişki, değişkenlerin tek başına, ikili ya da üçlü olarak ilişki yapılarının anlamlı olması durumunda ise doymuş modeller kullanılmaktadır.

Log lineer modellerin kategorik değişkenler arasındaki ilişki yapısını doğru olarak ortaya çıkarma durumunu belirlenirken uyum iyiliği testi uygulanmaktadır. Bunlar Ki-Kare Uygunluk ve Olasılık oranı test istatistiğidir. Bunlar arasından en çok kullanılanı ise Olasılık oranı test istatistiğidir (Filiz 2007; Agresti, 1990).

## 2.1 Kümeleme Analizi

Kümeleme analizi çok değişkenli istatistik yöntemler arasında yer alan bir gruplama yöntemidir. Araştırılan özelliklere göre farklı algoritmalarla birimleri benzerlik ve farklılıklarına gruplamayı amaçlayan bir yöntemdir.

Değişkenlere ait iki gözlem birimi arasındaki benzerlik ya da farklılıkları kullanarak ilerleyen bir süreçtir. Bu benzerlik ya da farklılık göstergeleri; uzaklık matrisi veya benzerlik matrisi kullanarak belirlenmektedir. Birimlerin veya değişkenlerin birbirleri içerisinde homojen ve birbirleri aralarında heterojen gruplamalar oluşturmaya imkan sağlayan tekniklerdir.). Kümeleme analizi yöntemi gruplama yaparken birimlerin kendi içerisinde homojen gruplar arasında ise heterojene özellikleri ön plana çıkarmaktadır. (Johnson 1992, Özdamar 2004).

Kümeleme analizi birimlere ait gözlem değerlerinin olduğu veri matrisinin elde edilmesiyle başlamaktadır. Veri matrisinden yola çıkarak çeşitli uzaklık ölçüleri benzerlik ya da farklılık matrisi elde edilir. Daha sonra uygun kümeleme tekniği ile kümelerin ayrılması sağlanır. Son olarak ise elde edilen sonuçlar yorumlanmaktadır. (Yılmaz ve Patır, 2012).

Kümeleme analizinde kullanılan benzerlik ya da uzaklık ölçüleri aşağıdaki tabloda yer almaktadır.

**Tablo.1.**Küme Merkezi Uzaklık Ölçüleri

Minkowski Uzaklığı	$d_{\gamma}(x_i, x_j) = \sum_{k=1}^p [ x_{ik} - x_{jk} ^{\gamma}]^{1/\gamma}; \quad \gamma \geq 1$
Manhattan City – Block Uzaklığı	$d_1(x_i, x_j) = \sum_{k=1}^p  x_{ik} - x_{jk} $
Öklid Uzaklığı	$d_2(x_i, x_j) = \sum_{k=1}^p [ x_{ik} - x_{jk} ^2]^{1/2}$
Mahalanobis Uzaklığı	$d_2(x_i, x_j) = \left[ \sum_{k=1}^p w_k^2 (x_{ik} - x_{jk})^2 \right]^{1/2}$

Kümeleme analizi hiyerarşik ve hiyerarşik olmayan yöntemler olarak ikiye ayrılmaktadır. Hiyerarşik olmayan kümeleme tekniklerinde küme sayısı araştırmacı tarafından önceden tayin edilebilmektedir. Hiyerarşik kümeleme tekniklerinde küme sayısı araştırmacı tarafından önceden tayin edilememektedir. (Turanlı Özden Türedi, 2006)

Hiyerarşik olmayan yöntemler k-ortalamlar, k Medoids ve bulanık kümeleme yöntemidir-ortalamlar yöntemi önceden belirlenen k gruba birimlerin ayrışması ise uygulanan kümeleme tekniğidir. K-Medoids ise yine önceden belirlenen k kümeye küme merkezlerine göre yapılan gruplamaları ifade etmektedir. Gruba üyelik kayıtlarının 0 ve 1 arasında değiştiği kümeleme yöntemi ise bulanık kümeleme yöntemidir. Hiyerarşik kümelemede ise merkezi yöntem, tek bağlantı yöntemi, tam bağlantı yöntemi, ortalama bağlantı yöntemi ve ward yöntemi kullanılmaktadır. Merkezi yöntem de birimlerin ortalama değeri grubun merkezi olarak kabul edilmektedir. Farklı kümelerde yer alan birimlerin uzaklıklarının maksimum olarak belirlendiği yöntem ise tek bağlantı metodudur. Bir birimin bir araya geleceği küme ya da birimler ortaya çıkan yeni kümelerle olan uzaklıklarına göre belirleniyorsa tam bağlantı yöntemi kullanılmaktadır. Bir araya getirilecek küme veya birimlerin d matrisindeki uzaklık matrisinden yararlanarak diğer kümelerle mesafe baz alındığında ise ortalama bağlantı yöntemi kullanılmaktadır. Kümeler arasında yer alan mesafenin değerlendirilmesinde varyans analizinin kullanılması durumunda ise ward yöntemi söz konusu olmaktadır.

### 3. BULGULAR

Çalışmada ilk olarak sosyokültürel değişkenler kullanılarak kümeleme analizi yapılmıştır. Söz konusu değişkenler sinema seyirci sayısı, evlenme sayısı, boşanma sayısı, doğum oranı, GSYH, şehirlerdeki tiyatro seyirci sayısı ve müze sayılarıdır. Çalışma da kullanılan değişkenlere ait veriler 2022 yılı verileri olup, TÜİK internet sayfasından alınmıştır.

K-ortalamlar yöntemiyle yapılan kümeleme analiziyle Türkiye'deki iller 7 gruba ayrılmıştır. Bu yedi grupta üç büyük şehir ayrı birer grup oluşturmuştur. Diğer iller ise kendi aralarında gruplanmışlardır.

**Tablo.2.** Kümeleme Analizi Sonuçları

Aydın	1	Adıyaman	2	Kastamonu	2	Bayburt	2	Bursa	7
Balıkesi	1	Afyonkar	2	Kırklare	2	Karaman	2	Diyarbak	7
Çanakkal	1	Ağrı	2	Kırşehir	2	Kırıkkal	2	Eskişehir	7
Erzurum	1	Amasya	2	Kütahya	2	Şırnak	2	Konya	7
Gaziantep	1	Artvin	2	Kahraman	2	Bartın	2	Van	7
Hatay	1	Bilecik	2	Mardin	2	Ardahan	2		
Isparta	1	Bingöl	2	Muş	2	Iğdır	2		
Mersin	1	Bitlis	2	Nevşehir	2	Yalova	2		
Kayseri	1	Bolu	2	Niğde	2	Karabük	2		
Malatya	1	Burdur	2	Rize	2	Kilis	2		
Manisa	1	Çankırı	2	Siirt	2	Osmaniye	2		
Muğla	1	Çorum	2	Sinop	2	Düzce	2		
Ordu	1	Edirne	2	Tokat	2	Antalya	3		
Sakarya	1	Elazığ	2	Tunceli	2	Denizli	3		
Samsun	1	Erzincan	2	Şanlıurfa	2	Kocaeli	3		
Sivas	1	Giresun	2	Uşak	2	İzmir	4		
Tekirdağ	1	Gümüşhane	2	Yozgat	2	İstanbul	5		
Trabzon	1	Hakkari	2	Zongulda	2	Ankara	6		
Batman	1	Kars	2	Aksaray	2	Adana	7		

Tablo.2.'de görüldüğü gibi İstanbul (5), İzmir (4) ve Ankara (6) ayrı birer grup olmuştur. Antalya, Denizli ve Kocaeli 3.grubu birlikte meydana getirmiştir. Adana, Bursa, ,Diyarbakır, Eskişehir, Konya ve Van ise 7. Grubu meydana getirmişlerdir. Kalan illerden 19'u 1. grubu 50 tanesi 2. Grubu meydana getirmiştir.

**Tablo.3.**Etkileşim özet tablosu

K yönlü ve daha yüksek	Serbestlik Derecesi	Olasılık Oranı	Anlamlılık
3	36	12,953	0,99
2	84	113,695	0,01
1	97	260,541	0,00
K yönlü etkileşimler	Serbestlik Derecesi	Olasılık Oranı	Anlamlılık
1	13	146,84	0,00
2	48	100,72	0,00
3	36	12,953	0,999

Tablo.3’de log lineer model ile bilgiler verilmektedir. Tablonun ilk kısmında sadece ilk satır anlamlı iken, ikinci kısmında ise son satır anlamlıdır. Verilere en uygun modelin üçüncü dereceden etkileşimi içeren hiyerarşik doğrusal logaritmik model olduğu anlaşılmaktadır. Elde edilen bulgular sosyokültürel göstergelerin bölgesel farklılıklardan ziyade, büyükşehirler açısından farklılaştığını göstermektedir.

## SONUÇ

Türkiye, son yıllarda artan savaş ve göç durumları nedeniyle, bulunduğu coğrafi konumdan dolayı sosyokültürel yapısı oldukça çeşitli bir ülkedir. Çalışma da Türkiye’nin sosyokültürel yapısının bölgeye ve büyükşehir olma durumlarına göre farklılaşıp farklılaşmadığını LOG LİNEER modellerle araştırılmıştır. Elde edilen sonuçlara göre sosyokültürel anlamda heterojen gruplar, elde edilmiştir. Sinema seyirci sayısı, evlenme sayısı, boşanma sayısı, doğum oranı, GSYH, şehirlerdeki tiyatro seyirci sayısı ve müze sayısı sosyokültürel değişkenleri kullanılarak yapılan kümeleme analizi gruplanmasında, üç büyükşehirin tek başına ayrı gruplar meydana getirdiği sonucuna ulaşılmıştır. Büyükşehirler bir arada toplansa da Çanakkale, Isparta, Ordu ve Batman büyükşehirlerin çoğunlukta olduğu kümelerde yer alan şehirlerken, Mardin ve Kahramanmaraş illeri büyükşehir olmayan illerin grubunda görülmüştür. Bu illerin büyükşehir olmalarına rağmen sosyokültürel anlamda geri planda olduğu sonucuna ulaşılrken, Çanakkale, Isparta, Ordu ve Batman illerinin de büyükşehir olmamasına rağmen sosyokültürel anlamda iyi durumda olduğu sonucuna ulaşılmıştır. Yapılan log lineer analiz sonucu ise sosyokültürel farklılıkları büyükşehir olma faktörünün etkilediği sonucuna ulaşılmıştır ancak bölgesel farklılık faktör tarafında ise etkilenmediği sonucuna ulaşılmıştır.

## KAYNAKÇA

Agresti, A. (2015). *Foundations of linear and generalized linear models*. John Wiley & Sons.

Altaş, D., Sağırılı, M. ve Giray, S. (2006). “Yurtdışında Çalışıp Türkiye’ye Dönen Akademisyenlerin Eğitim Durumları, Gidiş Ve Dönüş Sebepleri Arasındaki İlişki Yapısının Loglineer Modeller İle İncelenmesi”, *Marmara Üniversitesi İ.İ.B.F. Dergisi*, 21, 401-421.

Danacıoğlu, N., & Çağılıcı, T. (2020). Log-Lineer Modeller ve Kadına Yönelik Şiddet Üzerine Bir Uygulama. *Sinop Üniversitesi Fen Bilimleri Dergisi*, 5(1), 1-12.

Erçevik, H. (2013). *Türkiye’deki iç göçlerin nedenlerinin log lineer analiz ile incelenmesi* (Doctoral dissertation, Marmara Üniversitesi (Turkey)).

Everitt, B, *Cluster Analysis*, London, Heinemann Educational Books, 1974.

Filiz, Z. (2007). Üç Yönlü Log-Lineer Modeller İle Üniversite Öğrencilerinin Sigara, Alkol Ve Nargile İçme Nedenlerini Etkileyen Faktörlerin Belirlenmesi. *Eskişehir Osmangazi Üniversitesi Sosyal Bilimler Dergisi*, 8(2), 225-250.

Johnson, R. ve Wichern, D., *Applied Multivariate Statistical Methods*, New Jersey, 1992.



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

Köleoğlu, N. (2018). Uluslararası Öğrencilerin Sosyal Uyum Problemini Belirlemede Log-Lineer Model Kullanımı. *Uluslararası İktisadi ve İdari İncelemeler Dergisi*, 2(7),101-116.

Öncel, S. Y., & Erdugan, F. (2015). Kontenjans tablolarının analizinde log-lineer modellerin kullanımı ve sigara bağımlılığı üzerine bir uygulama. *Sakarya University Journal of Science*, 19(2), 221-235.

Özdamar, K. ( Paket Programlar ile İstatiksel Veri Analizi, İstanbul, Kaan Kitapevi, 5. Baskı, 2004.

Şebnem Koltan ve Patır, Said (2012); “Kümeleme Analizi ve Pazarlamada Kullanımı”, Akademik Yaklaşımlar Dergisi, 2.1, 105-116.

Turanlı, M., Özden, Ü.H. ve Türedi, S. (2006)“Avrupa Birliği’ne Aday ve Üye Ülkelerin Ekonomik Benzerliklerinin Kümeleme Analiziyle İncelenmesi”, İstanbul Ticaret Üniversitesi Sosyal Bilimler Dergisi, 5.(9), 89- 99.

## Orta Gelir: Tuzak mı Yoksa Yakınsama İçin Yeni Bir Koşul mu Var?

**Assoc. Prof. Dr. Bilal Kargı**

Ankara Yıldırım Beyazıt Üniversitesi

Finans ve Bankacılık Bölümü

bilalkargi@gmail.com

Orcid: 0000-0002-7741-8961

### ÖZET

Orta Gelirli ülkelerin Yüksek Gelirli Ülke kategorisine yükselememesinin çerçeve nedeni olarak politik ve ekonomik kategorilere odaklanan iki farklı literatür oluşmaya devam etmektedir. Her iki literatür kategorisinden de ciddiye alınması gereken sonuçlar elde edilmekle birlikte, bu iki kategoriyi birbirinden ayırmak pek de kolay olmadığı görüşü hakimdir. Ancak yine de ekonomik verileri içeren literatüre dayanan bu çalışma, OGT'nin, Neo-Klasik büyüme modelinin en büyük sonuçlarından biri olan Yakınsama Hipotezinin pratikte gerçekleşmediğinin bir kanıtı olarak görünmektedir. Bir literatür incelemesi ile Yakınsama Hipotezinden bir sapma olarak OGT'nin ekonomik nedenlerindeki ortaklaşmalar belirlenmeye çalışılmıştır. Küreselleşme ile birlikte gelen ekonomik ve finansal serbestleşme mekanizmalarının, Orta Gelirli ülkelerin aleyhine sonuçlar ürettiği yönünde bulgular gözlemlenmektedir. Bu çalışmada, özellikle sermaye transfer mekanizması ile, konjonktür devrelerinde, Orta Gelirli ülkelerin yaşayacağı milli gelir daralmalarının, doğal bir sonucu olarak Yakınsama Hipotezinin geçerliliğini koruyamadığı görülmektedir.

**Anahtar Kelimeler:** Orta Gelir Tuzağı; Yakınsama Hipotezi; Sermaye Hareketleri; Ekonomik Büyüme.

**JEL:** F21, F43, F44, E22.

## Middle Income: Trap or a New Condition for Convergence?

### ABSTRACT

Two different literatures continue to emerge, focusing on political and economic categories as the framework for why Middle Income countries fail to rise to the High Income Country category. Although results that should be taken seriously are obtained from both categories of literature, the prevailing opinion is that it is not easy to separate these two categories. However, this study, based on the literature containing economic data, appears to be evidence that MIT's Convergence Hypothesis, one of the biggest results of the Neo-Classical growth model, is not realized in practice. Through a literature review, an attempt was made to determine the commonalities in the economic causes of MIT, as a deviation from the Convergence Hypothesis. There are findings that the economic and financial liberalization mechanisms that come with globalization produce results to the detriment of Middle Income countries. In this study, it is seen that the Convergence Hypothesis cannot maintain its validity as a natural consequence of the national income contractions that Middle Income countries will experience, especially with the capital transfer mechanism, in business cycles.

**Keywords:** Middle Income Trap; Convergence Hypothesis; Capital Movements; Economic Growth.

**JEL:** F21, F43, F44, E22.



## 1. Giriş

Ekonomik büyümenin koşulları, iktisat teorisinin başlangıcından beri araştırılan bir olgudur. Özellikle deterministik düşüncenin yayın olduğu 18-20. Yüzyıllar boyunca, her ülke için doğrusal bir büyüme sürecinin olduğu varsayımına dayanan büyüme teorileri geliştirildi. Her ne kadar Marksizm farklı bir düşünce sistematigine sahip olsa da, yine doğrusal bir ekonomik büyüme/gelişme sürecini yadırgamıyor ve deterministik sonuçlar öngörüyordu. 1917 Bolşevik Devrim'i ile ortaya çıkan Sosyalist ülkeler, karşıtları tarafından öngörülemez düzeyde ekonomik büyüme süreçleri yaşaması, Ana Akım İktisadın dikkatini çekti. Böylece, 20. Yüzyılın ortalarında “Kalkınma İktisadı” başlığı altında, ekonomik büyüme süreçlerinin doğrusal olmadığı örtük olarak kabul edilmekle birlikte, özellikle gelişmekte olan ülke kategorileri için, yine örtük olarak doğrusal büyüme sürecini yakalayabilmeleri için öneriler geliştirmeye başladı. Bunların en bilineni Rowtow'un “İktisadi Büyümenin Aşamaları” başlıklı eserinde ortaya konulmuştur. Bu eser kendini “Sosyalist olmayan” olarak tanımlayan ve bunun yanında gelişmekte olan ülkeler için bir yol haritası çizerek, nasıl büyüme sürecini gerçekleştirebileceklerine odaklanmıştır. Bu dönemde, kalkınma iktisadı açısından son derece yoğun bir çalışma ortamı ortaya çıkmış ve liberal iktisatla çatışmamak koşulu ile, gelişmekte olan ülkelerin nasıl gelişmiş ülkeler kategorisine yükselebileceğine yönelik görüşler ortaya konuldu.

İşte bu “çatışmama koşulu” altında, Kalkınma ve Büyüme Teorilerinin 20. Yüzyılın üçüncü çeyreğinin başından sonuna dek en üst düzeye ulaşmasıyla kendini gösterdi. En bilinen Kalkınma Teorileri ve en bilinen Büyüme Teorileri bu dönemde ortaya çıkmıştır. Bir yanda Rostow (1960) ekonomik büyümenin aşamalarını açıklayıp, doğrusal olmayan bir biçimde büyüme (bir başka deyişle, büyümesi sekteye uğrayan) gösteren ekonomiler için, doğrusal süreci nasıl yakalayacaklarının yolunu ortaya koymaya çalışmış; öte yanda Solow (1956), ekonomik büyümenin doğrusal sürecinin en güçlü açıklaması olan Neo-Klasik Büyüme sürecini açıklamıştır.

Bu iki çalışmanın (ve aslında bu düşünsel dönemin) ortak özelliği, “büyümenin doğrusal olmayan süreçleri” olabileceğini açık veya örtük olarak kabullenmiş olmalarıdır. Solow Büyüme Teorisinin iki noktası dikkat çekicidir. Birincisi dayandığı bir varsayım olarak teknolojik ilerlemenin tarihsel rastlantısallığı; ve diğeri teorisinin bir sonucu olarak Yakınsama Hipotezidir. Rastlantısallık varsayımı, 20. Yüzyılın son çeyreğine gelindiğinde tamamen gündemden çekilmiş, İçsel Büyüme Teorileri ile teknolojik ilerlemenin öngörülebilirliği ve hatta yönlendirilebilir bir değişken olduğu kabul edilmiştir.

Yakınsama Hipotezi ise, hala teorik tartışmaların odağındaki yerini korumaktadır. Çünkü, hala birbirlerine benzemeyen ekonomik büyüme süreçleri pratikleri gözlemlenmektedir. Her ne kadar bunlar için neo-klasik açıklamalar getirilmeye çalışılsa da, tartışmalar sona ermemektedir. Bu çalışmada, yakınsama hipotezi ile orta gelir tuzağı görüngüsü arasındaki çelişkiye/ayrışmaya dikkat çekilerek, her iki kavrama da eleştirel bir bakış açısı ortaya konulmaya çalışılmaktadır.

## 2. Yakınsama Hipotezi

Solow Ekonomik Büyüme Teorisi'nin temel sonuçlarından biri olarak Yakınsama Hipotezi; Solow (1956) ile başlayıp Cass (1965) ve Kopmans (1965) ile devam eden

çalışmalarda, neo-klasik büyüme modellerinde kişi başına büyüme oranı, başlangıç seviyesi çıktı veya gelirle ters orantılı olma eğilimini ve sonuç olarak ekonomik tercihlerin benzer olması koşulu altında, yoksul ekonomilerin zengin ekonomilerden daha hızlı büyüdüğünü ortaya koymaktadır (Barro & Sala-i-Martin, 1992). İşte yoksul olarak tanımlanan bu ekonomilerin hızlı büyümelerinin, zaman içerisinde zengin ülkelerle aralarındaki farkın kapanacağını öngören hipotez, Yakınsama Hipotezi olarak tanımlanmaktadır (Abromovitz, 1986). Ekonomiler arasındaki gelir eşitsizliği farklarının kapanmasının koşulları; dışa açıklığa bağlı olarak, gelişmiş ve gelişmekte olan ekonomiler arasındaki gelir eşitsizliğine karşılıklı bir etkileşimin olup olmadığı; ve ekonomik büyüme süreçlerindeki dışsallıklar, Yakınsama literatürünün ana odağını oluşturmaktadır (Sala-i-Martin, 1996).

Hipotez'e ilişkin ilk amprik çalışmayı yapan Baumal (1986), oldukça güçlü bir yakınsama ilişkisi olduğu sonucuna ulaşmıştır. Ancak 1980'lerden itibaren hızlanan amprik çalışmalar farklı sonuçlar ve nedensellikler ortaya koymaktadır. Hipotezin tutarlı ve başarılı olduğu yönünde kanıtlar ortaya koyan (Staehr, 2015; Barro, & Sala-i-Martin, 1992; Barro, 2016; Krause, & Szymanski, 2019; Lee, 2019; Roy, Kessler, & Subramanian, 2016 etc.) çalışmalarla birlikte, Hipotezin beklenen sonuçları vermeyerek başarısız olduğunu gösteren kanıtlar sunan çalışmalar da söz konusudur (Korotayev, & Zinkina, 2014; Staehr, 2015; Ha, & Lee, 2016; Ito, 2017; Jankowska, Nagengast, & Perea, 2012 etc.). Öte yandan her bir amprik bulgu grubu da, temelde başarı veya başarısızlığın nedenlerini ülke örneklerinin özgün koşullarında aramaktadır. Her iki görüş grubuna ait amprik çalışmalar; bazı ülkelerin başarılı, bazı ülkelerin başarısız olduğu ortak paydasında birleşmektedir. Dolayısıyla, herhangi bir ekonominin başarı veya başarısızlığı, o ülkenin özgün koşullarında anlam kazanmaktadır. Yine de başarısızlığın, belirgin bazı nedenleri bir ortaklaşma da göstermektedir. Örneğin Lee (2019) "yakınsama başarılarının" güçlü insan sermayesini, yüksek çalışma çağındaki nüfus oranını, etkili hukukun üstünlüğünü, düşük fiyatlı yatırım mallarını ve yüksek düzeyde yüksek teknoloji ihracatını ve patentleri koruma eğiliminde olduğunu göstermektedir.

Kısa bir literatür incelemesi ile yakınsama hipotezindeki başarı ve/veya başarısızlığı açıklamaya çalışan amprik bulgular: Ticaret yapısı (Aiyar *et al.*, 2013); Demografik yapıdaki yetersizlikler (Ha, & Lee, 2016); Yapısal reformlar (Ito, 2017); İmalat sanayi (Krause, & Szymanski, 2019) ve faktör verimliliği etkileri (Jankowska, Nagengast, & Perea, 2012); Beşeri sermayenin rolü (Lee, 2019); Rekabet koşullarına ilişkin yeterlilikler (Krause, & Szymanski, 2019); Kurumların rolünü (Aiyar *et al.*, 2013) gibi temel değişkenlerde toparlanmaktadır.

Ayrıca, yüksek gelirli ülkeler ile orta gelirli ülkeler arasındaki gelir farkları kapanma eğilimi göstererek yakınsamayı destekler sonuçlar ortaya koyan çalışmalar, aynı zamanda düşük gelirli ülkeler ile orta gelirli ülkeler arasındaki gelir farklarının da giderek arttığı gibi yakınsamaya ilişkin ikircikli bir sonuçlar dizisi de gözlemlenmektedir (Korotayev, & Zinkina, 2014).

Sonuç olarak, yakınsama hipotezi hakkında ve özellikle düşük gelirli ülkeleri daha iyi anlama noktasında belirli teorik değişiklikler yapılması önerileri yapılmaktadır (Korotayev, & Zinkina, 2014). Çünkü, tanımlama ve teorik çerçeveyi oluşturmadaki yetersizlikler, farklı ülkeler ve farklı ülke grupları kombinasyonlarını kapsayarak yapılan çalışmalar, çoğunlukla Hipotezin geçerliliği hakkında çok farklı sonuçlar ortaya çıkartabilmektedir. Hipotezin teorik

yapısına yapılacak katkılarla, yüksek-orta gelirli ülkeler arasındaki ve orta-düşük gelirli ülkeler arasındaki açıklayıcı gücünü artıcı yönde olmalıdır.

### 3. Orta Gelir Tuzağı

1980'lere gelindiğinde, ekonomik büyüme ve Yakınsama üzerine yapılan çalışmalarda dikkat çeken bazı ortak noktalar ortaya çıkmaya başladı. Gelişmekte olan bazı ekonomiler, belirli bir ekonomik büyüme sürecine girseler de, bu sürecin, bir noktada tıkanıp kaldığına ilişkin kanıtlar ortaya çıktı. Bu ekonomiler, yakınsama hipotezinin öngördüğü gibi yüksek büyüme oranları yakalayabiliyor olmalarına rağmen, kritik bir gelir seviyesinde takılıp kalmaları olgusu Orta Gelir Tuzağı olarak tanımlanmaktadır (Aiyar *et al.*, 2013).

Hatta tarihsel çalışmalar, “gelişmekte olan ülke” kategorisinden, “gelişmiş ülke” kategorisine yükselmeyi başaran çok örnek olduğunu da doğruluyordu. Barro (2016) bu başarıyı sergileyen ekonomileri; Şili, Hong Kong, İrlanda, Malezya, Polonya, Singapur, Güney Kore ve Tayvan olarak sıralamaktadır. Bunlar dışındaki “başarısız ekonomiler” ise Orta Gelir Tuzağına düşmüş ekonomiler (Lee, 2019) olarak yeni bir kategori ortaya çıkartmıştır.

Orta Gelir Tuzağı terimi ise ilk defa Gill & Kharas (2007) tarafından ortaya atılmıştır. Bu öncü çalışmada orta gelirli ülkelerin üç aşaması tanımlanmaktadır. Buna göre, “Ülkeler üretim ve istihdam konusunda uzmanlaştıkça çeşitlendirme yavaşlayacak ve sonra tersine dönecek; ikincisi, yatırımın önemi azalacak ve inovasyon hızlanacak; üçüncüsü, eğitim sistemleri, çalışanları yeni teknolojilere uyum sağlamalarına olanak tanıyan becerilerle donatmaktan, onları yeni ürün ve süreçleri şekillendirmeye hazırlamaya doğru geçişecek. Bunlar, ülkeler orta gelir statüsüne doğru ilerlerken stratejide başarılı bir değişimle ilişkili gözlemlenebilir sonuçlar olacaktır”. Dolayısıyla, ekonomik değişkenlerle birlikte, beşeri sermayenin önemine doğru ilerleyen bir süreç belirlenmektedir.

Dünya Bankası tanımlamasına göre, ülkelerin gelir düzeylerine göre sınıflandırılmasına esas olan kişi başına gelir düzeyleri şöyle belirlenmiştir. Bu sınırlamaların esnek olduğu ve yıllara göre farklılık gösterebileceğine dikkat edilmelidir. Çünkü, her bir yıla ilişkin gelir düzeyi sınırlamaları ABD'nin kişi başına gelir düzeyine göre belirlenmektedir. Orta gelir düzeyi belirlenirken, ABD'nin fert başına milli gelirinin %20'si orta gelir sınırı olarak kabul edilmektedir.

**Tablo 1.** Dünya Bankasına göre, ülkelerin gelir düzeylerine göre sınıflandırılması

	Düşük Gelir	Düşük-Orta Gelir	Orta Gelir	Yüksek Gelir
2022	1.085'ten düşük	1.086-4.255 arası	4.256-13.205 arası	13.205'ten yüksek
2023	1.135'ten düşük	1.136-4.465 arası	4.466-13.845 arası	13.845'ten yüksek

**Not.** Değerler ABD Doları cinsindendir. **Kaynak:** World Bank (2023).

Amprık çalışmalar çoğunlukla sınırlı sayıdaki değişken arasında oluşturulan modeller olduğundan ve bu modellerde yer alan değişkenlerin etkilerini ve nedenselliklerini içerdiğinden, bu türden çalışmalar sonuç olarak yalnızca içerdikleri değişkenlerin etkilerini tespit edebilmektedir. Öte yandan, ülke ve ülke grupları seçimleri de bulunacak sonuçlar

üzerinde etkilidir. Nitekim, gelişmekte olan ülke kategorisindeki ekonomiler, gelişmiş ekonomilerle kıyaslandığında birçok alanda doğal gerilikler içermektedir. Eğitim, demokrasi, hukuki altyapı, yönetim/hükümet derinliği, güçler ayrılığı, girişim güvencesi gibi ekonomi dışı unsurlarda olduğu kadar; sermaye birikimi, tasarruf kapasitesi, makroekonomi politikalarındaki istikrar, ekonomi politikası tercihlerinde tutarsızlıklar gibi ekonomi için değişkenlerde de yetersizlikler söz konusudur. Öte yandan Fernandez, Ley, & Steel, (2001) ise, araştırmalarda kullanılan istatistik ve ekonometrik yöntemlerinin yetersizliğine dikkat çekmekte ve yeni yaklaşımlara ihtiyaç olduğunu belirtmektedir.

Orta gelir tuzağına ilişkin literatür, her şeyden önce iki ana kategoriye ayrılabilir. Birincisi, kavramı Politik olarak ele alan ve ikincisi kavramı Ekonomik olarak ele alan yaklaşımlar söz konusudur. Öyle ki, kavramı salt politik bir kavram olarak ele almayı tercih eden çalışmalar dahi söz konusudur (Larson, Loayza, & Woolcock, 2016; Doner, & Schneider, 2016). Ancak bu çalışmada, kavramı Politik bir kavram olarak ele alınan çalışmalar kapsam dışında tutulmuş, çerçeve yalnızca Ekonomik perspektifli çalışmalar üzerinde durulmuştur.

Bu ana çerçeve içinde yapılan ampirik çalışmalardan elde edilen sonuçlar itibarıyla Orta Gelir Tuzağı'nın birçok farklı nedeninin oluşturduğu geniş bir yelpaze ortaya çıkmaktadır. Ancak yine de ampirik çalışmalar dikkate alındığında, elde edilen ampirik sonuçların bazı öbeklerde toparlandığı söylenilebilir. Buna göre orta gelir tuzağı'nın nedenleri:

Ticaret kompozisyonundaki bozukluğun yarattığı dolarizasyon (Rose, 2000, Engel & Rose, 2000, Frankel & Rose, 2002, Alesina *et al.*, 2002, Tenreiro & Barro, 2002); Teknoloji, Ar-Ge yetersizlikleri, inovasyon başarısızlıkları ve beşeri sermaye yetersizlikleri (Agenor, Canuto, & Jelenic, 2012; Caldentey, 2012; Cherif, & Hasanov, 2019; Doner, & Schneider, 2016; Eichengreen, Park, & Shin, 2013; Klingler-Vidra, & Wade, 2020; Krause, & Szymanski, 2019) ve beşeri sermaye yetersizliklerinin nedeni olarak sürdürülen eğitim politikaları (Wang, Li, Abbey, & Rozelle, 2018); Verimlilik düşüşüyle birlikte büyüme yavaşlaması (Agenor, 2017); Makroiktisadi politik başarısızlıklar ve bunun bir nedeni ve sonucu olarak yapısal sorunlar (Hartwell, 2013). Bu yapısal sorunların yarattığı ekonomik ve finansal krizlere karşı kırılganlık (Cerra, & Saxena, 2008; Staehr, 2015); Kurumsallaşamama ve altyapı eksiklikleri (Pruchnik & Zowezak, 2017; Aghion & Bircan, 2017; Staehr, 2015); Gerekli Hükümet müdahalelerinin politik nedenlerle yetersizliği ve talep odaklı büyüme politikalarının benimsenmesi (Barendra, 2019; Cai, 2012b; Doner, & Schneider, 2019; Easterly, & Levine, 1997; Lin, 2017) ve mevcut büyüme stratejisinin yeniden belirlenmesi (Bulman, Eden, & Nguyen, 2017); İmalat sanayinin rekabetçiliğin başarısızlığı (Bresser-Pereira, & Araújo, & Costa-Peres, 2020; Andreoni, & Tregenna, 2020; Larson, Loayza, & Woolcock, 2016; Wade, 2016); İşgücü piyasalarında reform ve mülkiyet haklarını korumaya dönük yapısal hükümet düzenlemeleri (Agenor, & Cauntai 2012); İşgücü piyasalarındaki organizasyon yetersizliklerinin sosyal grupları parçalayarak yarattığı eşitsizlikler (Doner, & Schneider, 2016); Toplam faktör verimliliğinin artırılması, beşeri sermaye birikiminin genişletilmesi, sistem ve hükümet işlevi reformlarının derinleştirilmesi (Cai, 2012a); Endüstrilerinin geniş tabanlı iyileştirme yaratamaması ve büyümeyi azaltan yapısal değişikliklerin yetersizliğine bağlı olarak hükümet girişimlerinin, yenilikçiliği ve bilgiyi teşvik eden dikey sanayi politikasına odaklanamaması (Caldentey, 2012); Eğitim ve araştırma kapasitesinin iyileştirilmesi, finansal sistemin serbestleştirilmesi ve daha şeffaf ve hesap verebilir bir siyasi

sistemin oluşturulamaması (Huang, 2016); Yurt içi üretkenlik yeteneklerinin, geniş tabanlı inovasyonun başarılammaması, uluslararası faktörlerin yerel faktörlerle etkileşimi zamanla değişmesiyle beraber yurtiçi yenilik zorluklarını şiddetlenmesi, ve hükümet ile özel sektördeki aktörler arasındaki ortak çalışmanın yetersizliğinin inovasyon yeteneklerinde eksiklikler yaratması (Kang, & Paus, 2019); Sermaye yetersizliği nedeniyle yabancı sermaye ve yatırımlara aşırı bağımlılık (Raj-Reichert, 2019); makroekonomik istikrar ve finansal gelişme aksaklıkları (Han, & Wei, 2017) gibi son derece geniş bir nedensellik yelpazesi söz konusudur.

Bu seçilmiş literatür orta gelir tuzağının nedenlerini 1- Beşeri sermaye; 2- Hükümet başarısızlıkları; 3- Sektörel ve rekabet yetersizlikleri; 4- Sermaye ve tasarruf yetersizlikleri olmak üzere 4 ana çerçevede toparlandığı görülmektedir.

Kısacası, orta gelir tuzağına düşmek, doğrusal olduğu kabul edilen büyüme sürecinden bir sapmadır ve yakınsama hipotezinin artık yetersizliğinin bir kanıtı olarak gösterilebilmektedir.

#### 4. Sonuç

Dünya genelindeki en büyük şirketler incelendiğinde, 2023 yılı piyasa değerleri itibariyle ilk 10 şirketin 9'unun teknoloji şirketi olduğunu dikkate alınca, ekonomik büyümede teknolojik gelişmelerin öneminin gittikçe arttığı açıkça görülmektedir. Bu 9 şirketin tamamının ABD şirketi olması ise, orta gelir tuzağı sınırının hızlı bir şekilde yükseleceği ve artık orta gelirli ülkelerin bu sınırı aşmalarının giderek zorlaşacağını ileri sürmek yanlış olmayacaktır.

Teknolojik gelişmelerin yarattığı yeni ürünlerle birlikte, diğer tüm sektörlerde yaratacağı faktör verimliliği artışları dikkate alındığında, orta gelirli ülkelerin kaçınılmaz olarak teknoloji, Ar-Ge ve beşeri sermayeye odaklanmaları gerekecektir.

Teknolojik tüketim mallarının muadillerinin yerli girdilerle yurtiçinde üretilmesinde itici olabilecek teknolojik alanlara sermaye kaydırılması; Kamu kesiminin öncülüğü ve destekleyici politikaları uygulanmalıdır. Bu yatırımlarla bağlantılı olarak beşeri sermayenin geliştirilmesi de gerekecektir. Beşeri sermaye kapasitesinin geliştirilmesinde genelleştirilmiş bir eğitim politikası yerine, sınırlı sayıda da olsa yüksek düzeyli eğitim verilecek insan kaynağına yönelmek gerekmektedir.

#### Kaynakça

- Abramovitz, M. (1986). Catching up, forging ahead, and falling behind, *The Journal of Economic History*, 46(2), 385-406. doi. <https://doi.org/10.1017/S0022050700046209>
- Agenor, R.R. (2017). Caught in the middle-income traps, *Journal of Economic Surveys*, 31(3), 771-791. doi. <https://doi.org/10.1111/joes.12175>
- Aghion P., & Bircan, C. (2017). *The Middle-Income Trap from a Schumpeterian Perspective*, ACB Working Paper Series, No.51. doi. <https://dx.doi.org/10.22617/WPS179029-2>
- Agenor, P.R., & Caunto, O. (2012). Middle-income growth traps, *Research in Economics*, 69(4), 641-660. doi. <https://doi.org/10.1016/j.rie.2015.04.003>
- Agenor, P.R., Canuto, O., and Jelenic, M. (2012). *Avoiding Middle Income Growth Traps*, World Bank Economic Premise, No.38.
- Aiyar et al. (2013). *Growth Slowdowns and the Middle-Income Trap*, IMF Working Paper Series, No.WP/13/17.
- Alesina, A., Barro, R., Tenreiro, S., 2002. Optimal currency areas. In: Gertler, M., Rogoff, K. (Eds.), *NBER Macroeconomics Annual*, NBER.



- Andreoni, A., & Tregenna, F. (2020). Escaping the middle-income technology trap A comparative analysis of industrial policies in China, Brazil and South Africa, *Structural Change and Economic Dynamics*, 54, 324-340. doi. <https://doi.org/10.1016/j.strueco.2020.05.008>
- Barendra, K.B. (2019). Can BRICS countries escape the middle-income trap?, *Macroeconomics and Finance in Emerging Market Economies*, 12(3), 293-296. doi. <https://doi.org/10.1080/17520843.2019.1615970>
- Bresser-Pereira, L.C., & Araújo, E.C., & Costa Peres, S. (2020). An alternative to the middle-income trap, *Structural Change and Economic Dynamics*, 52(C), 294-312. doi. <https://doi.org/10.1016/j.strueco.2019.11.007>
- Barro, R.J. (2016). *Economic Growth and Convergence, Applied to China*, NBER Working Paper, No.21872. doi. <https://doi.org/10.3386/w21872>
- Barro, R.J., & Sala-i-Martin, X. (1992). Convergence, *Journal of Political Economy*, 100(2), 223-251. doi. <https://doi.org/10.1086/261816>
- Baumol, W.J. (1986). Productivity growth, convergence and welfare: What the long-run data show. *American Economic Review*, 76(5), 1072-1085.
- Bulman, D., Eden, M., & Nguyen, H. (2017). Transitioning from low-income growth to high-income growth: is there a middle-income trap?, *Journal of the Asia Pacific Economy*, 22(1), 5-28. doi. <https://doi.org/10.1080/13547860.2016.1261448>
- Cai, F. (2012a). Is there a “middle-income trap”? Theories, experiences and relevance to China, *China & World Economy*, 20(1), 49–61. doi. <https://doi.org/10.1111/j.1749-124X.2012.01272.x>
- Cai, F. (2012b). The coming demographic impact on China’s growth the age factor in the middle-income trap, *Asian Economic Papers*, 11(1), 95-111. doi. [https://doi.org/10.1162/ASEP\\_a\\_00121](https://doi.org/10.1162/ASEP_a_00121)
- Caldentey, E.P. (2012). Income convergence, capability divergence, and the middle income trap: An analysis of the case of Chile, *Studies in Comparative International Development*, 47(2), 185-207. doi. <https://doi.org/10.1007/s12116-012-9109-4>
- Cass, D. (1965). Optimum growth in an aggregative model of capital accumulation. *Review of Economic Studies*, 32(3), 233-240. doi. <https://doi.org/10.2307/2295827>
- Cerra, V., & Saxena, S.C. (2008). Growth dynamics: The myth of economic recovery, *American Economic Review*, 98(1), 439-457. doi. <https://doi.org/10.1257/aer.98.1.439>
- Cherif, R., & Hasanov, F. (2019). The leap of the tiger escaping the middle-income trap to the technological frontier. *Global Policy*, 10(4), 497-511. doi. <https://doi.org/10.1111/1758-5899.12695>
- Doner, R.F., & Schneider, B.R. (2016). The middle-income trap: More politics than economics, *World Politics*, 68(4), 608-644. doi. <https://doi.org/10.1017/S0043887116000095>
- Doner, R., & Schneider, B.R. (2019). Technical education in the middle income trap: Building coalitions for skill formation, *The Journal of Development Studies*, 56(4), 680-697. doi. <https://doi.org/10.1080/00220388.2019.1595597>
- Easterly, W., & Levine, R. (1997). Africa's growth tragedy: Policies and ethnic divisions William Easterly and Ross Levine, *The Quarterly Journal of Economics*, 112(4), 1203-1250. doi. <https://doi.org/10.1162/003355300555466>
- Eichengreen, B., Park, D., & Shin, K. (2013). *Growth Slowdowns Redux: New Evidence on the Middle-Income Trap*, NBER Working Paper Series, No.18673. doi. <https://doi.org/10.3386/w18673>
- Engel, C., & Rose, A. (2000). Currency unions and international integration. *Journal of Money, Credit and Banking*, 34(3), 1067-1089.
- Fernandez, C., Ley, E., & Steel, M.F.J. (2001). Model uncertainty in cross-country growth regressions, *Journal of Applied Econometrics*, 16(5), 563-576. doi. <https://doi.org/10.1002/jae.623>
- Frankel, J., & Rose, A. (2002). An estimate of the effect of currency unions on trade and growth. *Quarterly Journal of Economics*, 117(2), 437-466. doi. <https://doi.org/10.1162/003355302753650292>
- Gill, I.S., & Kharas, H. (2007). *An East Asian Renaissance: Ideas for Economic Growth*. Washington, DC: World Bank. doi. <https://doi.org/10.1596/978-0-8213-6747-6>
- Ha, J., & Lee, S.-H. (2016). Demographic dividend and Asia’s economic convergence towards the US, *The Journal of the Economics of Ageing*, 8, 28-41. doi. <https://doi.org/10.1016/j.jeoa.2016.03.006>
- Han, X., & Wei, S.-J. (2017). Re-examining the middle-income trap hypothesis (MITH) What to reject and what to revive?, *Journal of International Money and Finance*, 73(A), 41-61. doi. <https://doi.org/10.1016/j.jimonfin.2017.01.004>
- Hartwell, C.A. (2018). Old wine and new bottles: A critical appraisal of the middle-income trap in BRICS countries, *Russian Journal of Economics*, 4(2), 133-154. doi. <https://doi.org/10.3897/j.ruje.4.27726>
- Huang, Y. (2016). Can China escape the middle-income trap, *China Economic Journal*, 9(1), 17-33. doi. <https://doi.org/10.1080/17538963.2015.1122882>



- Ito, T. (2017). Growth convergence and the middle-income trap, *Asian Development Review*, 34(1), 1-27. doi. [https://doi.org/10.1162/ADEV\\_a\\_00079](https://doi.org/10.1162/ADEV_a_00079)
- Jankowska, A., Nagengast, A. & Perea, J.R. (2012). *The Product Space and the Middle-Income Trap*, OECD Development Centre Working Papers, No.311. doi. <https://doi.org/10.1787/18151949>
- Kang, N., & Paus, E. (2019). The political economy of the middle income trap the challenges of advancing innovation capabilities in Latin America, Asia and beyond, *The Journal of Development Studies*, 56(4), 651-656. doi. <https://doi.org/10.1080/00220388.2019.1595601>
- Klingler-Vidra, R., & Wade, R. (2020). Science and technology policies and the middle-income trap lessons from Vietnam, *The Journal of Development Studies*, 56(4), 717-731. doi. <https://doi.org/10.1080/00220388.2019.1595598>
- Koopmans, T.C. (1965). On the concept of optimal economic growth. In: Johansen, J., (Ed.), *The Econometric Approach to Development Planning*, North Holland, Amsterdam.
- Korotayev, A., & Zinkina, J. (2014). On the structure of the present-day convergence, *Campus-Wide Information Systems*, 31(2-3), 139-152. doi. <https://doi.org/10.1108/CWIS-11-2013-0064>
- Krause, M., & Szymanski, S. (2019). Convergence versus the middle-income trap the case of global soccer, *Applied Economics*, 51(7), 2980-2999. doi. <https://doi.org/10.1080/00036846.2018.1564018>
- Larson, G., Loayza, N., & Woolcock, M. (2016). *The Middle-Income Trap: Myth or Reality?*, Research and Policy Briefs, No.104230.
- Lee, J. (2019). Convergence success and the middle-income trap, *The Developing Economies*, 58(1), 30-62. doi. <https://doi.org/10.1111/deve.12214>
- Lin, J.Y. (2017). Industrial policies for avoiding the middle-income trap a new structural economics perspective, *Journal of Chinese Economic and Business Studies*, 15(1), 5-18. doi. <https://doi.org/10.1080/14765284.2017.1287539>
- Pruchnik, K., & Zowczak, J. (2017). *Middle-Income Trap: Review of the Conceptual Framework*, Asian Development Bank Institute, No.760.
- Raj-Reichert, G. (2019). Global value chains, contract manufacturers, and the middle-income trap the electronics industry in Malaysia, *The Journal of Development Studies*, 56(4), 698-716. doi. <https://doi.org/10.1080/00220388.2019.1595599>
- Rose, A. (2000). One money one market: estimating the effect of common currencies on trade. *Economic Policy*, 15(30), 8-45. doi. <https://doi.org/10.1111/1468-0327.00056>
- Rostow, W.W. (1960). *The Stages of Economic Growth: A Non-Communist Manifesto*. Cambridge: Cambridge University Press.
- Roy, S., Kessler, M., & Subramanian A. (2016). *Glimpsing the End of Economic History Unconditional Convergence and the Missing Middle Income Trap*, Center for Global Development, Working Papers, No.438.
- Sala-i-Martin, X. (1996). Regional cohesion: evidence and theories of regional growth and convergence, *European Economic Review*, 40(6), 1325-1352. doi. [https://doi.org/10.1016/0014-2921\(95\)00029-1](https://doi.org/10.1016/0014-2921(95)00029-1)
- Solow, R. (1956). A contribution to the theory of economic growth, *The Quarterly Journal of Economics*, 70(1), 65-94. doi. <https://doi.org/10.2307/1884513>
- Staehr, K. (2015). Economic growth and convergence in the Baltic States caught in a middle-income trap, *Intereconomics*, 50(5), 274-280. doi. <https://doi.org/10.1007/s10272-015-0551-1>
- Tenreyro, S. (2007). On the trade impact of nominal exchange rate volatility, *Journal of Development Economics*, 82(2), 485-508. doi. <https://doi.org/10.1016/j.jdeveco.2006.03.007>
- Tenreyro, S., & Barro, R. (2002). Economic effects of currency unions. *Economic Inquiry*, 45(1), 1-23. doi. <https://doi.org/10.1111/j.1465-7295.2006.00001.x>
- Wade, R.H. (2016). Industrial policy in response to the middle-income trap and the third wave of the digital revolution, *Global Policy*, 7(4), 469-480. doi. <https://doi.org/10.1111/1758-5899.12364>
- Wang, L., Li, M., Abbey, C., & Rozelle, S. (2018). Human capital and the middle income trap how many of China's youth are going to high school, *The Developing Economies*, 56(2), 82-103. doi. <https://doi.org/10.1111/deve.12165>
- World Bank, (2023). Group country classifications by income level for FY24 (July 1, 2023- June 30, 2024). Retrieved from: <https://blogs.worldbank.org/opendata/new-world-bank-group-country-classifications-income-level-fy24>



## **Expectations of Certified Public Accountant (CPA) from the Interns: A Research in Malatya Province**

**Öğr. Gör. Dr. Nazan GÜNGÖR KARYAĞDI**

Bitlis Eren University  
ngkaryagdi@beu.edu.tr  
Orcid Id: 0000-0003-3938-4147

**Öğr. Gör. Dr. Özge ÖZKAN**

Malatya Turgut Özal University  
ozge.ozkan@ozal.edu.tr  
Orcid Id: 0000-0002-9047-8627

### **ABSTRACT**

As in every profession, matters such as knowledge, ability to adapt to technological innovations, expertise and competence in the field are important in the accounting profession. In particular, It is possible to gain professional members who have sufficient knowledge, adhere to the ethical principles of the profession and consider moral values, through internships in the professional field. The basic criterion in ensuring efficiency in education and creating a qualified workforce is the harmony and unity of purpose between the market and the school. It is expected that the individual's gains during the training period will turn into behavior with the internship. Both students and professional accountants have various perspectives and expectations regarding internships.

This study was conducted to investigate the expectations of professional accountants, independent accountants and financial advisors, from their intern students. In the study, intern students were accepted as vocational school and undergraduate level students. Questionnaire method was used in the research. The questionnaire form was applied to the accounting professionals working in Malatya and the obtained data were analyzed with the help of SPSS program. The results showed that professional accountants' reasons for accepting interns and their expectations from interns were significantly and positively related.

**Keywords:** Accounting, Professional Accountant, Intern, Expectation.

## INTRODUCTION

The accounting profession, which plays an important role in the economic, social and financial development of countries, has recently become one of the professions that has gained importance in society. As in every profession, issues such as knowledge, ability to adapt to technological innovations, and expertise in the field are important in the accounting profession. The accounting profession is seen as a profession performed by individuals who have a good command of the accounting information system, who can follow and interpret economic developments, who are well versed in professional ethics and moral principles, and who have the ability to perform financial analysis. It is sometimes not enough for these issues related to vocational equipment to be acquired during the education period. Especially in the accounting profession, it is possible to recruit members of the profession who have sufficient knowledge, adhere to the ethical principles of the profession and consider moral values, through internships in the professional field.

Individuals who will choose the accounting profession are provided with a hands-on learning experience regarding the profession in an internship environment. In addition, compulsory internship practice in Turkey is one of the important differences between vocational schools and faculties. In Turkey, internships are compulsory in vocational schools and optional in faculties covering a four-year education period. Since associate degree programs and vocational high schools that provide accounting education are required to do internships, the state, the CPA and the professional accountants under their supervision have great responsibilities in matters related to internships. While both the state and the relevant chambers have great responsibilities in the necessary regulations regarding internships, members of the profession must also show the necessary sensitivity in training interns. Because, considering that these intern students will actually practice the profession and become members of the profession in the future, the prestige of the profession will be protected by these students.

Internship is an important stage in which students gain values such as transforming the knowledge they have into behavior, recognizing and tackling problems related to business life, getting to know the profession and gaining communication skills (Çetin, 2005: 54). Internship is defined as the stage that enables candidates to gain professional knowledge. In the accounting profession, internship is defined as the process that prepares the candidate for acquiring the interest and skills required for the accounting profession and gaining professional values and morals. There are many benefits of internship that helps candidates develop their skills (Uzay, 2005: 71-72).

When the benefits obtained by workplaces that train students during the internship are evaluated, the intern provides temporary assistance to the employer. Additionally, employers evaluate a potential employee for future employment over a period of time. In addition, instead of hiring new people through interviews, they can hire interns whose attitude and technical competence they evaluate more effectively and provide workforce at a lower cost (Beck and Halim, 2008: 152). The benefits of internship for students are as follows (Uzay, 2005: 71):

- Contributes to the development of professional ethics with real-life examples,
- Supports adaptation to the working environment and environmental differences,

- Increases interns' level of understanding of organizations by teaching them how business relationships are established,
- Provides connection between business functions and activities and accounting functions,
- It provides the principle of working with a sense of responsibility.

It is seen that both students and professionals have positive perspectives on internships, as well as negative perspectives from time to time. During the internship period, both professionals and students encounter various problems. In addition to problems such as the high number of interns, students not having sufficient accounting knowledge, not following technological innovations, not having legal knowledge about the field of accounting, insufficient follow-up of current legislation, lack of interest in interns, not giving duties and responsibilities to interns, lack of desire among professionals to teach business. It is thought that there are also problems such as interns being seen as competitors and lack of guidance to interns.

This study aims to determine the expectations of professional accountants from interns who will carry the accounting profession into the future. While the studies carried out to date have been shaped on the importance of internship, our study aims to understand the needs of professionals regarding interns and their reasons for accepting interns. Accurate and clear identification of needs will lead to the development of solution proposals on the subject. Educational institutions that train people to work in the field of accounting are also expected to make arrangements in their curricula, taking into account the needs of the profession.

## **LITERATURE REVIEW**

It is very important for members of the accounting profession to have knowledge of many issues such as policies, principles, rules and ethics of the accounting information system before starting their profession. It is very important for members of the accounting profession to have knowledge of many issues such as policies, principles, rules and ethics of the accounting information system before starting their profession. In this context, learning all the issues related to working in the field of accounting by assimilating it during the education period and experiencing it through internships in accounting offices offer various conveniences in the practice of the profession. However, from time to time, it is seen that future professional accountants do not meet certain expectations, both during the education period and during the internship period. It is seen that academicians and accountants have expressed their opinions on this issue and academic studies have been conducted on the subject at national and international levels. In this context, it is aimed to conduct a study to investigate the expectations of accounting professionals from intern students.

In the literature review, it is seen that the studies are mainly focused on the opinions of the interns. When the studies on interns are examined;

Kaplanoglu (2014) found that interns received the expected attention from CPA's, time was allocated to them, and they were not seen as competitors. The study also touched upon the need to create a pool fund for the interns and concluded that not being informed about the changes in legislation constitutes a problem for them.

Yazıkan and Yılmaz (2016), in their study to determine the problems and expectations of interns doing their internships in CPA's, determined that there were problems such as insufficient internship fees and duration, CPA's reluctance to employ interns, and intense work tempo.

Kılıç and Arslan (2021) questioned the thoughts of accounting and tax department associate degree students before and after the internship. They determined that those who loved accounting had high expectations before the internship, and that they had the opportunity to get to know commercial documents after the internship. They found that those who did not come to the department willingly generally found the 30-day internship sufficient, and that those who came to the department willingly contributed to learning the thoughts of the members of the profession.

In a study aimed at revealing the expectations and problems of interns, Uzay (2005) mentioned the need to ensure unity in accounting courses in associate, bachelor's and master's programs, in addition to ensuring that the internship duration is sufficient. The author has concluded that intern wages are insufficient and that the parties involved in the internship should undertake their duties and responsibilities.

Tektaş et al. (2016), in a study aimed at evaluating the internship practices of associate degree students and determining their expectations from internships, results were obtained such as internships not being compatible with the training provided, inadequate coordinator guidance, and interns being seen as cheap labor.

Burnett (2003), where it was noted that internship is a big step for students, concluded that analytical / critical thinking, written communication, verbal communication and decision-making abilities are four important skills that gain importance in internship.

Ebied (2004) compared the post-internship course success of students who did and did not do an internship. The study found that those who did an internship were more successful in accounting courses and their overall grade point average than those who did not.

When we look at the studies examined from the perspective of employers;

Maertz et al. (2014) found in the study that there are opinions that employing a successful intern who intends to work full-time after completing an internship in the field of accounting will provide savings and tax advantages to employers in terms of recruitment.

Ünal and Helhel (2010) discussed the opinions of professionals regarding the education received by vocational school students. In the study, it was concluded that practical training in vocational schools is insufficient, theory-based training is intense, and current legislation is not followed sufficiently.

Pernsteiner (2015) conducted a study on students who received accounting education. The author researched the hard skills (e.g., knowledge required for the job) and soft skills (e.g., communicative skills) possessed by the intern and concluded that employers prefer students who have these skills and have had a long internship period when recruiting.

Sawani et al. (2016) examined the personality characteristics and cognitive skills of interns and the interaction between them in a study in which a survey was administered to professional accountants.

Mohaidin et al. (2017) studied employers' perceptions of the internship program for accounting students.

Uzun (2018) discussed the expectations and problems experienced by members of the profession from students who receive accounting education and will work as intermediate staff. In the study, professional accountants stated that students had poor communication skills, were inadequate in the use of accounting package programs, and did not have sufficient knowledge in legal and preliminary accounting procedures.

Demir et al. (2019) stated in the study conducted to measure the expectations of professionals from intern students that it would be more beneficial for students to receive training for practical business life, and that they should be prone to technological innovations in the field of accounting and should not avoid responsibility.

Gökoğlan and Kaval (2020) examined the criteria that employers pay attention to when choosing interns. The study tried to determine the skills and characteristics expected from interns and the level of satisfaction after the internship. It has been determined that employers attach importance to teamwork, accept interns with professional knowledge, and the satisfaction level of interns after their internship is low.

## **METHOD**

In the study, the preferences of professional accountants operating in Malatya for employing interns, their reasons for accepting intern students, and their expectations from interns were investigated through survey forms. In the study, intern students were accepted as vocational school and undergraduate level students. While creating the survey, the status of accounting professionals employing interns was considered as the dependent variable, while the reasons for accepting interns and their expectations from the interns were treated as independent variables. To inquire about the participants' employment status as interns, "Do you have any student intern employees?" was asked. Questions questioning the reasons for accepting the intern and their expectations were asked to the participants on a 5-point Likert scale. The model was then created and tested.

The ethical permission required to conduct the study was approved by Bitlis Eren University Rectorate Ethical Principles and Board with the decision numbered 2022/15-14 and E.3165.

## **PURPOSE AND IMPORTANCE OF THE RESEARCH**

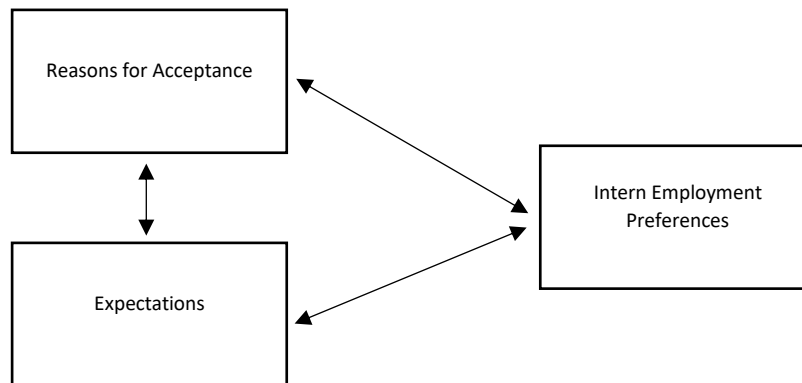
One of the most important elements of an efficient and strong economy is having a qualified workforce. The way to achieve this is through qualified planned education (Ulus et al., 2015:168; Koca, 2022: 92). The employment of people who will work in the profession and their possession of the necessary skills are important for the development of the profession. In particular, determining the competence of the personnel who will work in this field and the expectations from them will enable them to eliminate their deficiencies regarding their careers.



This research aims to determine the expectations of professional accountants from intern students with the developed survey form.

## RESEARCH HYPOTHESES AND RESEARCH MODEL

The research, which aims to determine the opinions of professional accountants about the interns they will employ in their workplaces, consists of the main variables to determine whether the members of the profession currently employ an intern, the factors that make them accept the interns, and what their expectations are from the interns.



**Figure 1.** Research Model

In the model, reasons for acceptance indicate the factors that professionals consider when accepting intern students to employ in their workplaces, and explains the effects of the reasons for acceptance and their expectations from interns on their preferences for employing interns. The model was prepared and tested by taking the following hypotheses into account in the literature.

Hypothesis 1: There is a positive relationship between professional accountants' reasons for accepting interns and their preferences for employing interns.

Hypothesis 2: There is a positive relationship between professional accountants' expectations from interns and their preferences for employing interns.

Hypothesis 3: There is a positive relationship between accountants' reasons for accepting interns and their expectations from interns.

## SAMPLING OF THE RESEARCH

Professional accountants actively operating in Malatya Province constitute the population of the research. According to the information obtained from the official website of the Malatya Chamber of Independent Accountants and Financial Advisors, there are 543 CPA registered in the province of Malatya as of 04.09.2023 (<https://www.malatyasmmmo.org.tr/>). In this context, the sample of the research was determined using the formula below:

$$n = \frac{Nt^2pq}{d^2(N-1) + t^2pq}$$

N = number of individuals in the universe

n = Number of individuals to be sampled

p= Frequency (probability) of the event to be examined

q= Frequency of not seeing the event to be examined (1-p)

t = Theoretical value in the t table at a certain degree of freedom and the determined error level

d= Sampling error.

According to the formula; The number of samples to be taken from the 543 universe with a 95% confidence level and 5% sampling error was determined as 85. In this context, 109 surveys were sufficient.

## COLLECTION OF RESEARCH DATA

In the research, data was collected through a survey, which is the most preferred and used quantitative data method. While creating the research questions in the survey form created as a result of the literature review for the purpose of the research, Gökoğlu and Kaval (2020)'s study titled "A Study on the Expectations of Enterprises from Interns" was used. The survey form used in the research was composed of three parts. In the first part of the survey, the gender, age and educational status of the professionals, as well as the number of employees in accounting offices, the presence of intern students and the number of intern students, if any, were asked. In the second part of the survey, information about the reasons for the interns' admission to the office was questioned, and in the third part, questions were asked about the expectations of the professionals from the interns. The prepared surveys were applied via Google forms. The data obtained from the research, in which a 5-point Likert scale was used in the second and third sections of the survey, were analyzed in the SPSS 22.0 program. In order to determine the validity of the scales in the study, Cronbach's Alpha coefficient was calculated to determine the reliability level.

## ANALYSIS OF RESEARCH FINDINGS

The reliability analysis of the survey used in the research was analyzed using Cronbach's Alpha coefficient. Cronbach's Alpha value obtained in the study was determined as 0.837 (n=29). This value shows that the reliability of the statements in the study is high.

**Table 1.** Demographic characteristics of the participants

Demographic features			
Gender		Frequency	%
	Male	82	75,2
	Woman	27	24,8
	Total	109	100, 0
Age	25-34	39	35,8

Educational Status	35-44	42	37,6
	45-54	17	15,6
	55 +	12	11,0
	Total	109	100,0
	Bachelors Degree	64	58,7
	Master's Degree	39	35,8
	PhD	6	5,5
	Total	109	100,0

Table 1 is examined, it is seen that 75.2 percent of the professionals participating in the survey are male in gender distribution, and 37.6 percent in age distribution are between the ages of 35-44. When the educational status of the respondents was examined, it was determined that 58.7 percent of the participants had a bachelor's degree and 35.8 percent had a master's degree.

**Table 2.** Employee Status

		Frequency	%
Number of employees in the accounting office	1-3	74	67,9
	4-7	30	27,5
	8-10	4	3,7
	10 +	1	0,9
	Total	109	100,0
Are there any intern student employees?	Yes	67	61,5
	No	42	38,5
	Total	109	100,0
Number of intern employees	0	42	38,5
	1-3	63	57,8
	3-5	3	2,8
	6 +	1	0,9
	Total	109	100,0

Table 2 is examined, it is determined that 67.9 percent of the survey participants work as 1-3 people in the workplace, while the rate of professional accountants employing intern students is determined as 61.5 percent. Among the professionals who employ interns, 57.8 percent employ 1-3 student interns.

**Table 3.** Reasons for professional accountants to accept interns

Statements	Totally Disagree F %	Disagree F %	Undecided F %	Agree F %	Totally Agree F %	Averages
Analytical thinking and problem-solving skills are important.	3 2,8	- 0	3 2,8	20 18,3	83 76,1	4,65
It is important for them to use accounting programs and technological tools.	1 0,9	1 0,9	3 2,8	17 15,6	87 79,8	4,72
They are preferred because they are low-cost or free.	42 38,5	8 7,3	19 17,4	13 11,9	27 24,8	2,77

It is important that they have sufficient knowledge in the field of accounting.	2 1,8	11 10,1	17 15,6	26 23,9	53 48,6	4,07
It is important to recruit interns in line with the demands coming to our office.	5 4,6	6 5,5	25 22,9	28 25,7	45 41,3	3,93
Insurance, wages, premiums, meals, etc. It is preferable that there is no legal obligation for fees.	34 31,2	3 2,8	21 19,3	18 16,5	33 30,3	3,11
Our office's workforce planning is important in accepting interns.	7 6,4	13 11,9	26 23,9	19 17,4	44 40,4	3,73
It is possible for interns to work in our office after completing their training.	6 5,5	4 3,7	19 17,4	27 24,8	53 48,6	4,07

(Abbreviations: F:Frequency, %:Percentage)

Eight questions to measure professionals' reasons for accepting student interns are shown in Table 3. The answers show that intern candidates' analytical thinking and problem-solving skills, their use of accounting programs and technological tools, and having sufficient knowledge in the field of Accounting are seen as the reasons why professionals accept the internship. When the answers were examined, it was determined that workforce planning was important in the intern recruitment decisions of the professionals and that it would be possible for the interns to be employed in the workplace by the professionals if they completed their training. To the question asked to the participants whether "whether they are low-paid or unpaid is a reason for choosing interns", 38.5 percent answered strongly disagree. Insurance, wages, premiums, meals, etc. To the question "It is preferable that there is no legal obligation for wages", the answers given to the question "strongly disagree (31.2 percent)" and "strongly agree" (30.3 percent) were close to each other.

**Table 4.** Expectations of accounting professionals from intern students

Statements	Totally Disagree F %	Disagree F %	Undecided F %	Agree F %	Totally Agree F %	Averages
It is important that they have sufficient knowledge in the field of accounting.	3 2,8	5 4,6	16 14,7	27 24,8	58 53,2	4,21
Must have the ability to work individually	3 2,8	2 1,8	6 5,5	33 30,3	65 59,6	4,42
Must be able to work in a team	1 0,9	1 0,9	8 7,3	23 21,1	76 69,7	4,57
Must be able to act rationally and rationally in the face of problems	1 0,9	1 0,9	4 3,7	25 22,9	78 71,6	4,63
Must be able to use time well and efficiently	2 1,8	1 0,9	1 0,9	21 19,3	84 77,1	4,68
Must be open to change and able to keep up	1 0,9	1 0,9	1 1,8	20 18,3	85 78,0	4,71

Must have a sense of social, moral and humanitarian responsibility	1 0,9	1 0,9	1 0,9	15 13,8	91 83,5	4,77
Must comply with professional ethical principles	1 0,9	1 0,9	3 2,8	17 15,6	87 79,8	4,72
Must have the ability to express knowledge and opinions.	1 0,9	1 0,9	1 0,9	21 19,3	85 78,0	4,72
Must have the ability to understand the global and social impacts of the profession	1 0,9	2 1,8	6 5,5	25 22,9	75 68,8	4,56
Must be inclined to research and follow developments related to the profession	1 0,9	1 0,9	2 1,8	27 24,8	78 71,6	4,65
Must have the ability to analyze and redesign to meet requirements	2 1,8	- 0	7 6,4	32 29,4	68 62,4	4,50
General culture level must be high	2 1,8	4 3,7	19 17,4	39 35,8	45 41,3	4,11
Must have high written and verbal communication skills	2 1,8	2 1,8	7 6,4	27 24,8	71 65,1	4,49
Must have the ability to prepare business plans and supervise work	1 0,9	2 1,8	5 4,6	31 28,4	70 64,2	4,53

(Abbreviations: F:Frequency, %:Percentage)

Fifteen questions aimed at determining the expectations of professional accountants from intern students are shown in Table 4. When table 4 is examined, professional accountants expect interns to be competent in both professional, individual and team work, to have the ability to prepare business plans and audit the work, to use time efficiently, to make rational decisions and to be open to change. It is a common expectation for interns to have a sense of social, moral and humanitarian responsibility and to comply with ethical principles by almost all members of the profession. Interns are expected to follow professional developments, have analytical skills, be able to express their knowledge and opinions, and have high general cultural and communication skills.

Table 5. Intern student preference model Pearson correlation statistic.

	Acceptance reasons	Expectation	Intern employment preferences
Acceptance reasons index	Pearson Correlation Sig. (1-tailed) N	1  109	
Expectation Index	Pearson Correlation Sig. (1-tailed) N	,370** ,000 109	1 109
Intern employment preferences index	Pearson Correlation Sig. (1-tailed) N	-,076 ,217 109	,055 ,286 109

\*\*. Correlation is significant at the 0.01 level (1-tailed).

According to the information in Table 5, there is a positive relationship between the expectations of professional accountants from intern students and the reasons for acceptance,  $r = 0.370$  at the  $p < 0.001$  level. It can be said that there is a statistically positive relationship between the rate of meeting the expectations of professional accountants and the reasons for acceptance. In other words, as the expectations of accounting professionals from students increase, the acceptance rate increases. It is seen that professional accountants with a high perception of acceptance also have a high perception of their expectations from interns. In this case, the situation regarding the hypotheses tested in the model is as follows.

Hypothesis 1: There is a positive relationship between professional accountants' reasons for accepting interns and their preferences for employing interns. (REJECTION)

Hypothesis 2: There is a positive relationship between professional accountants' expectations from interns and their preferences for employing interns. (REJECTION)

Hypothesis 3: There is a positive relationship between accountants' reasons for accepting interns and their expectations from interns. (ACCEPTANCE)

It has been observed that there is a positive relationship between the reasons why accounting professionals accept interns and their expectations from interns. Hypothesis 3 was accepted.

## **CONCLUSION**

Those who practice accounting; They are responsible to the state, society, professional organizations, their customers and themselves. It is expected that people who will work in this field in the future will be people who have professional knowledge, are aware of the developments in the field and comply with ethical principles. It is especially important for students studying in the field of accounting to do an internship so that they can get to know the profession more closely and learn the requirements of the profession. Determining the expectations of those who practice the profession regarding the personnel to be trained in the field is important for those who aim for a career in this field.

Considering the demographic factors questioned in the study, the majority of financial advisors participating in the survey are men. When we look at the age ranges, it is seen that most of the participants are between the ages of 35-44. When the educational status of the respondents was examined, it was determined that 52.3 percent had a bachelor's degree, while 35.8 percent had a master's degree.

While it was determined that mostly 1-3 people worked in the participants' workplaces, the rate of those employing interns in the workplace was 61.5, and the number of interns in the workplaces was generally 1-3 people.

Considering the reasons why professionals accept intern students, interns are expected to have analytical thinking and problem-solving skills that can use accounting programs and technological tools. It is seen that professionals view the employment of interns positively in their offices if they complete their training.

As a result of questioning what the professionals' expectations from interns were, it was seen that interns were expected to have a sense of social, moral and humanitarian responsibility.



Again, interns are expected to be people who comply with professional ethical principles, have the ability to express their knowledge and opinions, are open to change and can keep up with change, and can use their time well and efficiently. As a result of the study, a positive relationship was determined between the expectations of accounting professionals from intern students and the reasons for acceptance. It is seen that accounting professionals with high perception of intern acceptance also have high perceptions of their expectations from interns.

When the study is compared to other studies in which professional accountants' reasons for employing interns and their expectations from interns are questioned, Demir et al. (2019)'s findings that interns should be prone to technological innovations and should not avoid responsibility are consistent with our study.

In the light of all this information, some suggestions to be made within the scope of the study are as follows:

1. When selecting interns, professional accountants take into consideration interns who have professional knowledge in the field of accounting and are compatible with team work. At this point, students can increase their chances of being accepted by educating themselves in the field, following current developments in the profession, and improving their time management skills.
2. In general, care is taken to choose interns who will comply with professional ethics and principles. Intern candidates must correctly identify and learn what the ethical principles required by the profession are.
3. Universities and professional organizations should take due care in ensuring that students participate in seminars by organizing vocational training seminars at regular intervals in cooperation.
4. It is important to follow the changes in legislation and regulations within the framework of understanding legal issues from a professional perspective.
5. Both universities and professional chambers need to work more comprehensively and encouragingly on internship programs and field-related projects.

It may be considered to conduct studies in this context in different cities or regions with a mixed application of both qualitative and quantitative research methods. The study can be repeated by adding new variables regarding the reasons why professionals accept interns. Again, by including intern students in the study, mutual expectations can be revealed and the study can be expanded to see whether expectations differ.

It is very difficult to collect data related to the accounting field. There is generally hesitation in sharing information regarding accounting and finance with third parties. For this reason, general limitations in sharing information about the accounting information system also apply to this study. It is assumed that the accounting professionals who participated in the research were sincere in their answers to the survey.

## REFERENCES

- Beck, J., & Halim, H. (2008). Undergraduate internships in accounting: What and how do singapore interns learn from experience?. *Accounting Education: An International Journal*, 17(2), 151-172.
- Burnett, S. (2003). The future of accounting education: A regional perspective. *Journal of Education for Business*, , 78(3), 129-134.
- Çetin, Ş. (2005). Öğrenci stajlarında yararlanılan dersler üzerine ampirik yüksekokulu örneği: *Anatolia, Turizm Araştırmaları Dergisi*, 16(2), 153-169.
- Demir, Ö., Özmen , G., & Narlıkaya, Z. (2019). Muhasebe meslek mensuplarının staj yapan meslek adaylarından beklenti analizi: Elazığ-Malatya örneği. *Journal of Academic Value Studies*, 5(4), 543-553.
- Ebied, H. (2004). An empirical investigation of the impact of the student accounting internships on subsequent academic performance: The case of UAE university, *Journal of Economic and Administrative Sciences*, 20(2), 33-44.
- Gökoğlu, K., & Kaval , U. (2020). İşletmelerin stajyerlerden beklentileri üzerine bir çalışma. *International Journal of Management and Administration*, 4(8), 316-323.
- <https://www.malatyasmmmo.org.tr/istatistikler/> adresinden alındı. (Erişim Tarihi: 04.04.2023).
- Kaplanoglu, E. (2014). Muhasebe stajyerlerinin meslek mensuplarından ve meslek örgütlerinden beklentileri: Manisa ili araştırması. *Atatürk Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 28(4), 265-284.
- Kılıç, İ., Öz, B., & Arslan, S. (2021). Muhasebe ve Vergi Alanında Öğrenim Gören Önlisans Öğrencilerinin Staj Öncesi ve Sonrası Düşüncelerinin Karşılaştırılması: İskenderun Teknik Üniversitesi Örneği. *Lapseki Meslek Yüksekokulu Uygulamalı Araştırmalar Dergisi*, 2(3), 20-34.
- Koca, N. (2022). Muhasebe ve vergi bölümlerinde eğitim gören öğrencilerin, muhasebe derslerindeki öğrenme yaklaşımları ile akademik güdülenmeleri arasındaki ilişkinin incelenmesi: KSÜ’ de bir araştırma. *Kahramanmaraş Sütçü İmam Üniversitesi Sosyal Bilimler Dergisi*, 19(Özel Sayı), 89-103.
- Linder, T. (2004). CPA-The 150 hour rule, VI. *Türkiye Muhasebe Denetim Sempozyumu* (s. 87-95). İstanbul: İSMMMO.
- Maertz, C., Stoeber, I., Philipp, A., & Marks, J. (2014). Building successful internships: Lessons from the research for interns, schools, and employers. *Career Development International*, , 19(1), 123-142.
- Mohaidin, N. J., Supar, M., Ibrahim, M. A., Sıdık, J., & Morni, H. (2017). Employers’ Perception on Internship Programme. *SHS Web of Conferences* 36, (s. 36-42).
- Pernsteiner, A. (2015). The value of an accounting internship: What do accounting students really gain. *Academy of Educational Leadership Journal*, 19(3), 223-233.
- Sawani, Y., Abdullah , A., Rahmat, M., Noyem, j., & Sırat, Z. (2016). Employer's satisfaction on accounting service performance: A case of public university internship program. *Procedia - Social and Behavioral Sciences*, 224(15), 347-352.
- Tektaş, N., Yayla, A., Sarıkaş, A., Polat, Z., Tektaş, M., & Ceviz, N. (2016). Ön lisans öğrencilerinin staj uygulamalarının değerlendirilmesi: Marmara üniversitesi örneği. *Eğitim ve Öğretim Araştırmaları Dergisi*, 5(36), 310-318.
- Ulus, L., Tuncer, N., & Sözen, Ş. (2015). Mesleki eğitim, gelişim ve yeterlilik açısından meslek yüksekokullarının önemi. *Uluslararası Türk Eğitim Bilimleri Dergisi*, (5), 168-185.
- Uzay, Ş. (2005). Muhasebe meslek stajyerlerinin sorunları ve beklentileri: Bir araştırma. *Muhasebe ve Finansman Dergisi* (25), 70-78.
- Uzun, F. (2018). *Muhasebe eğitimi ve ara eleman istihdam sorunu: meslek mensubunun bakış açısıyla teknik lise ve anadolu meslek liseleri üzerine bir değerlendirme* (Yüksek lisans tezi). Mersin Üniversitesi Sosyal Bilimler Enstitüsü.
- Ünal, G., & Helhel, Y. (2010). Muhasebe meslek mensuplarının meslek yüksekokulu öğrencilerinin nitelikli yetiştirilmesi hakkında görüş ve beklentileri: Antalya ilinde bir araştırma. 9. *Ulusal İşletmecilik Kongresi*, (s. 322-326.). Zonguldak.
- Yazarkan, H., & Yılmaz, Z. (2016). Muhasebe stajyerlerinin staj eğitiminde karşılaştıkları sorunlar ve beklentileri: TR90 bölgesinde bir uygulama. *Atatürk Üniversitesi İktisadi ve İdari Bilimler Fakültesi Dergisi*, 30(2), 285-301.



## Greening the Youth's Mindset to Cultivate Sustainability at Religious Schools

**Mr. Aloysius O.S.B. Roets**

University of Extremadura

aloysius.priest@gmail.com

Orcid: 0009-0003-5884-5196

**Rafael Robina-Ramírez**

University of Extremadura

rrobina@unex.es

Orcid: 0000-0002-7117-8645

### ABSTRACT

As the consequences of climate change and ecological degradation mount globally with little societal momentum toward solutions, mobilising youth to drive sustainability transition has become imperative. Schools offer unparalleled training to shape worldviews about building identity, values and behavioral patterns. Strategies are mainly focused on facility upgrades and environmental training programmes without corresponding investments in sustainability curriculum and community engagement, like reducing environmental footprints through resource efficiency, renewables and nature-based design to decrease water and energy use by over 40% (Kats, 2006). These strategies derive from studies that address the greening schools' economic benefit (Kats, 2006), green infrastructure (Baró et al., 2021), transitional schools from conventional ones (Jabbour, 2010) through environmental practical activities (Robina-Ramírez, Merodio & McCallum, 2020), which generate health (Bell, & Dymont, 2008). As a result, academic performance (Vakalis, et al., 2021) and student illiteracy (Goldman, et al., 2018) have been improved through the pedagogical transformation (Dymont, & Reid, 2005). However, as far as our research goes, few studies have analysed the role played through engaging with environmental communities to increase green awareness at youth. Transforming the youth mindset by immersing students in nature-bonded learning experiences can cultivate the emotional affinity, systems thinking and change agency needed to steer coming generations toward environmental regeneration. This paper introduces a theoretical model. In the following paper the research will be applied to two developed and developing countries like Spain and South-Africa. Engaging with communities, shapes youth's environmental mindset in connection with association of parents of students (Robina-Ramírez & Medina-Merodio, 2019), student communities (Kuo et al., 2021), teacher sustainability communities (Kensler, 2012; UNESCO, 2022) and surrounded communities at schools (Bohnert, et al., 2022) like family pro-Environmental behaviour (Collado et al., 2019) and public institution partnerships (Salter, 2013). The contribution of this paper is focused on providing a theoretical model to measure what role engaging communities play to increase green awareness with young people in developing and developed countries where there is a high percentage of religiosity among citizens.

**Keywords:** Youth, Religious Schools, Greening, Engaging Communities, Environment, Education.

## INTRODUCTION

Community engagement plays a pivotal role in shaping the mindset of today's youth towards sustainability, especially in religious schools. These institutions, deeply rooted in tradition and values, have the potential to be powerful catalysts for environmental awareness and action. This article explores how community engagement initiatives can contribute to greening the youth's mindset and fostering a culture of sustainability in religious schools.

Religious schools, serve as important spaces where values, ethics, and beliefs are imparted to the younger generation. Many religious teachings emphasize stewardship of the Earth and the importance of preserving the environment. Integrating these principles into educational curricula and daily practices is crucial for instilling a sense of responsibility towards the planet.

Community engagement acts as a bridge between religious teachings and practical sustainability initiatives. By involving students, teachers, parents, and local communities in various green projects, a sense of collective responsibility is cultivated. This engagement can take the form of environmental workshops, tree planting events, and collaborations with local environmental organizations. One effective approach is to incorporate sustainability education into religious studies. This integration helps students connect their faith with environmental stewardship, fostering a holistic understanding of their responsibilities as caretakers of the Earth.

Collaborations with local environmental groups, NGOs, and government agencies provide religious schools with the resources and expertise needed to implement sustainability programs. These partnerships can facilitate tree planting campaigns, waste reduction initiatives, and educational seminars on sustainable living.

Engaging the local community also creates a support network for religious schools, ensuring that sustainability efforts extend beyond the school gates. Parents and community members, once involved, become advocates for environmental consciousness, contributing to a broader cultural shift towards sustainability.

Community engagement is a powerful tool for instigating a mindset shift towards sustainability in religious schools. By integrating environmental values into religious teachings, building partnerships with local organizations, and implementing practical green initiatives, these schools can contribute significantly to the cultivation of a generation that is not only conscious of environmental issues but actively engaged in creating a sustainable future.

## 1. CHAPTER – LITERATURE REVIEW

### 1.1. Community engagement to greening youth mindset (GYM)

Currently the formative influence of schooling remains constrained by modernity's paradigm of humanity's separation from the natural world. Buildings disconnect children from sunlight, air circulation, green space, and elemental rhythms. Rigid discipline discourages creative play outdoors without community engagement. Curriculum silos subjects, obstructing abilities to understand nested systems (Sobel, 2016).

Schools collaborating with diverse surrounding communities hold profound potential to authentically advance sustainability competencies and catalyse youth to approach life decisions through an eco-centric ethical lens. Schools participating in school-yard greening programs are effective when students connect their environmental attitudes and science learning with their local and environmental communities (Kuo et al, 2019).

Core constituencies for reciprocal partnerships include student families, teacher professional networks, community associations, public institutions, and environmental certification agencies. The effect of community engagement is addressed in a meta-analysis that found environment-based participatory education provide better academic performance by over 70% compared to traditional classrooms (Jerome, 2022). Effects persist in the long term, with environmentally active high-schoolers more likely to show pro-environmental behaviour and choose sustainability careers through that community engagement (Volk & Cheak, 2003).

Environment-based education requires collaborating with district facilities managers, school boards, and specialised technical support partners to change youth awareness through engaging with those who provides buildings' energy efficiency (Fernandez-Vazquez et al., 2022), transition to renewable energy sources (WWF Spain, 2020) and sustainable transportation (Díaz-Madroño et al., 2021)

Engaging with environmental communities allow teachers to guide students in auditing usage and identifying efficiency opportunities, like weatherisation, HVAC optimisation, and smart lighting controls with contractors (AEFH, 2021). Utilities or government agencies often offer technical guidance and financial incentives to accelerate efficiency efforts (Red Eléctrica de España, 2023).

Partnering with alternative energy companies, investors, utilities, and regulatory agencies (WWF Spain, 2020) allow teachers to seek expertise from renewable energy trade groups, engineering firms, and financiers helps develop viable plans (Goiria et al., 2022). Engagement requires liaising with transport agencies, urban planners, traffic enforcement, and vehicle dealers that promote sustainable transportation allow introducing methods like public transit, walking, biking, carpooling and electric vehicles (Díaz-Madroño et al., 2021).

## **1.2. The religious-based message to engage environmental respect (REE)**

Religious schools are based on scriptural teaching. In fact, the Bible teaches that the Earth and all creatures belong to God, while entrusting humans with a caretaker role over creation. Since the beginning, God entrusted humans with the care of His perfect creation: “God saw all that he had made, and it was very good” (Gen 1:31). Humans were placed in the Garden of Eden “to work it and take care of it” (Gen, 2:15).

Over the centuries, our role as environmental stewards, appointed by God has often been neglected, leading to unprecedented environmental devastation globally. However, the deep links between religion and God's creation plan provide inspiration for restoring our active care for the planet. Passages like Psalm 24:1 establish God's ultimate ownership: “The earth is the Lord's and everything in it”. Yet in Genesis 1:26, God gives mankind “dominion” over life on Earth to responsibly govern and care for it. This delegated authority comes with accountability to God for stewarding creation according to His purposes.

Those religious traditions, with their deep-rooted ethical frameworks, possess the potential to inspire profound changes in human behaviour towards the environment. Messages derived from religious teachings often carry moral weight, influencing individuals to cultivate values such as stewardship, responsibility, and reverence for creation. Studies by Faithful Earth Foundation (2021) and Harmony in Nature Institute (2023) have explored the impact of religious-based messages on environmental attitudes, revealing that individuals exposed to such messages exhibit greater concern for ecological well-being.



Religious-based messages on environmental attitudes face the challenge of developing a common language between science and religion. While science relies on empirical evidence and observation, religious beliefs often draw on faith, revelation, and sacred texts. To overcome this challenge, it is essential to find points of convergence and mutual understanding and seek common ground. One key strategy for developing a common language is the integration of environmental education into religious programs. By incorporating ecological principles, sustainability practices, and ethical considerations into religious teachings, a bridge can be built between scientific and religious perspectives. The work of the Interfaith Environmental Network (2022) exemplifies successful collaborations between religious and scientific communities, demonstrating the potential for synergy. This approach aligns with the findings of Green Institute (2022), which highlight the psychological dimensions of human-nature relationships and the positive impact of incorporating environmental education into religious contexts.

To achieve a truly unified language, the reciprocal integration of religious concepts into scientific education is equally crucial. Scientific programs should acknowledge the ethical and moral dimensions of environmental issues, recognising that sustainable solutions are not purely technical but also require a profound sense of responsibility towards the Earth. The Nature Ethics Foundation (2023) emphasises the need for a holistic approach that integrates both empirical knowledge and ethical considerations in environmental science education to develop an environmental behaviour model that seamlessly integrates religious and scientific perspectives.

This model should encompass key concepts and teachings that connect ethical behaviour between humans and God, providing a framework for sustainable living.

The proposed model comprises three interconnected components: ecological awareness to understand the intricate relationships within ecosystems, the impact of human activities on the environment, and the necessity of adopting sustainable practices. Ethical values, emphasising virtues such as responsibility, stewardship, and respect for the environment. The spiritual connection component acknowledges the transcendent aspect of human-nature relationships, recognising the divine presence in the natural world. This component draws inspiration from religious teachings that highlight the sacredness of creation and humanity's role as stewards entrusted with the care of God's Earth.

The success of developing that model between science and religion in environmental education relies on the ability to avoid unnecessary clashes and promote meaningful dialogue. Collaborative initiatives, such as joint conferences and workshops, facilitate constructive discussions that bridge the gap between scientific and religious perspectives. The collaborative efforts of organizations like Faithful Earth Foundation (2021) and the Interfaith Environmental Network (2022) demonstrate the positive outcomes that can emerge from partnerships between scientific and religious communities.

### **1.3. Developing an environmental education pedagogy engagement (EDP)**

Evidence from recent decades suggests that encouraging doctrinal development in religious environmental thought, translating teaching into environmental education engagement still lacks strength. Yet it has an immense potential to catalyse behavioural change by nurturing environmental care as a moral responsibility to develop social skills to be embedded in engaged



environmental activities.

The scope for faith-based education initiatives to accelerate sustainability is substantial in many countries, like Spain, where one third of students attend schools affiliated with the Catholic Church and environmental education has been introduced as one of the catalysts for sustainable development, to teach students to respect nature by reducing resource use and environmental impact (Palmer, 1998).

Simply introducing environmental knowledge also does not necessarily lead to pro-ecological behaviour change. A meta-analysis of over 500 empirical studies found environmental literacy was strongly correlated with increased consciousness, but only weakly instilled willingness to apply their environmental behaviour (Sutcliffe et al 2022). Critics argue that many green school initiatives focus superficially on instilling informational or technical competencies about environmental topics, without addressing the value orientations and community engagement that shape human decision-making and action (Sipos et al 2008).

If the mission of environmental education through community engagement is motivating voluntary lifestyle changes that respect ecological balance, developing pedagogies that engage hearts, minds, and behaviours in service of nature deserve prioritization. The origins of wisdom around living harmoniously within natural systems over millennia can inform such approaches. Indigenous cultures have long cultivated profound spiritual bonds with their habitat, seeing the human and natural world as indissolubly connected (Cajete, 2000). Eastern contemplative traditions equally engender reverence for all beings as part of an interdependent web of life.

Some elements to nurture relational respect of nature through environmental education include:

- 1) Creativity Strategies: Arts-based, experiential activities foster emotional affinity with the natural world, challenging a deeply rooted modern view of nature as inert and instrumentally valued (Sipos et al 2008). Creative self-expression helps students explore their intuitive connections and place within ecological systems.
- 2) Problem-Solving Skills: Applying systems-thinking and design-process tools to address local sustainability issues provides meaningfully contextualized learning opportunities (Cloud 2005). Students experience their ability to create solutions that serve human and environmental well-being symbiotically.
- 3) Environmental Affection: A sense of care and emotional affiliation with the natural environment propels stewardship behaviours more than abstract facts (Sobel 1996). Place-based education cultivating fondness for spending time outdoors and knowing local habitats and species develops this empathic bond from childhood.
- 4) Pro-Environmental Behaviours: Habitually practising sustainable behaviours makes them intuitive lifestyle defaults to replicate in future. Schools can implement daily eco-friendly rituals around resource conservation, gardening, composting, and up-cycling which embed values through action (Alonso-Vázquez, & Ballico, 2021).
- 5) Critical Thinking: Analysing real-world issues from diverse ethical perspectives exposes students to different arguments for protecting nature, building critical discernment, and reasoned, evidence-based positions (Cloud 2005). Rather than indoctrination, the emphasis is nurturing individuated worldviews through examining assumptions and interpretive lenses openly.
- 6) Interdisciplinary Perspectives: Exploring human society's interrelationship with ecology holistically integrates disciplines from science and social studies to art and literature (Orr, 1992). Students learn to connect and apply concepts across subjects to see systemic interaction. This consolidated worldview allows recognising humanity's embeddedness within the web of life more intuitively.
- 7) Sense of Community: Participating collectively in environmental initiatives gives students a sense of shared responsibility and capacity to create positive change (Cloud, 2005). Whether school gardens or habitat restoration, purposeful group action builds bonds and agency to cooperatively care for the places people inhabit together

long-term. A horizon-expanding empathy that considers other community members and species when making decisions underlies sustainability values (Orr 1992).

#### **1.4. Training teachers in respecting the environment through community participation (TTRE)**

As faith traditions re-examine ancient teachings on humanity's relationship with creation in light of mounting ecological crises, religious schools find themselves on the frontlines needing to translate emerging eco-theology into engaging educational practices. They strive to genuinely cultivate sustainability values within coming generations. Central to this process is comprehensively training instructors across engaging practices to interweave themes of environmental respect throughout the curriculum and community life (UNESCO, 2022). Programming can even extend through school partnerships with environmental centres, outdoor education providers or green technology firms to involve the whole school community in tackling local sustainability challenges (CAEE, 2022).

Key areas are crucial to comprehensively integrate teachers with social communities to promote sustainability principles, ecological awareness, and responsible practices. 1. Theological Grounds: Collaborating with local faith communities like local religious institutions and leaders, interfaith environmental groups allow connecting stewardship of the Earth to religious and spiritual values (Francis Pope, 2020). Teachers can work with nearby places of worship, to relay perspectives from theology and sacred texts that impart moral obligations regarding environmental protection and sustainability (Edwards, 2021). 2. Integration into the School's Curriculum: Weaving sustainability across all subjects and grades requires help from outside academic specialists (UNESCO, 2022). Teachers can partner with university researchers in diverse fields to identify opportunities to incorporate real-world sustainability connections into existing lessons. Collaboration with regional alliances, NGOs and government agencies advancing environmental education also help access curricular resources and professional development for proper integration. 3. Establishing Green Infrastructure: Transitioning school yard operations for sustainability requires coordination across school departments and district leadership along with community partners (Huang et al, 2021). Environmental non-profit organisations can provide technical expertise. 4. Relation Between Spirituality and Nature: Cultivating students' spiritual connection with nature depends on assistance from those with expertise in activities like outdoor learning, meditation, and creative self-reflection (WWF Spain, 2021). Teachers can coordinate with park rangers, naturalists, land stewards, summer camps and environmental education centres to guide reflective sessions that bond youth with ecosystems and wildlife, strengthening their affinity for conservation. 5. Eco-Enabling Educators. Building teacher competencies for effective environmental education requires specialized professional development programs beyond standard certification (UNESCO 2021). These are offered through dedicated training institutes, university partnerships, conservation NGOs, government agencies and cross-organisational collaborations focused explicitly on upgrading pedagogies for sustainability instruction. 6. Recycling – Related communities: Developing comprehensive recycling initiatives relies on engagement with municipal waste disposal departments, private material recovery facilities and recycling advocates (Nguyen et al, 2022). Teachers can coordinate field trips to sorting plants and landfills to illuminate waste issues while collaborating with officials and companies to improve on-campus recycling via audits, infrastructure and student-led campaigns. 7. Parents and Family Participation. Mobilizing family participation requires utilising existing school-parent channels like Parent Teacher Associations while also providing sustainability resources for household use (Uitto et al., 2022). Teachers can coordinate event programming and distribute

informational materials through PTAs to educate parents on synchronising domestic habits with school sustainability goals.

### **1.5. Cultivating engaging environmental values through shifting family lifestyles and traditions (EVF)**

As unsustainable consumption drives climate breakdown and biodiversity loss while failed policies obstruct system reforms, activating grass-roots behavioural transformation has become imperative (IPCC, 2022). Schools play a vital role educating youth, but family spheres embed the daily habits and aspirational paradigms children observe as default. Research shows parents rank among the most influential forces shaping young people's environmental attitudes, especially within faith contexts that anchor moral orientation for generations (Pew Research Center, 2015). Shifting family lifestyles and values to model sustainability offers essential cultural leverage points for social change.

Studies demonstrate engaging family pro-environmental behaviour significantly predicts children adopting conservation habits, like waste reduction or commuting via cycling or public transport, both directly through observational learning and indirectly by normalising sustainable conduct (Collado, Staats & Sancho, 2019). Community-based programs that modify family routines toward renewable energy use, more plant-based meals and ethical shopping can nurture intergenerational eco-citizenship.

The dynamics of family life, including lifestyles and traditions, play a pivotal role in shaping individuals' attitudes and behaviours toward the environment. An increasing awareness of environmental challenges has prompted researchers and institutions to examine the influence of family structures on the development of environmental associations and institutions that foster a respect for nature.

The family unit serves as the primary socialising agent, influencing individual perspectives and behaviours from an early age. Empirical studies conducted by Johnson et al. (2021) and Smith and Brown (2022) shed light on how specific family lifestyles contribute to the development of environmental associations. Families that engage in outdoor activities, sustainable practices, and nature-related experiences tend to instil a deeper connection to the environment in their members. The positive influence of such lifestyles is reflected in the development of associations that link family identity with environmental consciousness.

Furthermore, research by the Centre for Sustainable Families (2023) emphasises the importance of consistent exposure to nature in childhood for the formation of positive environmental associations. Families that prioritise outdoor experiences, nature walks, and ecological education contribute to the development of a strong environmental consciousness among their members.

Family traditions, passed down through generations, carry significant cultural and ethical weight. These traditions contribute to the establishment of institutions within families that promote the respect and preservation of nature. The work of Green Heritage Institute (2021) highlights how family traditions can become institutionalised through rituals, ceremonies, and shared values that prioritise environmental sustainability.

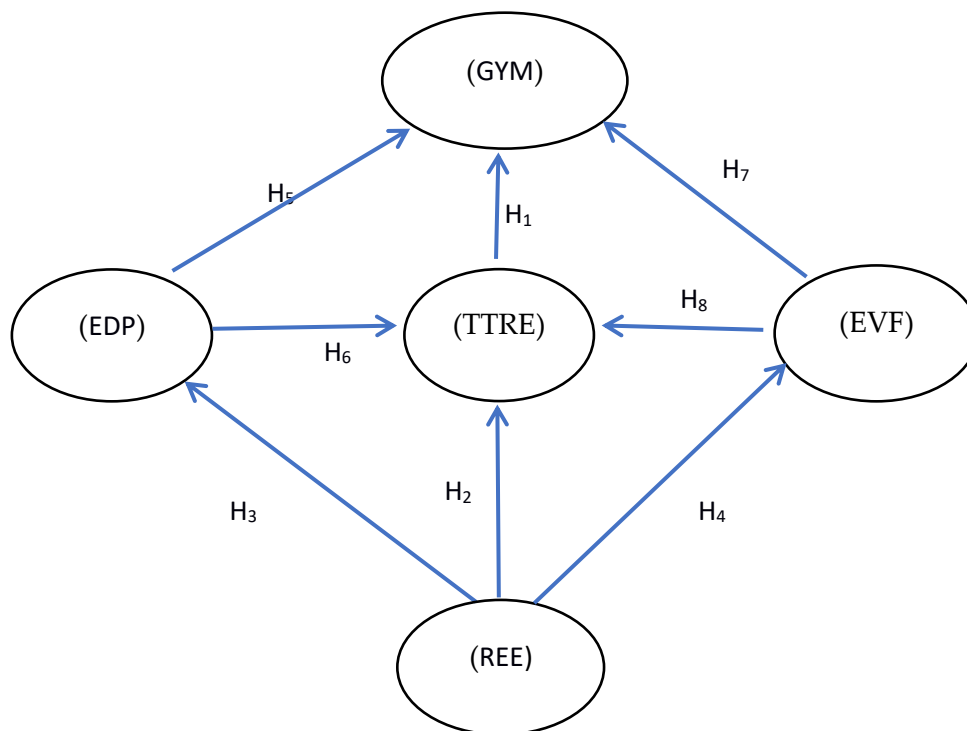
For instance, families that incorporate eco-friendly practices into their celebrations, such as sustainable holiday traditions or environmentally conscious rituals, contribute to the establishment of institutions within the family that promote nature respect. These institutions serve as frameworks for instilling a sense of responsibility toward the environment and fostering sustainable behaviours.

Religious traditions, often deeply embedded in family life, play a significant role in shaping environmental associations and institutions. Research by the Faith and Ecology Institute (2022) explores the link between religious traditions, family values, and the cultivation of environmental consciousness. Families that integrate religious teachings emphasising stewardship and reverence for creation tend to develop strong environmental associations rooted in spiritual values.

Religious institutions within families serve as catalysts for environmental respect by aligning religious principles with ecological stewardship. For example, families that incorporate eco-theology into their religious practices establish a connection between faith and environmental consciousness, as seen in the studies conducted by Spirit in Nature Foundation (2023).

## 2. METHODOLOGY

### 2.1. Presentation of the exploratory model and hypotheses



**Figure 1. Model**

### 2.2. Definition of the constructs and hypotheses

The constructs are as follows: GYM- Greening youth mindset transformation. REE- The religious message to foster respect for the environment. EDP- Developing an environmental

education pedagogy engagement. TTRE- Training teacher in respecting environment. EVF- Cultivating engaging environmental values through shifting family lifestyles and traditions.

### 2.2.1. Definition of the constructs:

**Greening youth mindset transformation (GYM):** it serves as the foundational pillar for greening the mindset of youth in religious schools. Gym involves actively involving students, teachers, parents, and the local community in environmental initiatives. By organizing gym events such as tree planting drives, eco-friendly workshops, and collaboration with environmental organizations, religious schools create a sense of collective responsibility for the environment. This engagement acts as a bridge, connecting religious teachings with practical actions, fostering a deeper understanding of the symbiotic relationship between faith and environmental stewardship.

**Religious Message (REE):** The religious message, embedded in the teachings of various faiths, provides a moral and ethical foundation for environmental responsibility. Ree emphasizes the duty of humanity as stewards of the Earth. Religious schools can weave these messages into their curriculum, creating a seamless integration of faith and sustainability. By drawing parallels between religious values and environmental conservation, students develop a profound sense of purpose and duty towards caring for the planet.

**Environmental Education Pedagogy (EDP):** Edp focuses on developing effective pedagogical approaches to integrate environmental education into the religious school curriculum. By infusing lessons with real-world examples, hands-on experiences, and interdisciplinary learning, Edp ensures that sustainability becomes a core component of the educational journey. This approach not only imparts knowledge but also instills a sense of curiosity and responsibility among students, encouraging them to think critically about the impact of their actions on the environment.

**Teacher Training in Respect for Environment (TTRE):** Ttre is a crucial element in ensuring the successful implementation of a green mindset. Training teachers to incorporate environmental principles into their teaching methods enables them to serve as effective role models for students. Ttre programs equip educators with the tools to integrate sustainability seamlessly into their lessons, creating a lasting impact on the youth they teach.

**Engaging Environmental Values through Family Lifestyles (EVF):** Cultivating a green mindset goes beyond the school gates and extends into the homes of students. Evf focuses on shifting family lifestyles and traditions towards more sustainable practices. By encouraging families to adopt eco-friendly habits and rituals aligned with religious teachings, religious schools create a supportive environment for students to practice what they learn in school. This holistic approach ensures that the values of sustainability become ingrained in the fabric of daily life, fostering a lifelong commitment to environmental stewardship.

### 2.3. Definition of the hypotheses:

H1. Training teacher in respecting the environment (TTRE) positively influences the religious message to foster respect for the environment (GYM)

H2. The religious message to foster respect for the environment (REE) positively influences training teacher in respecting environment (TTRE)

H3. The religious message to foster respect for the environment (REE) positively influences developing an environmental education pedagogy engagement (EDP).

H4. The religious message to foster respect for the environment (REE) positively influences training teacher in respecting environment (EVF).

H5. Developing an environmental education pedagogy (EDP) positively influences the religious message to foster respect for the environment (GYM)

H6. Developing an environmental education pedagogy (EDP) positively influences training teachers in respecting the environment (TTRE)

H7. Training teachers in respecting the environment (EVF) positively influences the religious message to foster respect for the environment (GYM).

H8. Training teachers in respecting the environment (EVF) positively influences training teacher in respecting environment (TTRE)

## 2.4. Indicators

Fostering respect for the environment requires a multidimensional approach engaging youth, religious institutions, schools, teachers, and families. As part of the Greening Youth Mindset (GYM) transformation, outdoor nature retreats guided by spiritual teachings about environmental stewardship impart core values in young people. Religious messages (REE) drawing on theology urging conservation and protection of God's creation provide moral motivation. Simultaneously, environmental education pedagogy (EDP) must be strengthened through professional training to equip teachers (TTRE) in incorporating sustainability across subjects. This instruction cultivates mindsets seeing ecological harmony as essential to human dignity and wellbeing. Beyond classrooms, families significantly shape children's attitudes through modeling sustainable lifestyles and traditions (EVF). Community-based greening initiatives from places of worship reinforce shared responsibility for the Earth across generations. Ultimately, coordinated efforts spanning spiritual connections, formal and informal learning, and public engagement sustain a culture respecting ecological limits through renewable energy use, recycled waste, plant-based diets, wildlife conservation and other responsible practices. This multifaceted approach targeting youth via transformative experiences, updated pedagogies, and family/community collaborations promises to nurture environmental ethics for a more sustainable future.

The key is a unified strategy engaging major influences in young lives - faith, school, and home - to align values and actions. By coordinating essential stakeholders around shared ecological principles and practices, society can progress towards greater harmony between human demands and environmental capacity. The indicators point the way forward.

**Table 1.** Indicators related to greening the youth's mindset to cultivate sustainability at religious schools

Indicators	Contents	Authors
<b>GYM</b>	<b>Greening youth mindset transformation</b>	



GYM 1	Engaging with engineering expertise that implement energy efficiency measures	Fernandez-Vazquez et al., 2022)
GYM 2	Partnering with alternative energy companies, investors, utilities, and regulatory agencies for transition to renewable energy sources	Goiria et al., 2022; WWF Spain, 2020
GYM 3	Engaging transport agencies, urban planners, traffic enforcement, and vehicle dealers encourage sustainable transportation promoting commuting methods	Consorcio Regional de Transportes de Madrid, 2021; Díaz-Madroño et al., 2021
<b>REE</b>	<b>The religious-based message to engage respect environmental</b>	
REE 1	Deep links between religion and God's creation plan provide inspiration for restoring our active care for the planet	Gen 1:31; Gen, 2:15
REE 2	Environmental crisis requires a new global solidarity to achieve social-ecological justice.	Pope Francis, 2015
REE 3	Religious traditions inspire profound changes in human behaviour towards the environment.	Faithful Earth Foundation (2021); Harmony in Nature Institute (2023)
REE 4	Religious-based messages on environmental attitudes face the challenge of developing a common language between science and religion	The work of the Interfaith Environmental Network (2022)
REE 5	Scientific programs should require a profound sense of responsibility towards the Earth based on ethical and moral dimensions of environmental issues	Nature Ethics Foundation (2023)
<b>EDP</b>	<b>Developing an engagement environmental education pedagogy</b>	
EDP 1	Pedagogical creativity Strategies: experiential activities foster emotional affinity with the natural world	Sipos et al 2008
EDP 2	Pedagogical problem-Solving Skills: design-process tools to address local sustainability issues	Cloud 2005
EDP 3	Emotional affiliation with the natural environment propels stewardship behaviours more than abstract facts	Sobel 1996
EDP 4	Pro-Environmental Behaviours: to implement daily eco-friendly rituals	Alonso-Vazquez, & Ballico, 2021
EDP 5	Critical Thinking: building critical discernment and reasoned, evidence-based positions for protecting nature	Cloud 2005
EDP 6	Interdisciplinary Perspectives: Exploring disciplines from science and social studies to art and literature	Orr, 1992
EDP 7	Sense of Community: Participating collectively in environmental initiatives	Cloud, 2005

<b>TTRE Training teacher in respecting environment through community participation</b>		
TTRE 1	Collaborating with local faith communities within religious and spiritual values context	Francis Pope, 2020
TTRE 2	Integration into the School's Curriculum Teachers to incorporate real-world sustainability connections into existing lessons	UNESCO, 2022
TTRE 3	Establishing Green Infrastructure by coordinating across school departments leadership with community partners	Huang et al, 2021
TTRE 4	Cultivating students' spiritual connections through expertise outdoor learning and creative self-reflection activities	WWF Spain, 2021
TTRE 5	Eco-Enabling Educators Building teacher competencies for effective environmental education requires specialised professional development programs beyond standard certification	UNESCO 2021
TTRE 6	Engaging comprehensive recycling initiatives with municipal or county waste disposal departments and recycling advocates	Nguyen et al, 2022
TTRE 7	Mobilising Parent Teacher Associations	Uitto et al., 2022
<b>EVF Cultivating engaging environmental values through shifting family lifestyles and traditions.</b>		
EVF 1	family spheres embed the daily habits and aspirational paradigms children observe play a key role to green youth' mindset	Pew Research Center, 2015
EVF 2	Engaging family pro-environmental behaviour significantly predicts children adopting conservation habits	Collado, Staats & Sancho, 2019
EVF 3	Family lifestyles contribute to the development of environmental associations	Johnson et al. (2021) and Smith and Brown (2022)
EVF 4	The importance of consistent exposure to nature in childhood for the formation of positive environmental associations	Center for Sustainable Families (2023)
EVF 5	Religious traditions and family values, are linked to cultivation of environmental consciousness	Faith and Ecology Institute (2022)

## CONCLUSION

Transitioning to sustainability necessitates transformation across individual mindsets, technological systems, and social institutions. As the indicators explored make clear, realizing



## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

this whole-of-society shift requires mutually reinforcing changes across psychological, infrastructural, pedagogical, behavioral and paradigmatic dimensions. Essentially, we need engaged citizens and communities embracing ecological values, powered by clean energy systems, guided by updated educational approaches, and supported through economic and governance frameworks aligned with sustainable development priorities.

Seeds for this systemic reconfiguration exists in youth-focused psychological transitions, religious calls for spiritual bonds with nature, pedagogical strategies immersing learners in sustainability experiences, and family lifestyles exemplifying conservation behaviors. Coordinated initiatives targeting each sphere of influence provide pathways for inspiring and nurturing the collective awakening so urgently required.

At the personal level, fostering green mindsets in youth, the largest generation in history, helps spark new social paradigms rooted in environmental ethics as a cultural norm and source of identity. Faith institutions similarly command tremendous adherents whose ecological awareness can be mobilized through theological teachings on responsible stewardship and sacred duty towards divine creation. As centers of learning, schools are venues for deploying updated environmental education pedagogies to equip new generations with sustainability problem-solving abilities. The home sphere, as the space where daily habits and aspirational worlds are often shaped, must also model pro-environmental lifestyles that children absorb by example rather than just intellectual explanation.

Simultaneously, rapid deployment of technological solutions like efficient infrastructure, renewable energy and circular production systems provides the physical scaffolding for sustainable patterns of living, working and consuming. Unlocking these upgrades relies on mobilizing financial, engineering and governance resources from both public and private sector partners aligned behind decarbonization and resilience goals.

Yet without corresponding shifts towards ecological ways of thinking and living socially, advanced technologies alone risk being deployed towards ever more creative exploitation rather than sustainment of natural systems. Hence the fundamental interdependency between psycho-social transitions at the roots of culture and practical reconfigurations to economic flows and material environments.

Creating this symbiotic interplay calls for connecting diverse stakeholders into collaborative networks pooling insights and assets from across whole communities. Governments develop incentives and regulations to spur sustainability while companies deliver financing and technical skills. Schools incubate future generations' values and toolkits as faith groups activate adherents spiritually around shared planetary concerns. Families model frontline green behaviors supported through municipal programs and infrastructure in neighborhoods.

And underlying all these tangible transitions must be the expansion of human consciousness to extend ethical regard and emotional connection to all lifeforms, so that environmental protection becomes integral to moral reasoning itself. Engaging interior realms of motivation and meaning serves as the springhead nourishing outward change.

In essence, the personal and the procedural elements of sustainability transition rely on each other in generative interdependence. technology, policy and even pedagogy enact external shifts

but the human heart determines how these structures take form. So too economic rules shape financial flows yet whether those resources fund resilience or exploitation traces back to social values and demands. Without visionary mindsets, technical tools lie latently or worse, accelerate depletion. But vision without practicality quickly extinguishes for lack of enfolded models.

Thus lasting transition lives in the creative tension between the two - neither idealism nor pragmatism alone suffices. The indicators explored across spheres ranging from faith doctrines to efficiency measures beckon activating both sides of the sustainability coin. With skillful design, small actions on one facet can mirror into large impacts on the others. By recognizing their profound connectivity, the distinct realms of change reveal themselves all as diverse expressions of a singular environmentally harmonic world struggling to be born. The urgent work ahead is learning to nurture this emergence through coordinated social evolution.

## REFERENCES

- Alliance of Jesuit Colleges and Universities [AJCU] (2022). Commitment of AJCU Presidents to the Laudato Si' Action Platform. <https://www.ajcunet.edu/commitment-of-ajcu-presidents-to-the-laudato-si-action-platform>
- Alonso-Vazquez, M., & Ballico, C. (2021). Eco-friendly practices and pro-environmental behaviours: The Australian folk and world music festival perspective. *Arts and the Market*, 11(2), 76-91.
- Baró, F., Camacho, D. A., Del Pulgar, C. P., Triguero-Mas, M., & Anguelovski, I. (2021). School greening: Right or privilege? Examining urban nature within and around primary schools through an equity lens. *Landscape and urban planning*, 208, 104019.
- Bell, A. C., & Dymont, J. E. (2008). Grounds for health: the intersection of green school grounds and health-promoting schools. *Environmental Education Research*, 14(1), 77-90.
- Bohnert, A. M., Nicholson, L. M., Mertz, L., Bates, C. R., & Gerstein, D. E. (2022). Green schoolyard renovations in low-income urban neighborhoods: Benefits to students, schools, and the surrounding community. *American journal of community psychology*, 69(3-4), 463-473.
- Cajete, G. (1999). Reclaiming biophilia: Lessons from indigenous peoples. In G.A. Smith & D.R. Williams (Eds.), *Ecological education in action* (pp. 189-206). Albany, NY: SUNY Press.
- Center for Sustainable Families. (2023). "Nature Exposure in Childhood: Influences on Environmental Consciousness." *Journal of Family Ecology*, 28(2), 167-184.
- Cloud, J.P. (Ed.). (2005). Education for a sustainable future: Benchmarks for individual and social learning. *Journal of Geography*, 104(Sup1), 131-140.
- Collado, S., Staats, H., & Sancho, P. (2019). Normative influences on adolescents' self-reported pro-environmental behaviors: The role of parents and friends. *Environment and Behavior*, 51(3), 288-314.
- Danielson, J. (2022). Global study reveals need for greater environmental action. <https://jesuits.global/story/global-study-reveals-need-for-greater-environmental-action/>
- Faith and Ecology Institute. (2022). "Religious Traditions and Environmental Consciousness in Families." *Environmental Ethics*, 40(3), 301-320.
- Francis (2015). Encyclical letter Laudato Si' of the Holy Father Francis on care for our common home. [http://www.vatican.va/content/francesco/en/encyclicals/documents/papa-francesco\\_20150524\\_enciclica-laudato-si.html](http://www.vatican.va/content/francesco/en/encyclicals/documents/papa-francesco_20150524_enciclica-laudato-si.html)
- Goldman, D., Ayalon, O., Baum, D., & Weiss, B. (2018). Influence of 'green school certification' on students' environmental literacy and adoption of sustainable practice by schools. *Journal of cleaner production*, 183, 1300-1313.
- Green Heritage Institute. (2021). "Family Traditions and Institutionalization of Eco-Friendly Practices." *Cultural Ecology Journal*, 15(4), 421-438.



## 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

- Jabbour, C. J. C. (2010). Greening of business schools: a systemic view. *International Journal of Sustainability in Higher Education*, 11(1), 49-60.
- Jerome, L. (2022). Meta-analysis of environmental education outcomes in K-12 schools. *The Educational Forum*, 86(2), 174-189.
- Johnson, A., Thompson, R., Williams, S., Davis, C., & Lee, J. (2021). Family Lifestyles and Environmental Associations: A Longitudinal Study. *Environmental Psychology*, 24(3), 289-307.
- Kats, G. (2006). Greening America's Schools. *American Federation of Teachers, et al. Capital E*.
- Kensler, L. A. (2012). Ecology, democracy, and green schools: An integrated framework. *Journal of School Leadership*, 22(4), 789-814.
- Kuo, M., Browning, M., Sachdeva, S., Lee, K., & Westphal, L. (2018). Might school performance grow on trees? Examining the link between "greenness" and academic achievement in urban, high-poverty schools. *Frontiers in psychology*, 9, 1669.
- Kuo, M., Klein, S. E., Browning, M. H., & Zaplatosch, J. (2021). Greening for academic achievement: Prioritizing what to plant and where. *Landscape and Urban planning*, 206, 103962.
- Laudato Si Generation [LSG] (2021). Homepage. <https://laudatosigeneration.org/>
- National Catholic Education Association (2022). United States Catholic Elementary and Secondary School Statistics 2021-2022. [https://www.ncea.org/ncea/proclaim/catholic\\_school\\_data/catholic\\_school\\_data.aspx](https://www.ncea.org/ncea/proclaim/catholic_school_data/catholic_school_data.aspx)
- Pew Research Center. (2015). Catholics Divided Over Global Warming. Retrieved from: <https://www.pewresearch.org/religion/2015/06/16/catholics-divided-over-global-warming/>
- Pontifical Council for Justice and Peace. (2004). Compendium of the Social Doctrine of the Church. Vatican City: Libreria Editrice Vaticana.
- Pope Francis. (2015). Encyclical Letter Laudato Si' of The Holy Father Francis On Care For Our Common Home. Retrieved from: [http://www.vatican.va/content/francesco/en/encyclicals/documents/papa-francesco\\_20150524\\_enciclica-laudato-si.html](http://www.vatican.va/content/francesco/en/encyclicals/documents/papa-francesco_20150524_enciclica-laudato-si.html)
- Robina-Ramírez, R., & Medina-Merodio, J. A. (2019). Transforming students' environmental attitudes in schools through external communities. *Journal of Cleaner Production*, 232, 629-638.
- Robina-Ramírez, R., Merodio, J. A. M., & McCallum, S. (2020). What role do emotions play in transforming students' environmental behaviour at school?. *Journal of Cleaner Production*, 258, 120638.
- Smith, J., & Brown, A. (2018). Integrating Sustainability into Religious Education: A Case Study of Environmental Stewardship in Faith-Based Schools. *Journal of Sustainable Education*, 12(3), 123-136.
- Smith, P., & Brown, R. (2022). "Outdoor Activities and Environmental Consciousness in Families." *Journal of Applied Ecology*, 19(2), 178-196.
- Sobel, D. (2017). Learning to Walk between Worlds: Place-Based Survival Skill for the 21st Century. *Orion Magazine*, 36(3), 22-38.
- Spirit in Nature Foundation. (2023). "Integrating Eco-Theology into Family Religious Practices." *Journal of Religion and Nature*, 17(1), 89-107.
- UNESCO (2022). Education for Sustainable Development Toolkit. <https://unesdoc.unesco.org/ark:/48223/pf0000374802>
- Vakalis, D., Lepine, C., MacLean, H. L., & Siegel, J. A. (2021). Can green schools influence academic performance?. *Critical Reviews in Environmental Science and Technology*, 51(13), 1354-1396.
- Volk, T.L. & Cheak, M.J. (2003). The effects of an environmental education program on students, parents, and community. *The Journal of Environmental Education*, 36(4), 1



## Political Regime Types and Income Inequality in Pakistan

**Wasiq Ullah Hamdard**

Lecturer at Al-Taqwa Institute of Higher Education, Afghanistan  
wasiquallah21@gmail.com

**Irfan Ullah Stanikzai**

Lecturer at Al-Taqwa Institute of Higher Education, Afghanistan  
Irfanullah6066@gmail.com

### ABSTRACT

Rising income inequality is one of the major issues in the Pakistani economy. It has been investigated in different dimensions. Different cross-sectional and panel studies have extensively examined the connection between political regime types and income inequality over a specific period. The findings have displayed significant variations across countries and regions. This study delves into exploring the relationship between political regime types and income inequality, specifically in Pakistan, utilizing time series data spanning from 1972 to 2019.

To measure political regime types, the Polity index is employed, while the Gini-Coefficient serves as the metric for income inequality. Additionally, this research takes into account various factors, such as GDP per capita, the ratio of direct taxes to GDP, the percentage of government expenditure on education relative to GDP, and the percentage of government expenditure on community and social services relative to GDP, in order to control for their direct effects. The stationarity of the data is assessed using the augmented Dickey-Fuller test, while the autoregressive distributive lag (ARDL) model is employed to examine the cointegrating relationship among the variables in the model. The empirical findings from the estimation affirm the presence of a lasting correlation between Pakistan's political regime types and wealth disparities.

The findings show that different political regimes have a notable detrimental effect on the nation's economic disparity. To be more precise, a one percent increase in the Polity score is associated with a 0.45 percent long-term and a 0.25 percent short-term fall in the Gini Coefficient. This suggests that Pakistan should work toward a stable democratic political framework and put into place sustainable economic policies in order to successfully address income disparity and achieve a desirable level of income distribution.

**Keywords:** Political Regimes, Income in Equality, Pakistan



### 1.1 Background of the Study

Income inequality, which refers to the disparity in income between the wealthiest and poorest individuals within a nation, has reached unprecedented levels in numerous countries. Similar to how the overall income levels of the wealthiest and poorest nations provide insights into their respective levels of development, the degree of income inequality within a country can serve as an indicator of the average citizen's quality of life. The impact of income inequality extends beyond economic aspects and influences the political landscape as well. It gives rise to political polarization, fosters negative attitudes towards the wealthy, hampers GDP growth, restricts income mobility, increases poverty rates, and contributes to higher household debt. However, it is worth noting that extremely low income inequality can sometimes signify a lack of economic progress. (Source: Income inequality by country, 2022)

According to a study conducted by Islam, T.U., Abrar, M., Arshad, R., and Akram, N. in 2022, age, gender, and higher education emerge as the primary factors contributing to inequality levels across the four provinces of Pakistan. Interestingly, higher education is identified as a factor that exacerbates inequality in all provinces.

A very small percentage of people have an immense amount of national income. while a very huge population has the least. The recent (2019) Oxfam report on income inequality ranked Pakistan 139 out of 152 countries, which shows the severity of the problem. In Pakistan, the top 20 percent of the population spent seven times more than the bottom 20 percent of the population. Inequality in Pakistan is of different kinds, such as educational, health, social, gender, growth, and income. A considerable number of researchers have analyzed it through different dimensions, such as social, historical, political, and economic dimensions, and suggested different policies to combat income inequality. Poverty based on consumption has been reduced from 57.9 percent to 27.9 percent from 1998 to 2014. Although poverty has been reduced to half, income inequality based on the Gini coefficient has increased from 0.35 to 0.41 from 1987 to 2014, respectively (Maqbool, 2019).

Based on the literature, there is a relationship between political regime types and income inequality. A political regime, whether it is a democracy or dictatorship, influences income inequality. In most world countries, income inequality has decreased with democratic political regimes, while in some other countries, income inequality is high because of dictatorial regimes (Hsu, 2008). The economic and political conditions in Pakistan have never been stable. From its inception in 1947 until now, politics and the economy have gone through certain critical situations. Most of the time, political instability and bad economic performances of democratic regimes caused a change of political regime. sometimes a democratic regime and sometimes a non-democratic regime. Although economic growth is greater in dictatorial regimes as compared to democratic regimes, Few studies have investigated the relationship between democracy, inequality, and economic growth in Pakistan. They found an inverse relationship between democracy and inequality (Amir-ud-Din and Ali Khan, 2017). But none of the studies, or very few studies, have empirically investigated the relationship between political regime types, i.e., democracy, anocracy, autocracy, and income inequality, in Pakistan. This study has

empirically investigated the long-run relationship, nature, and significance of the relationship between political regime types and income inequality in Pakistan.

### **1.2 Problem Statement**

The relationship between democracy, dictatorship, and Pakistan's economic growth has been the subject of extensive research. Political regimes can be classified as either democratic or dictatorial (Lidén, 2014). In Pakistan, democracy and economic growth are inversely related (Ahmad, 2014) and to some studies the relationship is ambiguous. Whereas Pakistan's economic growth is positively related to dictatorship (Qadir, Tariq, and Waqas, 2016). Most of the empirical studies concluded greater economic growth in the dictator's regime (Subhani, Lakhiya, and Osman, 2011).

Comparably, a number of panel and cross-sectional research have looked into the connection between political regimes and income disparity. Income disparity is favorably correlated with a dictatorial political regime, whereas it is inversely correlated with a democratic one. The relationship between Pakistan's political regime types and economic inequality has not been experimentally studied in many, if any, time series studies. The types of political regimes in a nation have a significant impact on economic disparity. While wealth inequality is significant in non-democratic political systems, it is low in democratic political systems. The study has employed time-series data from 1972 to 2019 to empirically analyze the nature, relevance, and long-term link between political regime types and income inequality in Pakistan, taking into account the essential role that political regimes play in the country.

### **1.Objectives of the Study**

This study has two main objectives. First to investigate the long-run relationship between political regime types and income inequality in Pakistan. And secondly to examine the nature and significance of the relationship between political regime types and income inequality in Pakistan.

### **1.3 The hypothesis of the Study**

To achieve the purpose of the study the following hypotheses are tested.

The first hypothesis is about the long-run relationship between political regimes and income inequality.

H<sub>0</sub>: There is no long-run relationship between political regime types and income inequality in Pakistan.

H<sub>1</sub>: There is a long-run relationship between political regime types and income inequality in Pakistan.

The second hypothesis is about the nature and significance of the relationship between political regime types and income inequality.

H<sub>0</sub>: Political regime type is negatively and significantly related to income inequality in Pakistan.

H<sub>1</sub>: Political regime type is not negatively and significantly related to income inequality in Pakistan.

## 2.1 Review of Relevant Literature

Dodlova and Giolbas (2017) used annual data for 143 developing countries from 1960 to 2015 to examine the relationship between regime type, inequality, and redistributive transfer. According to the study, there is a higher likelihood of redistribution through various social transfer programs in democracies than in autocracies because pro-poor policies are decided by median voters in democracies, while the elite maximizes their utility in autocracies. Furthermore, high inequality raises the likelihood of redistribution in democracies, but in autocracies, the outcome is unclear because the elite can alter the amount of redistribution to prevent civil unrest.

According to a 2020 study by Riaz et al., there is a substantial and favorable association between economic growth and education. Furthermore, there is a strong and unfavorable long- and short-term association between income disparity and economic growth. Based on these results, the paper proposes that concentrating on advancements in the education sector can be a successful policy strategy to boost economic growth and improve Pakistan's income distribution.

Beomgeun Cho and R. Karl Rethemeyer (2022) addressed the impact of international networks on the evolution of e-government and the function of political regime types in e-government dissemination across international networks. Their research provides empirical evidence that e-government development is higher in nations that are highly integrated into global e-government networks because these countries obtain creative ideas for public sector breakthroughs from international conferences. Nonetheless, it was noted that different political regimes function as filters—both overtly and covertly—for the adoption and application of concepts pertaining to cross-border e-government initiatives.

In 2022, Ayse Demir, Vanesa Pesqué-Cela, Yener Altunbas, and Victor Murinde conducted a study that offers fresh data underscoring the importance of financial inclusion as a cornerstone tactic employed by FinTech to mitigate income disparity. Furthermore, the findings demonstrate that financial inclusion dramatically reduces inequality across the board for all income distribution levels. That being said, the effects are more apparent in wealthier countries. Overall, these results provide support to the aims of the United Nations' 2030 Agenda for Sustainable Development (UN-2030-ASD) and the G20 High-Level Principles for Digital Financial Inclusion (G20-HLP-DFI).

Dodlora and Giolbas (2017) concluded that low-income inequality in democracy is compared to autocracy because democracy increases the probability of redistribution as the elite are elected by the common people, that's why their policies are pro-poor. While in autocracy the situation is unclear because they can increase or decrease the redistribution based on their interest and for the avoidance of social conflicts.

In 2020, Shrabani undertook a study with the aim of examining how political regimes affect the relationship between economic growth and corruption. Panel data from more than 100 countries covering the years 1984–2016 were included in the analysis. The study's conclusions offer convincing proof that the relationship between corruption and economic expansion differs according on the kind of political system in power. In particular, it is found that, in autocratic

regimes as opposed to democratic ones, corruption has a more noticeable positive effect on economic growth.

In a 2017 study, Amir-ud-Din and Ali Khan looked at the connection between Pakistan's democracy, wealth disparity, and economic expansion. The study used the GLS methodology to estimate the coefficients of the variables and the 3SLS method to estimate a simultaneous equation system.

The estimation results show that in Pakistan, there is a negative correlation between economic inequality and democracy. In particular, the Gini-Coefficient indicates that there is a 0.128 percent decrease in economic inequality for every unit rise in the value of democracy as determined by the Polity index. On the other hand, a one percent rise in the Gini-Coefficient corresponds to a roughly 0.52 unit decline in democracy.

Furthermore, the analysis shows that while the economic growth rate in Pakistan has no discernible effect on income disparity, it does have a negative impact on the rate of economic growth. This implies that the lower socioeconomic echelons of society do not receive enough benefits from economic expansion.

Furthermore, the findings show that Pakistan's democracy and economic expansion are positively correlated. In Pakistan, democracy and income disparity are inversely correlated, claim Amir-ud-din and Ali Khan (2017). which forecasts a decline in democratic income inequality.

Cheema and Sial (2012) estimated the link between poverty, income inequality, and economic growth in Pakistan using pooled data from various household income and spending surveys. Fixed-effects and random-effects models were employed in the study. The study came to the conclusion that Pakistani poverty is greatly impacted by economic growth and income inequality. In Pakistan, poverty is significantly impacted negatively by economic progress, although income disparity is much positively impacted by it. According to the regional research, Pakistan's rural areas have higher rates of poverty than its urban areas, while its urban areas have higher rates of income disparity. When compared to changes in poverty brought on by income disparity, the effects of economic growth on poverty are less pronounced.

Shahbaz (2010) investigated the relationship between income inequality and the economic growth of Pakistan. The study used time series data from 1971 to 2005 and the Autoregressive Distributed Lag model as an estimation technique. The research concluded a positive and significant relationship between income inequality and GDP per capita both in the short-run and in long run in Pakistan. A one percent increase in GDP per capita leads to a 0.026 percent increase in income inequality in long run, while a 0.018 percent increase in the short. The study also confirms the inverted U-Shaped curve of the Kuznets hypothesis.

Bangura (2010) came to the conclusion that there is a two-way causal relationship between poverty and income inequality and that the poorest countries typically have the highest levels of income disparity. It indicates that there is a large degree of income inequality in developing nations due to poverty. There is a positive correlation between poverty and inequality, meaning that as poverty rises, inequality falls. Conversely, poverty results from a large degree of income inequality. There exists a positive correlation between income inequality and poverty; an increase in inequality is accompanied by an increase in poverty, and vice versa. The relationship

between economic growth and income inequality is inverse. Economic growth declines when income disparity rises. A highly unequal society has a poor rate of economic growth.

Economic expansion does not significantly affect income disparity in Pakistan, according to Amir-ud-Din and Ali Khan (2017), demonstrating that economic progress does not trickle down to the lower socioeconomic segments of society.

Ali (2018) looked on the connection between Pakistan's income inequality and macroeconomic instability. The study discovered a long-term connection between income inequality and macroeconomic instability. They have created a thorough macroeconomic instability index that includes the trade deficit, budget deficit, inflation rate, and unemployment rate. The co-integration of the variables was examined in the study using the ARDL model. The study came to the conclusion that Pakistan's income inequality is directly correlated with macroeconomic instability. According to the report, Pakistan must raise direct taxes, improve secondary school enrolment, and decrease macroeconomic volatility in order to lessen income inequality.

According to Ali (2018), there is a direct correlation between macroeconomic instability and income inequality, with the latter increasing as the former does. Ross (2006) came to the conclusion that while democracy offers its citizens greater resources than any other form of political government, the poor are not the main winners. The wealthy and middle class are the ones who gain the most from their programs. Similarly, Lipset (1959) found that, in comparison to other types of regimes, democracy is associated with greater wealth, industry, urbanization, and improved educational systems in European, Latin American, and English-speaking countries.

From 2004 to 2011, Ulu (2018) examined the impact of government social spending on income inequality across 21 member countries of the Organization for Economic Cooperation and Development (OECD). Two analytical methods are the Fixed Effect model and the Granger causality test. According to the study's findings, income inequality in OECD nations is negatively and significantly correlated with the government's social spending as a share of GDP. Income disparity decreases by 0.0015 percent for every one percent rise in government social spending as a proportion of GDP. The study also discovered a strong and negative correlation between income disparity and government spending on education as a percentage of GDP.

Democratic or non-democratic political regimes have an impact on wealth inequality, claim Kammas and Sarantides (2018). However, because authoritarian governments concentrate on elements like taxation and direct cash transfers that have a direct impact on economic disparity, their consequences outweigh those of democratic regimes. Democratic regimes, on the other hand, place more emphasis on issues like health and education that have an indirect impact on economic inequality. Ulu (2018), however, found a strong and negative correlation between government spending on education and economic inequality. Additionally, the analysis verified a negative and noteworthy correlation between government spending on social programs and income disparity. There is less income disparity when social services account for a larger portion of GDP.

### 3. Methodology of Research

#### 3.1 Theoretical Structure

The theoretical, and empirical literature has concluded two types of relationships between polity and income inequality, some studies concluded negative and some studies concluded a positive relationship, but this relationship varies across regions and countries. The empirical studies show that democracy based on Polity and income inequality are inversely related, as the degree of democracy increases the level of income inequality decreases (Knutsen, 2011). According to Dodlova and Giolbas (2017) in a democracy because of greater redistribution the income inequality level is low. And a democratic regime that is rich can better reduce income inequality than a democratic regime that is poor (Miguel and Aguilar, 2016).

Hence all of these studies show that income inequality in an economy has political factors. To some studies, equal distribution of political power can lead to equal distribution of income. Whereas the unequal distribution of political power causes a high level of inequality in income distribution. Democracy is believed to equally distribute political power and can reduce income inequality through the redistribution of income. Similarly non-democratic or autocracy is characterized as unequal distribution of political power, which leads to a high level of income inequality.

The literature further shows that political regime, whether democratic or non-democratic has effects on income inequality both directly and indirectly, through their various policy instruments. The direct effects can be through different types of taxes collected and different types of cash transfers. While the indirect effects can be through different types of spending on different types of community, social, and public services. The policies of a regime depend on the type of political regime it is. In non-democratic regimes because of power concentration in a small segment of individuals the income redistribution is less as compared to a democratic regime, where political power is equally distributed.

From the literature, the study concluded that income inequality does not only depends on Political Regimes but few additional significant factors as well. Equation 1 discusses these variables below.

$$Gini = f (Polity, GDP, EE, DT, CSS) \dots \dots \dots (1)$$

Where;

Gini Coefficient is our dependent variable, which is used to measure income inequality. Similarly, Polity is our independent variable, which measures political regime types. While GDP is Gross Domestic Product per capita, EE is Government Expenditures on Education percentage of GDP, DT is Direct Taxes to GDP ratio and CSS is Government Expenditures on Community and Social Services.



### 3.2 Diagrammatic Representation

The relationship between the dependent variable, income inequality, and the independent variable, political regime types, is depicted in Figure 3.1 below. The GDP per capita, direct tax to GDP ratio, government spending on education as a percentage of GDP, and government spending on community and social services as a percentage of GDP are the study's control variables.

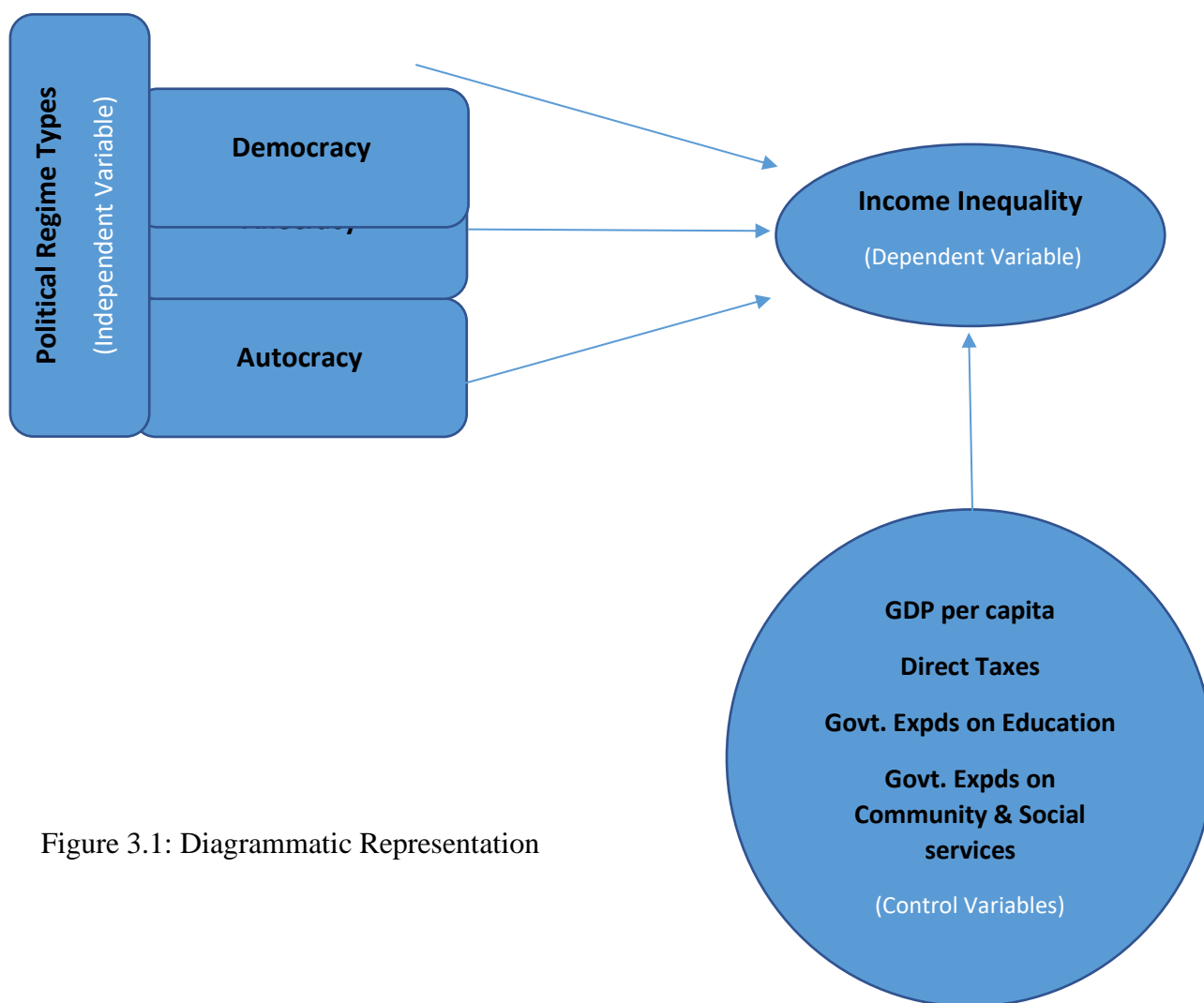


Figure 3.1: Diagrammatic Representation

### 3.4 Expected Signs of Variables

The expected signals of the independent variables and the dependent variable, or income inequality in Pakistan, are displayed in table 3.1 below. The predicted link between the dependent and independent variables is indicated by these indicators.

Table 3.1: Indicators of Expected Independent Variables

Independent Variables	Expected Signs of Coefficients
-----------------------	--------------------------------

Polity	Positive/Negative
GDP Per Capita	Positive/Negative
Govt. Expenditures on Education, total Percentage of GDP	Negative
Direct Taxes to Gross Domestic Product ratio	Negative
Govt. Exp on Community and Social Services ratio of GDP	Negative

The theoretical framework suggests that the Polity variable, which measures the political regime types can affect income inequality both positive and negative, that's why we expect both positive and negative signs of the coefficient of the Polity in the study.

### 3.4 Empirical Model

Equation 2 below provides the model that will be used to empirically quantify the impact of different political regime types on income inequality. Amir-ud-Din and Ali Khan (2017) conducted a time series study using the same methodology to determine how democracy affects income disparity. In a similar vein, Hsu (2008) employed it in a cross-sectional research to determine the impact of political regime types on income inequality.

$$Gini_t = \alpha_0 + \alpha_1 Polity_t + \alpha_2 GDP_t + \alpha_3 EE_t + \alpha_4 DT_t + \alpha_5 CSS_t + \varepsilon_t \dots \dots \dots (2)$$

To estimate the connection between income inequality and political regime types, which are our study variables. The model contains some control variables as well. These variables will help to reduce the effects of important omitted variables in the empirical specification. Epsilon t ( $\varepsilon_t$ ) is the error term. In particular, the study controls the following variables.

#### 3.4.1 Gross Domestic Product (GDP) per person

GDP per capita may account for the direct impact of economic progress on income inequality and is not dependent on the presence of democracy. It will be easier to understand how different political regime types affect income inequality if GDP per capita is taken into account. The long-term correlation between a lower degree of income inequality and GDP per capita was demonstrated by Nikoloski (2015).

#### 3.4.2 Government Expenditures on Education percentage of Gross Domestic Product

Any nation's prosperity, economic growth, and general well-being all depend on its educational system. Democracy can be ensured in a nation through redistribution and education (Amir-ud-Din and Ali Khan, 2017). There is a large and inverse relationship between income disparity and education level. The population's per capita income rises with education. When secondary school participation rises by 1 percent in Pakistan, income disparity falls by 1.6 percent (Ali, 2018).

### 3.4.3 Government Expenditures on Community and Social Services as a ratio of GDP

The government expenditures on community and social services help in the redistribution of income, reducing income inequality, as well as it strengthens the democratic values in a country. Democracy based on Polity2 is significantly and positively related to government expenditures on the community, and social and public services in Pakistan (Amir-ud-Din and Ali Khan, 2017).

To represent all these variables in percentage form, a log of variables is taken which are not in percentage form. The econometric model becomes as follows in equation 3.

$$\log Gini_t = \alpha_0 + \alpha_1 Polity_t + \alpha_2 \log GDP_t + \alpha_3 EE_t + \alpha_4 DT_t + \alpha_5 CSS_t + \varepsilon_t \dots \dots (3)$$

The study has used the following symbols for the variables in the econometric model.

Table 3.2: List of variables with their respective Symbol

Variables	Symbols
Gini Coefficients	Gini
Political Regime Types	Polity
Gross Domestic Product Per Capita	GDP
Govt. Expenditures on Education, total Percentage of GDP	EE
Direct Taxes to Gross Domestic Product ratio	DT
Govt. Expenditures on Community and Social Services as a ratio of GDP	CSS

## 4. Findings and Discussion

The empirical estimation of the econometric model and a discussion of the findings are the subjects of this study. A description of the data, the variables' correlation, the data's stationarity, the estimation findings, the Cointegration Bound test, long- and short-term relationships, diagnostic tests, and stability tests are all included in the estimation.

### 4.1 Descriptive Statistics

Table 4.1 Descriptive Statistics

	Gini	Polity	GDP	EE	DT	CSS
Mean	33.57	1.875	613.16	2.383	2.679	0.4981
Maxi	41.40	8.000	1499.8	3.022	4.670	1.0444

<b>Mini</b>	28.67	-7.000	100.23	1.578	0.1900	0.010
<b>Std. Dev.</b>	3.527	6.449	409.66	0.3871	1.0518	0.3008
<b>Skewness</b>	1.031	-0.385	7.154	2.238	1.807	2.580
<b>Kurtosis</b>	3.219	1.274	0.027	0.326	0.405	0.275
<b>Jarque-Bera</b>	8.605	7.144	7.154	2.238	1.807	2.580
<b>Probability</b>	0.0135	0.0280	0.0279	0.3266	0.405	0.2752

The descriptive statistics for each variable in the model are displayed in Table 4.1 above. The mean value of the Gini Coefficient is 33.57. It has a minimum value of 28.67 and a maximum value of 41.40. 3.52 is its standard deviation. In addition, it exhibits leptokurtic behavior (Peaked Curve) and is positively skewed (long right tail). Furthermore, Jarque-Bera 8.60 indicates that it is non-normally distributed. Polity has a standard deviation of 6.44, a mean value of 1.87, a maximum value of 8.00, and a minimum value of -7.00. Additionally, as demonstrated by Jarque-Bera 7.14, it is non-normally distributed, platykurtic (Flatted Curve), and negatively skewed (long left tail). GDP per capita ranges from a minimum of 100.23 to a maximum of 1499.8, with a mean value of 613.16. Its 409.66 standard deviation is another feature. According to Jarque-Bera 7.15, it is positively skewed, platykurtic, and non-normally distributed. The percentage of GDP that the government spends on education (EE) has a mean of 2.38, a maximum of 3.02, a minimum of 1.57, and a standard deviation of 0.38. Additionally, as indicated by Jarque-Bera 0.32, it is positively skewed, platykurtic, and regularly distributed. The direct taxes to GDP ratio (DT) has a standard deviation of 1.05. Its mean value is 2.67, maximum value is 4.67, and minimum value is 0.19. Additionally, Jarque-Bera 1.80 indicates that it is favorably skewed, platykurtic, and normally distributed. Comparably, government spending on social and community services as a percentage of GDP (CSS) has a mean of 0.49, a maximum of 1.04, and a minimum of 0.01. It has a 0.30 standard deviation. It is platykurtic and favorably skewed. In addition to the usually distributed data that Jarque-Bera 2.58 displays.

#### 4.2 Correlation

The correlation coefficient quantifies the degree of association between two variables. Its values lie in the -1.0 to +1.0 range. A perfect positive correlation is shown by a value of +1.0, a perfect negative correlation by a value of -1.0, and no linear relationship by a value of 0.0.

Ordinary Correlation Table 4.2

<b>Correlation</b>	<b>Gini</b>	<b>Polity</b>	<b>GDP</b>	<b>EE</b>	<b>DT</b>	<b>CSS</b>
<b>Gini</b>	1.0000					
<b>Polity</b>	-0.4755	1.0000				
<b>GDP</b>	-0.2470	0.3271	1.0000			
<b>EE</b>	-0.2888	0.4451	0.4237	1.0000		
<b>DT</b>	-0.2749	0.1631	0.7821	0.4350	1.0000	
<b>CSS</b>	0.1851	-0.2288	-0.6345	0.0380	-0.3104	1.0000

Table 4.2 above shows the ordinary correlation among the variables used in the model. The correlation between Polity and Gini is negative and considerably high. This supports the existing literature and theory, which shows that with the increase in the Polity score (Political Regime moving from Autocracy to Full Democracy) the Income Inequality (Gini Coefficient) decreases. Similarly, the correlation between GDP Per capita, Government Expenditure on Education percentage of GDP, Direct Taxes to GDP ratio, and Income Inequality (Gini) are also negative and according to the prevailing literature and theory. The increase in GDP Per capita, Government Expenditures on Education, and Direct Taxes to GDP ratio decrease Income Inequality. The correlation between Government Expenditure on Community and Social Services as a percentage of GDP and Income Inequality is positive and very low, which is almost negligible, this result is against the existing literature and expected result.

### Stationarity Testing

Table 4.3: Unit Root Test for Stationarity

ADF Test							
Variables	At Scale			First Distinctions			The Integration Order
	Intercept	Trend & Intercept	No Trend, No Intercept	Intercept	Trend & Intercept	Not a Trend, Not an Intercept	
<b>LogGini</b>	-2.100	-2.082	0.030	-7.111***	-7.074***	-7.183***	<b>I (1)</b>
<b>Polity</b>	-1.914	-2.103	-1.825*	-6.496***	-6.507***	-6.571***	<b>I (0)</b>
<b>LogGDP</b>	2.111	-0.541	4.951	-5.931***	-6.346***	-4.378***	<b>I (1)</b>
<b>EE</b>	-1.316**	-3.346*	0.293	-5.159***	-5.104***	-5.205***	<b>I (0)</b>
<b>DT</b>	-0.387	-2.433	0.977	-5.003***	-4.946***	-4.861***	<b>I(1)</b>
<b>CSS</b>	-0.675	-1.302	-1.057	-5.759***	-5.902***	-5.794***	<b>I (1)</b>

**Note:** \*, \*\* & \*\*\* shows significance at 10.%, 5.% and 1.% respectively.

The findings of the Augmented Dickey-Fuller (ADF) test are displayed in Table 4.3 above. The dependent variable LogGini has an order of integration of one, or I (1), because it is non-stationary at the level and becomes stationary at the first difference. Similarly, the order of integration for two of the explanatory variables—polity and the government's share of GDP spent on education—is zero, or I (0). These variables are stationary at level. The order of integration for the next three variables is one, or I (1). They are non-stationary at the level and become stationary at the first difference: LogGDP, the ratio of direct taxes to GDP, and government expenditures on community and social services as a percentage of GDP.

#### 4.1.1 Model Selection Criteria

Table 4.4 VAR Lag Order Selection Criteria

Lag	LogL	LR	FPE	AIC	SC	HQ
0	-607.418	NA	51815.62	27.8826	28.1259	27.9728
1	-378.245	385.428*	8.0941*	19.1020	20.805*	19.733*
2	-349.702	40.219	12.462	19.441	22.603	20.613
3	-314.335	40.190	16.547	19.469	24.092	21.184
4	-262.121	45.093	13.809	18.732*	24.815	20.988

The results of the optimal lag length selection based on the Schwarz Information Criterion (SC), Hannan-Quinn information Criterion (HQ), Akaike Information Criterion (AIC), Final Prediction Error (FPE), and sequentially modified LR test statistic (LR) are shown in Table 4.4 above. The criterion with the lowest value is the best one. Because AIC has a minimum value and suggests a maximum of 4 delays, EViews automatically chooses it as a model selection criterion. The (1, 0, 1, 2, 3, 4) ARDL model is the most optimal choice. It displays the ideal lag duration for every variable in the model. Where 1 denotes a single LogGini lag, 0 denotes no Polity lag, 1 denotes another LogGDP lag, 2 denotes two EE delays, 3 denotes three DT lags, and 4 denotes four CSS lags.

#### 4.1.2 Cointegration Bound Test for ARDL

Table 4.5 The ARDL Bound Test

Test Statistic	Value	k
F-Statistic	4.35924	5
Critical Value Limit		
Level of Significance	I0 (Lower Critical Bound)	I1 (Upper Critical Bound)



10.0%	2.26	3.35
5.0%	2.62	3.79
2.5%	2.96	4.18
1.0%	3.41	4.68

The ARDL Bound test results are displayed in Table 4.5 above. The fact that the F-Statistic value of 4.35924 is higher than the upper critical bound values at the significance levels of 10.0%, 5.0%, and 2.5% indicates that the variables in the model have a long-term association. If there is cointegration between the model's variables.

#### 4.1.2 Long-Run Relationship Estimation Results

Table 4.6 Long Run Coefficients

Dependent Variable: Log Gini				
Variables	Coefficients	Standard Errors	t-Statistics	Probabilities
Polity	-0.4521	0.1627	-2.7780	0.0098
LogGDP	0.0064	0.0045	1.4056	0.1713
EE	4.1598	2.7106	1.5346	0.1365
DT	-4.064	1.2632	-3.2172	0.0034
CSS	-3.874	4.6327	-0.8363	0.4103
C	33.668	5.7033	5.9033	0.0000

The long-run coefficients of the variables, together with the corresponding probabilities, standard errors, and t-statistics, are displayed in Table 4.6 above. As was previously noted, the factors' long-term association has been established at the five percent significant level.

The outcome shows that, over the long term, the Polity coefficient is negative and highly significant.

#### 4.1.3 Short Run Relationship

Table 4.7 Cointegrating form, selected ARDL model (1, 0, 1, 2, 3, 4)

Dependent Variable: Log Gini				
Variables	Coefficients	Standard Errors	t-Statistics	Probabilities
D(Polity)	-0.2509	0.0999	-2.5093	0.0184
D(Log GDP)	-0.0099	0.0054	-1.8568	0.0743
D(EE)	1.0839	1.5253	0.71065	0.4834
D(EE(-1))	-2.8512	1.5682	-1.8182	0.0802
D(DT)	-1.2168	1.1554	-1.0531	0.3016
D(DT(-1))	-0.1141	1.6365	-0.0697	0.9449
D(DT(-2))	2.0288	1.1931	1.7005	0.1005
D(CSS)	-3.2642	3.8530	-0.8472	0.4043
D(CSS(-1))	-6.8541	4.4615	-1.5363	0.1361
D(CSS(-2))	-5.6350	4.3916	-1.2831	0.2103

<b>D(CSS(-3))</b>	9.4096	3.2056	2.9381	0.0067
<b>CointEq(-1)</b>	-0.5549	0.1137	-4.8819	0.0000

since a long-term correlation between the variables has been shown. The outcome of the short-term association between the variables is now displayed in Table 4.7 above. It is made up of the probabilities, t-statistics, standard errors, and coefficients for each variable in the model. Both in the short and long terms, politeness is detrimental and very important. This demonstrates the strong inverse relationship that exists in the short term between Political Regime Types and Income Inequality.

The coefficient of -0.251 indicates that, in the short term, a one-unit increase in Polity will result in a 0.251 percent fall in the Gini Coefficient. In the medium term, LogGDP is negative but not noteworthy. A one percent rise in GDP per capita will, in the short term, result in a 0.0099 percent decrease in income inequality, according to the coefficient -0.0099. EE has a short-term beneficial impact and is negligible. EE's first lag is negative but negligible. Again, not very significant, the coefficient 1.084 indicates that a one percent increase in EE will result in a 1.084 percent increase in Income Inequality in the short term. Similarly, Income Inequality will fall by 2.85 percent in the short run if EE is increased by one percent, according to the coefficient -2.85 of the first lag of EE. The dominant theory explains this inverse association. In the short term, DT is detrimental but unimportant; in the long term, however, it was detrimental and significant. In a similar vein, whereas DT's first lag is negligible and negative, its second lag is also negligible but positive. A one percent rise in the ratio of direct taxes to GDP will result in a 1.217 percent fall in income inequality and a 0.114 percent decrease in income inequality, according to the coefficients of -1.217 and -0.114. Income inequality would rise by 2.029 percent (again, not statistically significant) if DT grew by one percent, according to the coefficient 2.029 of the second lag of DT. In a similar vein, CSS's first two lags are negative and negligible in the short term, but its third lag is large and positive. A one percent increase in government spending on community and social services as a proportion of GDP will result in a 3.26, 6.85, and 5.64 percent drop in income inequality, according to the coefficients -3.26, -6.85, and -5.64. Similarly, Income Inequality will rise by 9.41 percent in the short run if CSS increases by one percent, according to the coefficient 9.41 of the third lag of CSS.

The long-term relationship between the model's variables is confirmed by the negative and extremely significant coefficient of CointEq (-1). The long-term adjustment rate of any shock or disequilibrium is 55 percent, as indicated by the coefficient -0.5549 of CointEq (-1). Put another way, the rate of change is fifty-five percent.

#### 4.1.4 Serial Correlation LM Test

Table 4.8 Breusch Godfrey Serial Correlation LM Test

<b>F-Statistic</b>	1.693078	<b>Probability F(2,25)</b>	0.2044
<b>Obs* R-Squared</b>	5.248716	<b>Probability Chi-Square(2)</b>	0.0725

The results of the Breusch Godfrey test of serial autocorrelation are displayed in Table 4.8 above. The outcome indicates that there is no serial autocorrelation issue because both the

probability of the F-statistic and the probability of the Chi-square are larger than the 0.05 significance level.

#### 4.1.5 Normality Test

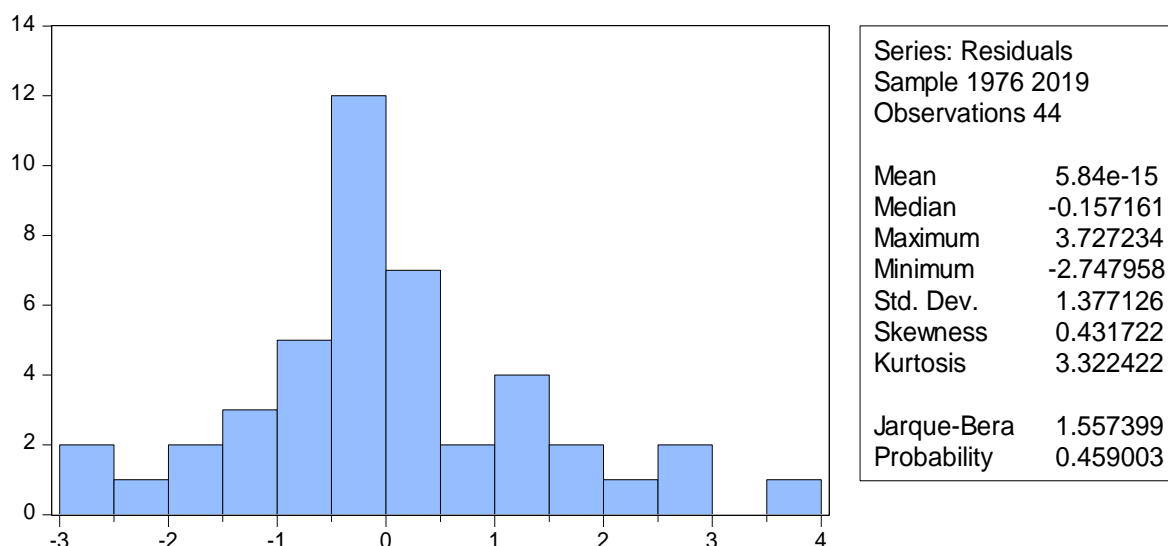


Figure 4.1 Histogram Normality Test

Figure 4.1 displays the Jarque-Bera test results. The fact that the probability of Jarque-Bera above the significance level of 0.05 verifies the normal distribution of the residuals.

#### 4.1.6 Heteroskedasticity Test

Table 4.9 Breusch Pagan Godfrey Test of Heteroskedasticity

<b>F-Statistic</b>	1.708569	<b>Prob. F(16,27)</b>	0.1065
<b>Obs* R-Squared</b>	22.13649	<b>Pro. Chi-Square (16)</b>	0.1388
<b>Scaled Explained SS</b>	9.679258	<b>Pro. Chi-Square</b>	0.8828

Heteroskedasticity is verified using the Breusch-Pagan-Godfrey test. Heteroskedasticity problems exist when the likelihood of the F-statistic is less than the 5.% significance level, but they do not exist when the probability of the F-statistic is larger than the 5.% significance level. The Breusch pagan Godfrey test findings are displayed in Table 4.9 above. Given that the F-statistic's probability exceeds the 0.05 level of significance. This demonstrates that the heteroskedasticity issue is resolved.

## 4.2 Stability Tests

Stability tests are typically run to verify the model's structural stability. For this, the two tests that follow are utilized.

### 4.2.1 CUMSUM Test

To verify that the model has undergone systematic changes, apply the Cumulative Sum (CUMSUM) test. If the cumulative sum, or the blue line, is situated between the two red lines, or at the 5.% significance level, the model's structure is stable. Figure 4.2 below displays the CUMSUM test result. Because the blue line lies between the two red lines, our model is stable.

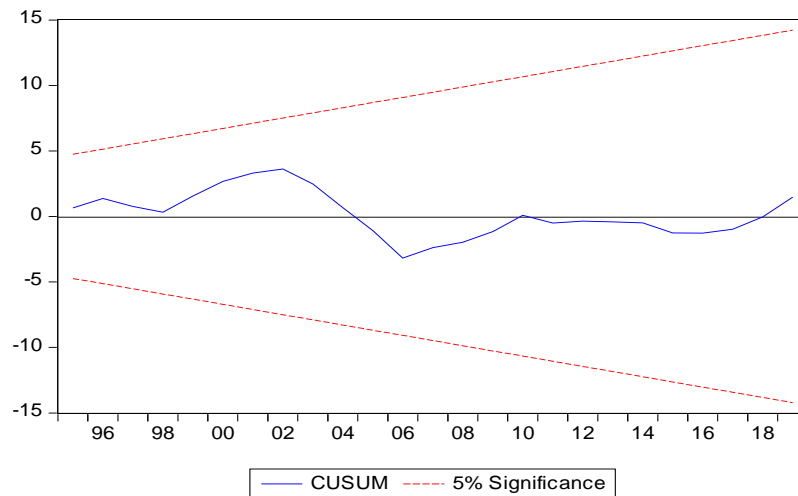


Figure 4.2 CUMSUM Test

### 4.2.2 CUMSUM of Square Test

The model's abrupt or sudden changes are examined using the cumulative sum of squares test. If the cumulative sum of squares, or the blue line, is between the two red lines, or at the 5.% significance level, the model is stable and does not exhibit rapid shifts. The results of the CUMSUM of the Square test are displayed in Figure 4.3 below. The fact that the blue line lies between the two red lines indicates that our model is stable and does not fluctuate.

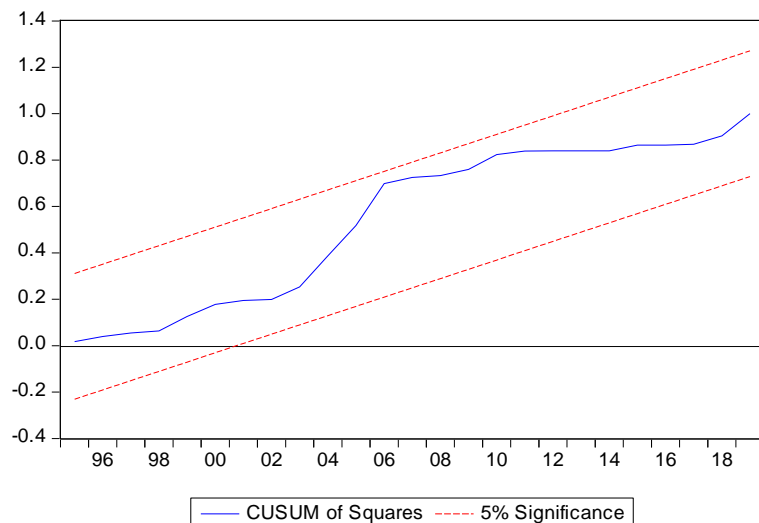


Figure 4.3 CUMSUM of Square Test

## 5. Conclusion

The present study examines the correlation between political regime types and income inequality in Pakistan by utilizing annual time series data covering the years 1972 through 2019. Measures of political regime types and income inequality are determined by the Polity and Gini Coefficient, respectively. A number of significant control variables are included in the model, including GDP per capita, the ratio of direct taxes to GDP, the government's expenditures on education as a proportion of GDP, and the government's expenditures on community and social services. Different political regimes and wealth disparity have different relationships in different nations and areas. The main goal of this study is to determine the nature, long-term link, and relevance of the relationship—specifically, the relationship between political regime types and income disparity in the context of Pakistan.

Our empirical findings demonstrate that political regime types and economic inequality in Pakistan have a long-term or cointegrating relationship. In the short and medium terms, the coefficient of polity is negative and extremely substantial. This suggests that the sorts of political regimes in Pakistan have a big impact on economic disparity. As the polity-based political system progresses toward democracy, economic disparity declines significantly. Additionally, when a polity-based political system tends toward autocracy, economic disparity rises.

Additionally, the empirical conclusion demonstrates a negative and substantial relationship between Pakistan's income disparity and the ratio of direct taxes to GDP. In a similar vein, there is a negative but negligible correlation between government spending on social and community services as a proportion of GDP and income disparity. The estimate demonstrates that, over the long term, income inequality is positively and marginally correlated with both GDP per capita and the government's share of GDP spent on education. Although the association is unfavorable and unimportant in the short term.

### 5.1 Future Research work

In this thesis, our focus was only on political regime types and income inequality in Pakistan. Based on the literature there is a causal relationship between income inequality and poverty. Hence in the future, we will investigate the relationship between political regime types, income inequality, and poverty in Pakistan.

## References

- ( Income inequality by country, 2022). <https://worldpopulationreview.com/country-rankings/income-inequality-by-country>
- Islam, T.U., Abrar, M., Arshad, R. and Akram, N. (2022), "Income inequality in Pakistan", *International Journal of Social Economics*, Vol. ahead-of-print No. ahead-of-print. <https://doi.org/10.1108/IJSE-09-2021-0573>
- Riaz et al ( 2020), "Impact Of Education And Income Inequality On Economic Growth In Pakistan", *Journal of Economics and Management Sciences Fall 2020, Volume 1, No.2, pp 32-43*
- Shrabani et al (2020)," The corruption–growth relationship: does the political regime matter?", *Journal of Institutional Economics* (2021), 17, 243–266 doi:10.1017/S1744137420000375

- Beomgeun Cho & R. Karl Rethemeyer (2022): Whom do we learn from? The impact of global networks and political regime types on e-government development, *International Public Management Journal*, DOI: 10.1080/10967494.2022.2077868
- Ayşe Demir, Vanesa Pesqué-Cela, Yener Altunbas & Victor Murinde (2022) Fintech, financial inclusion, and income inequality: a quantile regression approach, *The European Journal of Finance*, 28:1, 86-107, DOI: 10.1080/1351847X.2020.1772335
- Acemoglu, D., Naidu, S., Restrepo, P., & Robinson, J. (2013, December). Democracy, redistribution, and inequality. (A. Atkinson, & F. Bourguignon, Eds.) *National Bureau of Economic Research*, 1-85. Retrieved from <http://www.nber.org/papers/w19746>
- Ahmad, M. (2014). Democracy, dictatorship, and economic performances of Pakistan. Mphil thesis. *Institute of Management Sciences, Peshawar*.
- Ali, A. (2018). Issue of income inequality under the perceptive of macroeconomic instability: An empirical analysis of Pakistan. *Pakistan Economic and Social Review*, Vol. 56, No. 1, 121- 155.
- Amir-ud-Din, A., Rashid, A., & Ahmad, S. (2008, November 15). Democracy inequality and economic development: The case of Pakistan. *Munich Personal RePEc Archive*, 1-20. Retrieved from <https://mpra.ub.uni-muenchen.de/26935/>
- Amir-ud-Din, R., & Ali Khan, R. E. (2017). Democracy, income inequality and economic growth nexus: The case of Pakistan. *Pakistan Journal of Commerce and Social Sciences*, 11 (1), 205-220.
- Bangura, Y. (2010). Combating poverty and inequality: Structural change, social policy, and politics. *United Nations, Research Institute for Social Development*. Geneva: *United Nations Research Institute for Social Development*. Retrieved from [www.unrisd.org](http://www.unrisd.org).
- Cheema, A. R., & Sial, M. H. (2012, 02 17). Poverty, income inequality, and growth in Pakistan: A pooled regression analysis. *The Lahore Journal of Economics*, 7, No. 2, 137 - 157.
- Chong, A. (2004, July). Inequality, democracy, and persistence: Is there a political Kuznets curve? *Economics & Politics*, 16, No. 2, 189-212.
- Dodlova, M., & Giolbas, A. (2017, February). Regime type, inequality, and redistributive transfers in developing countries. *United Nations University World Institute for Development Economics Research (UNU-WIDER)*, 1- 29. Retrieved from <http://hdl.handle.net/10419/161594>
- Gradstein, M., Milanovic, B., & Ying, Y. (2001, March). Democracy and income inequality: An empirical analysis. *The World Bank Development Research Group Poverty and Human Resources, Policy Research Dissemination Center*. Washington: Policy Research Dissemination Center. Retrieved from <http://econ.worldbank.org>.
- Hamid, A., & Akram, N. (2013, June). Multi-dimensional income inequality in Pakistan. *International Journal of Economics and Business Research*, 8, No. 1, 2014, 21–35. doi:10.1504/IJEBR.2014.063939
- Hsu, S. (2008, August). The effect of political regimes on inequality, 1963-2002. *Trinity University-San Antonio, Texas, Department of Economics*. Texas: United Nations Research Institute for Social Development. Retrieved from <http://www.unrisd.org>
- Ilaboya, O., & Ohonba, N. (2013, March). Direct versus indirect taxation and income inequality. *European Journal of Accounting Auditing and Finance Research*, 1. No. 1, 1-15.
- Kammas, P., & Sarantides, V. (2018, November 07). Do dictatorships redistribute more? *Journal of Comparative Economics*, 47, 176 - 195. doi:<https://doi.org/10.1016/j.jce.2018.10.006>
- Keefer, P. (2009, July). The poor performance of poor democracies. (C. Boix, & S. Stokes, Eds.) *The Oxford Handbook of Comparative Politics*, 887-909. doi:10.1093/oxfordhb/9780199566020.003.0036
- Knutson, C. H. (2011, June 25). The economic effects of democracy and dictatorship. *Ph.D. Thesis, University of Oslo, Department of Political Science, Oslo*.



## **Interconnectedness Future: Navigating Global Challenges, the Challenging and the Unknown”- Exploring the Interplay Between Social, Economic, Environmental, Organizations, and Technological Challenges, and Developing Interdisciplinary Solutions for a Sustainable Future**

**Mr. Lawrence Walambuka**

University of South Africa

lwalambuka@gmail.com

Orcid: 0009-0000-8595-7925

### **ABSTRACT**

This article explores the interconnectedness future bestowed with the new digital era, and investigates the problems of the world view transformations which include economic trends, war, terrorism and counter-terrorism, the state, condition of the environment, climate change, transnational corporations and global governance. This article agrees through navigation of *The Good* contributions that the digital technology offers tremendous opportunities to communicate, work, consume, learn and create, as well as to participate in democracy and economy in new ways. From artificial intelligence, the Internet of Things and robotics, to cloud computing, data portability or 3D printing: it is clear how new technologies have radically transformed human daily lives, allowing humans to communicate instantly and across borders, to access and share information, socialise and express ourselves. By opening up new possibilities in education, employment and health, they add value to society and enhance economic and social well-being, including in times of crisis, as evidenced during the COVID-19 pandemic.

Navigating *The interconnectedness future*, the new digital technology, this study suggest that new digital technologies can be a driver for citizens’ empowerment by providing near-limitless communication and connection channels, ranging from commerce to smart cities and administration, or participation in civil society and public life. Going further, the digital age might call for rethinking our philosophical and ethical models, for example by questioning the boundaries between our consciousness and our body, with new perspectives in neuroscience, immersive technologies and transhumanism. In the midst of all these developments, this study ensure that policy and legal tools are adequate to protect human race in the digital age, forging a strong social contract that leaves no one behind. Navigating *the Global Challenges, Challenging* issues in new digital era, this study investigates the cause of human destruction for example the Hamas-Israel conflict which started on 7 October 2023 and conflicts as witnessed in Russo-Ukraine war and Israeli-Palestine conflict and this probes navigation into the scary darkness of the unknown as nuclear proliferation and drone technology escalate violence on the face of the earth. These challenges call for a responsible global governance system which champion exploring the interplay between social, economic, environmental, organisational and technological challenges and developing interdisciplinary solutions for sustainable future, considering human security and betterment of human condition.

The final conclusion of this study comes from the critical view of moral and ethical decay among the human race which is fast bringing ruin upon themselves. The human race acknowledges and understands the disruptive effects of new digital technologies and continue the destruction anyway. The conclusions and recommendations presented in this study are not the ingredients for solving the existing challenges and future problems and global challenges or take precautions in dealing with the technological developments to eliminate technological challenges, but instead are intended for use in further research on transformation processes of the new digital era worldview.

**Keywords:** Digital Challenges, Technologies, Navigation the Global Challenges, Interconnected Sustainable Future.

STG model	-	Security, Terrorism and Global-Governance
UN	-	United Nations
Interpol	-	International Police Organisation
OECD	-	Organisation for Economic Co-operation and Development
NSA	-	Non State Actor
NATO	-	Northern Atlantic Treaty Organisation
OSCE	-	Organisation for Security Cooperation in Europe
OIC	-	Organisation for Islamic Cooperation
SCO	-	Shanghai Cooperation Organisation
UNHRC	-	United Nations Human Rights for Refugees
OAS	-	Organisation of American States
UNSC	-	United Nations Security Council
UNGA	-	United Nations General Assembly
SADC	-	Southern Africa Development Community
EU	-	European Union
AU	-	African Union
ASEAN	-	Association of Southeast Asian Nations
GGAIR	-	Global governance actors in international relations.
IGOs	-	International Governmental Organisations
IIGOs	-	Informal International Governmental Organisations
SANDF	-	South African Defence Forces
DIRCO	-	Department of International Relations and Corporation

## 1. INTRODUCTION

This article explores the interconnectedness future bestowed with the new digital era, and investigates the problems of the world view transformations which include economic trends, war, terrorism and counter-terrorism, the state, condition of the environment, climate change, transnational corporations and global governance. This article agrees through navigation of *The Good* contributions that the digital technology offers tremendous opportunities to communicate, work, consume, learn and create, as well as to participate in democracy and economy in new ways. From artificial intelligence, the Internet of Things and robotics, to cloud computing, data portability or 3D printing: it is clear how new technologies have radically transformed human daily lives, allowing humans to communicate instantly and across borders, to access and share information, socialise and express ourselves. By opening up new possibilities in education, employment and health, they add value to society and enhance economic and social well-being, including in times of crisis, as evidenced during the COVID-19 pandemic. However, it is not the case, there is gross misuse of power and technology leading to insecurity, terrorism and weak global governance system.

This research chapter presents an overview of the current configuration of the global governance of international peace and security; and threats of terrorism as key issues in understanding international relations. Thus this study will use a productive way of exploring and grouping, then tabulating actors according to the specific threat they address at the stage of data collection and analysis stage. The first section provides the background to the study and gives a summary of the conceptual framework of understanding international relations in the lenses of security, terrorism and international governance. The focus primarily is understanding international relations in the international political landscape that seek to explore the three

dimensional model approach of security, terrorism and global governance (STG model). Attention is given to the challenges of measurement of security and terrorism and importance of democratic principles, human rights, peacebuilding and peacekeeping frameworks and models. The terrorism issue ought to be based on the premises of human security, human rights, global governance based on the framework of rule of law.

The weak nature of international law is a significant challenge and is the core of the problem in which international relations cannot fully be understood. This study will explore the contemporary nature of terrorism threats and human security problem in view of catastrophic terrorism caused by suicide bombers and rebellious militants perpetrating violence and engaging in terrorism acts. IR and international law sets clear the domestic and international legal framework in response to terrorist activities, namely the Geneva convention, convention against torture, and counter terrorism legal framework. This study posits that counter terrorism framework should not violate international human rights norms, and domestic constitutional human rights guarantees.

Most researchers did not fully explore security challenges, terrorism causes and effects and the shortfalls of global governance in addressing security and terrorism issues. Having an in-depth exploration of literature and documentary research, this study reveals that no researches have done in-depth research using the combinations of security, terrorism and global governance in understanding international relations. These three variables were studied as single phenomenon or a combination of two variables, either security and global governance or terrorism and international relations. This study brings to light the complexity of these variables and seeks to find a common solution that solve problems in all (STG model).

This study identified the gap in understanding these variables together, and contribute to a better understanding of international relations. The STG model analyses these variables in-depth and recommending key success factors in dealing with security; terrorism and global governance as key issues in understanding international relations. Thereafter, the research approach and design that is, the explanatory sequential mixed method research design, delimitations, and research ethics are discussed. This chapter study concludes with a cumulative and deductive illustration and presentation of the research plan, procedures, processes and research outline of this study followed by chapter conclusion.

## **1.1. BACKGROUND**

The catastrophic events of September 11, 2001 served as a wakeup call to the community of states and changes the IR landscape and world view of international politics. Security became a national priority to all states, creating new responsibilities of states, law enforcement agencies, national intelligence and new paradigms for international relations. States engaged in national security activities, collecting data, analysing and sharing information and intelligence, protecting critical infrastructure key assets, securing national borders, air and sea ports, investing in military and law enforcement, prepare for new response equipment, tactics, systems and training.

Terrorism is an ancient phenomenon dating back to old civilisations, in the 11<sup>th</sup> and 12<sup>th</sup> centuries, but in modern times its resurfacing is evident in the 19<sup>th</sup> century with the rebellious groups mushrooming all over the world especially after the anarchist group assassinated Czar

Alexander II in 1881. Other examples include 19<sup>th</sup> century European Anarchists, Social revolutionaries, Ku Klux Klan in the United States, and many others (Stern, 2000). The term terrorism was first used in France during the time of “Reign of Terror” from 1789 to 1794 and now the term seems to be mainly applied to actions by individuals or group of individuals. Terrorism became more popular after the events on 11 September in 2001 and dramatically moved to the centre of international relations.

The international community of states and intergovernmental organisations, nongovernmental organisations forming the who machinery of global governance, realised the impact of terrorism on human rights. Terrorism destructs human rights, democracy and rule of law. It attacks the values of the charter of UN, and other international statutory instruments such as rules governing armed conflicts, protection of civilians, tolerance among people and nations, peaceful resolution of conflict, destabilise governments, undermine civil society, jeopardise peace and security, threatens social and economic development, threatens territorial integrity, security of states, threatens international peace and security. In view of this the Security Council resolution 1373 obliges Member States take a number of measures to prevent terrorist activities and to criminalize various terrorist actions.

## **2. THEORATICAL FRAMEWORK (LITERATURE REVIEW)**

### **2.1. Understanding IR in the lenses of Security, Terrorism and global governance**

This phase will make use of the subheadings identified in phase 1 and 2 to provide a critical exposition of the key texts in the following subheadings according to IR and the STG framework: Security; Terrorism; and Global governance incorporating these themes into IR understanding. Alongside human nature and power, there are also a number of divisions between these two grand narratives in relation to order and security. Realists contend that the focus must be upon preventing another state (alliance) from securing sufficient military resources to impose its will upon others. The state system is governed by Darwinian principles in which the strong exploits the weak. The emphasis within the realist perspective is there upon high politics such as warfare and national security. For realist security and order can only be secured via an equilibrium of power. It is a self-help system with no overreaching world government to impose an effective sanction. (Bloor, 2022).

According to Kuan (2023) on World Economic Forum, “Global governance functions through a set of institutions, states, non-state actors, institutions, rules, and processes, that aim to manage cross boarder issues-like cross boarder relations, trade, financial transactions, migration, and climate change. It seeks to address collective concerns, and mediate common interests, creating both privileges and obligation for the public and private sector. It is also essential for solving shared problems: pandemics, wars, and financial crisis. It is not a set of treaties and organisations; it is comprised of a vast network of collaborative processes, relationships guidelines and monitoring mechanisms, which are all necessary to manage our increasingly complex interdependency.” This study will add to existing knowledge by introducing security and terrorism to the concept of global governance.

The argument in this study is based on missing STG model in understanding international relations. The views of wiser range of experts the World Economic Forum Expert Network comprised of among others; San Fransco Mancini, Vice Dean (Executive Education) &

associate professor in Practice, and Dr Marina Kaneti, Assistant Professor in international Affairs, and the National University of Singapore's Lee Kuan Yew School of public policy missed the key issues in their definition of global governance and these are security and terrorism which are the root causes of all the above mentioned issues especially 9/11 terrorist attack in the US.

This analysis will bring new understanding in international relations, analysing terrorist activities and violence against civilians, commercial targets across a diverse terrain among these are Sub Sahara Africa, Britain, Jordan, India, Indonesia, The Philippines, Russia, Saudi Arabia, Spain, USA, and Turkey. Terrorist attacks have caused serious security threats economically, socially, psychologically in different communities. This study analyses the paradigm shift from Sept 11 terrorist attack to present, and the new understanding of IR, actors and theories; new understanding of security, terrorism and global governance.

Global governance is a necessary requirement in understanding global governance. Global governance has taken a new paradigm shift characterised by emerging actors who play a pivotal role in understanding international relations. As the UN enters its eight decade, the world is less Westphalian than ever. Indeed, it is more appropriate to speak not of one, but at least three United Nations, consisting of member states, the secretariats and UN bureaucracy, and independent, yet UN affiliated, civil society organisations. These and other actors are assuming an increasingly prominent role within the wider global governance architecture. They can serve both as contributors from security and detractors from security and justice. According to (Bloor, 2021), "liberalism contends that international institutions maintain a system of harmony and balance among states. (Bloor, 2021) further suggested that, "Military and political conflict can be reduced with a combination of international institutions combined with a complex system of interdependency"

## **2.2 Theorists and Globalisation, Terrorism and global governance concept**

The terrorist attacks on US on 9/11 and subsequent terror war dramatically disclosed the downsides of globalisation, the flow of goods, information, ideologies, and people can have destructive as well as productive effects (Kellner, 2007). Terrorist Organisations (OTs) have "harvested" the globalisation process to improve their methods of operation. No matter how good security systems are, it will not be good enough to thwart all of the terrorist threats. It is not just a security procedure that has to become more sophisticated but also terrorist organisations funding. The sophisticated nature of terrorist organisations operations requires sophisticated security and sophisticated global governance systems. Terrorist organisations are creating businesses that assist and advance human society and use the funds for terrorist activities against their targets. In this situation the state is in a dilemma.

For example, Jemaah-Islamiyah, the terrorist organisation based in Indonesia created at least 50 highly profitable businesses needed by states in Asia that provide a vast source of funds for its operations while assisting local people's livelihoods. Good global governance (law enforcement and intelligence agencies) is needed in this instance to destroy these sources of funds in order to destroy their ability to operate.

AL Qaeda (AQ) is not a local terrorist organisation, but used advantages of globalisation with a weak global government and less sophisticated security to achieve its terrorist objectives. This



suggest that terrorists are taking advantages of using locally manufactured materials obtained from local sources, such as ammonium nitrate, rather than using factory-made explosives. For example, AL Qaeda used locally sourced American-made materials (Boeing airplanes to destroy American targets).

The literature review points out that a responsible inclusive global governance system is a solution to security issue and terrorism activities. The new understanding of IR is hinged on the STG model. The war on terrorism has changed the underpinnings of the post-cold war geopolitics arena. The major changes are perhaps unpredictability of future events and their extent significance on global politics and economics. There is a significant structural change as what happened in 1945 to 1989, the difference is the magnitude these structural changes impact our lives.

### **3. METHODOLOGY**

According to Leedy and Ormrod (2015), a research design offers the structure or plan used to collect and analyse data. In addition, Saunders, Lewis and Thornhill (2016) assert that the research design is the general plan for the research. It contains clear objectives, identifies the sources from which data will be collected, and explains the research constraints and ethical issues. The selection of research approach and design is guided by the research objectives and philosophical foundation of this study.

#### **3.1. The research design and paradigm**

The broad approach, frame of reference and body of thought are essential to the research process followed. According to Ponterotto (2016) and Saunders et al (2016), research philosophy and research paradigm are broad terms referring to a view on the development of knowledge and the nature of that knowledge. This research is grounded within the pragmatic philosophical assumption or research paradigm. According to pragmatists a world view is concerned with the application and solution to problem. It is angled to ward what works. Multiple methods or pluralistic approaches are often highly possible and appropriate within one study, and one single view can never give the entire picture as multiple realities might exist (Creswell, 2014; Sanders et al. (2016)

The researcher emphasises the problem and uses all available approaches to understand the problem, thus supporting the mixed method adopted in this study. This study will also all theories of IR highlighted in the literature review section to enrich the mix method adopted for the purpose of this study, especially on the evolution of security definition (from state explore -centric to non-state centric and the inclusion of feminist theory in analysis of security concept.

#### **3.2. Research Techniques: Exploratory sequential mixed method research design**

Indicated in the previous section, the exploratory sequential mixed methods research design was selected for this study. A two phase approach was followed. Phase 1 consist of a qualitative approach, followed by stage 2 which encompassed the qualitative stage. The first qualitative stage informed and directed the following quantitative research.



## **Phase 1**

### **3.2.1. Qualitative research**

The first stage comprises of a qualitative explanation of the STG dimensions for IR from a state level, systems level and individual level of analysis. The goal of this phase is to generate critical STG dimensions to inform and contribute to the development of a qualitative instrument to be applied in phase 2 of the research process. The target population consisted of 13 prominent actors in global governance (all G7, E7, and Brics countries), intergovernmental organisations, and all layers of global governance. This study analysed security reports, terrorist activities report, white paper on security, counter-terrorism Act and state responses. The study will also explore treaties, protocols and conventions. According to Klotz (2008), “international relations qualitative method means a study of one or few treaties or foreign policies, with decision making process to be traced to the micro-history level. (George and Bennett 2005) as in Klotz 2008.

For this population a non-probability, homogeneous, purposive sample was drawn consisting of set of 10 army officials, 10 SA navy officials, 10 DIRCO officials. Data was collected by means of semi-structured in-depth interviews following a conversational mode and a thematic analysis approach applied in the data analysis. The validity of data was tested through different methods of trustworthiness. Furthermore, in this qualitative method, this involved collecting data from documentaries, policy documents, white paper on security, security reports, reports on terrorism, speech by statesman and head of states, reports and research by academics, civil society reports, statistics from intergovernmental organisations and other agencies.

## **Phase 2**

### **3.2.2. Quantitative research**

The second phase of this study consists of a quantitative exploration of the importance of STG dimensions from the international relations perspective that is state level analysis, individual level analysis and systems level analysis. And how the STG variables behave and how they influence all actors’ responses. This phase requires recruitment of a large sample of different participants than the qualitative strand in phase. The goal is to identify STG dimensions to be incorporated in the holistic stg framework.

The questionnaires are distributed to selected sample via emails. According to (Teddie and Tashakkori, 2009) combining questionnaires and interviews in one research study brings together the advantages of breadth and depth associated with these methods. The specified respondents (sampling frame) consist of academics, military personnel, SA Navy personnel, DIRCO personnel, IGOs personnel, general public, high profile business people, migrants (Nigerians and Boko Haram, and Congolese) affected by terrorism and in SA for security reasons and civil society members.

This study explores “three layers of governance system” (Zurn, 2018) and commence by defining substantive Of global governance which is the global public good that must be delivered by global government institutions. This global-public good is international security. This paper starts by reviewing conceptual challenges and evolution of this concept. Given that

security is most usefully studied through the prism of security threats, this study identifies the threats to this global public good through stocktaking exercise of the threats perceptions of key states, first layer: (all G7, E7, and Brics countries) and offer a classification for the purpose of this study.

Second layer are the actors and institutions actively involved in global governance which are intergovernmental organisations, international tribunals, courts and non-state actors that work to provide security. Third layer is the macro-view of the global governance architecture. Of our public good, security. This layer includes specialised labour, the role hard and soft law, informal and formal rules. This paper is based mainly on existing secondary literature/ sources with the exception of the stocktaking exercise on threat perceptions. The target audience for this study include community of states (all G7, E7, and Brics countries), policymakers, academics, general public and civil servants in the arm and navy.

#### a. Qualitative data collection method

- Generate a pool of questions for interview guide, Expert review and refinement of questions, 10 army officials (2 site – Capetown CBD; Wetton), 10 SA navy officials 1 site – Simon’s town, 10 DIRCO officials in Capetown CBD) ,Sampling of participants, One-on-one in-depth semi structured interviews, Interviews conducted with representative of NGO’s on Zoom & Ms Teams worldwide, Active search of Zoom scheduled Zoom meetings by IGOs and NGOs across the world, Following up on you tube channel terrorist activities from 9/11 to date, Following up on you tube channel security issue, Following up on you tube channel global governance issues , Following up on CNN, BBC, Aljazeera reports on terrorism and security issues , Active search and finding of whitepaper on security issues, security reports, global governance reports and other government writings, policies and legislation, Subscribing to IGOs, NGOs, research institutions (ACCORD; ISS, GLOBE, IPI, Crisis Group, CSIS) and actively follow and record data of world events for analysis and interpretation, and Analysis of 17 Treaties relating to terrorism and security

## 4. Findings and Discussion

### 4. 1. INFOMATIVE TABLE

#### National Security Threat perceptions

STATE /ACTOR	YEAR	TYPE OF DOCUMENT	#THREAT
Brazil	2012	Defence White Paper	Medium
Canada	2017	Canada’s Defence Policy	Medium
China	2019	China’s National Defence in the New Era	Low
France	2017	Defence and National Strategy Review	High
German	2016	White Paper on German Security Policy, and the Future of	Medium

		Bundeswher	
India	2019	National Security Strategy	Medium
Indonesia	2015	Defence White Paper	Medium
Italy	2015	White Paper on International Security and Defence	High
Japan	2013	National Security Strategy	Low
Mexico	2019	National Public Security Strategy	Medium
Russia	2015	National Security Strategy	Medium
South Africa	2015	Defence Review	Low
Turkey	None	Not publicly available in English	High
United Kingdom	2015	National security Strategy and Strategic Defence and Security Review	High
United States	2017	National Security Review	High

**Source: Author's compilation**

The author finds that the threats comprise of:

#### #Threats:

- Use of force, Terrorism, Proliferation, Migration, Health issues, Economic threats, Organised crime, Climate change, Resources and infrastructure

#### 4.2. Global Conventions and protocols dealing with terrorist activities

This research finds that the conventions, protocols and treaties are not being respected by the community of states and this suggest that international is weak. The UN, ICC, ICJ needs some reforms. A these governing instruments are not serving the purposes.

Year	Treaty
1963	Convention on offenses and certain other acts committed on board aircraft
1970	Convention for suppression of unlawful seizure of aircraft
1971	Convention for suppression of unlawful acts against the safety of civil aviation
1973	Convention on the prevention and punishment of crimes against internationally protected persons
1979	International convention against taking of hostages
1980	Convention on the physical protection of nuclear materials
1988	Protocol for the suppression of unlawful acts of violence at airports serving international civil aviation , supplementary to the convention for the suppression of unlawful acts against the safety of civil aviation.
1988	Convention for suppression of unlawful acts against the safety of marine navigation
1988	Protocol for suppression of unlawful acts against the safety of fixed platforms located on the continental shelf.

1991	Convention for making of plastic explosives for the purpose of detection
1997	International convention for the suppression of terrorist bombing
1998	International convention for the financing of terrorist
2005	Amendment to Convention on the physical protection of nuclear materials
2005	Protocol to the Protocol for suppression of unlawful acts against the safety of fixed platforms located on the continental shelf.
2010	Convention for suppression of unlawful acts relation to civil aviation
2010	Protocol supplementary to the convention for the suppression of unlawful seizure of aircraft
2014	Protocol to amend the Convention on offenses and certain other acts committed on board aircraft

**Source:** UN Office of counter terrorism (<https://www.un.orgcounterterrorism/legal-instrument.shtml>)

The researcher used the following criteria to deduce meaning from secondary and primary data; qualitative and quantitative data as well as various theories:

#### 4.3 Data interpretation & integration

- Informative tables & Data analysis, Making sense of the observations, Making reasonable deductions from the data, Drawing meaningful conclusions from terrorist events, security issues, institutions, organisations, experiences, and Reporting findings from the interviews

#### 4.4 Quantitative data analysis and interpretation

Original data collected consists of measurements or numbers. It is a large data set about security issues, states, frequency of terrorism, frequency of threats, analysis of perceptions about terrorism and security by different countries, gender or age group or various professionals / personnel (Army personnel - SANDF, SA Navy personnel, DIRCO personnel, political office bearers etc.). For this data to give overall impression to research questions this study used descriptive statistics procedure to organise, identify patterns, summarise and visualise quantitative data. Data collected from various sources (Whitepaper on security, human rights handbook, UN Charter, security reports, Security council resolutions, UN general Assembly resolutions, throughout this study is tabulated, and are used as evidence for the purpose of this research. Frequency on aggression and frequents of threats by terrorists will be presented by means of a histogram. Mathematical and statistical methods will be used to calculate population samples and averages (measures of central tendencies) and measures of variability in international relations.

#### 4.5. Discussion and findings on Measurement of variables in international relations

Measurement of units and variables is central to the study of international relations. Political units such as actors, international organisations, and international corporations need to be understood, comparisons and relationship in regards to power, security, threats, polarity and dyads (comparison of two countries). All these variables inform, guides and approves this

research.

The research found that comparison of states is difficult because of variations in cultural issues, some think that Hamas is not a terror organisation, some thought it is. In this view this research concludes that the global governance architecture is not handling conflict in a way that rejects revenge and retaliation. USA intention and support of Israel by donating US\$14.5 Billion was not the solution. The following secondary data on death and casualties in Gaza is pathetic. USA secret intervention and denial caused more damage than solving the problem. The collective punishment by Israel has done a lot of damage to children, women and civilians. Violation of law was done as target became everyone.



Source: Aljazeera

## 5. Conclusion and recommendations

- Interconnectedness and digital technology is the Future, Global Challenges (digital divide) are inevitable (human vs machine/AI), Terrorism and security are challenges
- Global governance interplay between social (Philanthropy/Charity), economic (rich-poor gap/poverty), environmental (nuclear), organizations (IGOs), and technological challenges (military tech)-multilateralism, UN (Global Governance Architecture), states, researchers, academics, need to developing interdisciplinary solutions, IGO needs reforms (EU, UN, AU, NATO), New infrastructure in digital era need to respond to technological challenges, and Powerful states need to be stopped from abusing small states and sponsoring violence.
- The theoretical framework points out that a responsible inclusive global governance system is a solution to security issue and terrorism activities, and will put in place control measures and implement the treaties, protocols and rule of law to ensure human security.
- USA, UK, China, Russia, and France are the main contributors to environmental damage due to nuclear testing because of fighting for power and they also ignore UN Acts. The community of state must find avenues to put them to question. Equal representation is needed in the UN system, Africa, Asia, and Middle East need a voice.
- This research needs to be articulated further by researchers and academics to have these



benefits to the global governance architecture to be implemented and stop the Permeant 5 bully behaviour and imperialism within the UN systems, the aforementioned states needs equal development and security, for a child in China, UK, USA, France is the same child in Africa or Gaza, we do not want to find them under rubbles caused by misuse of military power, economic muscle and military technology.

## **6.REFERENCES**

- Bless, C & Higson-Smith, C. 1995. Fundamentals of social research methods: An African perspective. Cape Town Juta.
- Mattis J., USA, 2018. Military Defence Strategy: Sharpening the American Military Competitive Adge.
- USA, 2022. Fact Sheet: US Strategy Towards Sub-Saharan Africa.
- Canada, 1994., White paper on Defence
- Brink Van der Walt & Van Rensburg 2006: Fundamentals of Research methodology for health care professionals. 2<sup>nd</sup> edition. Cape Town: Juta
- De Vos, AS., Stydom, h., Fourche, CB & Delpont, CSL. 2002. Research at grass roots for: for the social sciences and human services professionals. 2<sup>rd</sup> edition. Pretoria: Van Schaik Publishers
- De Vos, AS., Stydom, h., Fourche, CB & Delpont, CSL. 2005. Research at grass roots for: for the social sciences and human services professionals. 3<sup>rd</sup> edition. Pretoria: Van Schaik Publishers.
- Cooper, DR, and Schindler, PS.1988. Business Research methods. 6<sup>th</sup> Edition. Boston, Mass: McGraw-Hill.
- Teddie, C. and Tashakukori, A. 2009. Foundations of mixed method research: Integrating quantitative and Qualitative Approaches in Social and Behavioural Sciences, Sage. Thousand Oaks CA.
- Zurn, M. 2018). A theory of global governance: Authority, Legitimacy, and contestation. Oxford University Press.
- Act 108 Of 1996: The Constitution: Government Gazette
- Bacon, M. (2012). Pragmatism: An introduction. Polity
- Biesta, G, & Burbules, N.C. (2003). Pragmatism and Educational Research. Rewman & Littlefield.
- Brown. C. (2005) 3<sup>rd</sup> ed Understanding International Relations: Palgrave, McMillan
- Creswell, JW. 1994, Research design: Qualitative and Quantitative approaches. Thousand Oaks, California: SAGE Publications
- Creswell, JW. 2009, Research design: Qualitative and Quantitative approaches. Mixed method approach. 3<sup>rd</sup> edition. Thousand Oaks, California: SAGE Publications
- Creswell, JW., Plano Clerk, V., Gutman, M., AND Hudson, W. 2003. Advanced mixed method research designs.
- Guba, E. and Lincoln, YS. 2005. Pragmatic controversies, contradictions, and emerging confluences, in Denzin, NK., Lincoln, YS. (Eds): Handbook of Qualitative Research, 3<sup>rd</sup> edition, Sage Thousand Orks.
- Guba, E.G and Lincoln, Y. 1994. Competing paradigm in qualitative, 3<sup>rd</sup> edition. Sage. Thousand Oaks. Research, Denzie, N., Lincoln, Y.(eds)Handbook of qualitative research
- Heywood, A. 2011. Global Politics: Palgrave Macmillan.
- HRRC (2008) human rights code of ethics, Human Science Research Council. SA. Government Gazette
- Joshua S, Goldstein & Jon C. (2008) 8<sup>th</sup> ed. International Relations. Pavehouse.
- Leedy, PD. 1993. Practical research: planning and design. New York: Macmilan.
- Leedy, PD. 1997. Practical research: planning and design.6<sup>th</sup> Edition. London: Prentice-Hall.
- Leedy, PD. 2005. Practical research : planning and design. 8<sup>th</sup> Edition. Upper Saddle River. New Jersey: Pearson Education Inc.
- Leedy P.D. & Qrmard, J.E. (2015) .11<sup>th</sup> (ed). Practical Research: Planning and Design. Edinburgh Gate. Pearson Education
- Lincoln, Y. S. Guba, E. G. (2005) Paradigmatic Controversies, Contradictions, and Emerging Confluences,
- Mertela, F. (2015). Fallible Inquiry with Ethical Ends –in- View. A Pragmatist Philosophy of science for organisational research Organisation Studies, 36.537-563
- Ponterotto, P.J. (2005), Qualitative research in counselling psychology A primer on research paradigm and philosophy of science. Journal of counselling psychology, 52(2):126-136
- San Fransco Mancini, Vice Dean (Executive Education) and Dr Marina Kaneti, (2023), World Economic Forum: National University of Singapore's Lee Kuan Yew School of public policy
- Saunders, Lewis and Thornhill (2016). Research methods for business students. Seventh edition.



Edinburgh Gate. Pearson Education

- Smith, MJ. (1988). Contemporary communication research methods, Belmont Calif: Wadsworth.
- Stern J. (2000). Pakistan 's Jihad Culture: Foreign Affairs
- Stern. J. (1979) The Ultimate terrorists. London: Harvard University Press.
- Stern. J. (2003) Terror in the name of God: Why religious militants kill. New York: Harper Collins.
- Teddie, C. & Yu, F. 2007. Mixed Method Sampling: Typology with examples. Journal of Mixed Method Research, 1(1):77-100
- Strauss, A. & Corbin, J. 1998. Basics of qualitative research. London: Sage Publishers.
- Klotz, A., AND Praksh, D. 2008. Qualitative methods in international relations. Palgrave. McMillan
- Bloor, K., 2022. Understanding Global politics: E-International Relations Publishing
- Michael, et al. 2021. Global governance in the world of change: Cambridge University Press.
- Rensburg GH., et al, 2010. Research in Social Sciences, RSC2601: UNISA
- Sorenson, G., Jackson, R., and Muller, J. 2019. Introduction to international relations 8<sup>th</sup> Edition. UK. Oxford University Press.
- Sorenson, G., Jackson, R., 2013. Introduction to international relations 6<sup>th</sup> Edition. UK. Oxford University Press.
- Spindler, M., 2013. International relations: A self-study guide to theory. Toronto: Barbara Budrich publishers.
- Brown, C., and Ainley, K., 2005. Understanding international relations, 3<sup>rd</sup> Edition. Palgrave, McMillan
- Yousaf, N. 2017. A case against transformational leadership: Empirical Examples from political history of South Asia: International Journal of public leadership.
- Tsai, Y, 2009. The emergence of human security. A constructivist view. International Journal of Peace Studies., Volume 14, No. 2
- Kellner, D, 2007. Globalisation, Terrorism, and Democracy: 9/11 aftermaths. Springer



## The Crime of Accepting a Murder Order - European Solutions

**Eryk Łęgowik**

Jan Długosz University in Czestochowa  
eryk.legowik@doktorant.ujd.edu.pl  
ORCID: 0000-0001-7499-2303

**Anna Warston**

Jan Długosz University in Czestochowa  
anna.warston@op.pl  
ORCID: 0000-0001-9452-3459

### ABSTRACT

The offence of accepting a murder order, which has been part of the Polish legal order since 1 October 2023, is a novum in the Polish Criminal Code. The Polish legislator's solution increases the protection of life. As stipulated in Article 148a of the Polish Penal Code, accepting a murder order is punishable by imprisonment from 2 to 15 years. The authors take a closer look at the reasons why this crime was introduced in Poland. In addition, the authors undertake to introduce European solutions to the crime of accepting a murder order. Similar offences (contract killing, conspiring to kill a person, making promises and gifts, etc.) are also in force in several European countries. These include Cyprus, Slovakia, the Czech Republic, Spain and Romania. The authors take the position that the crime of accepting a murder order undoubtedly strengthens the protection of the right to life. The controversies and doubts surrounding the introduction of this provision into the Polish legal order must be verified by practice. Moreover, as the European legislature's solutions show, the introduction of the crime of accepting a murder order is justified.

**Keywords:** Murder, Polish Criminal Code, Crime.

The offence of accepting a murder order, which has been part of the Polish legal order since 1 October 2023, is a *novum* in the Polish Criminal Code<sup>†</sup>. The Polish legislator's solution increases the protection of life. As stipulated in Article 148a of the Polish Penal Code, accepting a murder order is punishable by imprisonment from 2 to 15 years. This provision raises a number of controversies. Above all, the issue of the responsibility of a person who has accepted a murder order is problematic. The criminalisation of behaviour so far removed from the intentional infliction of a fatal effect is based on the criminally-politically motivated necessity to protect it, even before there are visible signs of the preparation of an attack, assuming a significant probability of the order taker entering higher levels of exposure or violation of this legal good. This regulation may raise the question of whether the shift of criminality to the foreground of the preparation of murder from the perspective of the guarantee rules of criminal law does not reach too deeply into the sphere of behaviour potentially dangerous to human life<sup>§</sup>.

Doubts also arise with regard to the elements of the offence. It is difficult to determine when a crime would be attempted and when it would be committed. Article 148a § 2 of the Polish Criminal Code introduces a so-called non-criminality clause. This means that a person who, prior to the commencement of criminal proceedings, disclosed to the authorities the person ordering the murder and the relevant circumstances of the committed act is not liable for this offence.

Similar offences (contract killing, conspiring to kill a person, making promises and gifts, etc.) are also in force in several European countries. These include Cyprus, Slovakia, the Czech Republic, Spain and Romania. With the above in mind, it should be noted that according to Section 217 of the Cyprus Criminal Code<sup>\*\*</sup>, any person who conspires with any person to kill a human being, whether in the territory of the Republic of Cyprus or elsewhere, is guilty of an offence and punishable by fourteen years' imprisonment. The Slovak legislator, on the other hand, has chosen to criminalise murder with the intent to obtain financial gain. As stated in Section 144 section 2 letter „f” of the Slovak Criminal Code (*Trestný zákon*)<sup>††</sup>, an offender who kills a human being with intent to obtain financial gain is liable to imprisonment (20 to 25 years). This offence is also punishable by life imprisonment. As stated in § 140 section 1 letter “j” of the Czech Criminal Code (*Zákon trestní zákoník*)<sup>‡‡</sup>, whoever intentionally kills a human being with the intent to obtain pecuniary gain for himself or another person shall be liable to imprisonment for a term of fifteen to twenty years or to life imprisonment. In the French Republic, it is a criminal offence, as typified by Article 221-5-1 of the French Criminal Code (*Code pénal*)<sup>§§</sup> to make offers or promises, or to offer gifts, presents or advantages of any kind to a person with a view to his or her committing murder or poisoning, including outside France. A person who offers (incites) murder is liable to ten years' imprisonment and a fine of €150,000, even if the offence has not been committed. The legislator of the Kingdom of Spain, in Article

---

<sup>†</sup> Act of 06<sup>th</sup> June 1997 Polish Criminal Code (kodeks karny).

<sup>‡</sup> R. Kokot, *Przestępstwo przyjęcia zlecenia zabójstwa (art. 148a § 1 k.k.) w ujęciu nowelizacji kodeksu karnego z 13 czerwca 2019 roku*, [in:] *Acta Universitatis Wratislaviensis, Przegląd Prawa i Administracji CXXII*, No 3994 Wrocław 2020, p. 277.

<sup>‡‡</sup> *Cyprus Criminal Code*, source: <http://www.cylaw.org/-/nomoi/arith/CAP154.pdf>. [access: 06.11.2023].

<sup>§§</sup> *Slovak Criminal Code (Trestný zákon)*, source: [https://www.ilo.org/dyn-natlex/natlex4.detail?p\\_lang=&p\\_isn=72646&pclassification=01.04](https://www.ilo.org/dyn-natlex/natlex4.detail?p_lang=&p_isn=72646&pclassification=01.04). [access: 06.11.2023]

<sup>††</sup> *Czech Criminal Code (Zákon trestní zákoník)*, source: <https://www.zakonyprolidi.cz/cs/2009>. [access: 06.11.2023].

<sup>§</sup> *French Criminal Code (Code pénal)*, source: [https://www.legifrance.gouv.fr/codes/texte\\_lc-LEGITEXT000006070719?etatTexte=VIGUEUR&etatTexte=VIGUEUR\\_DIFF](https://www.legifrance.gouv.fr/codes/texte_lc-LEGITEXT000006070719?etatTexte=VIGUEUR&etatTexte=VIGUEUR_DIFF). [access: 06.11.2023].

139 section 1 point 2 of the Criminal Code (*Código Penal*)<sup>\*\*\*</sup>, has made it a criminal offence to murder a person in exchange for a financial benefit, reward or promise. This offence is punishable by imprisonment of between 15 and 25 years in the Spanish legal order. The criminalisation of murder for pecuniary gain also has its expression in Romania. Article 189 section 1 letter “b” of the Romanian Criminal Code (*Codul Penal*)<sup>†††</sup> provides for life imprisonment or imprisonment from 15 to 25 years for the above offence.

The offence of accepting a murder order undoubtedly strengthens the protection of the right to life. The controversies and doubts that accompany the introduction of this provision into the Polish legal order must be verified by practice. On the one hand, the legislator's claims of the existence of a loophole should be acknowledged. On the other hand, however, it seems risky to introduce this type of prohibited act due to the problem of the elements of the offence. As the solutions of the European legislators show, the introduction of the offence of accepting a murder order is justified.

---

<sup>7</sup>*Spanish Criminal Code (Código Penal)*, source: [https://www.mjusticia.gob.es/es/AreaTematica/DocumentacionPublicaciones/Documents/Criminal\\_Code\\_2016.pdf](https://www.mjusticia.gob.es/es/AreaTematica/DocumentacionPublicaciones/Documents/Criminal_Code_2016.pdf). [access: 06.11.2023].

<sup>8</sup>*Romanian Criminal Code (Codul Penal)*, source: <https://legislatie.just.ro-/Public/DetaliiDocumentAfis/223635>. [access: 06.11.2023].



## Sources of Law in the Frankish State (Lex Salica)

**Ph.D. Artur Lis**

The John Paul II Catholic University of Lublin, Poland

arturlis@kul.pl

ORCID: 0000-0003-4613-0671

### ABSTRACT

This study explores the sources of law in the Frankish State, with a particular focus on the Lex Salica, the customary law of the Salian Franks. The primary source of law in the Frankish monarchy was the customary law of individual Germanic tribes under Frankish influence. The research delves into the 'personal law' principle of early medieval states, where legal systems applied the laws of a person's tribal origin. It highlights 'professio iuris', a formal declaration specifying the applicable law at the start of judicial proceedings. The transition from kinship ties to territorial associations and the emergence of 'consuetudes loci', local customs, is analyzed. The study illustrates the evolution to the territoriality principle of law in later centuries. It emphasizes the lack of standardized law in the Frankish state, with tribal customary laws transmitted orally and later recorded. The 'Leges Romanae Barbarorum', collections of various tribal laws, are examined as key law sources. Lex Salica is identified as a notable collection, reflecting the Germanic legal system and its tribal roots. The original text, Pactus Legis Salicae, written in primitive Latin with Old Germanic expressions, is explored. Subsequent minimal formal revisions to Lex Salica, including the Recensio Karolina under Charlemagne, are discussed. Other compilations like Lex Ribuaria, Lex Alamanorum, and Lex Baiuvariorum, and their influences, are also covered. The role of Roman law and ecclesiastical influence in the Frankish legal system is considered. The development and significance of monarch-issued capitularies, especially during the Carolingian era, are analyzed. Finally, the study considers the importance of legal documents and formularies, such as the Formulae Marculfi, in understanding Frankish law.

**Keywords:** Frankish State, Customary Law, Personal Law Principle, Professio Iuris, Consuetudes Loci, Territoriality Principle.

The primary source of law in the Frankish monarchy was the customary law of individual Germanic tribes that came under the influence of Frankish state power. This aligns with the commonly emerging principle in the early formation of medieval states known as the personal law principle. According to this principle, the legal system applied the laws of the tribe from which a person originated in matters of justice. Therefore, it was assumed that at the beginning of a judicial proceeding, the procedural party would make a formal declaration specifying the law under which they wished to be judged. This was known as *professio iuris*.

With the diminishing importance of ancient kinship ties in favor of territorial associations, local customary laws, known as *consuetudes loci*, began to take shape. This development eventually led to the triumph of the territoriality principle of law in later centuries.

It should be emphasized that in the Frankish state, there was no standardization of law. Instead, the customary laws of various tribes, which had been transmitted through oral tradition, were gradually recorded. As a result of these efforts between the 5th and 7th centuries, numerous collections emerged, collectively referred to as "*Leges Romanae Barbarorum*" or the laws of the barbarians. However, the term "law" is not entirely accurate in this context, as the starting point and basis for these compilations were customary laws. Nevertheless, these collections also included provisions that were modified accordingly and adapted to current needs.

Meanwhile, the most famous and oldest collection that holds a distinct position is the compilation of customary law of the Salian Franks - *Lex Salica*. The original text of this compilation, known as *Pactus Legis Salicae*, dates back to the early 6th century. *Lex Salica* stands as a monument to the inherently Germanic legal system, bearing numerous remnants of the ancient kinship-tribal organization. However, written in primitive Latin with many Old Germanic expressions, *Lex Salica* reveals significant challenges.

Subsequent revisions of this collection, including the last one under the rule of Charlemagne (known as the *Recensio Karolina*), introduced minimal changes to the text. These changes were primarily formal in nature, and as a result, the compilation during the Carolingian era became more of a relic of the past than a collection of customary law.

A separate group among the *Leges barbarorum* comprises compilations of customary laws of the Riparian Franks, Alamanni, and Bavarians. The *Lex Ribuaria* was developed in the 8th century and bears similarities in content to Salian law. It demonstrated influences from the legislative activities of the Church, as well as certain interactions with Roman law. The *Lex Alamanorum* represents the legal system of the South Germanic tribe of Alamanni, finalized in the early 8th century. It's worth noting that the direct influence of the clergy on the formation of this collection is evident in the fact that, among other things, the entire first part of the compilation was dedicated to protecting the interests of the Church, while the two subsequent parts dealt with secular matters. On the other hand, the compilation of Bavarian law - *Lex Baiuvariorum*, emerged in the first half of the 8th century, inspired by Alamannic law. This collection exhibited significant borrowings from the Code of Euric.

Among the next group of *Leges barbarorum*, it is worth mentioning the compilations that were created during the reign of Charlemagne and under his direct initiative. This group includes the compilation of Saxon law - *Lex Saxonum*, made in the early 9th century, the law



of the Chamavi Franks - Lex Chamavorum (Ewa Chamaworum), and the law of the Frisians - Lex Frisionum. Both collections were incomplete, serving as preparatory works for the creation of an official code. Next in line were the laws of the Angles and the Warnians, also known as the Tuitones.

Additionally, Roman law was used by the ecclesiastical organization in the Frankish state, following the principle "Ecclesia vivit lege romana." However, individual clergy members, in accordance with the principle of personal law, still adhered to the laws of their respective origins.

As a source of law in the Frankish state, it's important to mention the laws issued by the monarch, known during the Carolingian era as capitularies (capitularia). These were based on the royal bannus, the right to issue commands and prohibitions, violation of which incurred high fines. In literature, Frankish capitularies were divided into three categories: secular (mundana), ecclesiastical (ecclesiastica), and mixed (mixta) based on content. Another classification considered their scope, distinguishing capitularies added to specific customary law compilations (capitularia legibus addenda). The third criterion related to the creation of capitularies as an independent expression of the ruling authority's legislative activity (capitularia per se scribenda). These capitularies could apply either throughout the entire kingdom or within specific territories. Capitularies added to leges were essential tools of royal policy, modifying tribal laws as needed and serving to unify legal practices. Among the most important capitularies in this field are those issued by Charlemagne, such as the capitulare Legi Ribuariae additum added to Ripuarian law and the capitularia ad legem Baiuvariorum addita added to Bavarian law. Another distinct group of capitularies consisted of instructions for royal envoys (capitularia missorum).

An important source for understanding Frankish law consists of documents drafted in connection with legal transactions. These documents were divided into royal documents, which held full evidentiary power (such as confirmations of privileges), and private documents containing declarations of will (carta) or attestations of legal transactions (notitia). From the 6th century onwards, based on existing documents, templates were created to facilitate the drafting of specific acts in the future. Many collections of formulas, or formularies, have survived, designated by the name of the author (e.g., Formulae Marculfi, a famous set of document templates created by the monk Marculf for the royal chancellery) or the names of scholars who discovered the collection (e.g., Formulae Salicae Merkalianae, named after the publisher Jan Merkel), and even the names of the places from which they originated (e.g., Formulae Andecavensae).

## Sağlık Hizmetlerinde Yapay Zeka ve Deep Patient Örneği

**Nadihan DOĞAN**

Dicle University  
22926006@ogr.dicle.edu.tr  
Orcid: 0000-0002-0734-8638

**Assoc. Prof. Dr. Sadık SERÇEK**

Dicle University  
sadik.sercek@dicle.edu.tr  
Orcid:0000-0003-2429-320X

### ÖZET

Yapay zeka insanlık tarihinin en büyük dönüm noktası olma yolunda ilerlemekte ve yeni bir çağ açmaya başlamaktadır. Geleceğimizi şekillendirmeye başlayan bu gelişme yapay zekaya ilgi duymayan kişileri de kapsamış olup yapay zeka temelli uygulamaları, hizmetleri kullanmaya ve öğrenmeye mecbur kılmaktadır. Bu araştırmada, hayatımızı ciddi ölçüde değiştiren yapay zeka kavramı ele alınıp incelenmekte ve yapay zekanın sağlık sektöründe kullanımı ile ilgili daha önce yapılmış olan bir çalışma ele alınmaktadır. 2015 yılında New York'ta Mount Sinai Hastanesi'ndeki bir araştırma grubu hastanenin geniş hasta kayıtları veri tabanına derin öğrenme uygulama denemesi gerçekleştirdi. Bahsedilen örnek çalışmanın dışında ülkemizde de sağlık sektöründe hayata geçirilen yapay zeka temelli hizmetlere de yer verilmiştir. Deep Patient olarak adlandırdığı program, yaklaşık 700.000 bireyin verisi kullanılarak eğitildi ve yeni kayıtlar üzerinde test edildiği zaman, hastalık tahmin etmede inanılmaz derecede iyi olduğunu gösterdi.

Bu çalışmada yapılan yapay zeka denemesi incelenip ülkemizdeki hastanelere entegre edilebilirliği ve yapay zekanın nasıl kullanılacağı ile ilgili yapılacak çalışmalara ışık tutması hedeflenmektedir. Bunun için öncelikle yapay zeka kavramı açıklanacak ve daha sonra yapılan çalışmalar ele alınacaktır.

**Anahtar Kelimeler:** Yapay Zeka, Derin Öğrenme, Derin Hasta

## Artificial Intelligence and Deep Patient Example in Health Care

### ABSTRACT

Artificial intelligence is on its way to becoming the greatest turning point of humanity and a new era is beginning to dawn. This development, which has begun to shape our future, also includes people who are not interested in artificial intelligence and obliges them to use and learn artificial intelligence-based applications and services. In this research, the concept of artificial intelligence, which has seriously changed our lives, is discussed and examined, and a previous study on the use of artificial intelligence in the health sector is discussed. In 2015, trials of applying deep learning to the large patient database of a research group hospital at Mount Sinai Hospital in New York were carried out. In addition to the mentioned case study, artificial intelligence-based services implemented in the health sector in our country have also been included. The program, called Deep Patient, had data available on nearly 700,000 people and was shown to be incredibly good at predicting likelihood when tested on new records.

In this study, the artificial intelligence trial is examined and it is aimed to shed light on the studies to be carried out on its integration into hospitals in our country and how artificial intelligence will be used. For this purpose, first the artificial intelligence features will be explained and then the studies will be discussed.

**Keywords:** Artificial Intelligence, Deep Learning, Deep Patient

## GİRİŞ

Yapay zekâ denince aklımıza genellikle otonom arabalar, akıllı evler, hayatımızı kolaylaştıran akıllı robotlar ve belki de geleceğimiz için tehdit olabilecek kendi kendine öğrenmeyi başarabilen yazılımlar, algoritmalar gelmekte. Shapiro, yapay zekayı akıllı davranış olarak adlandırılan şeyin hesaplamalı olarak anlaşılması ve bu davranışı sergileyen nesnelerin yaratılmasıyla ilgilenen bir bilim ve mühendislik alanı olarak tanımlamaktadır (Shapiro, 1992). Yapay zekanın temel hedefi, akıllı davranışı mümkün kılan ilkeleri anlamaktır. Günümüzde yüksek bir hızda gelişen teknolojiyle birlikte yapay zekâ kavramı da yeni bir boyuta geçmekte ve giderek hayatımızın her alanına yayılmaktadır. Yapay zekânın tarihi eskiye dayansa dahi ilk kez kavramsal olarak 1956'da İngiltere'de New Hampshire'da bulunan Dartmouth College'da yapılan bir konferansta kullanılmıştır (Lewis, 2014).

Bu araştırmada, hayatımızı ciddi ölçüde değiştiren yapay zeka kavramı ele alınıp incelenmekte ve yapay zekanın sağlık sektöründe kullanımı ile ilgili daha önce yapılmış olan bir çalışma ele alınmaktadır. New York'ta Mount Sinai Hastanesi'nde 2015 yılında bir araştırma ekibi hastanenin geniş hasta kayıtları veri tabanına derin öğrenme uygulama denemesi gerçekleştirdi. Bahsedilen örnek çalışmanın dışında ülkemizde de sağlık sektöründe hayata geçirilen yapay zeka temelli hizmetlere de yer verilmiştir. Deep Patient olarak adlandırdığı program, yaklaşık 700.000 bireyin verisi kullanılarak eğitildi ve yeni kayıtlar üzerinde test edildiği zaman, hastalık tahmin etmede inanılmaz derecede iyi olduğunu gösterdi.

Bu çalışmada yapılan yapay zeka denemesi incelenip ülkemizdeki hastanelere entegre edilebilirliği ve yapay zekanın nasıl kullanılacağı ile ilgili yapılacak çalışmalara ışık tutması hedeflenmektedir. Bunun için öncelikle yapay zeka kavramı açıklanacak ve daha sonra yapılan çalışmalar ele alınacaktır.

## KAVRAMSAL ÇERÇEVE

Akıllı sistemler gibi terimlerin yaygın olarak kullanılmasına rağmen, zekanın üzerinde geniş çapta mutabakata varılmış bir bilimsel tanımı yoktur. Yapay Zekanın tarihinin Aristoteles'e kadar uzandığını söyleyebilmemiz mümkündür. Var olan belgelerde, Aristoteles'in düşüncenin algoritmasını oluşturmak için uğraştığını ancak bu konuda zorluklarla karşılaştığını da dikkat çektiği belirtilmektedir (Bilge, 2007:113). İnsanlar tarih boyunca zihni modellemeye yönelik uğraşlarda bulunmuşlardır. Saat mekanizması, hesap makinesi, bilgisayar, mekanik aletler, satranç ve dama oynayan bilgisayar programlarını bu uğraşlara örnek olarak gösterebiliriz. Honavar, mevcut yapay zekanın keskin sınırlar ile çizilmiş alanlar dışında kalan diğer alanların eylem, akıl yürütme, adaptasyon ve öğrenme, iletişim, planlama ve hedefe yönelik problem çözme, özerklik, yaratıcılık, farkındalık, organizasyon gibi kavramların tümünü kapsayacak ve insan beyni gibi kusursuz işleyecek yapıda olmadığını belirtmektedir (Honavar, 2006). Yapay Zeka terimi, akıllı sistemleri anlama ve inşa etme girişimini ifade eder.

Yapay zeka kavramsal olarak ilk kez 1956'da İngiltere'de New Hampshire'da bulunan Dartmouth College'da yapılan bir konferansta kullanılmıştır (Lewis, 2014).

Mahesha ve Kannikaparameshwari, yaptıkları bir çalışmada yapay zeka türlerini yedi ayrı başlıkta incelemiştir. Bunlar, reaktif makineler, sınırlı hafıza, zihin teorisi, kendinin farkında

olan, yapay dar zeka, yapay genel zeka, yapay süper zeka olarak sınıflandırılmıştır (Mahesha ve Kannikaparameshwari, 2023).

**Reaktif makineler:** insan zihninin yeteneğini simüle etme konusunda yalnızca sınırlı kapasiteye sahip olan geleneksel yapay zeka türleridir. Bu makineler “öğrenme” yeteneğine sahip değildir. Çevreyi incelerler ve olası çözümler arasından en iyi çözümü seçerler.

**Sınırlı hafıza:** az miktarda hafızaya sahip bu yapay zeka türü geçmiş deneyimleri yeni kararlara uygulama kapasitesi konusunda sınırlıdır. Bu grup, sohbet robotlarını, sanal asistanları ve sürücüsüz araçları içerir. Mevcut uygulamaların çoğu bu yapay zeka kategorisine girmektedir.

**Zihin teorisi:** zihin teorisi, şu anda geliştirilmesi planlanan gelecekteki yapay zeka sistemleridir (Tucci, 2020). Yapay zekaya uygulandığında bu sistemlerin duyguları anlayabilecek sosyal zekaya sahip olması bekleniyor. Daha önce bahsedilen iki tür yapay zeka, modern sistemlerin çoğunluğunu oluşturmakta olup, bu tür ve öz-farkındalığa sahip yapay zekalar konsept olarak geliştirilmektedir ve çalışmalar halen devam etmektedir.

**Kendinin farkında olan:** insan uygarlığının sonuna dair her kıyamet öngörüsüyle ilişkilendirilen yapay zeka türüdür. Öz farkındalığa sahip makineler, kendi mevcut durumlarını anlayabilecek, dolayısıyla kendilerinin bilincine varabilecek ve bilgileri başkalarının duygularını anlamak için kullanabilecek. Bu tür makineler, kendi kendini yönlendiren eylemler geliştirme yeteneğine sahip olacak.

**Yapay Dar Zeka (YDZ):** sadece belirli bir iş türünü üstlenmek üzere tasarlanmış ve eğitilmiş bu yapay zeka türü belirli bir görevi özerk olarak yerine getirdiğinden, çok sınırlı veya dar bir yeterlilikler dizisine sahiptir. Bu sistemler tüm reaktif ve sınırlı hafızalı yapay zekalara karşılık gelir.

**Yapay Genel Zeka (YGZ):** insan beyninin bilişsel yeteneklerini kopyalayabilen bu yapay zeka türü çeşitli görevleri yerine getirebilir, öğrenip kendini geliştirebilir. İnsanlar gibi algılama, anlama, öğrenme ve işlev yapma yeteneğini sağlar. Bu yapay zeka sistemi alan bilgisini uygulamak ve bilinmeyen bir göreve otomatik olarak bir çözüm bulmak için bulanık mantık kullanır.

**Yapay Süper Zeka (YSZ):** YSZ yalnızca insan zekasını kopyalamakla kalmayacak, aynı zamanda çok daha yüksek depolama alanına (yani hafızaya), daha hızlı veri analizine ve daha iyi karar verme gücüne sahip olacak. YSZ'nin yeteneklerinin insanlarınkinin yerini alması bekleniyor.

## SAĞLIK ALANINDA UYGULANAN BAZI YAPAY ZEKA ÖRNEKLERİ

### 1. Türkiyede Sağlık Alanında Yapay Zeka Uygulamaları

#### E-Nabız

Vatandaşların sağlık kuruluşlarında yapmış oldukları muayene, tetkik ve tedavilerine dair tüm verilere internet ve mobil cihazlar ile ulaşabilmelerine olanak sağlayan kişisel sağlık kayıt sistemidir.

### **Merkezi Hekim Randevu Sistemi**

Sağlık hizmeti almak isteyen kişilerin Sağlık Bakanlığına bağlı hastaneler, aile hekimleri ve dış sağlığı merkezlerine internet, mobil uygulama veya Alo182çağrı merkezi aracılığıyla istedikleri hastane ve hekimden randevu alabilecekleri bir uygulamadır.

### **NeyimVar?**

Kişilerin e-nabız veya e-devlet aracılığıyla giriş yaptığı bu uygulama sisteme bildirilen şikayetleri değerlendirerek uygun branşa yönlendirmektedir.

### **Sağlık Kodlama Referans Sunucusu (SKRS)**

Sağlık Bilgi Yönetim Sistemleri'nde kullanılan kodlama ve sınıflandırma standartlarının yer aldığı bir referans sunucusu olup sağlık alanında kullanılan verileri kodlanabilir bir yapıda kullanıcıya sunmakta ve veri iletiminde ortak bir dil kullanılmasını sağlamaktadır.

### **Teleradyoloji**

Radyolojik görüntülemelerin istenilen zamanda ulaşılabilir olmasını ve e-nabız aracılığıyla vatandaşlar ile paylaşılmasına olanak sağlayan bir uygulamadır.

### **Sina (Sağlıkta İzleme ve Nedensel Analitik)**

Sağlık sektöründeki paydaşların daha etkili ve bilinçli kararlar alabilmesine imkan sağlayan Sağlık Bakanlığına ulaştırılan sağlık istatistiklerinin raporlanmasını mümkün kılan uygulamadır.

### **Mekânsal İş Zekası (MİZ) Platformu**

Hasta hareketlerinden yola çıkarak verilerin coğrafi konumlarına göre analiz edilmesini sağlayan mekânsal istatistikler ve çözümlemeler sağlayan bir araçtır.

## **2. Hastalıkların Teşhisinde Kullanılan Bazı Yapay Zeka Uygulamaları**

### **İBM Watson Onkoloji Çözümleri**

Watson, hasta verilerinin içeriğini anlar ve analiz eder, tanıyı etkileyen temel göstergeleri düzenler, bunları ekranda görüntüler ve doktorun içerikleri kontrol etmesine olanak tanır. Watson'ın doğal dil işleme yetenekleri; makaleleri, doktorların önlemlerini, tedavi kılavuzlarını ve Ulusal Kapsamlı Kanseri Ağ (NCCN) ve diğer kaynaklar aracılığıyla araştırılan en iyi klinik vakaları anlama gibi yapılandırılmamış verilerden yararlanır (Lee ve Kim, 2016:55).

### **Meme Kanseri Teşhisi**

Teksa's'taki Houston Metodist Araştırma Enstitüsü meme kanseri riskini tahmin edebilecek bir yapay zeka yazılımı geliştirmiştir. Araştırmacılar yazılımı 500 meme kanseri hastasının mamogramlarını ve patoloji raporlarını değerlendirmek için kullandı. 50 grafiğin manuel olarak incelenmesi iki klinisyenin 50 ila 70 saatini alırken, yapay zeka yazılımı 500 grafiği birkaç saatte inceleyerek doktorlara oranla 500 saatlik zaman tasarrufu sağladı. Enstitünün Sistem

Tıbbi ve Biyomühendislik Bölümü başkanı Stephen T. Wong, bu yazılımın gereksiz biyopsileri azaltma potansiyelinin olduğunu belirtmiştir (Griffits, 2016).

### **Komadaki Hastaların Uyanma İhtimallerini Tahmin Eden Program**

Çin’de yapay zeka teknolojisi geliştiren bir grup doktor bilincini kaybeden yedi hastaya geliştirdikleri yapay zeka teknolojisini uyguladığı, bu hastaların uyanacağı tahmin edildiği ve bunun gerçekleştiğini ifade etmişlerdir. Doktorların ve yapay zekanın uyanmayacağı sonucuna vardıkları 5 hasta da uyanmamış ve bu tahminler doğru çıkmıştır (Chen, 2018).

## **BİR YAPAY ZEKA UYGULAMASI ÖRNEĞİ:**

### **DEEP PATIENT (DERİN HASTA)**

2015 yılında, New York'taki Mount Sinai Hastanesi'ndeki bir araştırma grubu, hastanenin hasta kaydı veri tabanına derin öğrenme uygulamak istedi. Bu veriler, hastalar ile ilgili hastaların yaptırdığı tetkik sonuçlarından, sağlık kuruluşları ve polikliniklere yaptıkları ziyaretlerden vb. yararlanan binlerce değişken sunuyor. Bunun sonucunda ortaya çıkan ve araştırmacıların Deep Patient olarak adlandırdığı program, yaklaşık 700.000 bireyin verisi kullanılarak eğitildi ve yeni kayıtlar üzerinde test edildiği zaman, hastalık tahmin etmede inanılmaz derecede iyi olduğunu gösterdi. Deep Patient, hiçbir uzmanın etkisi ve yönlendirmesi olmadan, hastane verisinde içinde karaciğer kanserinin de bulunduğu geniş bir hastalık aralığına doğru giden insanları gösterdiği görülen gizli desenleri keşfetti.

Bu makale, hastaları bir dizi genel özellik ile temsil etmek için "derin hasta" olarak adlandırdıkları yeni bir çerçeve sunmaktadır ve bunlar derin bir öğrenme yaklaşımı aracılığıyla büyük ölçekli elektronik sağlık kayıtlarının veri tabanından otomatik olarak çıkarılmaktadır.

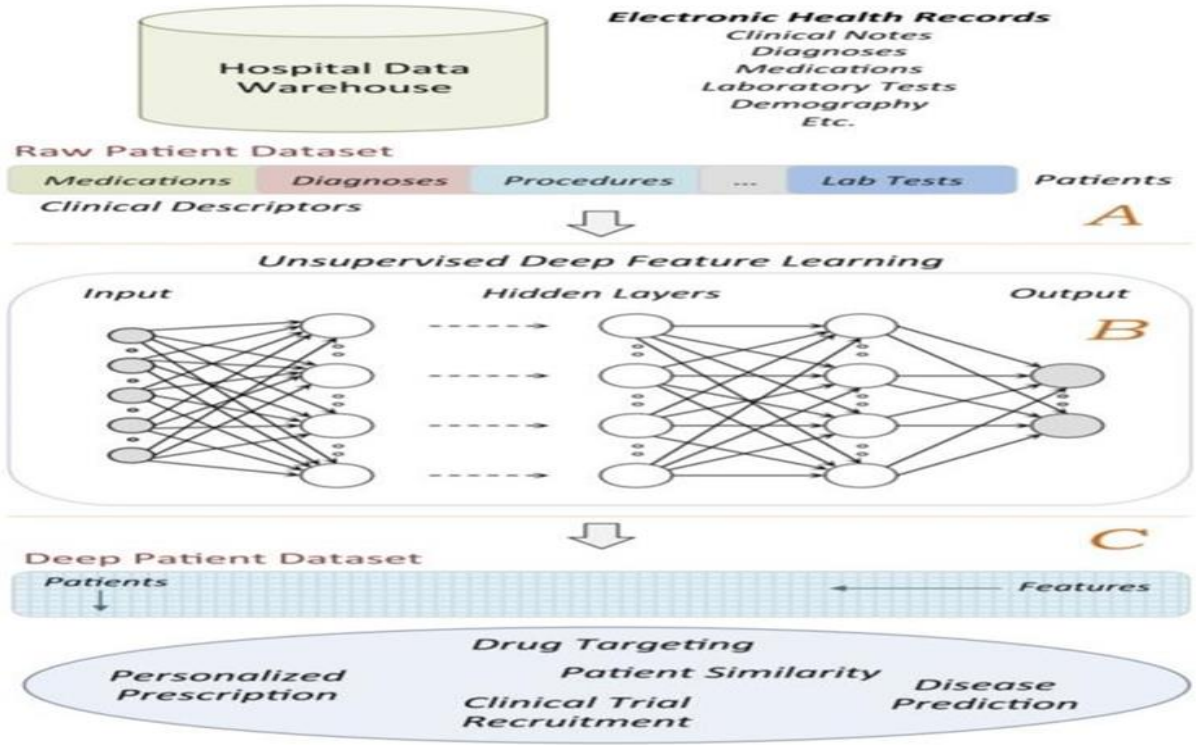
### **ARAÇ VE YÖNTEM**

Araştırmada, New York Mount Sinai Hastanesinin elektronik sağlık kayıtlarındaki yaklaşık 700.000 hastanın verileri kullanıldı. Bu veri kümesinde her hasta için yani yaş, cinsiyet ve ırk bazı genel demografik ayrıntılar ve teşhisler (ICD-9 kodları), ilaçlar, prosedürler ve laboratuvar testleri gibi bilgiler yer almaktadır. Üç katmanlı otomatik kodlayıcılardan arındırma yığını kullanıldı. Derin Hasta adı verilen bir temsil oluşturuldu. 1980-2014 yılları arasında en az bir tanı almış tüm hastalar araştırmaya dahil edildi.

Bir hastaya hastalık tanısını belirtmek için ICD-9 kodları kullanıldı. Bununla birlikte, farklı kodlar aynı hastalığa atıfta bulunabildiğinden, kodları ICD-9'ları 231 genel hastalık tanımının bir kelime dağarcığına gruplandıran Mount Sinai’de kullanılan bir hastalık kategorizasyon yapısının haritası oluşturuldu. En az bir kayıtlı ICD-9 kodu olan tüm hastalar üç bağımsız veri kümesine bölündü.

**Şekil 1, derin hasta temsilini elde etmek için üst düzey kavramsal çerçeveyi göstermektedir.**

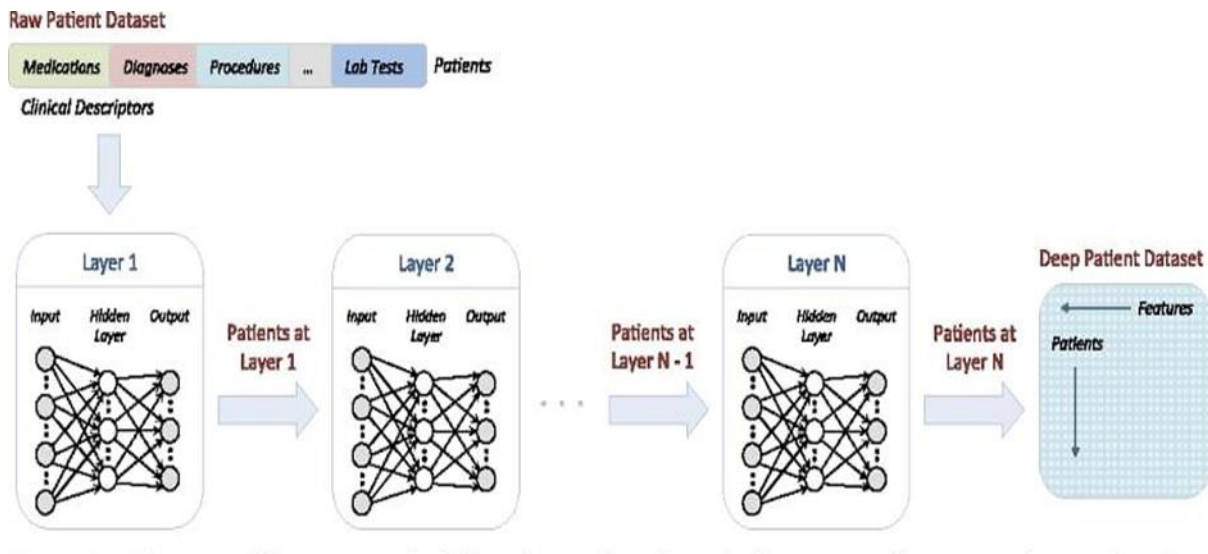




Her hasta sadece tek bir vektörle veya önceden tanımlanmış zaman pencerelerinde hesaplanan bir dizi vektörle tanımlanabilir.

- (A) Elektronik sağlık kayıtlarından ham hasta temsilleri elde etmek için ön işleme aşaması.
- (B) Ham temsiller, bir dizi genel ve sağlam özelliğe yol açan denetimsiz derin mimari tarafından modellenmiştir.
- (C) Derin özellikler, bir dizi klinik göreve uygulanabilecek hasta temsilleri elde etmek için tüm hastane veri tabanına uygulanır.

**Şekil 2, İşlenmemiş bir veri kümesini birden çok sınır ağı katmanıyla derin hasta temsiline dönüştürmek için denetimsiz derin özellik öğrenme hattı şeması**



Sinir ağının her katmanı, önceki katmanın sonucundan daha yüksek düzeyde bir temsil oluşturmak üzere eğitilir.

Hastalık tahminleri iki uygulanabilir klinik görevde değerlendirildi: Hastalık sınıflandırması (yani hastalığa göre değerlendirme) ve hasta hastalığı etiketleme (yani, hasta tarafından değerlendirme). Her hasta için, bir hastalığın yeniden teşhisi bir kenara bırakılarak, yalnızca yeni hastalıkların öngörüsü dikkate alındı. Aksi belirtilmediği takdirde, deneylerde kullanılan tüm metrikler bir üst sınırla sınırlandırılmıştır.

## TARTIŞMA VE SONUÇ

### Hastalığa Göre Değerlendirme

Derin hasta temsili bir hastanın yeni hastalık geliştirip geliştirmediğini tahmin etmede ne kadar iyi performans gösterdiğini ölçmek için, sınıflandırıcının test hastalarına bir yıllık aralıkta belirli bir hastalık teşhisi konulup konulmayacağını belirleme yeteneği değerlendirildi.

### Hasta Tarafından Değerlendirme

Bu deneyde, Deep Patient'in hastaya özgü düzeyde ne kadar iyi performans gösterdiği incelendi. Bu amaçla, yine sadece 0,6'dan daha yüksek puana sahip hastalık tahminleri korundu ve o dönemde gerçek tanıları olan tüm hastalar için bu notların kalitesi farklı zamansal pencerelerde ölçüldü.

Bu çalışmada DeepPatient, diğer yöntemler olan RawFeat , PCA, K-Means, ICA ile kıyaslandı ve bu yöntemlerden daha yüksek skorlar alarak doğruluk oranının daha yüksek olduğunu kanıtlamış oldu.

Time Interval = 1 year (76,214 patients)			
Patient Representation	AUC-ROC	Classification Threshold = 0.6	
		Accuracy	F-Score
RawFeat	0.659	0.805	0.084
PCA	0.696	0.879	0.104
GMM	0.632	0.891	0.072
K-Means	0.672	0.887	0.093
ICA	0.695	0.882	0.101
DeepPatient	<b>0.773*</b>	<b>0.929*</b>	<b>0.181*</b>

DeepPatient, zaman aralığına bakılmaksızın hasta başına üç veya daha fazla hastalık önerirken yaklaşık %55 oranında doğru tahminler elde etti. Üstelik DeepPatient üst sınırla karşılaştırıldığında, tüm zamanlar boyunca diğer tüm yöntemlere göre %5 ila %15'lik bir iyileşme göstermiştir. DeepPatient, diğer modellere göre %5 ila %12 arasında değişen önemli gelişmeler elde etti (ICA en iyi ikinci sonuçları elde etti).

Genel olarak, Deep Patient'in incelenen tüm zaman aralıklarında tutarlı bir şekilde diğer yöntemleri geride bıraktığı görüldü.

DeepPatient, Beyin ve sinir sistemi kanseri dışındaki diğer hastalıkları tahmin etmede kıyaslandığı diğer yöntemlerden daha başarılı olmuştur. Tahmin etmede başarılı olduğu

hastalıklar ise testis kanseri, dikkat eksikliği ve rahatsız edici davranış bozuklukları, orak hücreli anemi, kanser olarak sıralanabilir.

Yapay zeka çağına giriş yaptığımızı söyleyebilmemiz artık mümkün. Geleceğimizi şekillendiren bu gelişme endişe duyulacak bir seviyeye ulaşmış olsa da yapay zekayı bize fayda sağlayacak şekilde kullanabiliriz. Deep Patient sağlık sektöründe yapay zeka ile birlikte yeni bir döneme girildiğinin önemli simgelerinden biri olabilir. Yapay zekanın hastalıkları tahmin ve teşhis etmede doktorlar ile paralel gittiği hatta daha doğru ve hızlı sonuçlar elde ettiğini de söyleyebiliriz. Yapay zeka her geçen gün sınırlarını aşan ve daha çok gelişen bir kavram olmakla birlikte bu konuda yapılan çalışmalarda hem sayıca artmakta hem de uygulama alanları genişlemektedir. Yapay zeka, birçok yüksek gelirli ortamda, özellikle de uzmanlık gerektiren bakımlarda sağlık hizmetlerinin sunulma şeklini değiştiriyor (Schwalbe & Wahl, 2020). Yapay zekadaki yeni gelişmeler, hastalık salgınlarnın geleneksel yaklaşımlardan daha erken tespit edilmesine de yardımcı oldu ve böylece daha zamanında program planlama ve politika oluşturmayı destekledi (Lake vd., 2019). Yapılan bu çalışmalar bize göstermiş oluyor ki sağlık sektöründe yapay zeka kullanımı hem hastalar için hem sektör çalışanları için işlemlerin daha hızlı, güvenilir ve kolay şekilde yapılmasını sağlayacak. Bu çalışmada yapılan yapay zeka denemesi incelenip ülkemizdeki hastanelere entegre edilebilirliği ve yapay zekanın nasıl kullanılacağı ile ilgili yapılacak çalışmalara ışık tutması hedeflenmektedir. Ülkemizde de bu konuda yapılan çalışmalar mevcut olmakla birlikte gelişen yapay zeka teknolojisiyle birlikte farklı başlıklar ile araştırmalar ve çalışmalar yapılmaya devam edecektir.

## KAYNAKÇA

- Bilge, U. (2007). Tıpta yapay zekâ ve uzman sistemler. Türkiye Bilişim Derneği Kongresi, 113-118.
- Chen S. (08.09.2018). <https://www.scmp.com/news/china/science/article/2163298/doctors-said-coma-patients-would-never-wake-ai-said-they-would> adresinden erişildi
- Griffits, S. (26.08.2016). This AI software can tell if you're at risk from cancer before symptoms appear. <https://www.wired.co.uk/article/cancer-risk-ai-mammograms> adresinden erişildi
- Honavar, V. (2006). Artificial intelligence: An overview. Artificial Intelligence Research Laboratory, 1-14.
- Lake IR, Colón-González FJ, Barker GC, Morbey RA, Smith GE, Elliot AJ. Machine learning to refine decision making within a syndromic surveillance service. BMC Public Health 2019; 19: 559.
- Lee, K. Y., & Kim, J. (2016). Artificial intelligence technology trends and IBM Watson references in the medical field. Korean medical education review, 18(2), 51-57.
- Lewis, T., & Writer, S. (2014). A brief history of artificial intelligence. Live Science.
- Mahesha, G. E. & Kannikaparameshwari, G. (2023). A Study On Artificial Intelligence Libraries Of Indian Society: In Overview. International Journal of Creative Research Thoughts (IJCRT), e912-e920.
- Miotto, R., Li, L., Kidd, B. A., & Dudley, J. T. (2016). Deep patient: an unsupervised representation to predict the future of patients from the electronic health records. Scientific reports, 6(1), 1-10.
- Schwalbe, N., & Wahl, B. (2020). Artificial intelligence and the future of global health. The Lancet, 395(10236), 1579-1586.
- Shapiro, S. C. (1992). Encyclopedia of artificial intelligence second edition. New Jersey: A Wiley Interscience Publication.



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

## **The Phenomenon of a Significant Increase in The Number of Poor Families from Year to Year in Medan Belawan District**

**Noni Komalasari**

Universitas Sumatera Utara,

**Sirojuzilam**

Universitas Sumatera Utara, Indonesia

**Abdul Rahim Matondang**

Universitas Sumatera Utara, Indonesia

**Suwardi Lubis**

Universitas Sumatera Utara, Indonesia

### **ABSTRACT**

The aim of this research is to see the phenomenon of a significant increase in the number of poor families from year to year in Medan Belawan District, Indonesia. The method used is descriptive analysis. The results show that data from 2019 to 2022 shows a significant increase in the number of poor families from year to year. This condition shows that the problem of poverty is not getting better even though government assistance continues to be provided. In terms of employment, people in Medan Belawan District generally have jobs that do not support meeting their daily needs. This factor is a factor that causes poverty in Medan Belawan District to continue to increase from year to year.

**Keywords:** Poverty, Poor Families, Economic Growth, Education

## **Introduction**

Poverty is one of the main problems which is complex and multidimensional in nature where the phenomenon is influenced by various interrelated factors, including: income level, health, education, location, gender and environmental conditions. Poverty is no longer understood only as economic inability, but also failure to fulfill basic rights and differences in treatment for a person or group of people in living life with dignity (Nurlina, 2017). Poverty is indeed a complex problem, because it is not only related to the problem of low levels of income and consumption. However, it is also related to low levels of education, health and their inability to participate in development as well as various problems related to human development. These dimensions of poverty are manifested in the form of lack of nutrition, water, healthy housing, poor health care, and low levels of education (Tampubolon, 2021). Poverty is seen as an economic inability to meet basic food and non-food needs as measured by expenditure (BPS). Poverty is a problem faced by all countries (Hanum, 2019). Economic growth is an indicator in overcoming the problem of poverty, where economic growth is a concept of economic development (Atalay 2015). In general, poverty in Indonesia is caused by high unemployment and limited job opportunities. Poverty can be defined as a situation where a person is unable to fulfill living needs in accordance with the standard of living of his group and is also unable to utilize both physical and social resources in his group (Fajriadi et al., 2013).

The poverty rate in Medan in 2022 was 8.07 percent, down 3.24 percent compared to 2021. The decline also occurred in the Open Unemployment Rate (TPT), which in 2022 was 8.89 percent or down 1.92 percent compared to 2022. 2021. The Medan City Government has handled poverty, including through the Universal Health Coverage (UHC) Medan Berkah Health Insurance (JKMB) program as a form of improving health services to the community, education through the BSM program for 40 thousand elementary and middle school students, both public and private, social assistance for residents affected by rising fuel prices, as well as development of city infrastructure to alleviate poverty for Medan residents (Pemko Medan, 2023). The Medan City Government carries out various programs and activities as well as collaboration with various parties in an effort to overcome the problem of unemployment, such as free training and certification for job seekers as well as efforts to create new jobs, simplify licensing, and develop MSMEs. The Medan City Government has also carried out various programs and activities as well as collaboration with various parties in an effort to overcome the problem of unemployment, such as free training and certification for job seekers as well as efforts to create new jobs, simplify licensing, and develop MSMEs. In order to reduce the poverty rate in Medan City, the Government has established three policies: (1) Facilitation of Guidance and Assistance in Making Deeds of Establishment for 50 House of Worship cooperative units; (2). Increasing the economic capacity of the community with the help of selling tools, and (3). Increasing the economic capacity of the community through community cooperatives (Savings and Loans Cooperatives) and also carrying out training for the community starting from the sub-district level. (Medan City Government, 2023). Reducing the number of poor families in urban areas, recovery efforts. It is hoped that poor families will be able to be independent in improving their welfare. In line with this discussion, researchers suspect that the main factors causing poverty in Medan Belawan District, one of which is structural poverty. The large number of poor people in Medan Belawan District is thought to have influenced the level of regional development in Medan Belawan District.

## Literature Review

### *Factors Causing Poverty*

The factors causing poverty are as follows (a) Limited capital, namely one of the characteristics of poverty that has been recognized by experts is the thirst of poor households, especially in rural and coastal areas, for soft interest credit. However, this does not mean that every provision of soft-interest business capital assistance to poor households always functions effectively. (Spring, 2024). (b) Lack of government attention, apart from limited knowledge and business capital, fishermen's poverty is also caused by a lack of facilities and infrastructure. Lack of attention from the government, such as providing facilities and infrastructure, causes fishing communities to experience gaps. The poverty that occurs in Mekar Sama village is not due to the laziness of the community itself, but rather because of government policies that make poverty appear. (Holder, 2024). (c) The habit of depending on nature means that poor households are very vulnerable to changes in natural resource utilization patterns and environmental changes. Poor households living in coastal areas are very dependent on natural resources as a source of income. (Ye et al, 2024). Various factors can influence poverty, including government subsidies. This is because government subsidies have a negative relationship with poverty.

### Method

This research is descriptive in nature, namely to obtain a description of the variables studied, namely the variables Structural Poverty, Poverty Alleviation, and Regional Development. The nature of associative research is basically to test a hypothesis, which in this case tests the influence between variables. In this research, the population (unit of analysis) is the head of household in Medan Belawan District, Indonesia.

## Results and Discussion

### *Result*

#### Gender

From 2019 to 2022 there is a significant increase in the number of families who are poor and poor from year to year. This condition shows that the problem of poverty is not getting better even though government assistance continues to be provided. In this study there were 393 respondents representing families at the research location. The gender distribution of respondents in this study is shown in Table 1

Table 1. Gender Composition

Gender	Amount	%
Male	212	54
Female	181	46
<b>Total</b>	<b>393</b>	<b>100</b>

From Table 1 it can be seen that the gender composition of respondents is as follows: 212 men (54%), and 181 women (46%). Occupation Distribution of Respondents. The distribution of jobs in this study is shown in Table 2:..

**Table 2 Composition of Job Distribution**

Job	Amount	%
Housewife	17	4
Scrambling	131	34
Sales	189	48



Retired	44	11
Private sector employee	12	3
<b>Total</b>	<b>393</b>	<b>100</b>

From Table 2 it can be seen that the composition of the highest job distribution is sales with 189 people (48%), mocok with 131 people (34%), and retirees with 44 people (11%). And the lowest composition of job distribution is Housewives with 17 people (4%) and Private Employees with 12 people (5%). From the work side, it can be seen that in general respondents do not have a fixed income. In fact, quite a large number (34%) of respondents whose jobs are not permanent are the ones who have precarious jobs. This picture shows that in terms of employment, people in Medan Belawan District generally have jobs that do not support meeting their daily needs. This factor is a factor that causes poverty in Medan Belawan District to continue to increase from year to year.

### ***Education Distribution***

The distribution of education in this study is shown in Table 3:

**Table 3. Composition of Education Distribution**

<b>Education Level</b>	<b>Amount</b>	<b>%</b>
S1	107	27
D3	112	29
SLTA	155	39
SLTP	17	4
SD	2	1
<b>Total</b>	<b>393</b>	<b>100</b>

Sources : Data Tabulation (2023).

From Table 3, it can be seen that the highest composition of the final education distribution is high school with 155 people (39%), D3 with 112 people (20%), and bachelor's degree with 107 people (27%). And the lowest final educational composition was junior high school with 17 people (4%) and elementary school with 2 people (1%). This picture shows that in terms of education, respondents have quite adequate education. This means that the respondent's education is sufficient to support them in finding employment. From this perspective, it can be seen that the respondent's education is not supported by employment opportunities in Medan Belawan District. This illustrates that the adi community in Medan Belawan District lacks the opportunity to get more decent work according to their level of education.

### **Discussion**

Government policies regarding poverty alleviation strategies in Indonesia are going quite well. Therefore, the government's efforts to issue several policies are outlined in laws and regulations which then formulate the structure of poverty alleviation programs. Poverty alleviation efforts do not need to be trapped in causal factors alone which may be specific or specific cases, but are based on empowerment and development of the potential of available resources (Krugman, 2018). The focus of regional development is studied from the perspective of structural poverty and its overcoming. The results of this research provide novelty in regional development where the role of government as the main actor is found that what the government needs to do as a priority is (1) residential development, (2) employment opportunities, (3) income, human development (HR), infrastructure, and well-being.

## Conclusion

1. Data from 2019 to 2022 shows a significant increase in the number of poor families from year to year. This condition shows that the problem of poverty is not getting better even though government assistance continues to be provided.
2. In terms of employment, people in Medan Belawan District generally have jobs that do not support meeting their daily needs. This factor is a factor that causes poverty in Medan Belawan District to continue to increase from year to year.
3. The respondent's education is not supported by employment opportunities in Medan Belawan District. This illustrates that the adi community in Medan Belawan District lacks the opportunity to get more decent work according to their level of education.  
In the context of poverty alleviation in Medan Belawan District, it is recommended that activity targets need to be carried out sequentially, namely:
  - a. Improving the quality of education.
  - b. Certainty of health insurance.
  - c. Preparation for technological developments.
  - d. Job creation.
  - e. Increased community participation.
  - f. Increasing entrepreneurship (entrepreneurship) for job seekers.
  - g. Improving the quality of infrastructure.
  - h. Elimination of illiteracy.
  - i. Community empowerment.

In order to develop the Medan Belawan District area, it is recommended that activity targets need to be carried out sequentially, namely:

- a. Well-being.
- b. Human development (HR).
- c. Residential development.
- d. Income.
- e. Infrastructure.
- f. Employment Opportunity

## References

- Atalay, R. (2015). *Science Direct The education and the human capital to get rid of the middle-income trap and to provide the economic development. Procedia-Social and Behavioral Sciences*, 174, pp.969–976. Available at: <http://dx.doi.org/10.1016/j.sbspro.2015.01.720>.
- Fajriadi, Hamzah, A., & Syechalad, Mohd. N. (2013). Analysis of the Probability of Fisherman Poverty in Banda Aceh City. *Journal of Economic Sciences*, 1(1), 22– 31..
- Spring, C. (2024). Thirty years of “emergency” food aid in the US and Canada: Findings from comparative research to inform UK efforts to tackle food poverty and the need for food banks. In *Researching Poverty and Austerity* (pp. 161-182). Routledge.
- Holder, C. (2024). Entitled to a Good Life Without Qualification: How Poverty Wrongs Those Experiencing It. In *The Routledge Handbook of Philosophy and Poverty* (pp. 301-314). Routledge.
- Ye, Z., Li, X., Lang, H., & Fang, Y. (2024). Income inequality and depressive symptoms among Chinese adults: a quasi-experimental study. *Public Health*, 226, 58-65.
- Krugman, P., (2018). *The General of Theory Employment, Interest, and Money. In: The General Theory*. s.l.:s.n., p. 27.
- Pemko Medan. (2023). <https://portal.pemkomedan.go.id/berita/2022-tingkat-kemiskinan-di-medan-turun-324-persen-read2886.html#:~:text=Tingkat%20kemiskinan%20di%20Medan%20pada,92%20persen%20dibandingkan%20Tahun%202021>.



**8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

Tampubolon, H., (2021). The effect of total population, median income, and unemployment rate on poverty risk in Europe. *International Journal of Multidisciplinary Research and Growth Evaluation*. 2(1). 430-434.

Nurlina (2017). The Analysis of The Effects of Capital Expenditure and Human Development Index on Economic Growth and Poverty in East Aceh Regency. *International Journal of Economic Research*. 14(17). 415-428.

Hanum, N., (2019). Analysis of structural poverty trend among rice farmers in east aceh regency, Indonesia. *Global Business & Finance Review (GBFR)*, 24(1), 71-79.

<https://www.econstor.eu/bitstream/10419/224417/1/gbfr2019-24-1-071.pdf>

## Financial Conditions of Contemporary Marketing

**Ph.D. Anna Ciosek,**

anna.ciosek@uth.edu.pl

Helena Chodkowska University of Technology and Economics, Poland

**M.Sc. Aleksandra Jastrzębska,**

aleksandra.jastrzebska@uth.edu.pl

Helena Chodkowska University of Technology and Economics, Poland

**M.Sc. Agnieszka Orłowska**

agnieszka.orlowska@uth.edu.pl

Helena Chodkowska University of Technology and Economics, Poland

### ABSTRACT

This article presents the financial aspects of modern marketing. Business entities operating most often in the e-marketing space, which currently reaches the potentially interested consumer the fastest, need a guaranteed financial base to carry out these activities. Marketing budgets are therefore an integral element of companies' financial planning and consume more and more capital. Competitive advantage means being present on the market as quickly and effectively as possible, which requires more and more resources. Marketing activity on the local, national or global market requires tools appropriate to the scale of operation, so marketing budgets include funds not only for specific tools, but also for market research in order to make the appropriate selection and use the most effective ones. The aim of the article is to discuss the financial aspects of marketing with a particular analysis of marketing budgets.

**Keywords:** Economics, Finance, Marketing, E-Marketing, Enterprise, Marketing Tools, Marketing Budget, Costs.

## Finansowe Uwarunkowania Współczesnego Marketingu

### Streszczenie

Niniejszy artykuł prezentuje finansowe aspekty współczesnego marketingu. Podmioty gospodarcze działające najczęściej w przestrzeni e-marketingowej, która obecnie najszybciej dociera do potencjalnie zainteresowanego konsumenta, potrzebują zagwarantowanego zaplecza finansowego na przeprowadzenie tych działań. Budżety marketingowe zatem są nieodłącznym elementem planowania finansowego firm i pochłaniają coraz większe kapitały. Przewaga konkurencyjna to pokazanie się na rynku jak najszybciej i najskuteczniej, co uwarunkowane jest przeznaczaniem na to coraz większych nakładów. Aktywność marketingowa zarówno na rynku lokalnym, krajowym czy światowym potrzebuje odpowiednich do skali działania narzędzi więc budżety marketingowe to środki, nie tylko na określone narzędzia, ale również na zbadanie rynku w celu dokonania odpowiedniej selekcji i zastosowania tych najbardziej efektywnych. Celem artykułu jest omówienie finansowych aspektów marketingu ze szczególną analizą budżetów marketingowych.

**Słowa kluczowe:** Ekonomia, Finanse, Marketing, E-Marketing, Przedsiębiorstwo, Narzędzia Marketingu, Budżet Marketingowy, Koszty.

## INTRODUCTION

### 1. Obszary i narzędzia działania e-marketingu

W literaturze przedmiotu wyróżniamy definicje e-marketingu (Tab.1), które można podsumować jako działalność marketingową prowadzona w Internecie. Warto podkreślić, że wszelkie działania marketingowe realizowane w Internecie są możliwe dzięki zastosowaniu technologicznych rozwiązań – technologii kablowej, bezprzewodowej, w tym satelitarnej, a także przy wykorzystaniu różnych platform i narzędzi wyspecjalizowanych w danym obszarze działalności podmiotu gospodarczego. Ich przedstawienie, a szczególnie wskazanie możliwych do wykorzystania narzędzi wydaje się istotne, szczególnie w kontekście ponoszonych przez podmioty gospodarcze kosztów, które znajdują odzwierciedlenie w budżetach marketingowych podmiotów gospodarczych.

**Tab. 1. Wybrane definicje e-marketingu**

Ph. Kotler
E-marketing (marketing internetowy) to działania przedsiębiorstwa prowadzone za pośrednictwem Internetu, a zmierzające do: promowania (komunikacji), sprzedawania produktów i usług oraz budowania relacji z klientem.
G. Mazurek
E- marketingiem są działania przedsiębiorstwa prowadzone za pośrednictwem Internetu, przy zaangażowaniu nowych e-technologii.
B. Powichrowski
Jest to prowadzenie działalności marketingowej w Internecie
The Balance Small Business
E-marketing jest określeniem dotyczącym wszystkich produkty i usług marketingowych realizowanych w sieci. Ten rodzaj marketingu odnosi się do strategii stosowanych w sprzedaży produktów i usług online oraz za pośrednictwem innych środków cyfrowych. Mogą to być różne platformy internetowe, narzędzia i systemy dostarczania treści.

Źródło: opracowano na podstawie: Ph. Kotler i in., *Marketing*, Rebis, Poznań 2019, s. 578; G. Mazurek (red.), *E-marketing*, Poltext, Warszawa 2018, s. 17; B. Powichrowski, *Marketing internetowy*, <https://contentninja.pl/marketing-internetowy>, stan z dnia 02.12.2023; M. Haczek, *Marketing internetowy*, <https://harbingers.io/blog/marketing-internetowy#czym-jest-marketing-internetowy>, stan z dnia 02.12.2023.

Oczywiście wszelkie działania marketingowe realizowane w Internecie są możliwe dzięki zastosowaniu technologicznych rozwiązań – technologii kablowej, bezprzewodowej, w tym satelitarnej. Istnieje siedem kluczowych kategorii e-marketingu. Skategoryzowane zostały przez Southern New Hampshire University<sup>†††</sup>. Wyróżniamy zatem<sup>§§§</sup>: SEO, PPC Pay Per Click, social media marketing, content i mobilny marketing, influencer marketing. Kategorie te szerzej prezentuje Tab. 2. oraz informacje pod tablicą. W zależności od rodzaju prowadzonej

<sup>†††</sup> M. Haczek, *Marketing internetowy* ..., op. cit., stan z dnia 02.12.2023.

<sup>§§§</sup> Ibidem, stan z dnia 02.12.2023.

działalności, intensyfikacji działań marketingowych czy używanych platform komunikacyjnych podmioty gospodarcze mają możliwość dopasowania poszczególnych narzędzi biorąc pod uwagę zasięg i efektywność ich działania, formę przekazu czy przede wszystkim poziom niezbędnych nakładów finansowych.

**Tab. 2. Kategorie e-marketingu**

Kategoria	Charakterystyka
Optimalizacja witryn pod kątem wyszukiwarek (SEO)	Najważniejszym zadaniem jest podniesienie pozycji przedsiębiorstwa w wynikach wyszukiwania Google. Prowadzi to do zwiększenia ruchu organicznego z wyszukiwarek do jego witryny. W celu zrealizowania tego zadania określone i badane są najczęściej wyszukiwane przez internautów słowa i frazy.
Pay Per Click (PPC)	Kategoria ta związana jest z płatnymi reklamami i promowanymi wynikami w wyszukiwarkach. PPC jest krótkoterminowym rodzajem e-marketingu. W sytuacji, kiedy przedsiębiorstwo nie uiszcza opłaty, reklama przestaje funkcjonować. PPC ma na celu zwiększenia e-ruchu w wyszukiwanych treściach przedsiębiorstwa.
Social media marketing	Jest to marketing prowadzony w mediach społecznościowych. Istnieją tutaj w pełni zautomatyzowane instrumenty, które pozwalają na zaplanowanie, prowadzenie i sprawdzanie wyników e-marketingu.
Marketing treści	W tej kategorii wykorzystywana jest narracja i wymiana informacji. Zabieg ten ma na celu zbudowanie świadomości marki. Uwaga skupiona jest na nakłonieniu odbiorcy do podjęcia konwersacji w przestrzeni Internetu. Może to być zapytanie, zapisanie się do newslettera, czy zakupu produktu. Marketingiem treści są posty, treści blogów, wpisy w sieci, e-booki, filmy video itp.
E-mailing	Jest to jedna z najczęściej wykorzystywanych kategorii e-marketingu. Jest to wysyłanie do grup docelowych maili z informacjami o przedsiębiorstwie, jego produktach, promocjach itp.
Marketing mobilny	Jest to kategoria e-marketingu prowadzona za pośrednictwem urządzeń mobilnych (telefony, tablety, a nawet smartwatche itp.). Wykorzystywane są zarówno smsy, media społecznościowe, strony www, e-maile, czy też bardzo popularne aplikacje. W celu zoptymalizowania efektywności, pod uwagę brana jest geolokalizacja, czy strefa czasowa, w której funkcjonuje odbiorca.
Influencer marketing	Kategoria ta wykorzystuje rozpoznawalność i rynkową siłę wpływania Influencerów, czyli osób z dużą liczbą obserwatorów w mediach społecznościowych. Osoby te są zatrudniane przez przedsiębiorstwa w celu promowania i wpływania na sprzedaż jego produktów, usług.

Źródło: opracowano na podstawie: M. Haczek, *Marketing ...*, op. cit., stan z dnia 02.12.2023; A. Werensowska, *Social media marketing (SMM) jako narzędzie komunikacji przedsiębiorstwa z grupami otoczenia*, Turystyka i Rozwój Regionalny nr 12/2019, s. 97.

Oprócz powyższych sześciu kategorii e-marketingu można jeszcze dodać dwie. Są nimi marketing prowadzony z wykorzystaniem komunikatorów oraz marketing afiliacyjny.



Pierwszy jest szczególnie rozpoznawalnym instrumentem, bowiem realizowany jest za pośrednictwem znanych osób, influencerów, czy blogerów.

W przypadku e-marketingu istnieje wiele narzędzi, które można wykorzystać podczas planowania działań. Różnią się one między sobą formą, wielkością, zaangażowaną technologią, czy też samą użytecznością. Można wymienić wśród nich strony internetowe, niewielkie marketingowe formy zagospodarowujące witryny (banery, billboardy itp.), czy też szczególnie popularne media społecznościowe, które są doskonałym narzędziem marketingowym.

Pewną szczególną formą są małe formaty e-marketingu. Wybrane z nich przedstawia tab. 3. Należy jednak podkreślić, że są one często „narzucającym się” narzędziem marketingowym, które ma na celu pojawianie się podczas przeglądania przez użytkowników innych treści w Internecie.

**Tab. 3. Wybrane małe formy e-marketingu**

Instrument	charakterystyka
Baner	Najprostsza i najpopularniejsza forma e-marketingu. Jest to pojawiający się w górnej części witryny prostokąt.
Billboard	Rodzaj większego baneru pojawiający się w górnej części witryny w formie statycznej, pływającej lub rozwijanej.
Skyscraper	Podłużny prostokąt, umieszczany głównie po prawej stronie witryny.
Square button	Małe, zmieniając swoje miejsca aktywne kafelki najczęściej umieszczone po prawej stronie witryny.
Box śródtekstowy	Pojawia się w formie kwadratu, głównie w dłuższych tekstach.
Pop-up	Internetowa reklama, którą otwiera się wraz ze stroną.
Pop - under	Podobna do pop up, tylko, że otwierana strona jest praktycznie, poza pop under, niewidoczna.
Watermark, tapeta	umieszczona jest jako tło w formie tapety. Może być wyświetlana w formie reklamy innej strony lub odnośnika do konkursów organizowanych przez właściciela odwiedzanej witryny. Jej zaletą jest brak nachalności - daje użytkownikom możliwość wyboru, czy chcą zobaczyć ofertę, czy też ją pominąć.
Link sponsorowany w wynikach wyszukiwania i w kategoriach katalogu	Reklama w wyszukiwarce w postaci linku tekstowego wraz z opisem emitowana jest w powiązaniu z wybranymi przez reklamodawcę słowami kluczowymi.
Artykuł sponsorowany	Artykuł sponsorowany w określonym portalu może pojawić się w dowolnym serwisie, odpowiadającym tematycznie treści artykułu.

Źródło: opracowano na podstawie: M. Kieźel, J. Wiechoczek, *Narzędzia e-marketingu w procesie kreowania wartości dla klienta*, Zeszyty Naukowe Politechniki Śląskiej, Organizacja i Zarządzanie nr 114/ 2017, s. 208 i n.

## 2. E-marketing i jego wykorzystanie w biznesie

Wdrażanie cyfrowego marketingu w strategię rynkowe przedsiębiorstw przyspieszyła zarówno na świecie jak i w Polsce podczas pandemii koronawirusa, która zastała przedsiębiorstwa w nie do końca jeszcze scyfryzowanym świecie. Oczywiście większość

polskiego sektora krajowych przedsiębiorstw, a w szczególności MSP była wdrożona w działania marketingu internetowego ale specyficzna sytuacja izolacji konsumentów niejako zmusiła firmy do ich efektywnego wzmożenia. Polskie firmy po wprowadzeniu lock down'u potroili swoją działalność do globalnej sieci. W tym samym okresie obroty małych i średnich przedsiębiorstw były nawet o 20 punktów procentowych niższe w porównaniu z dużymi. Rok później (2021 r.) drobny biznes zaczął jednak odrabiać straty. Już w pierwszym półroczu osiągnięto sprzedaż o 4,5% większą, niż w poprzednim roku. Same obroty z handlu internetowego zwiększyły się o 31,4%\*\*\*\*.

Uwagę zwraca także fakt, że możliwość sprawnego funkcjonowania w sektorze e-commerce sprawiła, że na całym świecie nastąpił przyrost nowopowstałych małych działalności gospodarczych działających tylko w cyberprzestrzeni. W 2020 r. w polskim sektorze handlu detalicznego powstało o jedną trzecią więcej małych e-firm, niż w 2019 r. (to prawie osiem razy więcej, niż dużych przedsiębiorstw)††††. Znaczny wzrost liczby nowych MSP w pandemicznym roku jest trendem widocznym na całym świecie. W Wielkiej Brytanii ten skok sięgnął aż 101%, w USA – 86%, zaś Niemczech – 62%††††.

### 3. Budżet marketingowy i jego ustalanie

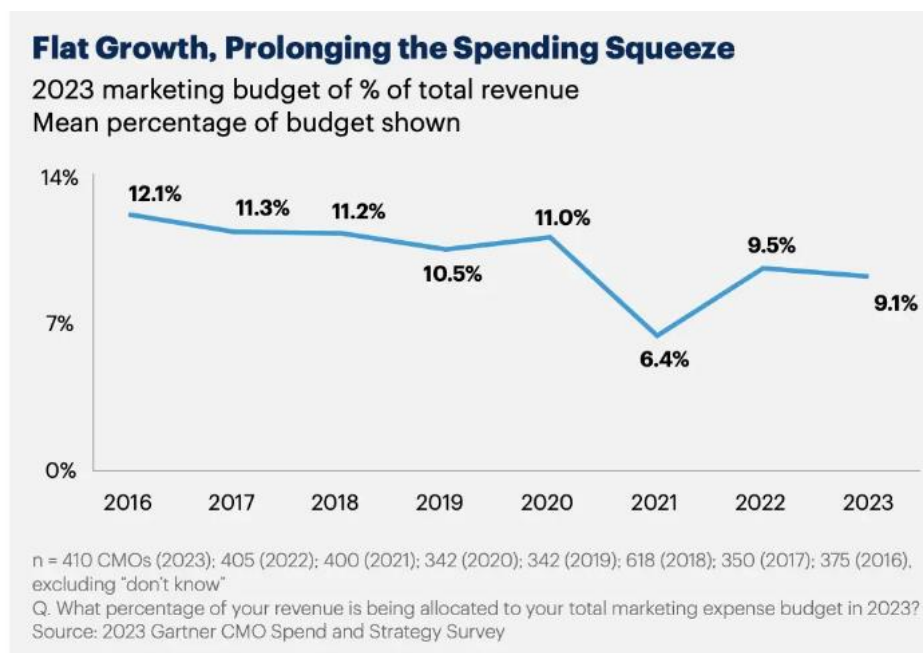
Budżety marketingowe są jednym z elementów budżetu całego przedsiębiorstwa i istotną częścią służącą do planowania oraz zarządzania kampaniami i działaniami promocyjnymi. Każdy budżet zawiera część strategiczną, która obejmuje długofalowe działania oraz część operacyjną, której celem jest osiągnięcie, poprzez odpowiednie działania, założeń sprzedażowych podmiotu gospodarczego. Dlatego istotne jest, że dzięki wcześniejszemu ustaleniu przyszłej wartości środków przeznaczonych na prowadzenie działań marketingowych możliwe jest bieżące dopasowywanie działań promocyjnych według ich intensywności, potencjalnego zasięgu i użytych narzędzi. Środki finansowe przeznaczane przez firmy na e-marketing uzależnione są od możliwości finansowych, rozmiarów prowadzonej działalności, branży, posiadanych zasobów czy aspiracji biznesowych. Z badań wynika (rys. 1), że w 2023 roku przeciętny budżet marketingowy wyniósł 9,1% osiąganych przychodów i był o 0,4 punktu procentowego niższy niż rok wcześniej. Oczywiście należy wziąć pod uwagę fakt, że budżety marketingowe sporządzane są „pod presją” sytuacji makroekonomicznej a w badanym roku wystąpił duży impuls inflacyjny co mogło być powodem skłonności podmiotów gospodarczych do cięcia kosztów.

\*\*\*\* Ibidem, stan z dnia 02.12.2023.

†††† A. Skowrońska i in. (red.), *Raport o stanie sektora małych i średnich przedsiębiorstw w Polsce 2020*, Polska Agencja Rozwoju Przedsiębiorczości, Warszawa 2020, s. 8 i n.; *Pomiar pulsu przedsiębiorstw. Badanie COVID-19 Business Pulse Survey (COV-BPS) – Polska*, Polska Agencja Rozwoju Przedsiębiorczości, Warszawa 2020, [https://www.parp.gov.pl/storage/publications/pdf/08-COV-BPS-Survey\\_Poland\\_results\\_FINAL\\_PL\\_plus\\_author\\_info.pdf](https://www.parp.gov.pl/storage/publications/pdf/08-COV-BPS-Survey_Poland_results_FINAL_PL_plus_author_info.pdf), stan z dnia 02.12.2023.

†††† M. Duszczak, *Małe firmy* ..., op. cit., stan z dnia 02.12.2023.

**Rys. 1. Budżety marketingowe – procentowy udział przychodu.**



Źródło: [www.premium-consulting.pl/blog/budzet-marketingowy/](http://www.premium-consulting.pl/blog/budzet-marketingowy/), stan z dnia 02.12.2023.

Planując budżet marketingowy firmy jednocześnie zakładają efekty, które zaplanowane działania marketingowe miałyby przynieść w przyszłości w postaci zwiększonych przychodów ze sprzedaży. Poprzez badanie efektywności zastosowanych narzędzi marketingowych podmioty gospodarcze mogą elastycznie reagować na zwrotne zachowania klientów i korygować działania operacyjne poprzez korekty działań operacyjnych z mniej efektywnych na te o wyższej skuteczności. Kluczowym wskaźnikiem e-marketingu jest konwersja, która definiowana jest jako każda mierzalna aktywność użytkownika (klienta). Konwersja badana jest poprzez wskaźnik konwersji ustalany jako procentowy stosunek liczby konwersji do liczby użytkowników. Efektem konwersji może być między innymi:§§§§ zapisanie się klienta do newslettera, wypełnienie formularza kontaktowego, kliknięcie w baner lub inną reklamę, założenie konta w serwisie czy w końcu zakup produktu. Oczywiście nie każda aktywność użytkownika kończy się dokonaniem transakcji, ale sytuacja zainteresowania klienta w każdy inny wspomniany powyżej sposób, jest uznawana jako pozytywny aspekt zastosowanego narzędzia e-commerce. W 2022\*\*\*\*\* średni współczynnik konwersji online w roku wynosił 2,35%. Oczywiście jego wartość zależy od branży, stosowanego narzędzia a także urządzenia, z którego korzystają użytkownicy. I tak najwyższy wskaźnik konwersji osiągają strony otwierane na komputerach stacjonarnych (4,14%), a najniższy na smartfonach (1,53%)††††. Przyjmuje się, że zadawalający wskaźnik konwersji wynosi od 1% do 5%.

§§§§ [www.premium-consulting.pl/blog/budzet-marketingowy/](http://www.premium-consulting.pl/blog/budzet-marketingowy/), stan z dnia 02.12.2023.

\*\*\*\*\* [www.mbridge.pl/blog/co-to-jest-konwersja-w-e-commerce/](http://www.mbridge.pl/blog/co-to-jest-konwersja-w-e-commerce/), stan na 01.01.2024.

†††† Ibidem ..... stan na 01.01.2024.

## Zakończenie

Ostatnie 3 lata pokazały jak wielkim potencjałem jest rynek e-commerce. Firmy na polskim rynku coraz lepiej radzą sobie w przestrzeni internetowej i przeznaczają na rozwój w tej przestrzeni coraz większe budżety. Nawet sklepy posiadające tradycyjne formy sprzedaży „dobudowują” do kanałów dystrybucji również kanał internetowy. Jednocześnie powstają coraz lepsze narzędzia pozwalające na bardziej efektywne dotarcie do grup docelowych dzięki czemu podmioty gospodarcze realizują założenia budżetów sprzedażowych. Obfitość i różnorodność narzędzi e-marketingu daje każdemu przedsiębiorstwu możliwość wybrania najbardziej dopasowanego do potrzeb i oczywiście możliwości finansowych.

Dzięki efektywnym działaniom e-marketingowym przedsiębiorstwa budują swoją konkurencyjną przewagę. Walka o bycie lepszym, bardziej efektywnym, napędza rozwój, przekładając się bezpośrednio na rozwój gospodarki. A jest to zjawisko bardzo pożądane.

## Bibliografia

1. Ciosek A., Orłowska A., *Nowe trendy – nowe wyzwania dla świata marketingu i ekonomii*, Proceeding Book, 13th Eurasian Conferences on Language and Social Sciences, Daugavpils University, Latvia, 2022.
2. Duszczyk M., *Małe firmy idą w online. I to trzy razy więcej, niż przed pandemią*, Rzeczpospolita, wydanie internetowe z dn. 11.10.2021, <https://firma.rp.pl/marketing-sprzedaz/art19003201-male-firmy-ida-w-online-i-to-trzy-razy-szybciej-niz-przed-pandemia>.
3. Haczek M., *Marketing internetowy*, <https://harbingers.io/blog/marketing-internetowy#czym-jest-marketing-internetowy>.
4. Kieźel M., Wiechoczek J., *Narzędzia e-marketingu w procesie kreowania wartości dla klienta*, Zeszyty Naukowe Politechniki Śląskiej, Organizacja i Zarządzanie nr 114/ 2017.
5. Mazurek G. (red.), *E-marketing*, Poltext, Warszawa 2018.
6. Powichrowski B., *Marketing internetowy*, <https://contentninja.pl/marketing-internetowy>.
7. Skowrońska A. i in. (red.), *Raport o stanie sektora małych i średnich przedsiębiorstw w Polsce 2020*, Polska Agencja Rozwoju Przedsiębiorczości, Warszawa 2020.

## Raporty

*Pomiar pulsu przedsiębiorstw Badanie COVID-19 Business Pulse Survey (COV-BPS) – Polska*, Polska Agencja Rozwoju Przedsiębiorczości, Warszawa 2020, [https://www.parp.gov.pl/storage/publications/pdf/08-COV-BPS-Survey\\_Poland\\_results\\_FINAL\\_PL\\_plus\\_author\\_info.pdf](https://www.parp.gov.pl/storage/publications/pdf/08-COV-BPS-Survey_Poland_results_FINAL_PL_plus_author_info.pdf)

## Źródła internetowe

<https://encyklopedia.pwn.pl/haslo/bionika;3877863.html>  
<https://about.facebook.com/meta/>  
[www.premium-consulting.pl/blog/budzet-marketingowy/](http://www.premium-consulting.pl/blog/budzet-marketingowy/)  
[www.mbridge.pl/blog/co-to-jest-konwersja-w-e-commerce/](http://www.mbridge.pl/blog/co-to-jest-konwersja-w-e-commerce/)



**COMMUNICATION  
ECONOMICS  
ORGANIZATION**

**16-17 December 2023 - Portugal**

**8<sup>th</sup>**

# **INTERNATIONAL CEO CONGRESS PROGRAM**

**[www.ceocongress.org](http://www.ceocongress.org)**





8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

**Opening Time 09:00 (GMT +3)**



**International CEO**  
(Communication, Economics, Organization)  
**Social Sciences Congress**

**16-17 Dec 2023 Portugal**

[www.ceocongress.org](http://www.ceocongress.org)

## INTERNATIONAL CEO CONGRESS PROGRAM

2023 Int. CEO Congress takes place with the participation and contributions of **323 academics from 30 countries**: India, Afghanistan, Albania, Argentina, Australia, Azerbaijan, Cameroun, China, Ethiopia, France, Georgia, Indonesia, Kyrgyzstan, Malaysia, Morocco, New Zealand, Nigeria, Pakistan, Philippines, Poland, Portugal, Romania, Russia, Saudi Arabia, South Africa, Spain, Türkiye, Ukraine, United State of America and Uzbekistan.

Presentations will be in **Turkish & English**.

**CEO Congress Zoom Meeting Room 1:** <https://us02web.zoom.us/j/88457731870-Int>

**CEO Congress Zoom Meeting Room 2:** <https://us02web.zoom.us/j/83551423718>

**Use Turkish time to see your presentation time please. (GMT +3)**

The International CEO congress will start with the National Anthem of the Republic of Türkiye.  
<https://youtu.be/hW0muL1g8w>

The International CEO congress will start with the National Anthem of the Republic of Portugal.  
<https://www.youtube.com/watch?v=8oGBxctbkzg>

**Note:** CEO congress sessions are to be recorded in accordance to the General Data Protection Regulation (GDPR) and KİŞİSEL VERİLERİN KORUNMASI KANUNU (KVKK). By joining the congress sessions, you automatically consent to such recordings. If you do not consent to being recorded, discuss your concerns with the host or do not join the congress sessions. Congress proceedings book and congress full text book will be published in various places. The authors are responsible for the content of the papers.





**CEO Congress Zoom Meeting Room 1**  
**16 Dec 2023, Saturday**

OPENING CEREMONY	
<b>Saturday</b> <b>16 Dec</b> <b>2023</b>  <b>9:30-10:30</b>	<p><b>Opening Speeches</b></p> <p style="text-align: right;"><b><u>Moderator:</u></b></p> <p><b>Assoc. Prof. Dr. Azer Dilanchiev</b>, Congress Georgia Country Coordinator</p> <p style="text-align: right;"><b><u>Speakers:</u></b></p> <p><b>National Anthem of the Republic of Türkiye</b>  <b>National Anthem of the Republic of Portugal</b></p> <p><b>Kerim KARADAL</b>, Coordinator</p> <p><b>Prof. Ir. M. Aman Wirakartakusumah</b>, Rector of IPMI International Business School (Sekolah Tinggi Manajemen IPMI)</p> <p><b>Assoc. Prof. Dr. Mehmet Naci EFE</b>, Advisor to the Rector, Manisa Celal Bayar University, Türkiye, Co-Chair</p> <p><b>Prof. Dr. Farhod AHROROV</b>, Vice Rector of Samarkand Branch of Tashkent University of Economics, <b>Uzbekistan, Co-Chair</b></p> <p><b>Ms. Alona Sliusar</b>, Director of the Department of Scientific Research and Development Alfred Nobel University</p> <p><b>Prof. Dr. Sergii KHOLOD</b>, Rector of Alfred Nobel University <b>Dnipro, Ukraine, Co-Chair</b></p> <p><b>Dr. Bahrullah Safi</b>, Chief Strategy Officer Acacia University, <b>Arizona, USA</b></p> <p><b>Prof. Dr. Paulo Ferreira</b>, Pro-President, Polytechnic Institute of Portalegre (Portalegre, Portugal)</p> <p><b>Prof. Dr. Himmet KARADAL</b>, Bolu Abant İzzet Baysal University, <b>Türkiye, Co-Chair</b></p>
<b><u>Room</u></b> <b><u>Link:</u></b>	<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>



**CEO Congress Zoom Meeting Room 1**  
**16 Dec 2023, Saturday**

<b><u>Keynote Speakers Session</u></b>	
<b>Saturday</b> <b>16 Dec</b> <b>2023</b>  <b>10:30-</b> <b>11:30</b>	<p><b><u>Moderator:</u></b></p> <p>Dr. <b>Rey TY</b>, Payap University – <b>Thailand</b></p> <p><b><u>Keynote Speakers:</u></b></p> <p>Dr. <b>Yolanda Masnita</b>, MM.- Dean Fakultas Ekonomi &amp; Bisnis Universitas Trisakti Jakarta <b>Indonesia</b></p> <p>Prof. Dr. <b>Siham EL-KAFAFI</b>, Director of Arrows Research Consultancy, <b>New Zealand</b></p> <p>Prof. Dr. <b>Hernán E. Gil FORLEO</b>, University of Buenos Aires, <b>Argentina</b></p> <p><b>Dr. Dewi Puspaningtyas Faeni</b>, MBA, MHt, Dean Faculty of Economics and Business, Universitas Bhayangkara Jakarta Raya, <b>Indonesia</b></p> <p>Prof.Dr. <b>Luís Miguel Cardoso</b>, Polytechnic Institute of Portalegre, <b>Portugal</b></p> <p>Prof. Dr. <b>Himmet Karadal</b>, Bolu Abant İzzet Baysal University, <b>Türkiye</b></p>
<b><u>Room</u></b> <b><u>Link:</u></b>	<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>



**CEO Congress Zoom Meeting Room 1**  
**16 Dec 2023, Saturday**

<b><u>Guest Speakers Session</u></b>	
<b>Saturday</b> <b>16 Dec</b> <b>2023</b>  <b>11:30-</b> <b>12:30</b>	<p><b><u>Moderator:</u></b></p> <p>Assoc. Prof. Dr. <b>Duygu HIDIROĞLU</b>- Türkiye</p> <p><b><u>Keynote Speakers:</u></b></p> <p>Asst. Prof. Dr. <b>Ir. Amelia Naim Indrajaya</b>, MBA – Head of CSMSR, IPMI International Business School, Jakarta, <b>Indonesia</b></p> <p><b>Asst. Prof. Dr. Sachin GUPTA</b>, Mohanlal Sukhadia University</p> <p>Carles Agustí I Hernández, International Governance Consultant &amp; SDG Manager (Barcelona/Spain) Spain</p> <p>Dr. Ir. <b>Firdaus Basbeth</b>, MM. PPM Manajemen, <b>Indonesia</b></p> <p>Assoc.Prof. <b>Murteza HASANOĞLU</b>, Azerbaijan State Administration Academy, <b>Azerbaijan</b></p>
<b><u>Room</u></b> <b><u>Link:</u></b>	<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>



**CEO Congress Zoom Meeting Room 1**  
**16 Dec 2023, Saturday**

<b>Meeting Room 1</b>	<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>		
<b>16 Dec 2023</b> <b>Session 1</b>	<b>12:30-14:00</b>	<b>Moderator</b>	<b>Dewi Puspaningtyas FAENI</b> <b>Kerim Karadal</b>
<ol style="list-style-type: none"> <li>Executive Support System for Business and Employee Performance: Analysis of The Ease of Use of Information System, and Transformational Leadership - <b>Ronald PARULIAN, Hapzi ALI, Hadita, Dewi Puspaningtyas FAENI</b></li> <li>Building Trust in Team Members with Age, Length of Experience as a Leader and Leadership Self-Efficacy as Determinants - <b>Indah Rizki MAULIA, Dewi Puspaningtyas FAENI</b></li> <li>The Role of Human Resources Management (HRM) in Sustainable Development Goals (SDGs): Literature Review - <b>Agustian ZEN, Dewi Puspaningtyas FAENI</b></li> <li>Production Machine Management Using Scrum Methodology and Machine Downtime Prediction Using The Naive Bayes Algorithm - <b>Fried SINLAE, R Wisnu Prio PAMUNGKAS, Sri REJEKI, Nani SUDIARTI, Dewi Puspaningtyas FAENI</b></li> <li>Entrepreneurship, Intellectual Communication on School Principal Performance - <b>Nani SUDIARTI, Sri REJEKI, R Wisnu Prio PAMUNGKAS, Fried SINLAE, Ahmad RACHMAWAN, Dewi Puspaningtyas FAENI</b></li> <li>Organizational Culture, Role of Lecturers and Education Staff Support, Can Increase Service College for Upgrading College Accreditation - <b>R Wisnu Prio PAMUNGKAS, Fried SINLAE, Nani SUDIARTI, Sri REJEKI, Dewi Puspaningtyas FAENI</b></li> <li>The Influence of Population, Gross Regional Domestic Product, And Area on Land And Building Tax Revenue in Banten Province, Indonesia : <b>Tri Kunawangsih, Agustina Suparyati, Abdul Ghafar Ismail, Khirstina Curry</b></li> <li>Analysis of The Effect of Tax Burden, Profitability and Tunneling Incentive on Transfer Pricing (Case Study on a Coal Sub-Sector Energy Sector Company for The 2015-2022 Period Listed on The Indonesian Stock Exchange) : <b>Tri Kunawangsih, Agustina Suparyati, Abdul Ghafar Ismail, Khirstina Curry</b></li> </ol>			

<b>Meeting Room 1</b>	<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>		
<b>16 Dec 2023</b> <b>Session 2</b>	<b>14:00-15:30</b>	<b>Moderator</b>	<b>Zohaib Hassan Sain</b>
<ol style="list-style-type: none"> <li>How do Motivation Constructs Accelerate Admin Staff' English-Speaking Ability in Facing Internationalization of Higher Education? - <b>Ms. Agustin Rebecca LAKAWA, Ms. Retno INDRIYANI, Mr. Adhitya BARKAH, Ms. Mutmainatul MARDIYAH</b></li> <li>The Dynamic of Spatial Adaptation Strategies: A Review - <b>Popi Puspitasari, Agustin Rebecca Lakawa, Rapti Siriwardane-de Zoysa, Sekar Kurnia</b></li> <li>Analysis of Food and Beverage Stock Prices During the Covid 19 Pandemic - <b>Tri Kunawangsih P, Agustina Suparyati, Abdul Ghafar Ismail, Masfar Gazali</b></li> <li>Determination of Achievement of Inclusive Economic Growth In 34 Provinces in Indonesia, 2017 – 2021 - <b>Agustina Suparyati, Tri Kunawangsih, Nurhayati, Ryozki Federich, Scylla Lyn Leviathan</b></li> <li>Investigation of Cement Substitution with Industrial Solid Waste as an Alternative Material in Construction: A Review - <b>Dr. Lisa Oksri Nelfia, Bunga Yubi Nabiilah, Asst. Prof. Dr. Deprizon Syamsunur</b></li> <li>Navigating the AI Era: Challenges and Opportunities for Education - <b>Zohaib Hassan Sain</b></li> <li>The Effect of Audit Quality on Earnings Management with the Audit Committee as Moderating Variable: Call Center Employees - <b>Titik ARYATI, Cicely Delfina HARAHAHAP, Fumi HARAHAHAP, Yuana Jatu NILAWATI</b></li> </ol>			



# 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>16 Dec 2023</b> <b>Session 3</b>	<b>15:30-17:30</b>	<b>Moderator</b>	<b>Prof. Dr. Ahmet GÜRBÜZ</b> <b>Mr. Alzaki Zakaria Suliman Salih</b>
<ol style="list-style-type: none"> <li>1. Service Excellence, Relationship, Customer Loyalty of Bank Industry - <b>Endah Suci DAMAYANTI, Sugeng SUROSO, Dewi Puspaningtyas FAENI</b></li> <li>2. Auditor Specialization Moderates the Effect of Organizational Capital on Real Earnings Management - <b>Elia ROSSA, Dewi Puspaningtyas FAENI, Tutty NURYATI, Cahyadi HUSADHA</b></li> <li>3. The Effect of Intellectual Capital and Business Sustainability of MSMEs on Local Community Empowerment - <b>Abrar Hiswara, Ni Nyoman Sawitri, Hapzi Ali, Zahara Tussoleha Rony</b></li> <li>4. The Influence of Business Orientation and Company Capabilities on Business Strategy and its Implications for Business Performance Sustainability in the Fashion Commodity Creative Industry in West Java - <b>Ahmad RACHMAWAN, Dewi Puspaningtyas FAENI</b></li> <li>5. Quality Improvement of Air Cylinder Using Six Sigma and Heart Methods - <b>Student Erlina Elyshia, Lecturer Rina Fitriana, Lecturer Idrisal Mayusda, Lecturer Sannia Mareta</b></li> <li>6. Embracing Voluntary Green Behaviour Among Academician: Evidence from Indonesia - <b>Sarfilianty Anggiani, Aisyah Pia Asrunputri</b></li> <li>7. The Role of Gender Equality, Disability and Social Inclusion (GEDSI) in Supporting Indonesia's Sustainable Development Goals – <b>Nurhayati, Meita Indah Fadilla, Agustina Suparyati, Eleonora Sofilda</b></li> <li>8. Ardhanari Dance Academy Business Plan - <b>Nursita Tyasutami BHA, Dr. Ir. Amelia Naim Indrajaya, Sidrotun Naim Ph.D.</b></li> <li>9. Measuring The Brand Culture Between International Students in Karabuk University - <b>Mr. Alzaki Zakaria Suliman Salih, Prof. Dr. Ahmet GÜRBÜZ</b></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>16 Dec 2023</b> <b>Session 4</b>	<b>17:30-19:30</b>	<b>Moderator</b>	<b>PhD Research Scholar Mr. Rajib Dey</b> <b>Mequanint Birhan ALEM</b>
<ol style="list-style-type: none"> <li>1. Legal Status of the President in Poland. Systemic Issues - <b>Ph.D. Bartosz Nieścior</b></li> <li>2. The Crime of Accepting a Murder Order - European Solutions - <b>Eryk Łęgowik, Anna Warston</b></li> <li>3. The Use of Modern Management Tools in the SME Sector from the Perspective of Sustainable Development - <b>Ph.D. Monika Szczerbak</b></li> <li>4. The Impact of Ethiopian Higher Education Institutions on the Neighbor MSMEs Growth - <b>Mequanint Birhan ALEM</b></li> <li>5. Customer Buying Behaviour of Child Health Drink Products in the Hills and Plains of Assam – A comparative Study - <b>PhD Research Scholar Mr. Rajib Dey, Asst. Prof. Dr. Nilanjana Chakrabarty</b></li> <li>6. Security in Urban Downtown Areas: Analysis and Strategies for Ensuring a Safe Urban Environment - <b>M.Sc. Kamil Kielek</b></li> <li>7. Financial Conditions of Contemporary Marketing - <b>Ph.D. Anna Ciosek, M.Sc. Aleksandra Jastrzębska, M.Sc. Agnieszka Orłowska</b></li> <li>8. Sources of Law in the Frankish State (Lex Salica) - <b>Ph.D. Artur Lis</b></li> <li>9. Mentoring and Management in Nursing - <b>Prof.Dr. Joanna Jasińska</b></li> <li>10. Information Analysis in Combating the Financing of Terrorism Using the Financial Sector - <b>Krzysztof Mucha PhD</b></li> <li>11. Faces of New Public Management in Poland - <b>PhD Student Weronika Kubka</b></li> <li>12. Business Intelligence (BI) and Artificial Intelligence (AI) as Powerful Tools for Modern Business - <b>B.A. Zuzanna Kotryńska</b></li> <li>13. Perspectives of Financial and Non-Financial Functions of Cryptocurrencies in Local Government - <b>M.Sc. Piotr Popęda</b></li> </ol>			



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>16 Dec 2023</b> <b>Session 5</b>	<b>19:30-21:30</b>	<b>Moderator</b>	<b>Dr Polycarpe Feussi</b> <b>Olubiyi, Timilehin Olasoji, PhD</b>
<ol style="list-style-type: none"> <li>1. The Influence of Plants on the Microbiome in Patients with Autoimmune Diseases - <b>Major Gheorghe GIURGIU, Prof. Dr. med. Manole COJOCARU, Prof. Dr. Georgeta SINIȚCHI</b></li> <li>2. Factors Driving Gender Gap on Agricultural Productivity and Technology Adoption: Evidence from Ethiopia - <b>Yaregal Tilahun</b></li> <li>3. Interconnectedness Future: Navigating Global Challenges, the Challenging and the Unknown”- Exploring the Interplay Between Social, Economic, Environmental, Organizations, and Technological Challenges, and Developing Interdisciplinary Solutions for a Sustainable Future - <b>Mr. Lawrence Walambuka</b></li> <li>4. Challenges of Service Delivery in South Africa - <b>RH Ramorulana, EI Edoun, Solly Poee</b></li> <li>5. The Impact of Business Process Re-engineering on Organizational Strategy - <b>Prudence Tjale, Dr Polycarpe Feussi</b></li> <li>6. Socio-Economic Development Through Human Capital Management: A Perspective of Developing Countries - <b>Mmbulahiseni Charles Nemadzivhanani, Anup Pradhan, Dr Polycarpe Feussi</b></li> <li>7. Achieving Sustainable Business Growth Through Strategic Cost Leadership Capability: The Rise of Competition Among Africa’s Businesses - <b>Olubiyi, Timilehin Olasoji, PhD</b></li> <li>8. Measuring The Combined Effect of Firm Strategy, Organizational Culture, Open Innovation, Technological Capability, and Implication on Growth of SMES Post-Pandemic - <b>Olubiyi, Timilehin Olasoji, PhD</b></li> </ol>			





**CEO Congress Zoom Meeting Room 1**  
**17 Dec 2023, Sunday**

Meeting Room 1		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
17 Dec 2023 Session 6	08:00-10:00	Moderator	Prof Dr. Saji KumarN L Dr. Rhoda BASCO-GALANGCO
<div>1. Financial Distress and Measurement of Key Financial Performance Analysis of Cosmetic Companies in Indonesia (Case study: PT. Mustika Ratu Tbk, PT. Marta Berto Tbk and PT. Kino Indonesia Tbk, Period 2018-2022) – <b>Yulisfan, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></div> <div>2. Financial Performance Measurement and Analysis of PT United Tractors, Indonesia for the Year 2018-2022 - <b>Christine Ariani Kosnandar, Prof.Dr. Wiwiek Mardawiyah Daryanto</b></div> <div>3. Compliance of Elected Local Officials of a First Class Municipality in Northern Philippines to their Norms of Bonduct - <b>Dr. Rhoda BASCO-GALANGCO</b></div> <div>4. Effectiveness and Efficiency Strategy to Measure and Analyse Financial Performance of PT Campina Ice Cream, Tbk for the Periods of 2018-2022 by Using Du Pont Model - <b>Cristina Maghdalena Flowerenci SAMOSIR, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></div> <div>5. Financial Ratio Analysis of PT Solusi Bangun Indonesia Tbk (formerly PT Holcim Indonesia Tbk) Before and After Acquisition by PT Semen Indonesia Tbk - <b>Fero Gusfa, ST, Prof. Dr. Wiwiek M. Daryanto, SE-Ak, MM, CMA</b></div> <div>6. Financial Analysis for Indosat Telecommunication Company Using DuPont Methodology Before-During-Post Pandemic of Covid-19 - <b>Ganesha Wahyu TIRTO, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></div> <div>7. Financial Performance Measurement and Analysis of Maritime and Logistic Company, PT. Samudera Indonesia, Tbk Before and After Covid-19 Pandemic - <b>Sri Susanty Dewi, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></div> <div>8. E Waste Trade and Trans-boundary Pollution A Quest for Environmental Justice: You can recycle anything with a plug battery or cable-2023 - <b>Prof Dr. Saji KumarN L, Prof Dr Sanju V K</b></div>			



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 6 *</b> <b>Extension Channel</b>	<b>08:00-10:00</b>	<b>Moderator</b>	<b>Asst. Prof. Dr. Khusboo Kumari</b> <b>Research Scholar Debbarna Mukherjee</b> <b>Dr. Souvik Dasgupta</b>
<ol style="list-style-type: none"> <li>1. Financial Performance Analysis of PT XL Axiata Tbk: Before and During The Covid-19 Pandemic for the Period of 2017-2022 using DuPont Method - <b>Soe Yoeng THE, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>2. Financial Performance Measurement and Analysis on Medco Energi Company during Oil and Gas Industry Challenging Period in the year of 2017 – 2021 - <b>Farhad ARDI, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>3. Analysis of Key Financial Performance Measurement and Z-Score Assessment of Consumer Goods Companies in Indonesia evidence of PT Indofood Sukses Makmur and PT Unilever Indonesia for the Period of 2017-2022 - <b>Heru KRISNATA, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>4. Profitability, Liquidity, Receivables Collectivity and Solvency Measurement and Analysis Before and After Covid-19 of PT Blue Bird (BIRD) Tbk in Five Years Period 2018-2022 - <b>Roni SANTOSO, Prof. Dr. Wiwiek Mardawiyah DARYANTO, MM, CMA</b></li> <li>5. Measuring Financial Flexibility and Asset Efficiency of Telecommunication Industry in Indonesia Before and Post the Pandemic Covid-19 of the Years 2018-2022 - <b>Stepanus ARDHANOVA, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>6. Financial Performance Measurement and Analysis of PT. Indofood Sukses Makmur Tbk. before and during the COVID-19 Pandemic in Indonesia - <b>Hans Hanpin Yoshuara, Prof. Roy H.M SEMBEL, Dr. Melinda MALAU</b></li> <li>7. Brushstrokes of Sustainability: Kalighat Painting's Journey Towards Sustainable Development - <b>Research Scholar Debbarna Mukherjee, Asst. Prof. Dr. Khusboo Kumari</b></li> <li>8. Financial Ratio Analysis of PT Chandra Asri Petrochemical Tbk. After Completing its Expansion Butadiene Plan in 2018 and The Effect of COVID-19 Pandemic for Periode Year of 2019 – 2022 - <b>Ahmad FAUZAN S.Si, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 7</b>	<b>10:00-11:30</b>	<b>Moderator</b>	<b>Dr. Teuta Hazizi (Balliu)</b> <b>Garayev Elvin Mahir</b>
<ol style="list-style-type: none"> <li>1. European Framework in The Centre of The Preparation of Albanian Students as Future Entrepreneur - <b>Dr. Teuta Hazizi (Balliu)</b></li> <li>2. Tourism, Industry and Economy Reserves of The Economic-Geographical Region of Shaki-Zagatala - <b>Garayev Elvin Mahir</b></li> <li>3. Financial Performance Analysis of PT. Ciputra Development Tbk - A Property Company in Indonesia - <b>Dwi Ratnawati, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>4. Effect of Work Environment, Work Discipline, and Compensation on Employee Performance With Work Motivation as Variable Moderation - <b>Mr. Al Faris Tarieq Alwyni</b></li> <li>5. Unlocking Potential: The Role of Micro-credentials in Lifelong Learning and Professional Development - <b>Dr. Ir. Firdaus BASBETH</b></li> <li>6. The Effect of Increased Excise Duty (Including Vat and Cigarette Tax) on Cigarette Industry Through Measuring Financial Performance Analysis Approach Evidence of PT Gudang Garam Tbk and PT Wismilak Inti Makmur Tbk for the Year 2018 – 2022 - <b>Wahyu Dwi SETIAWAN, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> </ol>			



# 8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 8</b>	<b>11:30-13:00</b>	<b>Moderator</b>	<b>Asst. Prof. Dr. Omer Faruk BUYUKKURT</b> <b>Febryanti Simon</b>
<ol style="list-style-type: none"> <li>How Green Intellectual Capital Affects Operational Performance in Coffee Shop Businesses in the Jakarta Region, Indonesia? - <b>Rayhan FADILLAH, Wahyuningsih SANTOSA, Willy ARAFAH, Arrum Anggraini DARMAWAN</b></li> <li>Green Supply Chain Management's Role as a Mediator of The Influence of Corporate Social Responsibility on Operational Performance: Evidence from Indonesian's Manufacturing Industry - <b>Arrum Anggraini DARMAWAN, Wahyuningsih SANTOSA, Willy ARAFAH, Rayhan FADILLAH</b></li> <li>The Roles of Business Ethics, ESG Committee, Institutional Ownership, and Board Independence in Reducing Carbon Emissions - <b>Febryanti Simon, Ferdiansyah, Juniati Gunawan, John Lee</b></li> <li>Emotional Exhaustion of Call Center Employees in Jakarta Indonesia- <b>Netania EMILISA, Justine TANUWIJAYA, Andreas Wahyu GUNAWAN, Deasy ASEANTY, Norzanah Mat NOR, Adinda MEUTIA</b></li> <li>Perceived Organizational Support &amp; Authentic Leadership Effect on Organizational Commitment : Mediating Role of Job Satisfaction - <b>Wiwik Robiatul Adawiyah, Netania Emilisa, Firly Fauziah, Annika Nafirah</b></li> <li>The Association Between the Number of Analysts Following, Income Smoothing Behaviours, Value/Gowth Characteristics on the Accrual Earnings Manipulation Practices of the Firms - <b>Asst. Prof. Dr. Omer Faruk BUYUKKURT</b></li> <li></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 8 *</b> <b>Extension Channel</b>	<b>11:30-13:00</b>	<b>Moderator</b>	<b>Dr. Mohamed MEJRI</b> <b>Dr. Mehdi GARRAB</b> <b>Zohaib Hassan Sain</b>
<ol style="list-style-type: none"> <li>Two Decades Protection of Cultural Heritage in Times of Armed Conflicts: A Bibliometric Study - <b>Dr. Arlina PERMANASARI, Ph. D. Maya Indrasti NOTOPRAYITNO, Ayub Christo Carens PATIORAN, Nursyachrani Tiara RAMADAN</b></li> <li>The Effect of Sustainability Report on Company Value Which is Moderate by Good Corporate Governance - <b>Maria Sinaga, Dr. Seto Makmur W, Dr. Nurhastuty Kesumo Wardhani, Dr. Sekar Mayangsari</b></li> <li>Analysis of The Effect of Implementation of Psak 73 Regarding Financial Performance - <b>Raja Marciano, Dr. Seto Makmur W, Dr. Nurhastuty Kesumo Wardhani, Dr. Sekar Mayangsari</b></li> <li>Socio-Legal Study on the Indonesian Courts' Judgments Implementing International Humanitarian Law Norms - <b>Dr. Arlina PERMANASARI, Dr. Aji WIBOWO, Dr. Jun JUSTINAR, Nadia Angelica HIDAYAT, Nahdia SALSABILAH</b></li> <li>Financial Performance Analysis of Indonesian Construction State-Owned Enterprise PT. Adhi Karya (Persero) Tbk Before and During the Covid-19 Pandemic (2018 - 2022 Period) - <b>Franciscus Heru SUKRISNA, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>Analysis of CSR Practices in the Tunisian Banking Sector: Navigating Societal Challenges with Responsible Initiatives - <b>Dr. Mohamed MEJRI, Dr. Mehdi GARRAB</b></li> <li>Financial Performance Analysis PT Unilever Indonesia Before, During &amp; After Covid-19 Pandemic 2018-2022 - <b>Mikel Febri, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 9</b>	<b>13:00-14:30</b>	<b>Moderator</b>	<b>Dr. Gökhan TURAN</b> <b>Mr. Souvik Dasgupta</b>
<ol style="list-style-type: none"> <li>1. Implementation of Legal Principles in the Cyber Notary Concept to Maintain the Duties and Authority and Position of the Notary in the Digital Era - <b>Ikhsan LUBIS, Tarsisius MURWADJĪ, Sunarmi SUNARMĪ, Detania SUKARJA</b></li> <li>2. Mastering the World of Artificial Intelligence: Strategies in The Beauty Industry - <b>Dr. Yolanda Masnita, Aura Auliya Ramadina, Angginta Zahra, Prof. Dr. Anna Bakiewicz</b></li> <li>3. Enhancement of Accounting Understanding for Members of the Integrated Indonesian Medium Small Enterprise Board for the West Jakarta Region - <b>Dr. Nurhastuty Kesumo Wardhani, Dr. Deni Darmawati, Dr. Acep Riana Jayaprawira, Isti Nurul Aulia, Yulia Eka Riyanti</b></li> <li>4. The Influence of Intellectual Capital on Performance Indonesian Food and Beverage Sub-Sector Company Finance - <b>Ms. Siti Nurhaliza Kharisma, Dr. Nurhastuty Kesumo Wardhani, Eneng Surtini, Tisya Meidianti</b></li> <li>5. Hardship as a Defense to Non-performance of Contract: Can it be Applied in Indonesian Contract Law? - <b>Dr. Natasya Yunita SUGIASTUTI, SH, MH, Dr. Anda SETIAWATI, SH, MH, Ari Wahyudi HERTANTO, SH, MH, Agung WIJAYA, Ghayana Aditya PUTRA</b></li> <li>6. Association Rules Analysis for Online Shopping Customer Data - <b>Dr. Gökhan TURAN</b></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 10</b>	<b>14:30-16:00</b>	<b>Moderator</b>	<b>Mr. Michael Aaron TISO</b> <b>Lecturer Sergio Quiroga</b>
<ol style="list-style-type: none"> <li>1. Work Labour Insertion Laws Comparision Between: Spain, France and Italy. Analysis of the Current Implementation in Ordinary Labour Market - <b>Mr. Michael Aaron TISO, Doctora Araceli de Los Rio</b></li> <li>2. Does Digital Transformation Affect Banks' Resilience? A Perspective Analysis of Strategic IT Governance Competence 2.0 in Commercial Bank in Indonesia - <b>Idrianita Anis, Elvia Rosantina Shauki, Sutarti, Hasnawati, Andi Nurlailiah Hamdiyani</b></li> <li>3. Strategic Synergy: Mapping a Path for Sustainable Global Leadership - <b>Ali Alhabsyi</b></li> <li>4. Halal Economy and its Beyond: A Systematic Literature Review Approach - <b>Muhammad Zilal HAMZAH, Eleonora SOFİLDA, Dida NURHAİDA</b></li> <li>5. Organizational Culture and Innovative Leadership to Employee's Intentions to Implement ESG with Employee Value as Mediation - <b>Cut AVIYANTI, Tubagus Hedi SAEPUDIN, Rita MULYANTI, Dewi Puspaningtyas FAENI</b></li> <li>6. The Influence of Work Environment, Compensation, Work Discipline and Information Technology on Employee Performance Mediated by Job Satisfaction - <b>Wayan Gede Endra Bratha, Mega Aswiputri, Dewi Puspaningtyas Faeni</b></li> <li>7. Financial Performance Analysis of State Owned Enterprises Electricity Company During and After Covid-19 Pandemic - <b>Muchamad Eka YULIARTANA, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 10*</b> <b><u>Extension Channel</u></b>	<b>14:30-16:00</b>	<b>Moderator</b>	<b>Lecturer Sergio Quiroga</b>
<ol style="list-style-type: none"> <li>1. Analyze the Influence of Brand Image, E-Marketplace and Prices for Smartphone Purchase Decision for Students of Universitas Bhayangkara Jakarta Raya - <b>Anang WAHYUDI, Ahmad RACHMAWAN, Dewi Puspaningtyas FAENI</b></li> <li>2. Model of the Effect of Situational Leadership, Compensation, Work Motivation towards Teacher Performance in Community Learning Activity Center (PKBM) of Jakarta - <b>Rita MULYANTI, Tubagus Hedi SAEPUDIN, Cut AVIYANTI, Dewi Puspaningtyas FAENI</b></li> <li>3. Analysis of the Influence of Occupational Safety and Health Management Systems (SMK3), Training and Supervision on the Productivity of Extruding Section Workers. AT PT XYZ - <b>Tubagus Hedi SAEPUDIN, Cut AVIYANTI, Rita MULYANTI, Dewi Puspaningtyas FAENI</b></li> <li>4. The Effect of Tax System, Tax Understanding and Changes in Tax Rates on Compliance of MSME Taxpayers in West Bekasi District with Financial Condition as a Moderating Variable – <b>SYAFRILENDI, Dewi Puspaningtyas FAENI, Idel EPRIANTO</b></li> <li>5. Factors Affecting the Integrity of Financial Statements: Institutional Ownership, Managerial Ownership and Independent Commissioners - <b>Erik ROSADI, Dewi Puspaningtyas FAENI, Idel EPRIANTO</b></li> <li>6. Evaluation Model on Digital Business Transformation at the Early Phase for PT XYZ, Toll Road Operator Company - <b>Diah Eka Yulianti, Ir. Yulita F Susanti, M.Sc. Ph.D</b></li> <li>7. Science Communication on Argentine University Radio Stations - <b>Lecturer Sergio Quiroga</b></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 11</b>	<b>16:00-17:30</b>	<b>Moderator</b>	
<ol style="list-style-type: none"> <li>1. Tourism Strategy Development: Crisis Readiness and Community Involvement. A Case in Pengotan Bali - <b>Dr. Ir. Firdaus BASBETH, Widayanti BINTARTI</b></li> <li>2. Consolidated Financial Performances Analysis of State Owned Enterprise (SOE) of Toll Road Operator PT Jasa Marga (Persero) Tbk. for Periods of 2018-2022 - <b>Rosa BOVANANTOO, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>3. The Impact of Negative Sentiments on Unit Link Products Towards Purchase Intention - <b>Yulita Fairina Susanti, Syahnovar Datau</b></li> <li>4. The Influence of Architectural Design and Building Location on Workplace Productivity: The Moderating Role of Employee Satisfaction - <b>S. Ars. Fransisca Octaviani HARDIPUTRI, SM, MBA. Markov Cornelius KELVIN, Prof. Ir. MBA, Ph.D, CSA, CIB, CIIM. Roy SEMBEL, Dr. SE, MM, CPA, CBV, CFRM, CFA. Melinda MALAU</b></li> <li>5. A Strategy for Electric Vehicle Conversion Company to Support Bali, Indonesia in Reducing Emissions - <b>Dr. Ir. Amelia Naim, MBA, Riniwaty SINAGA</b></li> <li>6. Role of PT. Jasa Andalan Solusi to Facilitate the Usage of Insurance: As seen in the Evidence of Property Insurance - <b>Mario ELFANDO</b></li> <li>7. Greening the Youth's Mindset to Cultivate Sustainability at Religious Schools - <b>Mr. Aloysius O.S.B. Roets, Rafael Robina-Ramírez</b></li> </ol>			



8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 12</b>	<b>17:30-19:00</b>	<b>Moderator</b>	<b>Assoc.Prof.Dr.Murteza HASANOĞLU</b> <b>Assoc.Prof.Dr.Nesrin SÜLEYMANLI</b>
<ol style="list-style-type: none"> <li>1. Globalization and Multiculturalism: The Azerbaijan Model of Multiculturalism - <b>Assoc.Prof.Dr.Murteza HASANOĞLU, Assoc.Prof.Dr.Nesrin SÜLEYMANLI</b></li> <li>2. Exploring the Key Features of Sustainable Development in the Southern Region of Azerbaijan - <b>PhD. Cand. Tahirli FAGAN</b></li> <li>3. Analyzing Studies on Working Mothers: A Bibliometric Perspective within the Management Paradigm - <b>Merve Gerçek</b></li> <li>4. Methods For Teaching Non-Linguistic Learners Taking English Lessons How to Read and Write to Gain Compensatory Competence - <b>Senior Teacher Ishonkulov Sherzod Usmonovich</b></li> </ol>			

<b>Meeting Room 1</b>		<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>	
<b>17 Dec 2023</b> <b>Session 13</b>	<b>19:00-19:30</b>	<b>Moderator</b>	<b>Dr. Anju THAPA</b> <b>Mr. Souvik Roy CHOUDHURY</b>
<ol style="list-style-type: none"> <li>1. Financial Performance Analysis of Mayapada Hospital Indonesia (PT. SejahteraRaya AnugrahJaya Tbk) Using Financial Ratios - <b>Soffin ARFIAN, Prof. Dr. Wiwiek Mardawiyah DARYANTO</b></li> <li>2. Impact of Important Features of The Post-War Period on National Security Issues in Azerbaijan - <b>Musayeva Pari Zaur</b></li> <li>3. Failures of International Agreements: Thoughts on the Budapest Memorandum - <b>Assoc.Prof.Dr. Radovetska Liudmyla Vasylivna, Khametova Sonia Eldarivna</b></li> </ol>			





**CEO Congress Zoom Meeting Room 2**  
**16 Dec 2023, Saturday**

<b>Meeting Room 2</b>	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
<b>16 Dec 2023</b> <b>Session 1</b>	<b>12:00-</b> <b>13:30</b>	<b>Moderator</b>	<b>Assoc. Prof. Dr. Arzu AKDENİZ</b> <b>Dr. Metin Çınaroğlu</b>
<ol style="list-style-type: none"><li>1. Ermənilərin Azərbaycan xalqına, xüsusilə Qərbi Azərbaycan ərazisində törətdiyi GENOSİD - <b>PhD student Ziba Necefova</b></li><li>2. Rusya'nın Ukrayna'ya Karşı Savaşının Arka Planında ABD-AB İlişkileri - <b>Lecturer Afandiyeva Gunel Mammad qızı</b></li><li>3. Formalize Edilmiş Aksiyomatik Sistemlerin Ortaya Çıkışı ve Tümdengelim Yöntemi ile İncelenmesi - <b>PhD. Cand. Pervine Yusifova</b></li><li>4. Turizm Çalışanları Açısından Çatışma Yönetiminin Değerlendirilmesinde Motivasyonun Önemi - <b>Assoc. Prof. Dr. Arzu AKDENİZ</b></li><li>5. "Silent Suffering: Characteristics of Workplace Mobbing" - <b>Lecturer Mamedova Aysan Nüsret</b></li></ol>			

<b>Meeting Room 2</b>	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
<b>16 Dec 2023</b> <b>Session 2</b>	<b>13:30-</b> <b>15:00</b>	<b>Moderator</b>	<b>Dr. Ali Morteza Çaycı Semsari</b> <b>Khametova Sonia Eldarivna</b>
<ol style="list-style-type: none"><li>1. Investing in Restaurant Sector in Indonesia: The Return and Risk of Food and Beverages Business - <b>Rachmat Mirza Aditya, Fardiaz Dedi</b></li><li>2. Road Map of Artificial Intelligence Implementation In Indonesian Retailers - <b>Yuna Davina HASIBUAN, Prof. Dr. Ir M. Syamsul MAARIF, M. Eng, Dipl. Ing, DEA</b></li><li>3. Collaborative Online International Learning on Flourishing Business Toward Sustainability Mindset - <b>Dr. Ir. Amelia Naim Indrajaya, MBA.</b></li><li>4. The Impact of Central Asia's Youth Bulge on Regional and Russian Stability - <b>Assoc. Prof. Dr. Liudmila Konstants</b></li></ol>			

<b>Meeting Room 2</b>	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
<b>16 Dec 2023</b> <b>Session 3</b>	<b>15:00-</b> <b>16:30</b>	<b>Moderator</b>	<b>Prof. Dr. Sima NART</b> <b>Assoc. Prof. Dr. Erdal ŞEN</b>
<ol style="list-style-type: none"><li>1. From the Bauhaus Movement to the New European Bauhaus Approach: Action Plan for the Climate Change - <b>Dr. Aylin Akçabozan Taşkiran</b></li><li>2. Negotiators' Personal Characteristics and Unethical Negotiation Tactics in Business Negotiations - <b>Prof. Dr. Sima NART, Assoc.Prof.Dr. Gözde MERT, Assoc.Prof.Dr. Emrah OZSOY</b></li><li>3. Hybrid Work and Organizational Agility: An Individual-Oriented Approach - <b>Assoc. Prof. Dr. Erdal ŞEN, PhD. Candidate Orkun ARK</b></li><li>4. The Effect of Humble Leadership on Job Satisfaction and Employee Performance: The Mediating Effect of Psychological Empowerment - <b>Hakan AKGÜN, Assoc. Prof. Dr. Ercan ERGÜN</b></li><li>5. The Mediating Role of Organization-Based Self-Esteem in The Influence of Internal Marketing Perception on Affective Commitment - <b>Assoc. Prof. Dr. Esra KIZILOĞLU, Assoc. Prof. Dr. Emine Nihan CİCİ KARABOĞA</b></li></ol>			

<b>Meeting Room 2</b>	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
<b>16 Dec 2023</b> <b>Session 4</b>	<b>16:30-18:00</b>	<b>Moderator</b>	<b>Prof. Dr. Cemal Zehir</b> <b>Assoc. Prof. Dr. Meltem GÜRÜNLÜ</b>
<ol style="list-style-type: none"> <li>1. Police-Media Relations: The Nature of “Media Communication Training” and its Effects on Public Opinion - <b>Assoc. Prof. Dr. Serdar Kenan GÜL</b></li> <li>2. Value Creation Through Dynamic Capability Approach for Competitive Advantage and Firm Performance - <b>Prof. Dr. Cemal Zehir, Res.Asst. Merve Vural Allaham</b></li> <li>3. Expectations of Certified Public Accountant (Cpa) From The Interns: A Research in Malatya Province - <b>Öğr. Gör. Dr. Nazan GÜNGÖR KARYAĞDI, Öğr. Gör. Dr. Özge ÖZKAN</b></li> <li>4. Chaos in the Cryptocurrency Ecosystem and the Future of Digital Money: Stable Coins versus Central Bank Digital Currencies (CDBC's) - <b>Assoc. Prof. Dr. Meltem GÜRÜNLÜ</b></li> <li>5. Narcissism and Muscle Dysmorphia: A Review of Psychological Intersections - <b>Dr. Metin Çınaroğlu</b></li> </ol>			

<b>Meeting Room 2</b>	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
<b>16 Dec 2023</b> <b>Session 5</b>	<b>18:00-19:30</b>	<b>Moderator</b>	
<ol style="list-style-type: none"> <li>1. Orta Gelir: Tuzak mı Yoksa Yakınsama İçin Yeni Bir Koşul Mu Var? - <b>Assoc. Prof. Dr. Bilal Kargı</b></li> <li>2. Sanayileşme Çocuk Sağlığını Etkiler mi? BRICS-T Ülkeleri İçin Ampirik Bir Analiz - <b>Dr. Öğr. Üyesi İbrahim AYTEKİN, Dr. Öğr. Üyesi Hüseyin ÇELİK</b></li> <li>3. Karamanlı Nizâmî Hakkında Bir Bibliyografya Denemesi - <b>Uzm. Öğretmen Necla ESEN, Öğretmen Ayşe YILDIZ, Uzm. Öğretmen Nevriye YILDIZ, Enes ÖZTÜRK</b></li> <li>4. Meşruiyet Bağlamında Devlet ve Toplum İlişkisinin John Locke, Jean Jacques Rousseau ve Karl Max Sosyolojileri ile Karşılaştırmalı Analizi - <b>Dr. Fatih BECER</b></li> <li>5. İnovasyon (Yenilik) ve Uygulama Örnekleri - <b>Dr. Salih SERBEST</b></li> <li>6. X,Y ve Z Kuşakları Bağlamında Örgüt Kültürünün Algılanan Örgütsel Destek ve İç Girişimcilik Niyeti Üzerine Etkisinin İncelenmesi - <b>Gizem CEZ ÖZER, Prof. Dr. Aykut GÖKSEL</b></li> <li>7. Sosyal Medya Kullanımının Boşanma Oranlarına Etkilerinin İncelenmesi - <b>Merve YILDIRIMOĞLU</b></li> </ol>			

<b>Meeting Room 2</b>	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
<b>16 Dec 2023</b> <b>Session 6</b>	<b>19:30-21:00</b>	<b>Moderator</b>	<b>Miss. Mohor Chatterjee</b> <b>Mr. Soumyaroop Mukherjee</b>
<ol style="list-style-type: none"> <li>1. The Effectiveness of Capacity Building as a Tool for Effective Local Governance in South Africa - <b>V K Rameetse, Solly Poee</b></li> <li>2. Management of Technological Innovations in the Tourism Industry and Management System of International Tourism - <b>Maftuna ASHUROVA</b></li> <li>3. Reverse Logistic and Sustainable Development in Cameroon : Case of Industrial Companies in Central Region - <b>Dr. ONGUENE ATEBA Julien Grégoire</b></li> <li>4. Political Regime Types and Income Inequality in Pakistan - <b>Wasiq Ullah Hamdard, Irfan Ullah Stanikzai</b></li> </ol>			

## CEO Congress Zoom Meeting Room 2

17 Dec 2023, Sunday

Meeting Room 2	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
17 Dec 2023 Session 7	08:30- 10:00	Moderator	Prof. Dr. Ahmet ŞENGÖNÜL Prof. Dr. Murat KOÇ
<ol style="list-style-type: none"><li>1. Psikolojik Sağlamlılığın Çalışma İstekliliğine Etkisi: Sağlık Çalışanları Üzerine Bir Araştırma - <b>Selma SÖYÜK, İbrahim GÜN, Feyza ÇETİNKAYA KUTUN</b></li><li>2. Çalışanların Yüzeysel Davranışlarının Tükenmişliğe Etkisi: Benlik Saygısının Rolü - <b>Dr. Muhammet Ali ÇELEBİ, Cihan BİLEN</b></li><li>3. Bütçe Planlama Stratejisi Açısından Ekonomik ve Coğrafi Özelliklerin Hastane Geliri Üzerindeki Etkileri - <b>Prof. Dr. Ahmet ŞENGÖNÜL, Ersan BİÇKİOĞLU</b></li><li>4. Kadın Çalışanların Duygusal Bağlılıklarının Demografik Faktörler Bağlamında İncelenmesi Sağlık Sektöründe Bir Araştırma - <b>Dr. Ferah KEKLİK OKUL, Prof. Dr. Murat KOÇ, Assoc. Prof. Dr. Ayşe İpek KOCA BALLI</b></li><li>5. Hazır Yemek (Catering) Sektöründe Müşteri Sadakati Oluşturma - <b>Ömer DURUKAN, Assoc. Prof. Dr. Cihat KARTAL</b></li></ol>			

Meeting Room 2	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
17 Dec 2023 Session 8	10:00- 11:30	Moderator	Assoc. Prof. Dr. Erdiñç BALLI Asst.Prof.Dr. Mevlüde Canan CAN
<ol style="list-style-type: none"><li>1. Türk Aile Yapısı ve Kültürüne Uygunluk Bakımından Bir İçerik Analizi: Güzel Günler Dizisi Örneği - <b>Asst.Prof.Dr. Mevlüde Canan CAN</b></li><li>2. Sinema ve Toplumsal Hafıza: Kaygı Filmi Üzerine Bir Alımlama Çalışması - <b>PhD. Cand. Gülşen KOPARIR</b></li><li>3. Turizmde Kadın Girişimciliğine Bir Bakış: Türkiye Örneği - <b>Assoc. Prof. Dr. Gizem ÖZGÜREL</b></li><li>4. Restoran İşletmelerinde Örgüt İklimi ve Çalışan Motivasyonu İlişkisi - <b>Cem KENANOĞLU, Prof. Dr. Murat KOÇ, Assoc. Prof. Dr. Erdiñç BALLI</b></li><li>5. Sağlık Hizmetlerinde Yapay Zeka ve Deep Patient Örneği - <b>Nadihan DOĞAN, Assoc. Prof. Dr. Sadık SERÇEK</b></li></ol>			

Meeting Room 2	<a href="#">Face to Face Presentation</a>		
17 Dec 2023 Session 8 -Onsite	10:00- 11:30	Moderator	Prof. Dr. Gülise GÖKCE Prof. Dr. Hülya EŞKİ UĞUZ
<ol style="list-style-type: none"><li>1. On The Relationship Between Failed States and Terrorism- <b>Prof. Dr. Gülise GÖKCE</b></li><li>2. The West's Perception of Islam - <b>Prof. Dr. Orhan Gökce</b></li><li>3. Citizenship, Participation and Politics in Late Modern Times - <b>Assoc. Prof. Dr. Rukiye SAYGILI, Prof. Dr. Hülya EŞKİ UĞUZ</b></li><li>4. Political Rationality of Global Migration Management - <b>Assoc. Prof. Dr. Rukiye SAYGILI, Prof. Dr. Hülya EŞKİ UĞUZ</b></li></ol>			

Meeting Room 2	Face to Face Presentation		
17 Dec 2023 Session 9 * Onsite	11:30- 13:30	Moderator	Prof (Dr) Ratnesh Dwivedi Prof.Dr. Joanna Jasińska
<ol style="list-style-type: none"> <li>1. Central Intelligence Agency in Afghanistan-An Analysis - <b>Prof (Dr) Ratnesh Dwivedi</b></li> <li>2. Effects of students institutional trust on their emotional wellbeing - <b>Kaynat Tariq</b></li> <li>3. USA-Azerbaijan Political Relationships - <b>Dr. Gulnara Suleymanova</b></li> <li>4. Exploring the realms of Social Media Influence Among Active Users : A study with special reference for the Viewers of the Documentary 'The Social Dilemma' - <b>Amrutha P</b></li> <li>5. The Impact of Leadership Styles on Employee Motivation: Insights from Moroccan Companies - <b>Zaynab Chriha</b></li> <li>6. Assessing the Impact of Urban Growth on Urban Microclimate: Asansol Municipal Corporation, Paschim Bardhaman, West Bengal, India - <b>Subham Kumar Roy</b></li> <li>7. From Insignificance to Paramountcy: The Gradual Rise and Eventual Fall of the 'Turkish' Bandagan in the Delhi Sultanate (1206-1266) - <b>Kunal Roy</b></li> </ol>			

Meeting Room 2	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
17 Dec 2023 Session 9	11:30- 13:00	Moderator	Dr. Lecturer Gönül GÜL EKŞİ Dr. Abdullah ŞENGÖNÜL
<ol style="list-style-type: none"> <li>1. Örgütsel Erdemlilik, Bibliyometrik Bir İnceleme - <b>Assoc. Prof. Dr. Mehtap ÖZTÜRK, Ömer AKAR</b></li> <li>2. Karanlık Liderlik Konusunda Türkiye’de Yapılan Çalışmalar Üzerine Bir Analiz - <b>PhD Cand. Halide YARAR</b></li> <li>3. Üniversite Öğrencilerinin Finansal Okuryazarlıklarının Finansal İyi Olma Halleri Üzerindeki Etkisinde Finansal Öz-yeterliliklerinin Aracılık Etkisi - <b>PhD. Cand. Tuğba SOYMAN, PhD. Cand. Dilara YILMAZ</b></li> <li>4. Kim Kime Neden Oy Veriyor? - <b>Dr. Abdullah ŞENGÖNÜL</b></li> <li>5. Dönüşümcü ve Etkileşimci Liderliğin Toplam Kalite Yönetimi Bağlamında Kalite Performansı Üzerindeki Etkisi - <b>Ayhan ER, Assoc.Prof. Özge MEHTAP</b></li> <li>6. Covid-19 Pandemi Korkusunun İş Tatmini Üzerindeki Etkisinde Algılanan Kriz Yönetiminin Aracılık Rolü - <b>Dr. Lecturer Gönül GÜL EKŞİ</b></li> </ol>			

Meeting Room 2	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
17 Dec 2023 Session 10	13:00- 14:00	Moderator	Prof. Dr. Ali ERBAŞI Assoc. Prof. Dr. Özlem BALABAN
<ol style="list-style-type: none"> <li>1. Türkiye’de Sosyal Bilimler Alanındaki Yeşil Temalı Lisansüstü Tezlerin Konuları, Eğilimleri ve Gelişimi - <b>Prof. Dr. Ali ERBAŞI</b></li> <li>2. Türkiye Yeşil Mutabakat Eylem Planı Çerçevesinde Döngüsel Ekonomi Stratejileri: Genel Bir Değerlendirme - <b>Prof. Dr. Ali ERBAŞI, Fatih ERBAŞI</b></li> <li>3. Yenilikçi İnsan Sermayesi Kavramı: Dış Hekimleri Üzerinde Bir Araştırma - <b>Dr. Cemile ŞAHİN, Assoc. Prof. Dr. Özlem BALABAN</b></li> <li>4. Karanlık Kişilik Özellikleri ve Kariyerizm Eğilimi Arasındaki İlişkinin İncelenmesine Yönelik Bir Çalışma - <b>Asst. Prof. Dr. Fazilet NOHUT, Assoc. Prof. Dr. Özlem BALABAN</b></li> <li>5. Log-Lineer Modeller ve Türkiye’deki İllerin Sosyokültürel Özellikleri Üzerine Bir Uygulama - <b>Dr.Öğr.Üyesi Gonca Yüzbaşı</b></li> <li>6. Turizm ve Ekolojik Ayak İzi G-8 Ülkeleri İçin Panel Nedensellik Analizi - <b>Asst. Prof. Dr. Mahmut BALTACI</b></li> </ol>			

Meeting Room 2	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
17 Dec 2023 Session 11	14:00- 15:30	Moderator	Prof.Dr. Sebahattin YILDIZ Assoc. Prof. Dr. Kadir Gökoğlan
<ol style="list-style-type: none"><li>1. Mikro Finansın Kırsal Kalkınma Çerçevesinde Enerji Yoksulluğuyla Mücadeleye ve Yeşil Dönüşüme Etkisi - <b>Res. Asst. Dr. Gülsüm AKARSU</b></li><li>2. Çevrimiçi Yöntemle Yerel Yönetimlerin Mali Denetimine Çoğulcu Yaklaşım: Çapraz Denetim Sistemleri - <b>Assist.Prof.Dr. Ahmet FİDAN</b></li><li>3. Dünyada ve Türkiye’de Çevreci Hareketlerinin Gelişimi ve Dönüşüm Süreci - <b>PhD student Gülben ÇELİK BOZKAYA</b></li><li>4. Eğitim-Öğretim ve Sürdürülebilirlik - <b>Dr. Mukadder Güneri</b></li><li>5. Mütevazı Liderlik, İş Performansı ve Çalışan Sessizliği Demografik Özelliklere Göre Farklılık Gösterir mi? - <b>Prof.Dr. Sebahattin YILDIZ, Şehnaz SARIGÜL GÖKÇE</b></li><li>6. Volatilite Endeksinin Borsa İstanbul Ticaret Endeksi Üzerindeki Etkisi - <b>Dr. Öğr. Üyesi Eşref KULOĞLU</b></li></ol>			

Meeting Room 2	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
17 Dec 2023 Session 12	15:30- 17:00	Moderator	Assoc.Prof.Dr Elnur Aliyev Assoc. Prof. Dr. Yunus YILMAZ
<ol style="list-style-type: none"><li>1. Sınırdaki Karbon Düzenleme Mekanizmasının Türkiye’nin AB-27 İle Olan Dış Ticaretine Olası Etkileri - <b>Fatih Erbaşı</b></li><li>2. Muhasebe Meslek Etiği ve Bu Alanda Yapılan Çalışmaların Analizi - <b>Serçem POLAT DİNÇ, Assoc. Prof. Dr. Yunus YILMAZ</b></li><li>3. Modern Teorilerin Kamu Yönetimine Etkileri - <b>Assoc.Prof.Dr Elnur Aliyev</b></li><li>4. Generative Pre-trained Transformer 4 (GPT-4) Yayınlarının Bibliyometrik Analizi - <b>Arzu GÜMÜŞER, Asst. Prof. Dr. Sefa CEYHAN</b></li><li>5. Endüstri 4.0., Toplum 5.0. ve Küreselleşme Kavramlarının 100 Yıllık Türkiye Cumhuriyeti ve Hegemoniya İddialı Devletler Tarafından Değerlendirilme Farkı - <b>Teacher Matanat Aziz ALIYEVA</b></li><li>6. Türkiye’de Yeni Bir Deneyim Olarak Göçmen Girişimciliği Serüveni - <b>Merve PAÇACI</b></li></ol>			

Meeting Room 2	<a href="https://us02web.zoom.us/j/83551423718">https://us02web.zoom.us/j/83551423718</a>		
17 Dec 2023 Session 13	17:00- 18:30	Moderator	Prof. Dr. Muhsin HALİS Assoc. Prof. Dr. Özlem Atan
<ol style="list-style-type: none"><li>1. Girişimcilerin Dijital Teknoloji Kullanımına Yönelik Tutumlarının İşletmelerinin İnovasyon Yeteneklerine Etkisi: (Saha Araştırma) - <b>Dr. Nuray Görker, Dr. Tülin Baltalılar, Assoc. Prof. Dr. Özlem Atan, Dr. Füsun Toros</b></li><li>2. Bilimsel Bilgi Üretiminde Doğrulamacılıktan Yanlışlamacılığa: Karl Popper’ı Yeniden Okumak - <b>PhD. Cand. Remzi Gürer GERÇEK, Prof. Dr. Muhsin HALİS</b></li><li>3. Generative AI and Innovation - <b>Dr. İbrahim YIKILMAZ, Prof. Dr. Muhsin HALİS</b></li><li>4. The Effect of Proactive Personality Traits and Self-Efficacy on Entrepreneurial Orientation with the Leadership Style Variable - <b>Research Assistant Feyza AKGÜN</b></li></ol>			



**8th CEO Congress English Room**  
**17 Dec 2023, Sunday**

<b>Meeting Room 1</b>	<a href="https://us02web.zoom.us/j/88457731870-Int">https://us02web.zoom.us/j/88457731870-Int</a>		
<b><u>17 Dec 2023</u></b> <b><u>Closing Session</u></b>	<b>19.00- 19.30</b>	<b>Moderator</b>	<b>Prof.Dr. Wiwiek Mardawiyah DARYANTO</b> <b>Prof. Lamia Hammad Jordan</b> <b>Prof. Dr. Şevki ÖZGENER</b>
<b>Closing Session</b> All congress participants are required to attend this session. The best paper award will be given.			



## EDITORS' BIOGRAPHIES

### Dr. Muhammad Ali Tarar



Dr. Muhammad Ali Tarar, Associate Professor Department of Sociology, Director, Financial Assistance & Development (FAD) Ghazi University, Dera Ghazi Khan

Dr. Muhammad Ali Tarar joined University of Agriculture, Faisalabad- Pakistan as Teaching Assistant in 2005, later as, Lecturer Rural Sociology in November 2007 and presently serving the Department of Sociology, Ghazi University, Dera Ghazi Khan-Pakistan as Associate Professor / Chairman Sociology. Additionally, he is also serving as Director, Financial Assistance & Development (FAD) at Ghazi University D.G.Khan w.e.f 05-07-2023 to provide Financial Support in the form of Merit & Need based Scholarships/ paid Internships and Financial Assistance to talented,

deserving & needy students to continue their academics & Education. Since 18-11-2015 to 24-10-2022 also served as Director Office of Research, Innovation & Commercialization (ORIC) and awarded a “Certificate of Appreciation” from Vice Chancellor, Ghazi University, Dera Ghazi Khan for excellent services (15-09-2022). As Chief Editor, Kisht-e-Nau (student Magazine, University of Agriculture, Faisalabad) published Centennial Number in 2006 and was awarded UNIVERSITY GOLD MEDAL from Chancellor of University/ Governor of Punjab-Pakistan as-well-as UNIVERSITY ROLE OF HONOR, UNIVERSITY COLOUR & UNIVERSITY CERTIFICATE OF EXCELLENCE was awarded from Worthy Vice Chancellor for publishing the Centennial Number of “ Kisht-e-Nau “ as Chief Editor on the eve of centenary celebrations of University of Agriculture, Faisalabad ( 14th to 16th March 2006 ). He has vast experience in teaching & research. Being Researcher published more than 40 research articles on different social & behavioral issues in National & International high-quality indexes/ impact factor journals that are recognized by Higher Education of Pakistan and at postgraduate level supervised more than one hundred research students and completed their research. He is also coauthor/ Editor of books (i)“Introduction to Sociology; (ii) “Accounting Inquiries with New Approaches in the Post-Pandemic Era Volume I”; (iii) “Accounting Inquiries with New Approaches in the Post-Pandemic Era Volume II”; (iv) “Abstract E-Book” 5th International CEO Social Sciences Congress (CEOSSC 2022)”. He is also external examiner of research / paper setter of many universities for postgraduate level as well as examination supervisor of Punjab Public Service Commission, Pakistan. Being Director ORIC made collaboration with sister universities and industries to develop academia to academia & Academia-Industry linkages for better knowledge and research sharing and signed more than 20 MOUs and strengthen the external linkages, developed a Business Incubation Center



## **8<sup>th</sup> International CEO Communication, Economics, Organization & Social Sciences Congress**

(Regional Plan9) & Women Development Center at Ghazi University with collaboration of Govt. of Punjab, Pakistan. He is Member selection/ recommendation Committee of Ghazi University to recommend BS-1 to BS-16 candidates to the Vice Chancellor for Approval of Appointment, Terms, and conditions of Services); Member Board of Faculty for a period of three years for faculty of Arts; Member Consultative Committee; Member Convocation Organizing Committee for 1st & 2nd Convocation of the Ghazi University; Convener University Disciplinary Committee ; Convener University Disciplinary Advisory Committee; Member Compliance Implementation Plan Committee (CIPC) to prepare Compliance Implementation Plan (CIP) in coordination with respective offices; Nominated as Focal Person to collaborate with QEC regarding IPE Review visit at Ghazi University; Member Affiliation Committee (to affiliate & Disaffiliate Govt. & Private Educational Institutes / colleges with Ghazi University); Member University Grievance Redress Committee; Member University Monitoring, Evaluation and Learning Committee; Member University Scrutiny Committee for Administration Posts; Member Standing Committee for vetting of non-schedule items with the term of Reference (TORs); Member Surveillance committee of Ghazi University; Member Online Quality Assurance (OQA) Task Force of Ghazi University; Members University General Purchase Committee; Member University Semester Rules Committee; Member Inquire committee about matter/ issue regarding allegations on social & print media against employees, Member University Prospectus Committee to prepare prospectus and Member University Admission Committee year 2019, 2020 & 2021; Focal Person Kamyab Jawan Innovation League; Member Plagiarism Standing Committee (PSC) Ghazi University; Member Self Institutional Performance Evaluation (IPE) Committee and Focal person to conduct quantitative research on Beggary in Punjab with collaboration of Department of Social Welfare, UCDP, D. G. Khan (December 2016 to To-date).

## Dr. Maurey Bond



Dr. Maurey Bond is the Vice President for Growth at Acacia University, USA. Previous roles include the Assistant Provost for International Affairs in the USA, Director of International Affairs in China, Graduate Program Development Specialist in the UAE, and a civilian contractor for business development and higher education in Iraq and other challenging global markets.

Dr. Bond holds six college degrees from the USA, comprised of both private and public sector disciplines. Dr. Bond received a Ph.D. degree in Leadership with a research focus in expatriate management from the University of the Cumberlands, USA, a Master of Science degree in Management from Sullivan University, USA, an International MBA degree from Florida International University, USA - which included specialized Business studies at Tianjin Foreign Studies University, China, and a Master of Arts degree in Political Science and Bachelor of Arts degrees in Political Science and Sociology from the University of Kentucky, USA.

Dr. Bond has been a Certified Global Business Professional through NASBITE International, USA for the past decade. Dr. Bond was a Designated School Official, ensuring institutional compliance of international student visa regulations with the U.S. Government. Dr. Bond has secured additional certifications and advanced training in accreditation, international contracts, and other relevant fields. His areas of expertise include University Administration, Global Business Development, Government Relations, Strategic Planning, International Human Capital Management, and Public-Private Partnerships.