Academic Studies in Administrative SCIENCES

Editor

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PREFACE

The main objective of this book is to provide a general platform for researchers to present and discuss their studies in administrative sciences. Administrative sciences include but are not limited to public administration, political science, economics, business management, finance and econometrics. In this book, there are eight (8) papers selected to go through a strict peer-reviewed process and published. The scope of these studies consists of public administration, sociology, political science, business management, economics, and finance.

I would like to express my gratitude to the authors of the studies in the book.

I would like to thank the book committee and members of reviewers for their kind assistances in reviewing the papers. They reviewed the papers from various topics including public policy, administrative culture, organizational culture in businesses, religion and civil society, social dimensions of COVID-19 pandemic, strategic management, green marketing,finance and social responsibility.

The first Chapter is about an applied research discussing green marketing in terms of investigating the intention to purchase environmentally friendly products, and it presents a valuable contribution of the study of green marketing. The research was conducted with data collected from 660 students studying at six universities in Turkey.

Chapter II is a descriptive study that analyzes civil society and democracy in Islamic thought in detail with its theoretical and historical dimensions. In this regard, the study examines the approaches to conceptualization of civil society in political thought of Islam and institutional structures in Islamic societies. It is an original study that discusses the relationship between religion and civil society.

Chapter III is a study examining the job costing system. The focus of the study is to reveal the effects of the allocation bases which have a direct relation to the cost job. The author addresses the choice of the allocation base has a significant impact on calculation of unit costs and different choices of allocation bases would result in different calculations of indirect costs.

Chapter IV is a descriptive study based on a detailed literature analysis. The focus of the study is to develop a clearer framework about the role of corporate social responsibility (CSR) in food industry. Thus, the study aims to provide a better understanding of CSR in the food industry by compiling the findings of previous studies from a marketing perspective.

Chapter V is a study that discusses the relationship between positive psychology and positive organizational behavior by focusing on the selected concepts that are considered as well reflective of positive organizational behavior. The authors of the study suggest that the study may provide further insights about the positive contributions of positive psychology approach to both individuals and organizations.

Chapter VI is a theoretical study that presents an overview of the managerial impact of strategic management on organizational change. In the study, the author points out that the discussion on strategic organizational change is an important issue determining how to manage changes and the critical determinants of organizational success more effectively.

Chapter VII is a theoretical evaluation about the effects of COVID-19 on consumer behaviors and tries to understand various reactions of consumers within the context of the stimulus-response model designed by environmental and personal factors. The author states it has been observed that consumers give different responses to the same marketing and environmental stimuli.

The final Chapter, Chapter VIII provides a framework about internal audit practices in OECD countries and examines Turkish internal audit system from a public administration perspective. Thus, internal audit system is evaluated by recent legal and institutional changes in public administration and the main problems of the system are described.

This book may assist post-graduate teaching at universities and institutions of higher education on business management, public administration, finance and public policy. The book can also make the students familiar with the concepts and empirical base of administrative sciences.

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CHAPTER I

ANALYSIS OF THE INTENTION TO BUY ENVIRONMENTALLY FRIENDLY PRODUCTS ON THE GREEN MARKETING AXIS ACCORDING TO DEMOGRAPHIC FEATURES

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1.INTRODUCTION

After population growth, unplanned industrialization and insensitive behavior of people, the environment has started to consume itself today. When environmental problems reach the dimensions of ecological balance deterioration, global warming, water shortage and extinction, environmental problems have become important. Preventing environmental problems and improving the damage will improve the environment and will also provide positive benefits to human health. Essentially, the main cause of environmental problems is lack of awareness and attitude towards the environment. People who do not have environmental awareness and have a negative attitude are not only insensitive to environmental problems, but also cause environmental problems to continue. Hence, in order to prevent environmental problems, people's attitudes towards the environment and their environmental awareness should be firstly determined. From this point of view, it is important to determine the awareness level of especially university students towards environmental problems and to develop their attitudes towards the environment positively (Ünver et al., 2015).

People around the world have not been completely indifferent to environmental challenges. Some non-governmental organizations related to the environment have emerged, various legal regulations have been introduced regarding the environment and international standards have started to be established. Therefore, environmental awareness has begun to settle in people and the understanding of environmental protection has

developed. All of them have affected the marketing activities. In this period, the marketing understanding, which is named with names such as "green marketing", "environmental marketing", "ecological marketing", has developed where environmental factors are considered at all stages from marketing activities to design to distribution.

The emerging concern about the environment changes the consumption behavior of people through campaigns such as changing the phenomenon of wasteful consumption, reducing consumption, changing harmful consumption, purchasing environmentally friendly products, waste collection, using environmentally friendly products, and recycling (Suki, 2013: 50). Within the scope of marketing, it is important to examine this change according to demographic characteristics. In this chapter, the purpose is to examine the intention to purchase environmentally friendly products on the axis of green marketing according to demographic characteristics.

In the chapter, the concept of green marketing, its importance, green marketing mix, green consumer, and intention to purchase environmentally friendly products were examined and then demographic differences were examined with the data collected through a questionnaire.

2.GREEN MARKETING

The American Marketing Association introduced the concept of green marketing in its seminar on "Ecological Marketing" in 1975. This is the first definition of green marketing. Accordingly, the field of green marketing are studies that deal with energy consumption, pollution, environmental degradation, and consumable resources both positively and negatively (Kinoti, 2011: 264). In short, the area of interest of green marketing is product production and distribution in accordance with environmental protection principles. Therefore, the concept of 'green' in green marketing can be associated with ecological problems, animal protection, animal rights, humanitarian concerns, social responsibility, protection of the planet, sustainability, and equality (Aytekin, 2007).

Peattie (1995) expressed green marketing as a management process responsible for the sustainable determination and meeting of community needs. According to Uydacı (2011: 40), green marketing covers all marketing activities such as production, market research, sales, marketing decisions, packaging, technology, consumption, disposal, and recycling. Zerenler and Kuduz (2013: 132) defined green marketing as marketing activities that include the design, production, pricing, promotion, distribution, and post-use recycling of environmentally friendly products that meet the needs of consumers while at the same time enabling the enterprise to achieve its goals. Biner (2014) also defined green

marketing as the whole of every activity designed to meet the needs with little impact on the environment.

Green marketing has been defined in different ways by academics in the marketing context. In addition, different names have been used in place of green marketing. Marketing is the most used environmental marketing, ecological marketing and marketing (Soonthonsmai, 2001: 18; Chamorro et al., 2007). Peattie (2001: 129) also examined the market step-by-step in his work. These stages are; ecological marketing (1960-1980), green marketing (1980-2000) and marketing with thinking (after 2000).

Ecological Marketing: Marketing activities related to environmentally friendly products aiming to reduce dependence on products known to be harmful to humans and the environment (Ceritoğlu, 2011: 72).

Environmental Marketing: Environmentally friendly marketing coincides with the end of 1980s as the second stage of green marketing. In this article, negative events related to the environment have come up. Examples include the 1984 Bhopal disaster, the Chernobyl disaster in 1986 and the Exxon-Valdez disaster in 1989. Environmental events such as these have increased environmental concerns and environmental actions have begun from this. With environmental actions, consumers have been observed to continue to be in the environment and changes in consumer changes (Aslan, 2017: 21).

Sustainable Marketing: Sustainable Marketing: Sustainable marketing: Growth from growth and growth from growth to prosperity. Industrial revolutions are built on continuous growth. Resources started to be consumed quickly and environmental wastes started to increase. This has resulted in ecological problems as a result (Karalar and Kiracı, 2011: 63). Thus, the unexpected emerged. In this context, it can be defined as transferring resources to generations by using useful and clean technology (Koçarslan, 2015: 94).

Green marketing fire has been adopted today since green marketing has many benefits. These benefits can be summarized as follows (Nemli, 1998: 292; Ay and Ecevit, 2005;

- Reduction of waste, energy saving and reduction of raw material costs,

- To meet the increasing demand of consumers for environmentally friendly products,

- Being a leader in the market with its inimitable environmental strategies,

• Creating the image of being socially responsible with environmentally friendly products,

• Reducing the risk of consumption of resources, pollution, waste management and fluctuation in energy costs in the long term,

• Can develop strategies to achieve their goals with green marketing,

• Efficient and effective use of resources,

• Cost reduction with recycling,

• Obligation of central and local authorities and organizations to comply with environmental rules,

• Getting incentives from central, local authorities and organizations.

It can be said that the quick adoption of environmental green marketing by businesses contains reasons such as cost reduction, creating an environmentally friendly image, fulfilling the learning, providing resource assurance, and receiving incentives.

3. GREEN MARKETING MIX

Green marketing mix has been analyzed under this heading as green product, green price, green promotion, and green distribution.

Green products are products that are environmentally friendly, do not consume natural resources and are also recyclable (Shamdasani et al., 1993: 488). Green product is generally defined as an environmentally friendly product. Green products are products produced using recyclable and limited energy resources. Hence, the environment is protected, and the damages given to the environment are improved (Ottman et al., 2006: 24).

According to Hussein and Cankül (2010: 50); green products are recyclable products that use resources at a minimum level, do not pollute the environment. Therefore, it can be said that the green product is obtained by eliminating the possible environmentally damaging effects in the production process (Chang, 2016). In other words, green products are products that do not pollute the environment, do not consume resources, are recyclable and can be preserved. Green products contain packaging materials that minimize harm to the environment (Wasik, 1996).

According to Türk and Gök (2010), green products are products that can be decomposed after consumption, whose materials are not harmful to the environment and can be reused by recycling. These products are environmentally friendly products. Environmentally friendly products: it is produced with non-toxic, durable, environmentally friendly, recyclable and non-polluting technologies and methods. Green product should have the following features (Moisander, 2007: 405);

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• Should not threaten human and animal health,

• Should not harm the environment in production, use and disposal stages,

• Should not consume excessive energy and resources in production, use and disposal stages,

• There should not be unnecessary and excessive packaging,

• It should not cause unnecessary waste,

• Animals should not be tortured, and unnecessary animals should not be used,

• It should not contain substances harmful to threatened species and environments, to the world.

Green price is the most important element of green marketing. There are two opinions on this matter. First, if the consumer thinks that the product has extra value, he agrees to pay more for that product (Peattie, 2001; Boztepe, 2012; Murali et al., 2016). Second, if the prices of green products are high, the intention of consumers to buy these products will be low (Suki, 2016). Therefore, when setting green prices for green products, businesses should set prices similar to alternative products (Soonthonsmai, 2007).

The low price, which will be determined by cost savings, positively affects the purchase intention of environmentally friendly green products (Emgin and Türk, 2004: 11). The low price determined by the businesses can be a good strategy for price sensitive products. When the prices of alternative products and green products are at similar levels, the environmental friendliness of the product will provide a competitive advantage. The amount of input can be reduced, and the amount of waste can be reduced by using clean technology and new technologies to reduce production costs (Türk and Gök, 2010: 207). In cases where the price of green product is high, consumers who want to pay more should be reached with different promotions. In this context, the level of green product price is important (Yücel & Ekmekçiler, 2008).

Green promotion is the use of promotion components to persuade consumers to buy green products (Doğan, 2018). The reflection of the characteristics of the green product in the price in promotion strategies should be clearly communicated to consumers. With the availability of various communication tools and easy access to information by consumers, businesses and environmental groups inform the public more about environmentally friendly products. Green messages are now given in advertisements. In these advertisements, especially the production, packaging, storage, and recycling of the product are promoted (Aslan,

2007: 40). For the purpose of promoting green, businesses can also obtain officially approved certificates by having their products tested from institutions, consultancy firms, non-governmental organizations or government institutions that are reliable in environmental issues (Tirkeş, 2008: 52).

Green distribution is related to the distribution of products. Using less fuel and energy during distribution, products should be delivered to consumers on time (Özcan & Özgül, 2019). Businesses can sometimes use retailers to deliver green products to consumers. In this case, retailers also bear the responsibility of the green product. During storage, 'appearance and texture' and 'quality and performance' affect the satisfaction level of consumers (Lampe and Gazda, 1995).

There are two systems that minimize damage to the environment from product distribution. The first one is online sales and the second one is integrated shipping. It is also an important green distribution strategy for businesses to bring the packaging and waste of their products back to operation through the distribution channels with a system called "reverse logistics". With reverse logistics, businesses can reuse packages with recycling and increase profitability (Polonsky and Rosenber, 2001: 25). The need for logistics activities continues to increase day by day as a result of the change in the shopping habits of customers and their orientation to internet shopping with the use of e-commerce, which has become an important marketing tool with the increase in internet use today (Aydoğmuş et al., 2015: 211).

In addition, green logistics activities have started to be given importance worldwide since the early 2000s and in Turkey since 2010, in the logistics sector which has become more important with the increase in foreign trade volumes of countries. Green logistics is expressed as "a strategic approach to ensure that products and services are delivered in an environmentally friendly and less damaging way". More use of the environmentally friendly transport mode of seaway and rail will be more beneficial in terms of environmental pollution (Mirza vd., 2017: 2477).

4. INTENTION TO USE ENVIRONMENTALLY FRIENDLY (GREEN) PRODUCTS

Consumers are individuals who buy and have the power to buy products in order to meet their individual wishes and needs (İslamoğlu, 2003: 5). Consumer behavior is the activities that individuals undertake while consuming products (Blythe, 2013: 3). Different disciplines such as psychology, sociology, marketing, and economics are used to understand consumer behavior (Glowa, 2001: 4). In this context, with the introduction of the environmental issue into the marketing literature, concepts starting with green in marketing have emerged. One of these concepts is the green

consumer. In short, the green consumer affects the environment with his purchasing behavior. Green consumers research information about the producers of the products they buy, production stages, materials and raw materials used, product use and disposal (Karaca, 2013).

Green consumers aim is to protect the environment and themselves with purchasing power (Odabaşı, 1992). Green consumers are those who do not buy products that endanger human and animal health, harm the environment during production, generate a lot of waste during consumption, spend excessive energy, and contain raw materials that harm the environment (Elkington, 1994). Green consumers are those who share products with others, buy environmentally, and conduct research on the product (Shrum et al., 1995: 80). Consumers with environmental concerns in purchasing behavior are green consumers (Chan and Lau, 2000: 339). Green consumers reflect environmental concern in their purchasing behavior more than other consumers. Therefore, green consumers are also interested in the production of products, the resources used, and the destruction or recycling of the product after use (Çubuk et al., 2008: 86).

Buying green products means purchasing environmentally friendly products. Green purchase intention means the desire of consumers to buy environmentally friendly products (Joshi and Rahman, 2015: 129). Consumers who believe that a product is an environmentally friendly product can pay more (Cai & Aguilar, 2013). Laroche et al. (2001), in their study examining consumers who pay more for green products, determined that these consumers were mostly married, with at least one child and women. Therefore, needs, values, knowledge, beliefs, attitudes, demographic characteristics, and motivations affect the intention of consumers to buy green products (Bui, 2005). For example, Monroe (1990) found in his study that consumers with high price sensitivity are not willing to overpay for products. The demographic characteristics of consumers can affect the intention to buy green products. Age, generation, gender, learning, income level, beliefs and attitudes are some demographic characteristics that affect the intention to buy green products (Straughan and Roberts, 1999: 563).

Age and Generation: Mostly ages and cohorts are used in market segmentation. The reason why age is mostly used is that consumers of the same generation have similar purchasing and consumption patterns (Schewe and Meredith, 2004: 52). There is a tendency to purchase products that differ from one generation to the next (Kotler et al., 2005). While there are studies (Hines et al., 1987; Roberts, 1996) indicating that young consumers are more environmentally friendly than older consumers, on the contrary, there are also studies that indicate that older consumers are more environmentally friendly than younger consumers (Mainieri et al., 1997; Gilg et al., 2005).

Gender: Gender is another factor that has an effect on purchase intention. Differences between men and women affect the purchase intention and product promotion is done accordingly. Emotionally, women pay more attention to environmental problems than men (Kollmuss & Agyeman, 2002, Altunöz vd., 2014).

Learning: What individuals learn as a result of their experiences affects human behavior. One of these learning is consumption education. People develop purchasing behavior by acting with consumption learning (Kocabaş & Elden, 2001). Studies conducted have determined that there is a relationship between increasing education time and dealing with environmental problems (Kollmuss & Agyeman, 2002). Education level also affects the intention to purchase environmentally friendly products (Straughan and Roberts, 1999: 560).

Income Level: One of the most important factors affecting the purchasing behavior of consumers is the income level. While the income level of people increases, their expenditures also increase (Akdeniz Ar, 2011: 100). Some researchers have examined that there is a positive relationship between income and environmental interest in their studies. In this context, when people's income increases, they can pay more for environmentally friendly products (Ay & Ecevit, 2005).

Beliefs and Attitudes: People develop beliefs and attitudes with their experiences and the learning they have acquired. These beliefs and attitudes that people develop affect their purchasing behavior (Djaadi, 2016: 72).

5. STUDIES RELATED TO THE SUBJECT

In the study of Schlossberg (1991), he determined that there is a weak relationship between the environmental behaviors of consumers and their purchase intention. Schlegelmich et al. (1996) expressed the relationship between the data they obtained from university students and environmental awareness and environmental awareness. As a result of the study, it has determined that there is a positive relationship between purchasing environmentally friendly products and environmental awareness.

Demirbaş (1999) worked with supermarket customers in Ankara. The results show that the higher the level of education and income, the more consumers are willing to pay more for environmentally friendly products. Straughen and Roberts (1999) conducted research with the data they collected from university students in America. According to the findings, demographic characteristics are important for defining green consumers and young people are more sensitive to environmental issues.

Tilikidou and Delistavrou (2001) determined in their research conducted in Greece that well-educated and middle-aged individuals attach more importance to recycling. Diamantopoulos et al. (2003) discussed the demographic characteristics and the green consumer issue in Britain. As a result, it has been determined that demographic characteristics are weak in determining the green consumer profile.

Kim and Choi (2005) experienced in their study that environmental awareness is a positive correlation between the intention to purchase environmentally friendly products. Accordingly, consumers with high environmental awareness are more interested in environmental issues. Tilikidou (2007) determined in his research that both the education level and the income level of the environmentally conscious consumers are high.

Hussein and Cankül (2010) discussed the green marketing issue with the data they collected from Gazi University students. According to the findings, it was determined that there is a relationship between parental professions and the intention to buy green products. Yan and Xu (2010) conducted a study on the intention of purchasing environmentally friendly products with the data they obtained from students in America, and families, friends and schools affect students' purchasing environmentally friendly products. Pinto et al. (2010) determined that there is a significant relationship between age and education level and wasting and environmental awareness.

Kanchanapibul et al. (2014), as a result of their analysis with the data they gathered from Asian consumers in the 18-30 age group, they stated that ecological awareness affects the intention to purchase green products. Zhu and Sarkis (2016) examined the green marketing issue in China in detail in the context of green marketing mix, industries, green consumption. In their studies, they sum up that market opportunity, government policies and competitive pressure drive businesses towards green marketing.

Alkaya et al. (2016) examined the relationship between green product purchase intention and environmental awareness. As a result of the analysis of the data collected from Ordu University students, it was determined that ecological and personal sensitivity affected the students' intention to buy green products. Cesur and Memiş (2016) examined the attitudes of 1st and 2nd year university students to the concept of environmentally friendly products. As a result, it was determined that the environmental awareness of 2nd grade students was lower than 1st grade students. In addition, a negative relationship was found between age and environmental awareness.

Karahan et al. (2017) conducted a research to determine the environmental awareness and green marketing levels of university

students. The analysis were carried out with the data obtained from Fırat University students. The students stated that in order to survive, one should live in harmony with the environment, resources should not be consumed, the environment should not be polluted, and the government should take measures against environmental problems. Ünüvar et al. (2018) conducted a study to determine the green product purchasing behavior of students studying tourism at the university and to reveal its effect on the purchase intention. As a result, the intention to buy green products differs according to demographic characteristics.

Özsaçmacı (2018) stated that income and education level partially mediated the relationship between green brand and purchase intention in their study. Çatı and Öcel (2019) conducted a research on the environmental awareness and environmental behavior of consumers. As a result of the analysis performed with the data collected from Düzce province, it was determined that environmental awareness affects environmental behavior. Also, environmental behavior and environmental awareness differ according to demographic characteristics.

Boz et al. (2020) collected data in the shopping center in Kütahya to determine the relationship between green marketing, environmental awareness and purchasing decision. As a result of the analysis, a positive relationship was determined between the purchasing decision and environmental awareness. It has also been found that there is a positive relationship between purchasing decision and green marketing. Baydaş and Berdibek (2020) examined the perception of green products on consumers who adopt Islam. As a result of the data collected in Bingöl province, it was determined that individuals who have sufficient knowledge about Islam have higher intention to buy green products.

Çabuk and Demir (2020), in their study on the consumers 'intention to purchase green products, concluded that the perceived consumption value affects the consumers' intention to purchase green products. Berk and Celep (2020), on the other hand, obtained data from consumers in green star hotels in Konya in order to determine the effect of green hotel image on purchase intention within the scope of emotional and general image. As a result, it has been determined that green marketing activities of hotels have a positive and direct effect on purchase intention.

6. METHOD

The aim of the research was to examine the intention of purchasing environmentally friendly products on the axis of green marketing according to demographic characteristics. The hypotheses developed in this context are as follows;

H_1: There is a significant difference between generations and tendencies towards environmentally friendly products.

H_2: The importance level of the nature factor differs significantly according to the generations.

H_3: The significance level of the level of consciousness factor differs significantly according to generations.

H_4: The significance level of the sensitivity factor differs significantly according to generations.

H_5: There is a significant difference between gender and tendency towards environmentally friendly products.

H_6: The significance level of the nature factor differs significantly according to gender.

H_7: The significance level of the consciousness level factor differs significantly according to gender.

H_8: The significance level of the sensitivity factor differs significantly according to gender.

H_9: Depending on gender, intention to purchase environmentally friendly products varies.

H_{10}: The intention to purchase environmentally friendly products varies depending on the generations.

H_{11}: The intention to purchase environmentally friendly products varies depending on income.

The universe of the study consists of university students studying at Akdeniz University, Süleyman Demirel University, Alanya Alaaddin Keykubat University, Burdur Mehmet Akif Ersoy University, Isparta University of Applied Sciences and Bayburt University. According to the Higher Education Information Management System, the total number of students in these universities in 2018-2019 is 191,905. Therefore, the sample group that has the power to represent the main population was accepted as 384 (n) with 5 percent margin of error (Yazıcıoğlu & Erdoğan, 2004). Participation in the study is on a voluntary basis. Due to the large population of the study, the questionnaires were applied with the convenience sampling method. The analysis of the study was carried out with a total of 660 questionnaires. Mann-Whitney U test and Kruskal-Wallis test were applied to test the hypotheses with the data obtained.

The frequency analysis results regarding the demographic characteristics of the participants are given in Table 1. 59.8% of the participants are women and 40.2% are men. While 53% of the participants are Generation Z, 46.4% of them are in the Generation Y age group. Within

the scope of monthly income, 61.4% of the participants have "999 TL and less", 29.4% "between 1000-1999" and 9.2% "2000 and more". Since the participants are students, the highest income group is "999 TL and less". Within the scope of the university, 43.6% of the participants were ALKÜ, 10.2% AKDENİZ, 9.4% MAKÜ, 14.5% SDÜ, 10.9% BAYBURT and 11.4% He is studying at ISUBU. 9.4% of the participants are Marmara, 14.5% Ege, 42.6% Akdeniz, 9.2% İç Anadolu, 9.4% Karadeniz, 4.4% Doğu Anadolu and 10.5% came from the Güneydoğu Anadolu region.

Table 1. Demographic Characteristics of Participants

Students (n=600)					
Gender	**f**	**%**	**Age**	**f**	**%**
Man	265	40,2	Between 1980 and 1999 (Y Generation)	306	46,4
Woman	395	59,8	2000 and later (Z Generation)	354	53,6
Region	**f**	**%**	**Monthly Income**	**f**	**%**
Marmara	62	9,4	999 TL and less	405	61,4
Ege	96	14,5	Between 1000 TL-1999 TL	61	9,2
Akdeniz	281	42,6	2000 TL and more	194	29,4
İç Anadolu	61	9,2	**University**	**f**	**%**
Karadeniz	62	9,4	ALKÜ	288	43,6
Doğu Anadolu	29	4,4	AKDENİZ	67	10,2
			MAKÜ	62	9,4
			SDÜ	96	14,5
Güneydoğu Anadolu	69	10,5	BAYBURT	72	10,9
			ISUBÜ	75	11,4

The questionnaire, which is the data collection tool used in the study, consists of four parts. In the first part of the questionnaire, there are questions about the demographic characteristics of the participants such as gender, age, monthly income, and the university where education is visible. The second part includes the "environmental awareness" scale, the third part the "environmental awareness" scale, and the fourth part the "environmentally friendly product purchase" scale. The environmental awareness scale was taken from Gürler (2019) and the environmental awareness and environmentally friendly product purchasing scales from Roberts & Straughan (1999) and Koçoğlu & Koçoğlu (2017). Environmental awareness and environmentally friendly product purchasing scales are designed as 5-point Likert (1: Strongly Disagree, 2: Disagree, 3: Undecided, 4: Agree, 5: Strongly Agree) and environmental awareness scale 1: Yes 2: No. The scales used in the research are the scales whose validity and reliability have been tested by the researchers.

Exploratory Factor Analysis (EFA) was applied for the validity of the scales used in the research (Gürbüz & Şahin, 2015). Kurtosis and skewness values were examined to test the normal distribution of the data. The determination that the overall expressions in the scales are between (+3) and (-3) values of kurtosis and skewness supports that the data show a normal distribution (Shao, 2002). Cronbach's Alpha (CA) values of the scales were checked for reliability. According to Kalaycı (2014), CA values must be above 0.60 for the reliability of the scales. In addition, Tavşancıl (2010) stated that variance rates between 40% and 60% are acceptable rates in factor analysis.

Statistical data about the dimensions of the environmental awareness scale are given in Table 2. As a result of the factor analysis of the relational marketing scale, it was determined that it is 3-dimensional in total. The nature factor dimension consists of 5 expressions, determining the Croanbach Alpha (CA) value as 0.65, EFA value as 0.723, p value as p <0.000 and chi-square value as 750.908 shows that the data have a multivariate normal distribution. The total variance explanation ratio of the nature factor dimension is 48%, and the factor load values of the expressions vary between 0.439 and 0.849. The consciousness level dimension consists of 4 statements, the Croanbach Alpha (CA) value being 0.74, the EFA value as 0.646, the p value as p <0.000, and the chi-square value as 834.373 shows that the data have a multivariate normal distribution. The total variance explanation ratio of the level of consciousness is 58%, and the factor load values of the expressions vary between 0.634 and 0.848. The sensitivity factor dimension consists of 2 statements, the Croanbach's Alpha (CA) value being 0.60, the EFA value as 0.500, the p value as p <0.000 and the chi-square value as 46.588 shows that the data have a multivariate normal distribution. The total variance explanation ratio of the sensitivity factor dimension is 63%, and the factor load values of the expressions are 0.794 (Kalaycı, 2014; Tavşancıl, 2010).

Table 2. Environmental Awareness Scale Dimensions Validity and Reliability

	Nature Factor	Levelof Consciousness	Sensitivity Factor
Number of Statements	5	4	2
CA	0,65	0,74	0,60
EFA	0,723	0,646	0,500
p value	p<0,000	p<0,000	p<0,000
Ki-square	750,908	834,373	46,588
Variance Description%	48	58	63
Factor Load Range	0,439-0,849	0,634-0,848	0,794-0,794

The scale of purchasing environmentally friendly products consists of 22 statements, the CA value is 0.93, the EFA value is 0.941, the p value is p <0.000 and the chi-square value is 6352.097, indicating that the data have a multivariate normal distribution. One dimension was obtained as a result of the factor analysis performed. The total variance explanation ratio of the dimension is 40%, and the factor load values of the expressions vary between 0.350 and 0.741. The results support the reliability and validity of the scale of purchasing environmentally friendly products (Kalaycı, 2014; Tavşancıl, 2010).

7. RESULTS AND DISCUSSION

The frequency analysis of the five questions asked about the awareness level about the environmentally friendly product is given in Table 3.

Table 3. Awareness Level of Environmentally Friendly Products

Question	Yes	No
Have you heard of the concept of environmentally friendly products before?	587	73
Do you buy environmentally friendly products?	516	144
Do you believe that purchasing environmentally friendly products contributes to the protection of the environment?	544	116
Do you pay more for environmentally friendly products than other products?	350	310
Is it important for you that the manufacturer of the product you purchased is environmentally friendly?	465	195
Total	2462	838

As seen in Table 3, it can be said that the participants generally have environmentally friendly product awareness. The striking point is that the yes and no frequency distribution of the participants' willingness to pay more for environmentally friendly products compared to others in terms of price is almost equal.

Mann-Whitney U test was used to test the first 8 hypotheses. Mann-Whitney U test reveals whether the distributions of two independent groups are statistically significant. If the significance value is less than 0.05, the hypothesis is accepted (Büyüköztürk, 2016: 165). Results in the differences according to generations are given in Table 4.

Table 4. Environmentally Sensitive Tendency by Generations

H	Generation	Avareage Value	U Value	Z Value	p
H_1	Y Z	347,59 315,72	48931,000	-2,141	0,032*
H_2	Y Z	336,74 325,11	52254,000	-,732	0,434
H_3	Y Z	348,13 315,26	48766,500	-2,212	0,027*
H_4	Y Z	327,51 333,08	53247,500	-,378	0,706

*$p < 0,05$

When Table 4 was examined, H_1 and H_3 are accepted, while H_2 and H_4 are rejected. In this context, there is a significant difference between generations and environmentally sensitive tendencies in the context of H_1. The tendency of the Y generation towards environmentally friendly products is higher than the generation Z. In the context of H_2, it was determined that the importance level of the nature factor does not differ according to generations. In the context of H_3, it was determined that the significance level of the level of consciousness factor differs significantly according to generations. The significance level of the consciousness factor of the Y generation is higher than the Z generation. Within the scope of H_4, it was determined that the importance level of the sensitivity factor did not differ significantly according to generations. The results coincide with the studies (Hines et al., 1987; Roberts, 1996) which determined that young consumers engage in more environmentally friendly behaviors (Mainieri et al., 1997; Gilg et al., 2005).

Findings about the differences according to gender are given in Table 5.

Table 5. Environmentally Sensitive Tendency by Gender

H	Gender	Avarage Value	U Value	Z Value	p
H_5	Man Woman	310,32 344,04	46989,000	-2,227	0,026*
H_6	Man Woman	336,12 326,73	50849,500	-,630	0,535
H_7	Man Woman	315,95 340,26	48481,500	-1,608	0,108
H_8	Man Woman	365,35 307,12	43101,500	-3,879	0,000*

*$p < 0,05$

When Table 5 was examined, H_5 and H_8 are accepted, while H_6 and H_7 are rejected. In this context, there is a significant difference between

gender and environmentally sensitive tendency in the context of H_5. Women tend to use environmentally friendly products more than men. In the context of H_6, it was determined that the importance level of the nature factor does not differ according to gender. In the context of H_7, it was determined that the significance level of the level of consciousness factor did not differ significantly according to gender. Within the scope of H_8, it was determined that the significance level of the sensitivity factor showed a significant difference according to gender. Accordingly, the importance level of the consciousness level factor of men is higher than that of women.

Mann-Whitney U analysis were conducted to test the H_9 and H_{10} hypotheses, which were developed to determine the differences according to generations and gender with the intention of purchasing environmentally friendly products. Results are given in Table 6. According to the findings, the intention to purchase environmentally friendly products differs according to generations. In this context, the intention of the Y generation participants to purchase environmentally friendly products is higher than the Z generation participants. The intention to purchase environmentally friendly products differs according to gender. In this context, H_9 is accepted, while H_{10} is rejected.

Table 6. Intention to Purchase Environmentally Friendly Products by Generation and Gender

H	Variable	Average Value	U Value	Z Value	p
H_9	Y Generation	346,42	49292,000	-1,994	0,046*
	Z Generation	316,74			
H_{10}	Man	325,53	51020,500	-,548	0,583
	Woman	333,83			

*p<0,05

For the hypothesis that intention to purchase environmentally friendly products differ depending on income, the Kruskal-Wallis H test was conducted and the results are given in Table 7.

Table 7. Intention to Purchase Environmentally Friendly Products by Income

H	Income	Average Value	Ki-Square	sd	p
H_{11}	999 and less	313,06	9,461	2	0,009*
	Between 1000 and 1999	340,57			
	2000 and more	363,75			

*p<0,05

As seen in Table 7, as a result of the Kruskal-Wallis H test, it is determined that there is a statistically significant difference between the

average rankings of incomes ($x2 = 9,461$; sd = 2; $p <, 05$). Paired comparative Mann-Whitney U tests are applied to determine which income groups caused this difference. As a result of the analysis, it is determined that the difference occurrs between the income groups "999 TL and less" and "2000 and more" in favor of the income group "2000 and more" (U = 33324,500; Z = -3,007; $p <, 05$). Therefore, H_{11} is adopted. This result is supported by the studies of Akdeniz Ar (2011) and Ay & Ecevit (2005), who determined that the intention to purchase environmentally friendly products increased as income increased.

8. CONCLUSION

With the increasing environmental problems and threatening human and animal health, interest in the environment has started to increase. With the increase of people's environmental awareness, people now tend to move away from products that harm the environment. Therefore, the environmental issue has gained importance in the field of marketing and the marketing understanding has developed with the names starting with green such as green marketing. The intention to purchase environmentally friendly products is affected by demographic characteristics. In this context, the issue of purchasing environmentally friendly products was examined with the data collected from the students in the research.

Mann-Whitney U test and Kruskal-Wallis test were used to test the hypotheses with the data collected from 660 students studying at six universities. According to the results, the participants generally have environmentally friendly product awareness. In terms of price, the yes, and no frequency distribution of the participants' willingness to pay more for environmentally friendly products compared to the others was found to be almost equal. Therefore, it can be said that the price of green products will be effective in purchasing environmentally friendly products. In this context, businesses should keep the price at a reasonable level by implementing practices such as cost savings for green products.

According to the analysis results, the tendency of the Y generation towards environmentally friendly products is higher than the generation Z. The significance level of the consciousness factor of the Y generation is higher than that of the Z generation. The results are similar to the studies (Hines et al., 1987; Roberts, 1996) that determined that young consumers engage in more environmentally friendly behaviors (Mainieri et al., 1997; Gilg et al., 2005). There is a significant difference between gender and environmentally sensitive disposition. Women tend to use environmentally friendly products more than men. As a result of the Kruskal-Wallis H test, it was determined that there is a statistically significant difference between the average rankings of incomes. This result is supported by the studies of

Akdeniz Ar (2011) and Ay and Ecevit (2005), who determined that the intention to purchase environmentally friendly products increased as income increased.

The study was carried out with data collected from the students of six universities. It is recommended to examine the intention to buy an environmentally friendly product with a larger sample according to demographic characteristics and to look at the mediating role of different variables.

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CHAPTER II

THE FOOTPRINTS OF CIVIL SOCIETY IN ISLAMIC POLITICAL THOUGHT

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INTRODUCTION

Civil society can be defined as a society in which individuals can determine their attitudes by acting independently from the pressure of economic relations, without obtaining permission from the state, without fear of questioning in areas where state control or pressure cannot reach or are not determinative, and where voluntary and consent-based relationships and institutions can be established. In democratic countries, civil society is established and operated by liberal values in modern political philosophy based on democracy, rule of law, constitutionality, public participation, limited government, and existence of free space from state's direct or indirect control, volunteering and philantrophy throughout the world. In parallel, debates about the presence of civil society in Islamic societies gain more importance in the post-modern period, because civil organizations have recently been more active and effective since 1980s (Mardin, 1994: 30).

This study firstly evaluates the conceptual framework of civil society and then searchs for the footprints of civil society in political thought of Islam and Islamic societies. It discusses whether civil society is able to flourish in Islamic societies or not. It was questioned whether concepts related to civil society such as democracy, freedom, pluralism, consultation, public consent and volunteering exist in Islamic societies or not. In this sense, this paper benefits from some evidences of civil society during early Islamic period such as Hılfu'l-Fudul organization, Dar'ul-Arqam and School of Suffa. In addition, we also give evidences of civil society in two non-Arab but Islamic societies in history: The Great Seljuks (1037-1194) and Ottoman Empires (1299-1922). Consequently, we summarized all discussions, definitions, findings and evaluations in the conclusion.

1. DEFINITION OF CIVIL SOCIETY

Civil society is an area of freedom in the modern sense. It constitutes a border for political power, and it is considered as one of the sources of legitimacy of political power. The word of "civil", which has French-Latin origin, evokes its civilized, gentle and polite meanings. It has also different meanings such as "not military and not belonging to military class, not wearing a uniform". When it is used as a term, it refers to "city manners" and "not being bedouin-peasant"; however, the combination of this word with the word of "society" and its transformation into the concept of "civil society" has been realized due to some social and political movements. In this context, after the 17th and 18th centuries, the word of civil society is used to mean "transition from the state of nature to the state of civilization", and it was also used as a concept expressing liberty, rights and obligations (Abay, 2015: 273).

Civil society refers to the field in which there are free institutional and organizational unions outside the direction and influence of the state. In this sense, Civil Society Organizations (CSOs) can direct state policies, and create opposition to existing policies through their institutional relations (Cevizci, 2005: 1496). The concept of civil society was developed and given its current form as a result of the historical process, progress and values of western societies such as individual freedom and liberty, equality, democratic participation, limited government, rule of law, constitutional guarantee, defense and protection of fundamental rights against political power (Vergin, 2000: 52). However, in the modern sense, civil society consists of social units, organizations and living space independent from the state, namely, voluntary associations, unions, professional organizations, companies, households, private and intellectual life, and the public. It is also a network of voluntary, decentralized relationships based on basic rights, contracts and competition (Fincancı, 1991: 19).

Civil society controls the state power and authority; increases the level of participation; develops democratic attitudes; softens the polarization; plays an important role in the training and development of new political leaders; ensures the democratization of political parties; spreads knowledge to large segments of society; enables new ideas to be developed and increases the responsibility of the political system towards the people (Tosun, 2001: 179-180).

2. DISCUSSIONS ON THE POSSIBILITY OF CIVIL SOCIETY IN ISLAMIC SOCIETIES

In western political thought, liberal thinkers and liberal republican thinkers mainly focus on the role of a limited state by constitution under rule of law, so the state needs to guarantee and enlarge the space for rights

and liberties of individuals without interference. In other words, these thinkers locate civil society as an autonomous space in which individuals enjoy their rights and liberties by voluntary action without interference of the constitutional state. Turkish-Islamic political thought also follows the same pathway, because the concept of civil society was mainly argued through the discussions of "strong state versus weak civil society", but there are also other discussions such as "the role of CSOs in democratization", "the relationship between Islam and civil society", "nationalist discourses and civil society", and "political culture and civil society" (Onbaşı, 2008: 131-132).

Unlike other scholars who accept strong state as a tradition in Turkey, Mardin (1995) evaluates the state structure and existence/non-existence of civil society by comparing different contexts of Ottoman Empire, Turkish Republic, and Western European countries. He argues that some certain elements of civil society like compassion, justice and individuals, which developed through socio-historical processes in the Western Europe, can also be found in the Ottoman society (Mardin, 1994). He assumes that "confrontation between center and periphery was the most important social cleavage underlying Turkish Politics and one that seemed to have survived more than a century of modernization" (Mardin, 1973: 170). In this formulation, the "center has always been dominant over the periphery and any encounter between them has been one-dimensional and resulted in a clash rather than a compromise" in the relationship between ruler and ruled (Çaylak, 2008: 117; Çaylak, 1998). Therefore, Mardin (1973) mainly explains the evolution of civil society with reference to traditional center and periphery relations in Turkey.

Mardin (1995) argues that civil society as a structural dimension was a dream and historical aspiration for Western societies, so this dream has transformed into a reality through urbanization of Western medieval towns. He claims that "legally legitimated protection", "city governments", "concept of law", "limitation of the power of rulers", and "rule of law" appeared with the establishment and development of medieval towns in Western countries (Mardin, 1995: 279). Especially, individual rights and liberties as core concepts of civil society are products of these developments. When it comes to dream of Muslim societies, he assumes that Muslims mainly visualize a society in which political obligations are determined firstly by the Qur'an, secondly by Qur'anic verisimilitude of the Qur'an's commentators, and thirdly aegis of a Prince (Mardin, 1995: 285). Especially, charismatic authority of the Prince (the leader) is very influential factor in Muslim societies, because it fills "the cracks of a compromised, unrealized system of justice", in contrast, "rationalization of legal practice and the self-referential aspect of law" in Western societies decreases the authority of the ruler (Mardin, 1995: 286). In addition,

Mardin (1995: 286) adds that "…compassion, respect for the individual as an emanation from one of the divine attributes, and respect for justice seen as the harmonizing of rival claims were elements of Islamic/Ottoman civilization; 'freedom' was not". For instance, the word "freedom" did not have a Turkish equivalent when it firstly appeared in Ottoman Empire, so the word "serbestiyyet" was invented. Moreover, limitation of political authority with reference to individual autonomy could not develop during this period until Turkish Republic was established (Ayhan, 2019).

Mardin (1995: 288) argues that it was not possible to develop a corporate personality that represents collective interests in Muslim societies, because "Islam only recognizes the physical person – not corporations as endowed with legal personality and rights". In this sense, representation of individual interests in collective organizations was not very possible in Muslim societies, while it was very important in Western societies. Furthermore, he assumes that "ulema were often leaders of populist outbreaks against the unjust ruler" in Muslim societies, and this can be thought as similar to civil society movements in Western societies. However, these populist outbreaks were mainly "episodic" and "diffuse". Therefore, a civil society that is similar to Western type could not flourish in Muslim societies until recently. Mardin (1995) thinks that this will not be possible until Muslim societies have the same dream of Western societies that made it possible for civil society to appear and develop. In this sense; rights, liberties, autonomy of individuals and corporate personalities can be possible through limitation of political authority. Consequently, his ideas on civil society are based on individual rights and liberties that are formulated by Kant and John Stuart Mill, and he argues that opposition to these rights and liberties means opposition to civilization (Mardin, 1994: 28-29). For instance, there are radical and moderate Islamist groups in Muslim societies. If moderate groups attend democratic processes in the organizational form without using violent methods, they can be regarded as part of civil society (Uğur, 1998: 220).

There are two different approaches to conceptualization of civil society in political thought of Islamic societies. Negative approach argues that civil society does not embedded in Muslim societies, while positive approach states that emergence and development of civil society is a corner stone of the Islamic state, because civil society is an example of original and ideal society for Islam (Duman and Barut, 2015: 875; Sarıbay, 2001: 197). On the contrary, Gellner (1994) argues that it is not possible for civil society to emerge in Muslim societies due to lack of secularism, influence of radical religious and tribal groups. In addition, Gellner states that Islam is resistive against secularism despite the fact that civil society necessitates identification with religious belief (Sunar, 1998: 12). Similarly, Sariolghalam (1998: 79-81) also claims that there are three constraints

against the emergence of civil society: i. one-dimensional religious doctrine that is based on ethereal teaching and culture, ii. conformist attitude of people among the state, and iii. negative stance against cooperation and teamwork between free individuals forming autonomous organizations.

Sarıbay (2001: 198-199) claims that the emergence of civil society is based on limitation of state's action and its interference into society, but the state is a reflection of ethical unification and oneness (tevhid) that can not be questioned or limited in Muslim societies. This type of society mainly focuses on the equality of people as "ummah" which is above all differences in the society from social classes to ethnic groups. Therefore, separation of the society into different groups against the idea of ummah is considered as a sin, or evil against the unity of the society. In this sense, the change in this unity is prohibited against the human will, or external factors such as democracy and civil society (Sarıbay, 1998: 101). In contrast, Çaha (2004: 247) argues that Islam is based on a civilian religion that teaches people to choose good instead of bad by his/her own will in order to find the true path to heaven. He claims that Islam did not perceive a central and rigid understanding of the state, but civilian tendencies has transformed into political tendencies that are based on rigid-central organization of the state (Çaha, 2004: 251). He adds that Islam is open to social differentiation, diversity, and social participation. Moreover, he assumes that emphasis on "human being" is similar to emphasis of "individual" in liberal understanding. Therefore, modern conceptualizations of individual, social group, civil life, private life, free enterprise, political participation, election, rights, law, limited state coincide with human being, community, private living space (*mahrem yaşam alanı*), free commercial environment, şûra, justice, and equity (*hakkaniyet*) in Islam (Çaha, 2004: 248-251). Similarly, Kukathas (1999: 39-41) also discusses that Islam does not only coincide with tolerance (*hoşgörü*), existence of people in peace in practice, but it also includes opposition, conflict, consensus (*icma*), negotiation (*istişare*), freedom of thought and expression in theory as tradition.

3. THE FOOTPRINTS OF CIVIL SOCIETY AND ISLAMIC POLITICAL THOUGHT

The concept of civil society is intertwined with western values such as constitutionality, freedom, democracy, rule of law, political participation, and limited government, and produced by the conditions of the modern period. Therefore, it is questionable whether Islam provides a suitable ground and a free space for CSOs and individuals.

3.1. Debates on Islam, Civil Society and Democracy

The issue of "domination" is the key concept in most of the discussions on Islam and democracy. The opponents of democracy argues that an administration giving sovereignty to the nation "unconditionally" is not possible for an Islamic government. Because most verses in Quran stated that people will deviate when majority are followed. On the contrary, promonents assume that a democratic system based on the laws and orders of God can be an Islamic system.

There are differences between Islamic societies due to different implementation of liberal and democratic values depending on their own values and concepts. Some scholars argue that democracy is not just a governing mechanism but also a life style and philosophy depend on classical Greek experience, enlightenment and humanism; while others claim that democracy is just a management mechanism. For Cabiri, democracy is human partnership in sovereignity of the state. However, there is not such a thing as being a partner to the sovereignity of God in Islam (Koyuncu, 2015: 721). In the Quran, there are many issues that can be considered as ruling principles such as rights and responsibilities of those who rule and ruled, ethical principles to be applied in state affairs, qualifications that rulers should have. This shows us that Islam stresses the qualifications of a state insead of giving a particular regime. Therefore, Islam determines some principles such as justice, consultation and allegiance. Depending on these principles, people can freely choose their ruling style and system according to the needs of people, cultural structure, political and economical conditions, opportunities and obligations brought by the time and geography (Ateş, 2017: 217).

John Esposito is one of the foremost representatives who considers a positive relationship between Islam and civil society, and he is the founder of the Center for Muslim-Christian Reconciliation and professor of Islamic theology. Esposito (2011: 129-130) is known as opening a debate on question of "Is Islam compatible with democracy?". He argues that shura (counseling), ijma (consensus, social negotiation), judicial opinion (independent interpretative judgement) and practices encourage democracy, so Islam has a democratic essence (Esposito, 2011: 130). There are also some concepts such as ijtihad, maslahat (public domain, benefit), bay'ah (loyalty and Oath) and Medina Document that are based on the principles of the Quran and Sunnah. These concepts are source of pluralism in Islam and democracy, and they are also considered as equivalent to Magna Carta in the sense of the rule of law as the first constitution in its history (Parray, 2012: 67).

Abdolkarim Soroush (a leading Iranian Shia Theologian with extensive work on democracy), Rahman Malik (a professor in the area of

Islam in Pakistan), Rashid Gannushi (Tunisian politician and thinker), and Khaled Abou El Fadl (professor in the area of Islamic Law in the USA) have tried to establish a historical link between Islam and the development of democracy. They express that Islam and democracy are harmonious and their relation is inevitable (Parray, 2012: 78-80). In order to understand whether civil society exists in Islam and even before, it is beneficial to take the Medina Document as a main reference point. Rayyis (1990: 48) states that the "allegiances" (*bi'at*) that took place after the migration (*hicret*) constitutes the basis of Islamic political philosophy, and these allegiances can also also be coincided with Rousseau's social contract. He argues that "allegiances" are the basis of Islamic philosophy, because they emerged centuries before Rousseau's social contract, and it is not a conjecture but rather a historical reality.

Gannuşi (2010) claims that the understanding of civil society was essentially present in Islam, because civil society must be purged of individual and social dictatorship, away from the dictatorship of the majority and the elimination of the minority. In this society, human beings are dignified and honorable like real human beings. Their rights are respected and protected. Because respect for human rights is not just a word spoken when our political interests require it, but a religious directive. Therefore, for instance, Caliph Ali ordered his governor to judge not only Muslims but all people with justice. Citizens in Islamic society have right to determine their future, to control the administration and to take the rulers into account. Because in civil society, the government is the servant of the people, not the master (Gannuşi, 2010: 72). It is important to examine the areas and principles that the Qur'an and the practice of the Prophet presented to this concept in order to elaborate the debates on civil society and Islam. Islam's perspective on freedom of thought and expression, envision of pluralism-oriented social structure, the political system based on popular consent, consultation and allegiance, encouragement of volunteering and philanthropyare analyzed in the following parts.

3.1.1. Freedom of Religion, Thought and Expression

Islam has left a large area to freedom of thought and expression, which is today accepted as the most important pillar of the concept of "natural rights" in modern societies. It will be useful to express the verses mentioned in the Qur'an regarding these issues in order to understand the route Islam has set towards freedom of thought and expression:

"Those who listen to the Word, and follow the best (meaning) in it: those are the ones whom Allah has guided, and those are the ones endued with understanding" (39:18).

"There is no preesure in religion" (2:256).

"We showed him the right way. Now he can thank or be ungrateful" (76:3).

"If God were to do it, everyone on earth would have faith. Now, are you going to force people to be believers?" (10:99-100).

"And who are more unjust than those who prevent the name of Allah from being mentioned in His chapels and strive toward their destruction…" (2 /114).

"For you is your religion, and for me is my religion" (106:6).

"Do not curse those they called for help before Allah. Otherwise, they also unknowingly curses Allah by enmity" (6:108).

These verses stated that no one can be forced into a belief or action contrary to his or her will, and even if she/he is forced, it will make no sense. In addition to giving freedom of thought as a right, Islam holds believers responsible for expressing their ideas. For instance, freedom of thought is also necessary for the realization of "emr-i bi'l-ma'ruf nehy-i ani'l-münker (encourage good and avoid bad)", which is an important principle of religion. If there is no freedom of expression in a society, this recommendation cannot be properly implemented by people, so people can neither encourage good nor avoide evil. It is necessary to establish the ground for exchanges of opinions, to allow the expression of thoughts without being subjected to any pressure or coercion, to be able to express the mistakes easily. In addition, the verse of *"O who you have believed, say not [to Allah's Messenger], 'Ra'ina' but say, 'Unthurna' and listen. And for the disbelievers, it is a painful punishment"* (2:104) is very crucial, because this verse expresses the principles introduced by the Quran in the context of negative and positive freedoms.

The difference between the expressions "shepherd us" and "watch over us" in this verse reveals the difference between positive and negative liberation theories in a way that can be understood by an Arab society living in the desert and living on animal husbandry (Şahin, 2017: 204). As this verse indicates, the civil sphere must be kept away from the political and central intervention of the state, and real freedom is possible in a society where there is knowledgeable, virtious and rational individuals. As a matter of fact, freedom of thought and expression can take place within a free environment away from interventionist strict authority of central state. It is possible to see the examples of freedom of thought and expression in the periods of the prophet and four Caliphs. The Prophet's correspondence with Christians of Najran and guaranteeing their rights and property constitute the most important examples of Islamic practice. It was especially emphasized that lives and properties of non-muslim societies will be safe in the agreements made by Prophet. He wrote to the Christians

of Najran and put forward his point of view regarding freedom of belief in the contract:

"Najran people's properties, lives, lands, religions, tribes, churches and whatever they have in their possession, are under the commitment of Mohammad, the Messenger of Allah. No priest can be prevented from priesthood, no soothsayer can be prevented from soothsaying" (Fayda, 1975: 145).

The practices of Umar, who was among 'the Rashidun Caliphs', have also great significance in the context of the freedom of religious belief and thought except the Quran and Sunnah. Caliph Umar's khutbah (religious sermon) is important in terms of revealing his ideas about both freedom of expression, equal participation and also public consent. He said in that sermon:

"Oh People! What I want to tell you is this: You will cooperate with me to carry out the government affairs that you have entrusted to me. I am a human like you. Today, whatever rights you have, I have the same rights with you. I would like to state that I am equal with you. Whoever among you may agree with me, or whoever has a different opinion. I never say you that you will do what I say and follow my wishes".

Similarly, when Caliph Umar appointed governors to the state offices, he adressed the same issue, and additionally accountability and transperancy as follows:

"I do not sent my governors for beating you or capturing your posessions unfairly. I want them to teach you your religion and enlighten you the path that the Messenger of Allah showed you. Any of them acts against this purpose, you should let me know immediately. I swear by God that I will change that governor immediately".

It is also noteworthy that the Caliph Umar took into account the criticisms brought against his ijtihads that were contrary to Quranic provisions, the public interest, expanding the field of freedom and will in interpreting Qur'an. For example, Umar, in a religious sermon, says that the amount of Mehr (bride price) given to women during marriagement, should be reduced in order to make marriages easier. Thereupon, a woman from the back ranks forward and states that this is against the verse of "But if you want to replace one wife with another and you have given one of them a great amount [in gifts], do not take [back] from it anything. Would you take it in injustice and manifest sin? (4:20)". In addition, Caliph Ali's relationship with the rebellionist Kharijites is a remarkable precedent in the context of accepting the existence of *others* and respecting their rights. Before Nahrawan during a meeting, a group of Kharijites swore that they would kill the Caliph Ali. Someone who witnessed this event, took one of

them and reported to Ali. Thereupon Ali ordered the release of man, then someone who observed this behavior in amazement said that *"Are you releasing him even though he has sworn to kill you?"*. Ali answered to this question as follows: "Do you expect me to kill him even though he did not kill me in reality?". Therefore, Ali released the man, did not deduct the salary of these people from Bayt al-Mal (state treasury), did not confiscate their property and enabled them to obtain the right to live wherever they wanted (Kurucan, 2006: 65-70).

3.1.2. Pluralism

Islam has developed a dynamism based on equality in the public sphere, and multiculturalism in the private sphere, and has guided the principles in this direction. Islam encouraged the formation of opposition and diologue culture by accepting the presence of various nations, religions, races and cultures; and also interpreted 'differences' as 'richness' but not the factors needed to be eradicated.

"And of His signs is the creation of the heavens and the earth and the diversity of your languages and your colors. Indeed in that are signs for those of knowledge" (30:22).

"Allah does not forbid you from those who do not fight you because of religion and do not expel you from your homes - from being righteous toward them and acting justly toward them. Indeed, Allah loves those who act justly. Allah only forbids you from those who fight you because of religion and expel you from your homes and aid in your expulsion - [forbids] that you make allies of them. And whoever makes allies of them, then it is those who are the wrongdoers" (60: 8-9).

Therefore, the Quran only gave the right to defend and fight against any attack. This form of defense was formulated as 'just war' in modern political paradigm. It is clear that Islam, which sees differences as wealth, will not allow activities such as massacre and genocide to destroy this plural mosaic. The understanding of Quran related to "others" did not develop on the basis of religion, nationality, ethnicity, culture or race, but in the axis of dichotomy of justice and cruelty. It is possible to see in the practices of Prophet Mohammad depending on effects of the Quranic principles, which are based on multiculturalism rather than monotyping. After being settled in Medina, he issued orders with different religious communities. The Medina Document, which is considered the first constitutional example, guarantees the rights of Muslim, Jew, Pagan and other communities living in and around Medina in 622, and this document has a great importance for the freedom of religion, belief and formation of multicultural structure. The following articles of the this document expresses both the principles of freedom of religion and possibility of plural society (Ermemiş, 2018: 28):

1) This constitution was prepared by Messenger Mohammad for Quraysh Muslims to be able to live together peacefully with the citizens of Yathrib that believe and accept the practices of Medina City State.

16) Jews who follow us will be helped and treated well. They will not suffer any injustice, nor will their enemies be helped.

25) Jewish tribe of Banu Awf is one ummah with the muslim believers. They will live according to their religion like Muslim societies. (they are free)

37) Neither party can commit a crime against the other. In addition, those who have been wronged will be helped (Ermemiş, 2009: 252-58).

Based on the founding principles of the Medina Document, it is possible to draw the some premises. First of all, man is free to choose any religious belief, political or philosophical view. Individuals cannot be forced to make any choice, nor can they be oppressed by any force. When a person chooses any religion or opinion of his/her own free will, this person creates a group, a community with those who make similar choices. Individuals are free in choosing the community as well as in choosing religion. A person who chooses religion and community also chooses a system of law.

Every religion or opinion has a practical response, mode of behaviours and norms. Every community that has chosen a certain religion and law is now an autonomous social body. Each community or group lives according to its domestic law; therefore, religious, cultural and legal autonomy are the natural rights of all communities. There is a need for a convention that will regulate administrative and public affairs between legal communities and establish the rights and duties of each community towards others. The convention includes decisions taken by natural and elected representatives of legal communities by consensus. The state cannot intervene in areas such as legislation, worship, education, trade, economy, science, art, health, media, sports and delegates these services to the legal communities.

Medina Document, as a pluralistic project, requires common request, consent and declaration of will. This agreement is also the design of a universal society and an alternative political union. This contract is not based on the superiority or singular absoluteness of any religion, sect, language, ethnic origin, race, class, group, dynastic family or a nation. It presupposes a true pluralism that is multi-religious, multi-cultural and multi-legal. Therefore, this document has been an important cornerstone for the emergence of a civil space independent from the state, and for the construction of a multicultural society on the axis of justice and freedom.

3.1.3. Consultation, Allegiance and Public Consent

There are three important concepts at the starting point of those who think that Islam can be compatible with democracy and approval of the possibility of civil society. These concepts are shura, ijma and ijtihad (Esposito and Voll, 1998: 45). "Shura or Meşveret", as a concept, means consultation, exchange of opinion, directing people by giving opinion. Shura, in Islamic literature, refers that consulting the relevant people and taking their opinions about the matters of ruling or administration (Türcan, 2010: 230). This concept indicates the political participation of people. In this context, Shura corresponds to the current parliament (Toplayıcı, 2010: 27). The second concept, ijma, provided the basis for systems that accepted majority rule (Esposito and Voll, 1998: 43-44). The third important concept is ijtihad that is originated from the word of 'Cehd', which means using all power, to make an effort, and being persistent. Ijtihad (judicial opinion) is the answer given to find solutions to new situations, based on existing data in Quran. Therefore, ijtihad protects the religion of Islam from falling into a static situation in the face of new situations and carries it to a dynamic point.

Democracy is not only institutionally concerned with the election of presidency, but the legislative function that carries out advisory and rule-making in various state affairs. In the history of Islam, there has been a council called the "Shura" (consultation) to operate democracy institutionally. In the periods when this parliament was functional, state affairs were guided by the consultations that were held there. Moreover, pluralism in the state administration was achieved by this method. The verse of "And those who have responded to their lord and established prayer and whose affairs (determined by) consultation among themselves…" (42:38) is an order that anticipates such a process in both state affairs and other social affairs. Shura was stated as a characteristic of believers. In other verse, all the administrators were adressed and commanded them "Consult them about any matters" (3:159). Therefore, it is seen that the institution of Shura was quite functional during the period of Prophet Mohammad and Four Righteous Caliphs. Fundamental issues such as, under which conditions prisoneers will be released after the Battle of Badr, how the invitation to the prayer will be applied, how to defend Medina in the Battle of Hendek are the most striking examples of Prophet's understanding of consultation (Ateş, 2017: 220). For example, while prophet was exploring the battlefield with his companions to determine a war strategy in the battle of Badr, he came to the first well and asked the Islamic army to settle there. Thereupon, Hubab bin Munzir, one of the companions said that: "O Prophet! Is this verdict a divine revelation or your own opinion and battle tactics?". When the Prophet said that he had his own opinion, Hubab bin Munzir replied that: "This place is not suitable

in terms of war strategy. If we keep the closest well to the polytheists and we take it behind us, would be more correct. We stay there, block the wells behind us, build a pool next to our own well and fill it with water. So, we can drink water as we fight and they would be deprived of water". Prophet accepted this idea and changed his direction. In the same way, while the Prophet consulted with his companions before the Battle of Uhud, although he was of the opinion not to leave Medina, his companions gave an opinion that they were encouraged to fight outside Medina. Prophet also supported the opinion of his companions, but as a result of the war, the Islamic army was defeated. However, despite this defeat, the Prophet never stopped consulting with his companions and friends (Bozkurt, 2019: 44). Nevertheless, one of the most important concepts determining the relationship between the ruler and the ruled in Islamic political thought is undoubtedly 'bay'at'. The word of 'Bay'at', in Arabic literature, means "to sell, buy, exchange, reaching mutual agreement and obey"; Ibn Khaldun describes it as a contract made to obey the ruler under certain conditions (Ibn Haldun, 1990). Bay'at in fıqh, refers to make a mutual contract for electing and determining the head of the state within Islamic Law; expressing the commitment to the leader considering the duties and responsibilities of the ruler (Kallek, 1998: 121). The election of the president means the allegiance of all people (Esed, 2016: 86). It is known that people of Medina paid homage to Prophet in Aqabah for "not to associate with God, to fight until death, not to deviate from the truth, not to steal, not to commit adultery, not to kill children" (60/12). This mutual covenant between Prophet and the people of Madina (known as Aqabah allegiances) gained a constitutional character at the micro level and provided the formation of Islamic community in Medina with the consent and will of the people.

In the classical Islamic period, it was a legal doctrine for the Caliph to have qualifications such as being knowledgeable, virtuous, respected and competent person in that society. The importance of the caliph to take office with the election of the council called "shura or Ahl al-Hal wa'l-akd" (consisting of the knowledgeable and respected representatives of the ummah) or the allegiance of the people as a kind of general election, is emphasized. Islamic jurists generally try to emphasize the necessity of taking allegiance from the people or from the Ahl al-Hal wa'l-akd in every case, and to emphasize the idea that the caliph took his authority from the ummah, not from the inheritance, sultanate and monarchial method. As a matter of fact, the prophet did not appoint a ruler after him and left these issues to the will and mind of the ummah.

According to Islam, the guardian duty of authorized persons and obedience duty of ruled people are in harmony with each other. A Muslim submits to the political obligations stated by the Qur'an and obeys the

political system with the belief that political power will achieve the ideal of social justice, equality and prosperity. Islam regards the obedience of the society and the responsibility of the authority like "protection" and "justice" for the society. This mutual relationship is realized on the axis of justice and contractual basis. In addition, if the ruler (*imam*) commits injustice and persecution by straying from the true path by applying the laws or acts contrary to justice, the ummah (muslim community) has right to dismiss those rulers. The thought, which was agreed upon by Islamic scholars on this issue, is that the corrupt and cruel imam will be dismissed (Bulaç, 1997: 265). Therefore, while people are expected to obey the ruler, the ruler has to ensure their welfare. To the ruler whose persecution has been proven or an unlawful order, cannot be obeyed, because there is no obedience in sin. The Quran criticizes the people of the pharaoh, who obeyed him and remained silent even in the face of injustice, and emphasizes the need to take an active role in this issue by saying "So he (Pharaoh) bluffed his people, and they obeyed him. Indeed, they were (themselves) a people defiantly disobedient (of Allah)" (43:54). Likewise, Prophet's life method advanced based on Quranic references about legitimacy and limitation of political power. He said:

"Where there is rebellion against Allah, there is no obedience to the ruler. Obedience is required only in legitimate cases" (Buhari, Ahad:1).

"The highest level of jihad is to tell the truth against the cruel sultan" (Ebu Davud, Melahim: 17).

"We must help the oppressors as well as the Muslims. You hinder the cruel from his cruelty and prevent his cruelty. Undoubtedly, this is helping him" (Tirmizi, Fiten: 68).

After being elected as a caliph, Abu Bakr gave a speech and drew the boundaries of obedience by saying "You can obey me as long as I obey God and his Messenger. If I neglect the orders of God and his prophet, I have no right to your obedience" (Dehlevi et al., 2003: 156). Because, injustice is regarded as synonymous with rebellion against Allah in Islam. However, some researchers stated that there should be unconditional obedience to the rulers by referring to the verse of "obey rulers" (ulu'l-emr). On the other hand, the verse of "O you who have believed, obey Allah and obey the Messenger and those in authority among you" (4:59)[1]

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[1] There are different forms of the word of 'emr' in Quran. One of them is the chapter of al-Araf :"Who wants to expel you from your land, so what do you instruct/think?" (7:110). In this verse, the word of 'emr' is used to mean to 'think'. So, the word of 'emr' does not always mean to command or order; it also means to 'say, give advice'. As a matter of fact, according to some thinkers, what is meant by 'ulul'emr' refers to the people of advice and information, that is, the Ulema. For detailed information, look at: https://gurkan76.ruplayers.com/sZGhltqWenxhj4U/kuran-da-emir-kelimesi-dilimizdeki-ile-ayn-anlamda-m-kullan-lm-st-r.html

mentioned in the Qur'an is not an unconditional obedience; on the contrary, it expresses a conditional obedience, not absolute, existing with the condition that the ruler continues to rule with justice, wise and competence.

Therefore, ruling structure based on justice and equity; appointment of rulers with public consent, consultation and election; prophet's implementation of a contract, "al-bayat", states that every woman and man accept their mutual duties and responsibilities with the rulers. In addition, the participation of the people which is one of the most important elements of democracy and the election of rulers by free will of people can be considered as a democratic method. The principle of Bey'at requires a ruler depending on the voluntary will of the people, not through bullying or using hard power (Sarıgül, 2016). Güney (2005: 349) explains the relationship between Islam and democracy, and stated that rule of law is also one of the most prominent principle of Islam. The rule of law in Islam, including modern meaning, had been defined as fair trial and equality before the law. The rule of law in modern terms means that the law is valid for everyone and every institution regardless race, statue, religion, kinship relations. Islam also emphasizes the thesis that a punishment should not be illegal, and everyone should be equal before the law. In short, Islam has encouraged civil organizations against oppression by bringing the law to the forefront, and made the formation of a free and just political atmosphere essential for a healthy social life.

3.1.4. Volunteering and Philanthrophy

Some of the most important driving forces of the concept of civil society are undoubtedly volunterring and philanthropy. Because the concept of civil society is not only considered within the scope of negative rights giving opposing identity, but also within the scope of positive rights. The most significant emphasis of Islam on this issue is the existence of groups and communities that are able to spread the good in a society, and try to prevent evil by helping the weak and powerless, and creating a culture of resistance against injustice.

"For each (religious direction) toward which it faces. So race to (all that is) good. Wherever you may be, Allah will bring you forth all together…" (2:148).

"They help each other when they are persecuted and attacked" (36:39).

"And let there be (arising) from you a nation inviting to (all that is) good, enjoining what is right and forbidding what is wrong, and those will be the succesful" (3:104).

"The hand that gives is better than the hand that takes" (Buhari, Zekat: 18).

In particular, the motto of "encouraging good and preventing evil" (emr'i-l bi'l maruf ve nehyi'l-ani'l münker) shows that Islam is held responsible in the civil and public sphere, that is, both the public and the administrators for the formation of a fair, free and healthy social structure. At the same time, the discourse that will legitimately involve the person in political, cultural, social and economical fields has become a principle in the Quran. This principle is valid among the believers and regulates the moral attitude in their relationships with others (Şaşa, 2018: 89). Moreover, the approach of Islam based on the principle of volunteering and charity culture, encouraging the giving of the surplus goods to the poor and less advantageous groups, spreading the culture of zakah, and emphasis on solidarity and sharing within the society. These principles provide a basis for the formation of civil organizations.

4. EVIDENCES OF CIVIL SOCIETY DURING EARLY ISLAMIC PERIOD

Since the concept of civil society is an achievement of modern western philosophy and a concept that progresses on the axis of democracy and liberal thought, it would be wrong to claim that there were modern type of CSOs in the early periods of Islam in order not to make the mistake of anocranism. However, it is also possible to come across structures that will connotate civil society at a minimum level and contain its cores. These are; Hılfu'l-Fudul organization, Dar'ul- Arqam and School of Suffa.

4.1. Hilfü'l-Fudûl Organization

Hilfü'l-Fudûl organization was established in the Era of Ignorance (Jahiliyyah) among Arab tribes. It emerged as a contract to prevent injustice, and to eliminate the persecutions suffered by foreigners coming to Mecca for both commercial and religious purposes. The most important factor what makes this contract valuable is the Prophet's participation and adopting the decisions (Sönmez, 2014: 400). "Fudul" commonly means "virtuous" the alliance is often translated as "League of the Virtuous". It is understood that the Arabs in the age of Jahiliyyah made alliances for two targets. The first of these is made in order to defend and take the rights of oppressed. Defensive alliances were primarily aimed at preventing wars between competitive tribes. These alliances are similar to today's military pacts due to their feature of deterrence; they are also similar to political, cultural and economic cooperation agreements in terms of aiming at all kinds of solidarity and cooperation. However, such alliances were mostly made between crowded-powerful tribes and weak-small tribes. Thus, the weak tribes would come under the control and patronage of the prestigious and advantageous tribes; there are also alliances made in the form of the annexation of small tribes to large ones. The second form of these alliances was established to protect the rights and laws of the persecuted and

victimized people whether they are Arab or not. The tribes that came together for this purpose of swore that they would struggle until the rights of the oppressed were taken from the oppressor. These alliances continued after Islam, as in the Age of Ignorance, and similarly, some of the Jewish tribes in Medina allied themselves with the tribe of Khazraj and some with the tribe of Aws. While the Prophet established the bond of brotherhood between Muhajir (refugees) and the Ansar (people from Medina who helped immigrated Muslims) after the Hejira, he declared them brothers upon 'alliance'. According to this transaction carried out by the Messenger of Allah, the parties could be partners in their earnings as well as the heirs of each other. This issue is pointed out in verse 33 of Surah an-Nisa (Hamidullah, 1993: 55).

In the period of ignorance, there were frequent murders among Arabs, and blood revenges caused the cutting of generations. Especially since there was no security of property, life, chastity and honor for foreign and unprotected persons in Mecca, poor and weak people coming to the city from outside to make pilgrimages and trade would suffer injustice and persecution. Sometimes foreign merchants' goods were bought; but it was not paid for, or no one paid any attention to the cries and protests of pilgrims when their women and girls were taken from them by force. As a natural consequence of these endless bloody wars, some Arab tribes made some agreements among themselves in order to protect life, property and chastity and to put an end to these wars and at the same time to make some social and political arrangements between tribes. With these alliances, tribes formed a kind of pact in order to act jointly against any possible attack or injustice. Therefore, it has been tried to create a system based on guarding, protecting, helping each other and also forming an inter-tribal security (Bakırcı, 2002: 134-35). Therefore, providing mutual solidarity, cooperation and sense of trust are social evidences of alliances. In addition, Mecca was important as a trade center but some factors such as rapes and attacks to the economic and social rights of innocent people by the influential people caused economic difficulties in Mecca (Yılmaz, 1997: 135).

There are various narratives about the events that lead to the emergence of Hilfü'l-Fudûl organization. For example; a man from the people of Yemen comes to Mecca with some trade goods. He sells his property to a man from the tribe of Benû Sahm. When the buyer does not give the money to the seller, the man wants to get the goods back, but the buyer does not give the goods. Thereupon, the seller goes on top of a stone and reads the following poem expressing his grief aloud:

"O Kusay![2] Come to the rescue of an oppressed, who lost his trade goods in the middle of Mecca, who was far from his home and his tribe, and who was not respected among Hajaru'l-Aswad! For respectability who fulfills their dignity in the Kaaba is for. There is no dignity for the dress of someone who does evil and attacks."

According to some researchers, Kays b. Shayb as-Sulma sells some trade goods to Ibn Khalaf. When the customer does not want to pay for the seller's goods, the man goes to a man from the tribe of Sons of Cumah and asks for help. When he does not get a positive answer, he reads the following poem to express the injustice done to him:

*"*O Kusay! Come to help. How can this happen in the Harem although there is dignity, glory and honor of Kaaba. I am being wronged and those who do wrong to me are not prevented. If your neighbor did not help you with trust, then you have become disgraced."

In the end, Abbas and Abu Sufyan help the seller and get his goods back. Upon this incident, some members of Quraysh came together at Abdullah b. Juda's house and made a pact that "they will oppose the persecution, help and protect the rights of those who are persecuted, tortured and wronged in Mecca". Prophet also participated to this alliance which the Quraysh called it as "Hilfü'l-Fudûl" organization. The tribes of Sons of Hashim, Asad, Zuhre and Taym attend the meeting besides Prophet Mohammad. The members of Quraysh agree on the following text at the meeting:

"We swear that when someone is treated unfairly in Mecca, whether he is a native, a foreigner, a free or a slave, his rights will be taken back. We will be with him until the end of the day, we will not allow injustice to be done by us and others" (Sönmez, 2014: 406-407).

The most important person among those who joined the Hilfü'l-Fudûl organization is undoubtedly Prophet Mohammad who was only at the age of twenty five. The Prophet praised the alliance and said:

"I also participated to the pact made at Abdullah b. Judah's home. It is more lovely for me to make that covenant than to have herds of red-haired camels. There, the Sons of Hashim, Taym, Zuhre swore to be with the opressed people as long as the seas have enough water to wet a piece

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[2]Kusay bin Kilab (400-480) is the 5th generation grandfather of Muhammad. He established the first assembly in the Arabic Peninsula by placing the Quraysh tribe around the Kaaba. Kusay started the tradition of creating a budget by collecting money and goods from all the Quraish people depending on their power in carryin out these services. He was one of the founding leader who carried out the first political, economical and social organization in Mecca. For detailed information, please check: *http://byvm.kapadokya.edu.tr/2.-KUSAY-B.-KILAB-VE-KUREYS-IN-MEKKE-HAKIMIYETI* (10.10.2020).

of hair. I will accept that pact even if I am invited to this day"(Sönmez, 2014: 411).

As in every social structure, in the Era of Jahiliyyah, the people who had a say in social, economic and political life were the rich and influential people. By using these privileges, they tried to dominate the society with a hegemonic power. It would have a great impact on other people in case reputable people signed a contract. Therefore, Hilfü'l-Fudûl organization was essential, because it aimed to establish peace and security in the society, and to provide support of weak and homeless people. For this reason, this organization has fought against injustices by forming public opinion and using the power of sanction, and became successful. For instance, a Yemeni merchant from the tribe of Has'am came to Mecca with his daughter for the pilgrimage. When Nubeyh b. Hajjaj sees the girl, he falls in love with her and abducts the girl from her father. Then, the father asks for help from the Hilfü'l-Fudûl organization. The members of the the organization, accompanied by Has'am go to Hajjaj's house, and ask him to give the girl back. They said: "Shame on you! You know that we have a pledge regarding this issue. Come on, get her out quickly!". Thereupon, Nubeyh delivers the girl to her father (Hamidullah, 1998: 32). The consciousness of Hilfü'l-Fudûl organization was not only limited to the 'Era of Happiness', but also managed to maintain its influence and sanction power for years after the Prophet's death.[3]

The Hilfü'l-Fudûl organization was the most important and most virtuous contract between the Arabs of the age of Jahiliyyah. The organization continued during the period of the prophet, and it became influential in the context of human rights and emergence of civil society. This organization acted with the motto of "To resist all the oppressors no matter how strong they are and always stand by the oppressed no matter how weak they are". Consequently, it has been very effective not only in theory but also in practice.

4.2. Dar'ül Arqam (Erkam's House)

Darü'l Arqam is a house belonging to Abu Erkam from the tribe of Sons of Mahzum, located in the West of Kaaba, on the slopes of Safa hill. This house is called as 'Darü'l Arqam' (House of Erkam) in relation

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[3]The Hilfü'l-Fudûl organization showed its influence in the first period of the Umayyads. In the debate between Hussein (Prophet's grandson) and Walid b. Utba (Muawiyyah's Governor of Madina), over property, Hussein's rights want to be usurped. On the other hand, Huseyin said that "I swear to Allah that if you do not give my due, I will put on my sword, go to the mosque of the Messenger of Allah, and invite the people to "Hilfü'l-Fudul", and in return he saved his property from being seized. In addition, the Islamic community has always kept social institutions like Hilfü'l-Fudul up and running. It can be said that the Divanu'l-Mezalim, which was established during the Umayyad Period, was founded on such an organization and continued its activities (Arı, 1998: 383-384).

to the name of its owner. In the early days of his prophethood, the Prophet used his own house as the center of religious teaching activities. While teaching religious knowledge to the companions on the one hand, he invited people looking for the divine truth to Islam, and he recited Quran to them and prayed with them. The reason why Darü'l Arqam began to be used as the base of the invitation of Islam is to realize the purpose of conducting a more and even fully organized systematic activity. This house was a very important center in spreading Islam and served as a madrasa (school) for the first Muslims. In this school, the Prophet read the verses of the Qur'an to the first Muslims who were able memorize or write these verses down. By its location and features, the house became the center for the invitation to Islam and educational activities. Darü'l Arqam was located close to the Kaaba, on a road mostly used by pilgrims. This situation provided ease of contact with both Meccans and people coming from outside without attracting attention. Hamza, Ali, Umar, Mus'ab, Uthman, Zubair, Abu Bakr, Zeid, Khadija, Fatıma b. Hattab, Sumaya binti Habbat, Hind binti Abdullah, Asma binti Umeys, Leyla binti Abu Hasme, Bilal from Abyssinia were among the first students to be educated in this house. 32 of the students were male and 13 of them were female. They belong to 16 different families with different social status. There were rich and poor ones. 31 of these people were free, 7 of them were mawali (slaves who are freed later) and 7 of them were slaves. It is noteworthy that the educational activity reaches people of all social status regardless of whether they are men or women; free or slaves; rich or poor. This house also provided a shelter and assistance service for the weak believers who had suffered the persecution and oppression of the Meccan notables (Demir, 2015).

The educational activities in Daru'l Arqam are planned as bringing a personality and a solid creed, and educating the mind and heart. In addition, the following subjects are included in the education curriculum of the Prophet in Darü'l Arqam. These were initially concepts such as sadaqah (charity/alms), infaq (aid), patience, greetings, law / morality, guidance, dalaleh (heresy), dhikr (tersanctus), religion, sırad'el mustakim (true path), salaat (worships/prayers), kufr (infidelity), unbelieving, hayr (good deeds), evil (wrongdoings), taqwa (piousness), muttaki (pious people) , forgiveness, cruelty, attrocity, hak (justice), tafsir (hermeneutics), jahiliyyah (ignorance), izzet (honor), sunnah, faqir (poverty), siddiq (truthful), ihlas (sincere commitment), fısk (misdoing), shirk (polytheism), polytheist, ihsan (benefaction), muhsin (benefactor), nation, hereafter, book of deeds, heaven, hell, angel, takasur (abundance), penalty day and prophet. Secondly "the names and attributes of God" in order to establish a true belief in human minds and to correct the wrong and incomplete information about Allah. Thirdly "Islamic beliefs and principles" essential for achieving the goals. Fourtly "the source and quality of revelation" for

practice in real life. Finally, "the moral and ethical qualities that believers should have, worships and teaching awareness of equality, freedom and justice" that are essential for building a healthy individual and society.

The values and virtues gained by the education and training activities in this house and the moral principles taught were as follows: giving importance to internal and external cleanliness; turning away from everything bad; protecting orphans; not being overly devoted to world life; generosity in feeding the poor; avoiding hypocrisy; helping the weak; giving importance to testimony; abiding by one's word; acting modestly; avoiding ignorance; beingtrifty and balanced in spending (Yıldırım, 2010).

After the Hejira, Arqam left this house to his son not for sale. Hence, Dar'ül Arqam was the first waqf in the history of Islam. Arqam's will about this house is as follows:

"This is the promise and will of Arqam about his house in the hill of Safa. Since its parcel of the land was accepted in the Harem-i Sharif, this house was endowed to God that is public services. So, it cannot be sold or inherited. Hisham b. As and his freed slave are witnesses."[4]

Therefore, Dar-ül Arqam, in the first years of prophethood, was a civil society organization where Islam is secretly announced and spread against the pressure policy of the powerful Meccan aristocracy; education and religious activities are carried out; oppressed people are welcomed; moral and virtuous values are tried to be gained.

4.3. Mekteb-i Suffa (School of Suffa)

The suffa, which means "shade" in the dictionary, is the name of the place built in Medina at the entrance of Masjid al-Nabawi for companions who do not have homes and relatives. The community in this school mostly consisted of immigrants. The people in this school were called "people of Suffa". When the Prophet built the Masjid-i Nabawi after his migration to Madinah, he had also built shade in the entrance to the south of the mosque for the poor companions. Both the immigrants from Mecca and the poor, unmarried companions who had no relatives and those who later accepted Islam and migrated to Madinah were staying here. People of Suffa was financed by Beytü'l Mal, state treasury. It became an educational institution in a short time, as they learned the principles of Islam. The people of Suffa had a direct effect on the development of Islamic sciences. Abdullah b. Umar and Abdullah b. Mas'ud, who were accepted as first representatives of the schools of Ra'y and Hadith in the field of Fıqh and Kalam, were also brought up from the school of Suffa. In

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[4] However, this will unfortunatelly was not fulfilled and the Abbasid Caliph Jafer b. Mansour bought this house.

addition, the early period of Zuhd movements started with the school of Suffa, and this school constituted the core of Sufism (Algül, 1991: 190).

Suffa was also accepted as an example of Islamic university. The Messenger of Allah, Mohammad, was giving lectures here; but some other teachers also taught courses for those who had just begun to read and write the Qur'an. Ubade b. Samit is one of the teachers who taught how to read and write Qur'an (Hamidullah, 1994: 768). Suffa is important for those who do not have a house to sleep in Medina, as it is also used as a dormitory at night. Outsiders would stay here for a certain time and learn the basic principles of religion, then leave Suffa and return to their people to teach their people. For this reason, the number of people staying in Suffa was not stable, it was changing with the new comers and leavers (Hamidullah, 1994: 769). Salman from Persia, Abu zar-al Gıfary, Mus'ab b. Umayr, Ammar b. Yasir, Bilal from Abyssinia, Sad b. Abu Waqqas and many more are people who were trained in the school of Suffa (Baktır, 1990: 39). Therefore, the School of Suffa can be seen as a core of civil organization where educational and training activities are carried out on the basis of solidarity and philantrophy. And the physical, spiritual and scientific needs of people are met without expecting any material response.

5. EVIDENCES OF CIVIL SOCIETY IN THE CASES OF GREAT SELJUKS EMPIRE (1037-1194) AND OTTOMAN EMPIRE (1299-1922)

Due to patrimonial understanding of the state during Empires of Great Seljuks and Ottomans, the phenomenon of civil society did not develop much, and it was realized differently from western countries. The patrimonial authority of the sultan and the strong state tradition prevented the development of autonomous social classes, which are the basic elements of civil society. In the Ottoman system, there were some organizations acting as CSOs: nation system, foundations (*waqfs*), guilds and sects. Although these are not structures that are completely independent from the state, they gained importance in terms of contributing to the formation of civil society (Sarpaşan, 2008: 61).

5.1. Political and Legal Structures, and Ulama

Classical Ottoman social structure consists of two separate classes. The first class consists people of Palace (Sultan and servants of Palace), Ulama (class of scholars), Sayfiyyah (Sultan's household troops and timar holders) and Kalamiyyah (bureaucrats, head of provinvial treasury, reisülküttab and other state officers). Members of this ruling class were directly subordinate to Sultan who had absolute authority. On the other hand, the second class consists of the reaya, which does not have a direct effect on the administrative system, and only pays taxes (Kazıcı, 2003a: 21). The Ottoman Empire had centralist and bureaucratic structure in

which Sultan has only authority and administrative power. This distance between center and periphery has created a situation that prevents the formation of intermediary institutions in the society (Çaha, 1994: 95). The existence of civil society in classical Ottoman society is not similar to Western European type due to factors such as the lack of intermediary institutions to ensure political communication between the sultan and the reaya, being connected in "servant status", denial of private property, and inability of commercial relations to run independently from the state. However, a more in-depth analysis can provide an opportunity to prove that a number of sui generis structures in Seljuk and Ottoman Empire can be source of civil society.

It can be mentioned that there are two valid legal system in the Ottoman Empire. The first of these is Sharia law, which is the whole of rules made up of ijma and analogy in fiqh books originated from Quran, Hadith and Sunnah, and shows the Islamic character of the empire. The second is the customary law consisting of the sultan's orders and edicts. Sharia laws were created independently from the intervention of the state authorities and the sultan. They are the products of scientific research. The customary law, on the other hand, was shaped with the Sultan's edicts. The formation of this law system is closely linked to the needs of the state. However, the Ottoman Empire centralized the ulama and madrasas in line with its own purpose, and took control of movements that it deemed excessive, such as mysticism and raffism. Nevertheless, Mardin (1991: 24-25) stated that the existence of a field related to private law, which Sharia guarantees and is not under the direct control of Sultan, may constitute evidence for the existence of civil society elements in the Ottoman Empire. Moreover, the role of Kadı (Muslim judge), who was closely connected with state and society due to their position within ulama, is remarkable. In addition to their duties, judges were also dealing with civil and administrative affairs such as controlling foundations and guilds, determining prices, controlling the development and infrastructure works of cities (Ortaylı, 1994: 27). The Kadı, who had roles such as judge, mayor, police chief and civil authority in both judicial and administrative fields, is an authority that the public can apply in all kinds of matters. The Kadı sometimes made requests from the central government in line with the wishes of the public. In fact, people saw Kadı as protectors of their rights. Kadı's actions in accordince with law enabled him to take any problem that Ottoman subjects experienced with ruling class. Considering this role of Kadı, the existence of legal mechanisms controled the absolutist features of Ottoman Empire (Gerber, 2004: 247).

5.2. Trade Organizations and Guilds

Guild is an organization formed by the tradesmen in the Ottoman society. These guilds were leading organizations that gained relative

authonomy from the state. Guilds, which were active in many fields such as acquiring a profession, training, developing and supervising business and trade ethics, and protecting workers in Ottoman period, appeared as the most important institutions in civil society. Guilds, as the institutions that assume the administrative duties of the central authority in the provinces in terms of their activities, have become dependent on the central authority (Çaha, 1994: 91). Guilds as the sistemized professional organizations were developed and inspired by Turkish-Islamic guild and Ahi community (Ekinci, 2001: 525). In the Ottoman Empire, every tradesman had a guild on his own craft branch. Here, the notables of the tradesmen gathered and negotiated on various issues, and they tried to resolve the issues between two sides without going to the judge. Despite the central government's control over price, the internal structure of the guilds was not of interest to the state. Guilds discussed their internal processes and rules among themselves, these rules came into effect with the approval of the judges. In addition, tradesmen had the opportunity to negotiate to determine the price and quality with state representatives through the 'kethuda', who is the head of organization (Kazıcı, 2003b: 125). Therefore, Ottoman guilds can be considered as an example of collective civil society acting with a sense of community.

In the Ottoman state, there had always been an economic structure based on agricultural products. These products were obtained from the contryside, and transferred to the people in the cities, local markets. Tradesmen organized its trade under the conrol of guilds, and sold their agricultural and non-agricultural products in cities. These organizations were one of the most important elements of Ottoman industry, trade and economic relations. The good level of Ottoman non-agricultural production was linked to the guild organization (Özgen, 2000: 3). The organization was a continuation of the Seljuk Ahi organization.

The first form of worker organization in Ottoman history can be considered as Ahi organization. The Ahi order, as a trade organization, concerned tradesmen in general, and apprentices and journeymen in particular. Their profession, their promotion and some provisions regarding their rights were among the organizational principles (Kırpık, 2004: 41). The guilds served as a bridge between the shopkeepers and the central administration. Guilds emerged as institutions that encourage partnerships for production and marketing undertook some tasks such as i. increasing the production capacity, qualified training staff, mastery for trained staff to give a certificate, ii. improving business and trade ethics, iii. controling and protecting workers, iv. delivering the produced goods to the consumer in the shortest and cheapest way. They were charity institutions that carried out both supervision and social activities (Sarpaşan, 2008: 70).

Main defining feature of civil society is not only being independent from the state, it is rather dependence on a voluntary basis (Gümüş, 2014: 536). İnalcık (2013: 78-79) argued that while Ahi order and guilds in the Great Seljuks showed a more independent character, they started to dissolve in the Ottoman Empire due to absolute authority. As a result, they had become a class acting under the control of the state during Ottoman Empire. Therefore, they lost the civil society character that they initially showed after they became a tradesmen organization. Similarly, some researchers argue that guilds are not autonomous from the state; on the contrary, they are one of the tools of supervision and control power of the state (İnalcık, 2013). According to this approach, the guilds were based on Ahi unions, which are tradesmen organization organized on the basis of sect. The Ahi unions which had political effects by strengthening economically during the Great Seljuk period, had also been effective in the expansion of lands and changing sovereignity during the establishment years of Ottoman Empire. Between the 14th and 15th centuries, guilds, which were also called as Ahi unions, became organizations with more economic aspects than their religious aspects after the 17th century. For instance, İnalcık (2013) claims that the control power of the Ottoman State over guilds was controversial, and they could hardy manage to protect their autonomy.

The "Kethuda institution" within the guild system was the head of this solidarity group. The Kethuda, chosen among the equals, was an advocate and representative of the group's interests. Guilds were guided through the fraternity and professional ethics system called "Ahi order", and gained moral reputation by entering into a relationship with other religious sects. However, one side of guilds was towards the state while the other side was towards the society. For instance, they had hierarchical relations with the central government, because they were a trivet of central authority in Anatolia. In this context, guilds which look like a civil society element at first glance may move away from this view, or get closer depending on whether the sultan is strong or weak (Sarpaşan, 2008: 71).

5.3. The Millet (Nation) System

The ruled ones, "Reaya", were divided into groups according to religion and sect within millet system in the Ottoman Empire. This system was inspired from the "status of dhimmi" including non-muslim communities recognized by Sharia Law. When non-Muslims make an agreement to live under the protection of the Islamic state, they are called dhimmi. With this agreement, the dhimmis undertake to obey the provisions of Islamic law, and to pay a head tax called jizya in return for not performing military service. On the other hand, the Islamic state guarantees the security of life and property to the dhimmis and allows them to live according to their own religion (Aydın, 2005: 153). The Ottoman

Empire developed the Millet system which was also applied by the Turkish-Islamic states before Ottomans. It provided opportunity for each community living in the same territory to live in accordance with their own beliefs in Turkish-Islamic states. Ottoman Empire did not intervene to legal, cultural and religious affairs of non-muslim religious groups though the regulations made up with the legal codes comprise both Muslim and non-muslim communities. All people were subject to Islamic law, regardless of the distinction between Muslim and non-Muslim, especially in matters regarding public law. However, non-muslim communities were given the right to establish their own organizations in education, communication, social security, religious affairs, health affairs and social assistance services. Matters related to marriage, death, inheritance, testament were conducted by the non-Muslims' own organizations. This heterogeneous structure as an umbrella state including different religions, cultures and nations, shows that there was civil society even though it does not reflect the current meaning (İnalcık, 1998: 74-75).

5.4. Waqfs

The word foundation means taking a property out of ownership, and allocate it for charity purpose. Therefore, it can be defined as allocating a certain good for a purpose (Sarpaşan, 2008: 63). "Waqfs" (foundations) as social and economic organizations gained relative autonomy from the central government, and became quite remarkable in terms of showing the influence and power of civil organizations in Ottoman society. They were formed according to donations of people from their personel properties and possessions, because these institutions allocate these properties and possessions to provide public service. The transformation of any property into a form that everyone can benefit indicates the social content of waqfs (Ertem, 1999: 111). Most of the social services were carried out by foundations during this period. Fields of interest of foundations include a wide range of services from religion, health, education to urban planning and public works. In addition to these basic duties, there are also examples of foundations that serve many different purposes such as buyig clothes and toys for poor children, also providing ink to those who could not find them, and freeing slaves and concubines. All matters of public concern in the Ottoman Empire were run and conducted by waqfs which are independent from the state (Kazıcı, 2003a: 154-155).

Unity and solidarity has been achieved in Muslim societies on the occasion of these foundations. Their services are shaped around the idea of serving all living and non-living creatures regardless of religion, race and language. In addition, guesthouses and hospitals built by foundations serve directly to the poor. For example, madrasas established and served through foundations until the Tanzimat period (1839-76). Many services belonging to municipalities, and the services performed by tradesmen organizations

and military charity were also among the duties of the foundation. Services that are important in every society such as education and training had also been provided through foundations. Foundations were established for providing social services for people in need of help, dressing orphans students, and hosting widows, orphans married off, orphans wives of martyrs with their children (Dağ, 2014: 6). Foundations carried out all activities that social state should do. Foundations covered these social service activities from their own budgets and no money came from the state treasury for these works. Considering the function and position of foundations in the classical Ottoman social structure, it is possible to say that foundations took place among the most successful institutions carrying out the functions of CSOs in Ottoman period.

5.5. Sects, Denominations and Religious Orders

One of the structures considered to contain the elements of civil society in Ottoman Empire is religious orders. It is possible to interpret the religious orders as a social movement in point of the view reflecting the needs and demands of people as well as the organization of religion at the grassroots level. Various sectarian organizations and denominations were encountered in the city and rural areas of Ottoman society since these needs are varied from one region to another. Religious orders have been in a close relationship with state authority, although they are civil organizations. During the founding periods, Ottoman State had received great support from the Ahis and Babais, so especially Ahis were given important duties in the Ottoman administration level (Bayramoğlu, 2001: 222). However, the relationship established between the state and Babais, one of the Turkmen tribes, was more like state's attempt to control it. Considering these features, the role of religious orders in Ottoman society was political as well as religious and cultural.

There had also been a significant change in the sectarian policy of Ottoman state after being defeated in the Battle of Ankara (1402) due to lack of Turkmen tribes's support to Ottomans during the time of Yıldırım Bayazid (1354-1403). After this defeat, the Ottoman Empire openly supported the Sunni sects and the spread of Sunnism, and then these facts were adopted as a state policy. Especially in 16th century, it is known that Bayazid the II (1447-1512), Solomon the magnificient (1494-1566), and Selim the II (1524-1574) had close relationships with Sunni sects such as Naqshbandiyya, Halvetiyye, and Mawlawi; and they built affinity and contribute to their empowerment (Öngören, 2000: 257). During this period, Ottoman Empire turned the Sunni sects into a state policy and supported them in order to ensure social integrity. This is why, sects such as Mawlawiyyah and Naqshbandiyyahare common among high bureaucrats, ulema, grand vizier and sultans while the Bektashi and Melamilite were more among common people and had become a means of protest for groups

opposing state practices (Cihan and Doğan, 2006: 72). İnalcık (1998: 83) claims that the rebellion movements of the Yoruks, Alevis and Turkmens, who were accepted as heterodoxy in the Ottoman Empire, had the nature of protest against the central authority. In this sense, they can also be interpreted as sui generis civil society movements. Segmented groups and communities hahd mainly expressed their reactions to the state in the religious and ideological discourse. Hence, it is possible to see them as autonomous groups where economic and social problems are expressed instead of seeing the sects as structures that meet only a religious need. In addition, Sufist institutions in the Ottoman Empire were the most effective civilian forces opposed to the central authority. In spite of the structure of Sufism that connotates the abstract ideas and reclusive-isolated life, the Sufi movements could display an important opposing stance against the political power. The religious orders and sects that spread all over the country, had a fast and continuous communication network, and could lead the uprisings against the state (Mardin, 1991: 24). To sum up, the existence of religious orders in the Ottoman Empire had always been a threat to the centrality of the state. Despite close contact with the state in Ottoman society, religious orders had been able to perform some of the similar functions of today's CSOs, because they could gather large masses, met certain needs and demands, and had the ability to direct political authority.

Shortly, in the Ottoman Empire, sects and denominations are institutions that were at the center of civil society discussions. Denominations can be considered as a religious institution, a social organization, or an institution that meets the needs and ideals of a social movement. Cults and denominations served as a buffer structure between the state and society. And while they assumed the role of a socializing agent by engaging the people themselves, they also maintained contact with official institutions. To the extent that they provided this connection, they also functioned as a "social mobility" (Mardin, 1992: 71). Therefore, as well as being an institution that fulfills people's religious rituals, religious denominations were also a social mechanism that transmits people's social needs to the state.

CONCLUSION

Civil society is defined as the areas of institutions and activities created by voluntary and consent-based relationships, which are independent from the control of the state and the pressure of economic relations. The prominent factors of civil society are: freedom, autonomy, pluralism, legality, voluntary organization, flexibility, transparency, independence from the state, non-profit purpose, etc. The progress and development of this concept can be traced back to the Ancient Greek period. This concept is mostly intertwined with constitutionality, freedom, democracy, rule of law, political participation, limited government. The

civil society is produced by the conditions of the modern period, because modern CSOs do not only strengthen relation between individual, but they also encourage relations between individuals and the state, so individuals are able to influence public policy through CSOs (Ayhan and Önder, 2017: 35). Therefore, it is questionable whether classical Islam provides a suitable ground for civil society organizations and a free space for individuals.

In this article, Islam's perspective on freedom of thought and expression, envision of pluralism-oriented social structure; the political system based on popular consent, consultation and allegiance; encouragement of volunteering and philanthropy were analyzed. Moreover, it is concluded that Islam has the values and institutions essential for CSOs. Because the Quranic references and practices of Prophet showed that the structures that are essential for civil society exist within Islam. Therefore, Islam as a religion, does not have an element that prevents such institutions. The verses based on freedom, justice, human rights, public interest, consent and consultation; the practices of the Prophet and Rashidun Caliphs acting within the framework of these principles, especially the Medina Contract aiming to build a multi-cultural and plural society, are fundamental arguments that will strengthen this thesis. It is possible to see some civil organizations in the early Islamic period as CSOs, although they do not exhibit the characteristics of modern CSOs. Hilfü'l-Fudul organization, which was established to protect the rights of foreigners coming to Mecca for trade or pilgrimage against the injustice and persecution by Meccan powerful aristocracy; Dar'ül Arqam, where Islam was preached in the first years of prophethood, education and training activities were carried out, and hosted weak, disadvantageous, and migrated people and groups who were subjected to oppression and torture of the Meccan notables; and the School of Suffa, which was built for the orphans and the poor who have no place to stay, teacging the principles of Islamic science and belief, and training students and teachers, can be given as examples of these organizations.

In the Great Seljuks and Ottoman period, there were also some institutions that constituted the core of civil society. However, the phenomenon of civil society did not develop much, and it was realized differently from western countries compared to Seljuk and Ottoman states due to patrimonial structures. The patrimonial authority of the sultan and their strong state tradition prevented the development of autonomous social classes, which are considered as the basic elements of civil society. It is possible to evaluate some institutions as example of civil organizations in the Great Seljuk and Ottoman periods. These institutions are "the millet system" (nation), "waqfs" (foundations), "guilds" (trade organizaitons) and "sects/denominations". Although they were not completely

independent from the state, they gained importance in terms of being elements that can contribute to the formation of civil society. For instance, Great Seljuk and Ottoman political structures were based on two separate classes. First class consists of people of Palace (Sultan and servants of Palace), Ulama (class of scholars), Sayfiyyah (Sultan's household troops and timar holders) and Kalamiyyah (bureaucrats, head of provinvial treasury, reisülküttab and other state officers). Members of ruling class were directly subordinate to Sultan who had absolute authority. Other class was ruled people, the *Reaya*, which does not have a direct effect on politics and the administrative system. It includes all tax payers. The "servant status of reaya", denial of private property and inability of commercial and social relations independent from the state made it impossible for civil organizations to emerge in western sense. However, it is also possible to see some civil organizations that were intermediary institutions between the central absolute power and the people during the Ottoman and the Great Seljuk periods. The demands and complaints of the people were conveyed to the ruling class through these organizations such as foundations, guilds and sects.

The existence of civil society in Muslim societies is a highly controversial issue. There are two different approaches to conceptualization of civil society in political thought of Islam and Islamic societies as positive and negative approaches. Negative approach argues that civil society does not embedded in Muslim societies, while positive approach states that emergence and development of civil society is a corner stone of the Islamic state, because civil society is an example of original and ideal society for Islam. According to negative camp, civil society is not possible in Muslim societies due to lack of secularism, influence of radical religious and tribal groups, one-dimensional religious doctrine, negative stance against cooperation and teamwork between free individuals who form autonomous organizations and most importantly labeling differences as "deviant and evil" within ummah. However, according to supporters of positive approach, Islam is based on a civilian religion that teaches people to choose good instead of bad by his/her own will in order to find the true path; provides plural and free social, economical and political environment recognizing all various segment of society. Consequently, Islam did not provide a ground to hinder civil society, but rather had a paradigm to encourage it. However, it is difficult to claim that civil society activities have been carried out in a healthy manner in the Islamic societies due to closed society structure, patrimonial political system, radical religious and ideological cliques, negative attitude towards the identity of 'other', and the culture of submissiveness.

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THE APPLICATION OF ALLOCATION BASES REVISITED: AN IMPORTANT BUT OFTEN UNNOTICED ISSUE IN JOB COSTING SYSTEMS

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1. INTRODUCTION

Businesses use costing systems to determine the unit value of a cost object, where the cost object is defined as a product, a service, an activity or a division of an organization for which a separate cost measurement is desired. Cost calculation is an important tool for managers in many ways. A correct assessment of cost is needed for pricing, budgeting and decision making (Yeginboy and Yüksel, 2015, p. 413). As Zahller states, it can even be used for finding alternatives for the organization (2017, p. 36). In today's competitive business environment, having a costing system which measures the value of cost objects accurately is invaluable. The new business environment requires accurate cost information of the organizations (Hacırüstemoğlu and Şakrak, 2002, p.115).

The costing systems are designed to monitor the usage of all resources of the organization and compute the costs of cost objects. There are three main accounting systems to determine the cost: job costing system, process costing system, activity based costing system. The job and process costing systems are known as traditional costing systems (Perčević and Dražić Lutilsky, 2007, p. 856).

Surveys, which were done in different parts of the world, show that most organizations are using traditional costing approaches. One of the traditional costing systems is job costing. The job costing system is used to find the cost of a product or service, where the product or service has different features with each order.

The main idea behind the job costing system is to trace the direct costs to the job and allocate the indirect costs. The link between the cost object and the related indirect costs are the allocation bases. Allocation bases are determined using a certain criteria. These criteria need to be measurable and should have a strong relation to the cost.

Surveys indicate that around 20% of the total cost consists of indirect costs. As it is seen, indirect costs are a significant component of the total cost of a cost object. Since indirect costs are allocated using allocation bases, the choice of these allocation bases becomes an integral part of the costing system of the organization.

It is imperative to understand that the choice of allocation bases has a great effect on determining the total cost of the cost object. Moreover, the pricing decisions, budgeting and overall decision making process of the organization are affected by this choice.

2. COST ALLOCATION

The cost of a cost object has three components: direct materials, direct labor and general production expenses. General production expenses are also called manufacturing overhead costs, and they are indirect costs. Cost assignment is a general term for assigning costs, whether direct or indirect, to a cost object. Cost tracing is a specific term for assigning direct costs and cost allocation refers to assigning indirect costs (Horngren, Datar, and Rajan, 2012, p. 99).

Cost allocation is the process of identifying, assigning and accumulating indirect costs to a cost object. The main goal is to link the cost to the cost object by selecting an appropriate cost allocation base (Deevski, 2019, p. 497).

The allocation base is a measurable link to assign a cost or a group of costs, which is called a cost pool, to the cost object. The cost pool can be an individual cost category, e.g. electricity expenses, or a group of costs added together.

2.1. Direct and Indirect Costs

Costs are considered direct or indirect according to their relationship to the production cost of a particular good or service (Akdoğan, 2009, p. 24). Direct costs are the costs which are clearly associated with the cost object where their value can be easily determined (Elmacı, 2019, p. 13). The amount that is used during the production is known without using any criteria of measurement. They can be directly traced to the cost object. Direct materials and direct labor are the examples of direct costs. They are the most reliable component in calculating the cost of the product because they do not need any computational allocation.

However, indirect costs, like general production expenses, need measurable criteria, which are called an allocation base, to link the cost to the cost object. There is no direct relation between the cost object and the general production expenses (Ertaş, 2015, p.172). General production expenses are a combination of expenses which have dissimilar features and no relations to each other (Gökçen, Çelenk and Horasan, 2014, p. 7).

Finding common criteria, i.e. a common allocation base, is difficult. Since indirect costs are part of the total cost, a mistake in assessing the allocation base will cause underallocation or overallocation of the costs.

2.2. The Importance of Cost Allocation

Cost allocation is necessary to find the total cost of a product or service, and hence, to create financial statements. Direct costs are directly traced to the cost object. However, indirect costs need to be allocated to the cost object. As it is seen, indirect costs are a component of the total cost. Total cost of a product is the value of the inventory. Inventory is shown as an asset in the balance sheet. When it is sold, this value is moved to the cost of goods sold account as the period's expense, and is shown in the income statement. The costs of a service are recorded into related income statement accounts as the period's expense. Therefore, for accurate and fair presentation of financial statements, total costs of products and services need to be correct.

The cost of a cost object needs to be known for decision making purposes. The use of cost information for short-term decisions is prevailed over long-term strategic planning decisions (Tsifora and Chatzoglou, 2016, p. 7). The most important decision is to set the price of goods and services that the business is selling. If the costs are not calculated accurately, the business may set its products and services at a price higher than it would otherwise. Higher prices may decrease sales. Inaccurate cost calculation may also cause low cost estimations. In return, the business may set prices so low that the revenue may not cover the costs.

Another decision making purpose is the choices related to manufacturing. For instance, decisions related to the amount of units to produce, the product mix, the manufacturing of new products, changing the features of products to make them simpler to manufacture are decisions where one has to know the cost of the cost object. Moreover, proper costs need to be calculated for marketing and sales purposes. Accepting orders of customers or deciding on reimbursements of some costs are examples of such decisions (Perčević and Dražić Lutilsky, 2007, p. 849).

2.3. The Difficulty of Cost Allocation

There are difficulties in attaining a solid costing system. The following list highlights some of these reasons:

- Reported product costs may contain error because of the limitations of the underlying cost system (Anand, Balakrishnan and Labro, 2017, p. 226).
- There is a gap between theory and practice (Tsifora and Chatzoglou, 2016, p. 7).

- Changes in the business environment require new theories and constant updates of the organization's costing system.
- "There is no standard and all inclusive cost accounting system or costing model to suit each and every organization" (Toompuu, and Polajeva, 2014, p. 1016). Costing systems are affected by cultural traditions and national regulations in cost accounting. Moreover, they are influenced by the economic environment and the institutional culture. Standardization is especially important for multinational companies. According a survey by Kajüter and Schröder on multinational companies, they found that multinational companies have different cost accounting practices in different countries (2017, p. 88).

Costing systems are designed to calculate the unit cost of the cost objects. Cost allocation of indirect costs to the cost object is done by the costing system which uses measurable criteria called an allocation base. Therefore, the allocation of costs can only be correct as the underlying costing system. If there is a problem in the costing system, the allocation process will not work correctly.

2.4. The Role of Non-Production Expenses in Cost Allocation

Accounting practices dictate which costs are capitalized as the value of the cost object. The general understanding is that the direct costs of materials and labor, and the general production expenses are considered as cost components which make up the cost of the cost object.

This understanding does not include costs related to administrative, marketing and sales expenses. These costs are considered as period costs and are written off as period expenses in related income statement accounts. For instance, the countries which use the International Financial Reporting Standards (IFRS) accept that administrative, marketing and sales expenses are "non-productive activities" which should be treated as period expenses (IASB, 2003, AIS 2: 16). IFRS sees these costs as period's expenses since they are not related to the production function and will therefore not bring any economic benefits.

The treatment of non-productive expenses is controversial. Some researchers argue that exclusion of "non-productive activities" help to isolate production process from the whole organization (Tsifora and Chatzoglou, 2016, p.10). However, others argue that this is a business policy and should not be imposed by the accounting standards. Some businesses see this as excluding some of the inevitable costs from the calculation of unit costs, which would pose a difficulty in decision making, especially in pricing decisions. For instance, adding a share of administrative expenses to the manufacturing cost is a common practice in Turkey (Elmacı, 2019, p.23).

3. JOB COSTING SYSTEM

3.1. Defining the Job Costing System

Businesses must use some cost calculation methods in accordance with the structure and operations of the business to determine the cost of their products or services (Özsoy, 2016, p. 43). Job costing is a cost calculation method that is used in industrial organizations, where the product or service is on demand or in separate orders.

When the cost object is a distinct product or a service, it is called a job. Each job generally uses different resources with varying values. The jobs have to be of different types or qualities. For instance, legal cases, consultancy on a specific issue, a construction site, an advertising campaign of a new product and a customer order with customized product features are all distinct products or services.

This method allows the costs of each job to be determined separately (Basık, Kaya and Yanık, 2006, p. 261). The costs of each job are calculated individually. Direct costs are traced to their related jobs and indirect costs are allocated using an allocation base. All the related costs of the production phase are added together when the order is completed. The sum of these costs is the cost of that job (Demircioğlu, 2016, p. 6).

The customer preference is moving towards the customized products and services rather than mass produced ones. Businesses, which take orders in small volumes and with different characteristics, increase every day. Hence, the usage of job costing system as a cost calculation method is increasing.

3.2. Implementation of Job Costing System

There are three components of cost of a job; namely direct materials, direct labor and general production expenses. Direct materials and direct labor are direct costs which can be directly traced to the job. There is no need to use an allocation base to assign direct costs to a job. Such costs are directly added to the cost of a job. General production expenses are indirect costs. Indirect costs are allocated to a job using a calculation method.

Step by step approach to find the cost of a job:

1. Identify the cost object. The cost object is the job of which the costs are determined.
2. Identify the direct costs of the job. Determine the monetary values of the direct raw materials and supplies, and direct labor which are used to produce the job.
3. Identify the general production expenses. These are the indirect costs related to the job. Such costs need to be allocated to the job.

4. Allocate the indirect costs to the job:
   a. A cost allocation base is chosen for each type of indirect cost. Different cost allocation bases may be used for different types of indirect costs. However, the same cost allocation base is used for the same type of indirect cost. For example, number of machine hours and direct labor hours are the two popular cost allocation bases used in production companies.
   b. The indirect cost is divided by the quantity of cost allocation base to find the cost allocation rate.
   c. The cost allocation rate is multiplied by the quantity of the cost allocation base used in that job.
5. Add all direct and indirect costs assigned to the job to find the total cost of the job.

These five steps show the path to follow for implementing the job costing systems. Even though the implementation seems to be straightforward, defining the related costs and choosing allocation bases for the indirect costs pose problems in practice.

4. ALLOCATION BASE

4.1. Defining the Allocation Base

Direct costs of a business, which are direct materials and direct labor, are traced to the goods and services that it produces. However, the indirect costs have to be allocated to these goods and services using measurable criteria. Setting these criteria is the difficulty in every costing system.

Allocation base is the criteria that provide connection between the general production expenses, i.e. the indirect costs, and the job. The allocation base should correctly present the relationship between indirect costs and a certain product or service.

The same cost allocation methods cannot apply in every business. These methods need to be adjusted to the business with respect to its organizational structure, production style, technology used, accounting system and other features specific to the business. Therefore, one cost allocation base can be appropriate for a type of indirect cost in one business, but not for another business (Perčević and Dražić Lutilsky, 2007, p. 848).

An allocation base can be any factor, index, event or coefficient that causes a change in the cost, i.e. the usage of resources of the business (Toompuu, and Polajeva, 2014, p. 1015). Surveys confirm the use of traditional costing approaches and conventional allocation bases in costing systems (Cinquini, Collini, Marelli, and Tenucci, 2015, p. 580). The most

common conventional allocation bases are direct labor hours for service companies and direct machine hours for production companies.

4.2. Choosing an Allocation Base

It is conceivable to use a single allocation base for the entire production site. Researchers found that costs are mostly allocated to cost objects using a single plant-wide rate (Terzioglu, and Chan, 2013, p. 35). However, it is more accurate to calculate a different allocation base for each main cost pool to determine the costs (Büyükmirza, 2016, p. 245).

The relationship between the indirect costs and the chosen allocation base can be almost objective, but it cannot be a perfect measurement criteria. The diversity of costs and the cost objects make it hard to choose an allocation base. In most cases, cost allocation bases are not reliable because their choice is arbitrary. For instance, choosing direct labor costs or direct material costs as allocation bases is arbitrary in most cases (Deevski, 2019, p. 497).

In order to improve the accuracy of the allocation, different allocation bases should be selected for different cost pools. The decision on the number and type of allocation base is of critical importance. Using as many allocation bases as possible is not an indication to achieve accurate results. An excess number of cost allocation bases could lead to skewed results (Toompuu, and Polajeva, 2014, p. 1014). Hence, the number of allocation bases should be optimal.

Some major indirect costs may be allocated individually. However, other small expenses may be pooled together to form a cost pool, and allocated with a single allocation base.

The fundamental characteristics of the allocation base are as follows:

- The allocation base should be the criteria that affect the indirect cost the most.
- The allocation base should be directly related to the job.
- The allocation base should be easily identified.
- The allocation base should be easily calculated.
- The allocation base should be fair. Fairness is difficult to define. It is usually used for indirect costs that are chargeable to certain contracts.

The most common allocation bases are as follows:

- Direct labor hours
- Direct labor cost
- Machine hours

- Production volume
- Direct material cost
- Total direct cost (direct material cost + direct labor cost)
- Raw materials usage amount
- Predicted values (previously set constants)

4.3. The Period Used To Compute Indirect Cost Allocation Rates

The cost allocation rate of an indirect cost pool is found by dividing the indirect cost pool by the quantity of cost allocation base. This is the number which is multiplied by the quantity of the cost allocation base to find the indirect cost related to that job.

The period used for computing the allocation rate should be long enough to overcome the influence of seasonal patterns or any fluctuations on the cost. This period should be at least one year to get better results (Horngren, Datar, and Rajan, 2012, p. 103).

4.4. The Effect of the Allocation Base on the Cost of A Job

The cost structures of today's businesses shift from direct costs to indirect costs day by day. Hence, the ratio of indirect costs to the total cost increased substantially. Consequently, the allocation of indirect costs to the cost object has become the major area of interest in accounting (Bengü and Can, 2010, p. 769).

The choice of the allocation base is a significant factor on the total cost of a job. The effect of the allocation base on the cost of a job can be seen from the following example:

A residential building is planned to be renovated. Common elements like lifts, corridors, entrance etc. will be renewed. The management of the building has price quotes for the job. It is understood that the total cost will be around TL 10,000.

The building has 10 units. Each unit comes in various sizes. One bedroom units are 60 square meters, two bedroom units are 100 square meters and three bedroom units are 120 square meters. Five of the units have one bedroom, three units have two bedrooms and two units have three bedrooms. A total of 100 people live in the building. The family sizes in the units also vary with no relation to the number of bedrooms that the unit has.

Since payments need to be made in timely manner, the management wants to collect this amount prior to the start of the job. They need to know how much money they will ask from the owner of each unit. Their task is to allocate the cost of the job to each unit in the building.

The Approach:

The cost object is the cost of renovation to each unit. Since the renovation is limited to the common elements, all costs, such as the cost of renewing the corridor floors or changing the design of the entrance, are indirect costs.

The management needs to find a cost allocation base. The cost allocation base should be the best choice of distributing the indirect costs to units.

The Effect of the Cost Allocation Base on Allocating the Cost to the Cost Object:

There are several options in this case. The management may choose the number of units in the building or the size of the unit or the number of people living in the unit as the cost allocation base.

Option 1 Using the number of units in the building as the cost allocation base:

Cost per unit (1) = Total cost / Number of units in the building

Cost per unit (1) = TL 10,000 / 10 units = TL 1,000

Option 2 Using the size of the unit as the cost allocation base:

Total size = (60 m2 x 5 units) + (100 m2 x 3 units) + (120 m2 x 2 units) = 840 m2

The cost allocation rate (2) = Total cost / Total size

The cost allocation rate (2) = TL 10,000 / 840 m2 = TL 11.91

Cost for one bedroom units (2) = 60 m2 x TL 11.91 = TL 714.60

Cost for two bedroom units (2) = 100 m2 x TL 11.91 = TL 1,191.00

Cost for three bedroom units (2) = 120 m2 x TL 11.91 = TL 1,429.20

Option 3 Using the number of residents in units:

Cost of a unit with one resident (3) = TL 10,000 / 100 residents = TL 100

Cost of a unit with four residents (3) = TL 10,000 / 100 residents x 4 residents = TL 400

As it is seen from the above example, the cost of renovation for each unit varies considerably depending on the choice of the allocation base. For instance, if one person is living in a three bedroom unit, he can be charged TL 1,000, TL 1,429.20 or TL 100 depending whether the management chooses option 1, 2 or 3 respectively.

5. APPLICATION: SUGGESTED ALLOCATION BASES FOR INDIRECT COSTS OF A MANUFACTURED PRODUCT

The example manufacturing business in this section is a factory, which manufactures and sells test machines that perform physical tests (destructive material tests) of products. Its customers are other production plants. These machines are used for testing the durability of the manufactured products by pulling, pushing, rubbing, etc. of products.

The test machines are produced on demand of the customer. Each machine has special features with respect to the product that it is testing. Since each order is unique, the cost of machines, i.e. jobs, is different.

The management believes that determining the cost of each job is crucial for decision making, especially for pricing. The company is using a combination of classical and target costing methods to quote a price for the test machines. If a similar machine is produced before, the company uses the classical method of cost plus profit method to determine the price. However, if the company has never produced a similar machine, it uses target costing method for pricing. In that case, the price is determined according to the sales prices of foreign companies that produce machines of similar features and quality.

The accuracy of cost calculation of the product for each job is especially important for the company when it is using cost plus profit pricing method. Since a significant portion of the total cost of the product is from indirect costs, determining the allocation bases for such costs are important.

The basic principles adopted by the company to determine the allocation base are listed as follows:

1. The allocation rate is determined by taking the indirect costs of one or more years. Certain situations may cause the general production costs of the period to be lower or higher than usual. Therefore, the expenses are evaluated at least on an annual basis. However, costs generally vary extensively from one year to the next. Hence, the costs from several years are usually taken into account to calculate the allocation rate.

2. Costs which have a high accuracy in calculating are preferred as allocation bases. The company uses an enterprise resource planning system (ERP) where much of the information related to a job can be easily tracked. Any of the well tracked phenomenon can be used as an allocation base.

In this study, the indirect costs are given by the company. The company is using a single plant-wide allocation base, namely direct labor hours. The direct labor hours are traced and easily determined by the company's ERP system. Moreover, the production is labor intensive.

Therefore, the management of the company thinks that direct labor hours are measurable criteria which are relevant to the production.

However, many researchers put forth that using a different allocation base for each cost pool gives more accurate results of cost calculation. Therefore, similar indirect costs are pooled together to form a cost pool. Then, for each cost pool a relevant allocation base is suggested.

The indirect costs allocated by the company and their suggested allocation bases are as follows:

The first set of indirect production costs are related to the machinery and equipment, which are used for production. These costs are calibration, maintenance and repair, consultancy received for effective setting-up the machinery, depreciation of the machinery and equipment. The suggested allocation base for these costs is the direct machine hours.

The second set of indirect production costs are related to labor costs. Wages, bonuses, compensations, which are paid to the workers and the managers who are related to the production, can use direct labor hours as the allocation base. However, it is more accurate to use number of employees as the allocation base for expenses related to food, education and work safety.

The company pays an annual fee for software which it uses with some of its machinery. This fee is shown as software renewal expenses. The computer time, the total time this software is used is the suggested allocation base.

The company has to pay fees for the capacity utilization reports to the Istanbul Chamber of Industry. Moreover, it pays fees to the municipality for environmental cleaning. Registration and patent expenses, and payments to the Turkish Standardization Institute (TSE) are significant costs to the company as well. The company has ISO 9001 quality management system certificate. It is a document that symbolizes that the organization has a management system that can meet the legal legislation and customer requirements. It is required that the company pays for the periodical audits to keep this certificate. Since these payments are related to the production, they are treated as general production expenses, and the suggested allocation base for them is the number of orders.

The products are sent to the customers via cargo, third parties or driving. Therefore, packaging expenses, cargo, cargo insurance, transportation, and expenses related to the cars, such as repair, insurance, taxes, fuel and other, can be allocated using the number of orders shipped.

The indirect production costs and their suggested allocation bases are summarized in the following table:

Indirect Production Costs	Allocation Bases
maintenance and repair	direct machine hours
consultancy	direct machine hours
depreciation	direct machine hours
calibration expenses	direct machine hours
indirect labor (wages - managers)	direct labor hours
indirect labor (wages - workers)	direct labor hours
indirect labor (bonus)	direct labor hours
indirect labor (compensation)	direct labor hours
indirect labor (food)	number of employees
education	number of employees
work safety	number of employees
software renewal expenses	computer time
Istanbul Chamber of Industry dues	number of orders
fees paid to municipality	number of orders
patent and registration	number of orders
Turkish Standardization Institute (TSE)	number of orders
ISO 9001	number of orders
heating costs	size of the area heated
electricity	direct machine hours
water	number of employees
telephone	number of employees
cleaning expenses	size of the floor space
stationery	number of employees
rent	size of the floor space
building dues	size of the floor space
repairs to the building	size of the floor space
insurance	size of the floor space
packaging expenses	number of orders shipped
cargo	number of orders shipped

cargo insurance	number of orders shipped
transportation	number of orders shipped
car (repair)	number of orders shipped
car (insurance)	number of orders shipped
car (taxes)	number of orders shipped
car (fuel)	number of orders shipped
car (OGS)	number of orders shipped

6. CONCLUSION

Surveys indicate that in today's business world, customization is required of many products and services. People prefer to buy or use products with features unique and custom made to fulfill their needs. Therefore, processing orders are becoming more important for organizations.

The role of cost information in decision making has increased in recent years among managers. Businesses are using costing systems to determine the total and unit cost of products and services. The developments in information systems enabled businesses to use highly complex and effective systems in monitoring and controlling resource consumption as part of their costing systems.

The costing system to calculate the unit cost of a product or service for organizations, which process orders, is called job costing system. According to this method, total cost is composed of direct and indirect costs. Direct costs are traced to the cost job easily. However, indirect costs need to be allocated to the cost job using an allocation base.

The allocation base has to be measurable criteria, which has a direct relation to the cost job. Managers decide which criteria to use as the allocation base. Therefore, organizations may use different allocation bases for similar costs.

The choice of the allocation base has a significant impact on calculation of unit costs. Different choices of allocation bases would result in different calculations of indirect costs. Researches show that around 20 % of the total costs of manufactured goods are indirect costs. Hence, changes in allocation bases significantly alter the unit cost information.

The common practice is to use a single allocation base for all the indirect costs. Businesses find it easy to use a single allocation base and pool all of the indirect costs. It is proven that this treatment results in inaccurate unit cost calculations. It is advised to use allocation bases for

each indirect cost separately. Businesses need to find allocation bases which are directly related and which have a significant effect on the costs.

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CORPORATE SOCIAL RESPONSIBILITY IN THE FOOD INDUSTRY FROM A MARKETING PERSPECTIVE

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1.INTRODUCTION

Rapid developments in technology, the increase in the world population, environmental degradation, pandemics, and various social problems have led to a different perception and understanding of marketing. Marketing has been increasingly expected to embrace and even contribute to the remedy of issues such as obesity and been discussed from a social responsibility perspective. Social marketing has criticized the traditional marketing approach and pointed out the possible conflict between the consumers' short-term and society's long-term interests. In this humanitarian or ecological marketing, marketers are expected to focus on social and ethical issues in their marketing actions and a triple approach that balances profit, customer satisfaction, and social interests are emphasized (Do Paço et al., 2019). This understanding is a clear indication of the importance of the concept of social responsibility in businesses. In addition to providing high-quality products and services, organizations need to have effective communication networks and sustainable strategies. Achieving this competence necessitates harmony among stakeholders. It is one of the requirements of successful businesses to satisfy their stakeholders in economic, social, legal, and environmental aspects. Investors around the world have been paying attention not only to the financial performance of businesses but also their sensitivity to the social environment. In this context, responsible behavior, taking social consent, and community support have become essential factors for businesses.

Consumers inquire, search for, and quickly reach information online, compare alternatives, and increasingly prefer businesses that adhere to normative principles and take social responsibility. These

evolutions have attracted the attention of not only business professionals but also the academic community and have become a competitive tool and a part of the literature with the concept of corporate social responsibility (Bhattacharya & Sen, 2004; Fagerstrøm, et al., 2015). While corporate social responsibility (CSR) is a prominent topic in business management, the importance of the food sector in contemporary society is increasing due to population growth, technology development, increase in consumers' education levels, and consumers' sensitivity regarding sustainable and healthy food (Ingrassia et al., 2017; Topleva & Prokopov, 2020).

Although several studies have investigated the impact of CSR in the food sector, the market shares of sustainable products are generally low, so there is a need to comprehend better the effect of CSR on food marketing in different contexts (Bartels et al., 2015). To compile previous research and present findings in an integrated way, this study focuses on CSR in the food industry from a marketing perspective. Literature reviews are useful to illustrate key findings of large research areas and present beneficial conclusions about the research field (Christofi et al., 2019). This study analyzes the marketing literature regarding CSR actions of the food industry, which includes members of the food supply chain such as food producers, retailers, and restaurants and suggests managerial implications and future research directions.

The food sector has been selected as the research context, because consumers purchase food frequently and continuously, so the impact of food consumption on the society, environment, and companies is high (Souza-Monteiro & Hooker, 2017a; İzmir & Turgut, 2019; Nirino et al., 2020). In the last decades, the socially conscious approach of many companies has increased as consumers increasingly demand ethically produced, healthy, and sustainable food and the impact of CSR on food company's reputation and performance is increasing (Adams, 1993; Tabesh et al., 2016; Nirino et al., 2020). CSR has been increasingly receiving attention from people and it is particularly relevant in the food context, as the food industry is generally regulated by public administrators and observed by consumers (Pino et al., 2016; Bartels et al., 2015; Nguyen et al., 2019). Problems that threaten human health in the food sector may lead to serious problems that can spread to many people in various countries. Besides, consumers need to trust food companies in order to purchase their products, and their purchasing behavior is the driver of the sector, so the importance of CSR in the food industry and especially food marketing is increasing (Luhmann & Theuvsen, 2017; Lerro et al., 2018a).

To provide a comprehensive framework, the peer-reviewed articles that could be reached from the EBSCO database and included "food industry" and "corporate social responsibility" keywords in their abstracts have been examined and reviewed from a marketing perspective. The studies that were related to marketing were analyzed. The findings

were also summarized as a comprehensive conceptual framework. A summary of the CSR influence on various marketing parameters such as consumer attitude, repurchase intentions, and the corporate image was outlined with suggestions for future research.

2.CORPORATE SOCIAL RESPONSIBILITY

The essence of CSR is to bring together businesses and consumers on common ground and it has an extensive literature. In their books entitled *Corporate Social Responsibility*, Kotler and Lee (2005) deemed it necessary to establish the right social link between businesses and consumers. CSR has captured a wide range of actions in recent years. However, since CSR practice varies in every business, no consensus has been achieved in the definition of CSR despite many studies (Szunlanski, 1996).

Mohr et al. (2001) characterize CSR as a commitment. This commitment includes minimizing activities harmful to the community and increasing long-term benefits. While defining CSR, Wood (1991) sees the business and society as assets that act together. In another definition, it is explained by the decision-makers considering both their interests and social interests (Bartol and Martin, 1991; Hill and Gareth, 1989). According to Anderson and Bieniaszewska (2005), CSR creates a value beyond shareholder satisfaction and is considered as a phenomenon that includes not only partners but also all stakeholders. Some scientists emphasize that CSR covers all processes from production to consumption. They state that an effective CSR can only be possible by adopting the methods, strategies, and policies that include society as much as possible (Boone & Kurtz, 1992; Achenbaum, 1986). These definitions of CSR establish a connection between businesses and society, contribute to improving the welfare of the society, and eventually, businesses become more sensitive to environmental problems through social responsibility.

Based on these definitions, despite the lack of such agreement, the accepted behaviors of businesses are compared with the law and the standards in other international organizations. Studies (Miska, et al., 2016; Ramamurti, 2012; Jamali, 2010) in international trade divide CSR practices into two groups, global CSR and local CSR. Global CSR is emphasized in the corporate social responsibility process as the efforts of businesses to include universal problems in local practices. For example, businesses direct their various activities using the United Nations Global Compact. They try to gain "legitimacy" in the USA, including the Dow Jones Sustainability Index, the UK's FTS4 Good Index (Aguilera, et al., 2006), and ISO 26000 (Castka and Balzarova, 2007). Local CSR is enriched with the cultural dimensions and historical contexts of businesses (Bondy & Starkey, 2012). Some views state that considering the local context is an important factor in business sustainability. Because

businesses do not have complete economic independence due to the values of the communities they are in. This requires businesses to interact with the culture and ideology of their belonging communities. Therefore, a social contract with society emerges as a result of necessity, not requirement (Famiola and Adiwoso, 2016; Dunfee and Donaldson 1995).

Carroll (1991) evaluated CSR in four dimensions as economic, legal, ethical, and philanthropic and developed the CSR Pyramid Model. In general, he stated that the CSR activities of enterprises expand in a wide range from the economic dimension to the philanthropy dimension. In other words, the enterprise should approach from an economic perspective while respecting the rights of its partners. They must fulfill their legal obligations, ensure the rights of all stakeholders, including employees and society, within the framework of ethical values, and, in this respect, focus on acting synchronously with the society and fulfill philanthropic activities. However, the enterprises that have the qualifications mentioned are deemed to have performed CSR activities properly. An international study on CSR revealed that American consumers needed to concentrate on the economic dimensions of businesses, while French and German consumers found more support for businesses' social responsibilities (Maignan, 2001). Although there are such different perspectives on the subject, Martin (2002) does not find it right that economic and legal dimensions are valued as a corporate social responsibility. He argues that the main purpose of the enterprises is to make a profit and that the enterprise should carry out its activities without leaving the legal framework. From an economics perspective, Chen et al. (2017) have shown that CSR can reduce the profits of a monopolist and pointed out that governments' price regulations can reduce food quality and quality regulations can decrease firms' profits.

In addition, there are different points of view about who is responsible for CSR in companies. While some argue that CSR should bear the responsibility towards business stakeholders and the local community, others declare that it should be for the general public (Perrini, 2006). In addition, despite the shareholder theory, the stakeholder theory has expanded the scope of responsibility and spread it to all stakeholders (Friedman, 1970; Clarkson, 1995; Freeman, 1984).

Researchers have been quite concerned with the discussion of the shareholder theory and stakeholder theory. Donaldson and Preston (1995) evaluated the shareholder theory as an instrumental approach to stakeholder relations and the stakeholder theory as a normative approach to stakeholder relations. In the shareholder theory, management's responsibility is to run the company in line with the interests of the shareholders, supported by Sternberg (1994, 1997) with the traditional property rights and agency theory and Boatright (1994) with the public policy. The stakeholder theory has adopted that most of the managers'

duties are to carry out the company's activities in the interests of almost all stakeholders. This approach was supported by Donaldson and Preston (1995) with modern property rights and Evan and Freeman (1984), Langtry (1994), and Sternberg (1997) with Kantian capitalism. In the shareholder theory, Maitland (1994), with the libertarian free contract approach, supported the view that relations with other stakeholders are realized. However, in the stakeholder theory, the view that relations with stakeholders are done in social/moral ways also as well as legal implied contracts prevail. This view was advocated by Freeman (1995) with the fair contract doctrine and Hasnas (1998) with the social contract theory. The shareholder theory suggests that managing relations well leads to higher returns for shareholders. Jones (1995) with a relational/effective contract approach agreed with this view. However, in the stakeholder theory, the understanding that these relationships provide higher social returns for stakeholders is more dominant. Dobson and White (1995) and Liedtka (1996) with the "feminist ethics of caring and relationships" and Freeman (1994, 1995) with the "ecological principles" approaches were the followers of this view. The shareholder theory has revealed that these narratives cause great wealth that the whole society benefits from. Boatright (1994) and Maitland (1994) have adopted this view with the understanding of utilitarianism/efficiency. Although the shareholder theory has adopted that it will create more wealth by benefiting the whole society, the stakeholder theory has suggested that it will also provide a fairer distribution. Hutton (1997) agreed on this with the social justice approach.

It is also necessary to mention the legitimacy theory on this subject. The stakeholder theory and legitimacy theory dominated CSR research with their concerns about explaining the interactions between the business and its environment. Besides, they pursued a continuous harmony between enterprises' systems and key stakeholders and society. For example, CSR practices have been seen as an instrument of external accountability to influence stakeholder perceptions (Phiri et al., 2019).

In summary, CSR has broad literature and has been extensively discussed from the strategic, economic, and social aspects. Its impacts on the financial and marketing-related performance indicators such as brand awareness, willingness to pay, and brand trust have been discussed extensively. In the competitive business environment in which the consumers are increasingly connected and continuously exposed to an enormous amount of brand-related information, CSR becomes essential for brand differentiation and brand trust. These points have become increasingly important for the food industry, which is directly related to consumer well-being in many aspects. In this context, this study has been focused on CSR in the food industry from a marketing perspective. The

study will continue with the presentation of the findings of the literature review.

3.CSR IN THE FOOD INDUSTRY

EBSCO host database was used to search for academic articles that included "food" and "corporate social responsibility or CSR or social responsibility of business" and "marketing" keywords in their abstracts. Non-academic articles, e-books, and magazines were excluded. All studies with qualitative or quantitative research methods and review articles were included in the analysis. After the elimination of editorials, irrelevant material, and duplicate results, 21 distinct articles were obtained. In the second step, academic articles that included "food industry" and "corporate social responsibility" keywords in their abstracts and "brand" keyword in the full text were reviewed. After the elimination of duplicates, 25 distinct articles were added to the results list. The articles are reviewed and summarized in the following paragraphs.

The existing CSR literature in the food industry has various findings. First of all, companies elaborate on CSR from a managerial perspective and adopt CSR to improve their marketing performance. The link between CSR and marketing performance may be explained by the customer-based brand equity model, which simply states that the power of a brand lies in customers' evaluations, feelings, and experiences about it (Keller, 1993). Food marketers must conduct marketing actions to increase their brand awareness and brand recognition and aim to create positive brand associations in consumers' minds regarding their brand. Although CSR does not target only consumers but embraces all stakeholders of a company such as employees and shareholders, its positive impact on brand awareness and brand judgments contribute to all of them.

The food industry is one of the prominent sectors that have a substantial impact on society and the environment. As CSR concerns are getting increased attention in all sectors, the food industry is getting increased attention since it is generally observed by many customers and various stakeholders like public administrators (Pino et al., 2016). Today, many urbanized consumers are distant from agriculture and food processing, so an important information asymmetry exists between the food companies and consumers, increasing scrutiny on the food industry that is associated with many scandals regarding human health and food security (Luhmann & Theuvsen; 2017). Consumers not only expect high-quality production and food processing, but also socially responsible actions from food companies in various dimensions including economic, legal, ethical, and philanthropic issues (Carroll, 1991; Luhmann & Theuvsen, 2017; Lerro et al., 2018a; Nguyen et al., 2019). To build favorable brand judgments and feelings, food companies must make investments in CSR projects.

While the social responsibility concept includes various dimensions in the food industry, the prominent expectation of consumers is getting healthy food. In general, food companies are perceived as socially responsible when they provide healthy menus, consider the well-being of their customers, and protect the environment (Xu, 2014; Lim et al., 2017). On the other hand, Carroll's (1979) four-dimensional CSR pyramid that states the economic, legal, ethical, and philanthropic responsibilities of firms has been the most prevalent model in the literature since it can be easily applied to many different research contexts and its dimensions are meaningful for consumers (Pino et al., 2016; Luhmann & Theuvsen, 2017). Companies implement different CSR actions that can be categorized within these dimensions. For example, some food companies may be providing free training for children or eliminate plastic litter for sustainability as CSR actions. The perceived importance of CSR dimensions and a company's CSR activities may vary across consumers depending on demographic factors such as age and gender (Morgan et al., 2018).

Companies share their CSR actions with their stakeholders through marketing communication activities, the intensity of which depends on company structure, size, and the available marketing budget. In this context, CSR actions support a company's not only stakeholder relations, but also its reputation and financial results. From Carroll's (1979) multi-dimensional CSR perspective, consumers form subjective judgments about a company's CSR commitment based on its actions such as environmental protection or improving the working conditions of its employees (Pino et al., 2016).

The studies that focused on CSR in the food industry have mainly examined consumers and the researchers adopted many research methodologies. The experimental design was one of the popular methods. As illustrated in Table 1, experiments have shown the positive impact of CSR on consumer attitudes, brand evaluations, emotions, purchase intentions, and willingness to pay.

Table 1: Consumer Experiments on CSR in the Food Industry

Author(s)	Context	Finding	The Influence of CSR
Hansen & Sallis (2011)	Food producers in Norway	CSR alone does not influence the popularity of a new brand. The interaction of CSR with endorsement positively affects the perceived quality.	Purchase intentions (+)

Roper & Parker (2013)	Fast-food restaurants in the UK	The litter effect of fast-food packaging leads to negative consumer evaluations regarding the brand.	Brand evaluations (+)
De Magistris et al. (2015)	Food producers in Italy	CSR labels positively influence the willingness to pay, but the type of CSR claim does not change consumers' willingness to pay.	Willingness to pay (+)
Kim (2017)	Restaurant and food services in the USA	CSR leads to more positive attitudes toward the brand and higher repurchase intentions.	Attitude (+) Repurchase intentions (+)
Lim et al. (2017)	Restaurants in South Korea	Career-related CSR actions have a positive impact on consumer emotions and attitudes. This impact increases for healthy food companies.	Attitude (+) Emotions (+)
Dumitrescu et al. (2018)	Fast-food restaurants in the USA	Food companies that are committed to cause-related marketing such as fighting child obesity are evaluated more positively by consumers.	Blaming the company (-) Company evaluations (+)
Kim & Zapata Ramos (2018)	Fast-food companies in the USA	If a company does not have a healthy image, social CSR produces more positive CSR perceptions in stakeholders than public-health related CSR.	Purchase intent (+) Investment intent (+)
Lerro et al. (2018a)	Food producers in Italy	CSR positively influences the willingness to pay and consumers' values have a central role in this relationship.	Willingness to pay (+)

Source: Prepared by the authors.

Other quantitative or mixed-method studies that used surveys for consumer research are listed in Table 2. The findings of these studies are in alignment with experimental studies. CSR researchers have mainly focused on consumer attitudes, purchase intentions, and willingness to pay

concepts. It can be concluded that all of these parameters are factors that contribute to customer loyalty and brand equity. Researchers who have examined CSR from a marketing perspective generally tried to point out its impact on brand equity.

Table 2: Survey Research regarding CSR in the Food Industry

Author(s)	Context	Finding	Variables
Schröder & McEachern (2005) *	Fast-food restaurants in the UK	Consumers had high expectations for CSR, but they were skeptical about fast-food companies' CSR actions. Food purchasing behavior was mainly shaped by brand value, ethics, nutritional value, and food quality.	CSR communication ➔ Purchasing behavior (+)
Anselmsson & Johansson (2007) **	Grocery manufacturers and retailers in Sweden	CSR dimensions are found as the product, human, and environmental responsibility. CSR dimensions influence the overall CSR image and purchase intentions.	CSR ➔ CSR image (+) CSR ➔ Purchase intention (+)
Vázquez et al. (2012)	The agro-food sector in Spain	Perceived business responsibility influences the consumer decision-making process.	CSR ➔Need recognition CSR ➔Purchase behavior CSR ➔Post-purchase satisfaction
Boccia & Sarno (2013)	The food industry in Italy	Consciousness about CSR increases with consumers' education level. CSR follows quality, price, and trust factors in	-

		shaping purchasing decisions.	
Xu (2014)	Fast-food restaurants in China	CSR performance influences customer loyalty positively.	CSR ➔ Customer loyalty (+)
Bartels et al. (2015) **	Food retailers in the Netherlands	Supermarket managers' identification with sustainable consumers and their CSR perceptions influence the embeddedness of sustainability in marketing strategies.	Identification with sustainable consumers ➔ Environmental sustainability initiatives
Çağlıyan & Akkaya (2015)	Food retailers in Turkey	Consumers find business ethics important, but price and food quality are the main factors that shape their purchasing decision.	Perceived importance of ethics ➔ Consumer expectations for ethical business (+)
Simeone et al. (2015)	Food producers in Italy	CSR information on food labels is perceived and interpreted differently by different consumer groups.	-
Esmaeilpour & Barjoei (2016)	The food industry in a village in Iran	CSR influences corporate image and brand equity positively.	CSR ➔ Corporate image (+) CSR ➔ Brand equity (+)
Hanks & Mattila (2016)	Restaurants in the USA	Organic offerings in menus contributed to CSR perceptions, higher trust, and positive behavioral intentions for choosing the restaurant.	CSR ➔ Trust (+)

Pino et al. (2016)	Food producers in Italy	Genetically modified food producers' legal and philanthropic responsibility leads to positive consumer attitudes and higher purchase intentions.	CSR ➜ Attitude (+) CSR ➜ Repurchase intentions (+)
Gómez et al. (2018)	Food producers in Spain	CSR positively influences loyalty.	CSR ➜Loyalty (+)
Harun et al. (2018)	Fast-food restaurants in the USA	CSR influences millennials' purchase intention indirectly via the mediation effect of satisfaction.	CSR ➜ Satisfaction (+) CSR ➜ Affective identification (+) CSR ➜ Purchase intention (not significant)
Lerro et al. (2018b)	The food industry in Italy	Consumers are segmented depending on their preferences for CSR activities.	-
İzmir & Turgut (2019) **	Packaged foods in Turkey	CSR leads to higher purchase intentions and increased willingness to pay a premium price.	CSR ➜ Purchase intentions (+) CSR ➜ Willingness to pay a premium price (+)
Nguyen et al. (2019)	Food processing industry in Vietnam	CSR perception influences consumer attitudes.	CSR ➜ Attitude (+)
Sahelices-Pinto et al. (2019)	Food producers in Spain	CSR has a positive influence on consumer attitude, but consumers' involvement in CSR is still low.	CSR ➜ Attitude (+)

Mahmood & Bashir (2020)	Fast-food industry in Pakistan	CSR activities increase the positive impact of brand reputation on brand equity.	CSR ➜ The impact of brand reputation on brand equity (+)
Nosi et al. (2020)	Food retailers in Italy	CSR image has a positive impact on consumers' attitudes toward buying organic food.	CSR ➜Attitude (+)

Source: Prepared by the authors.
(*Focus group and survey, **Interview and survey)

The studies that adopted interviews or content analysis methods are listed in Table 3. Content analyses were applied to company websites or sustainability reports. The studies generally have categorized the existing CSR content across various CSR themes such as sustainability, health, or fair trade.

Table 3: Content Analysis and Interviews on CSR in the Food Industry

Author(s)	Context	Method	Finding
Jones et al. (2005)	Food retailers in the UK	Observation	CSR communication in stores varied considerably across ten stores.
Jones et al. (2007a, 2007b)	Food retailers in the UK	Content analysis and participant observation	The principal CSR themes within stores were listed as support for local producers, fair trade, health, value for money, sustainability, and charities.
Ponsford & Oliver (2013)	Global food marketing corporations in the G500 list	Content analysis	Food companies had at least one sustainability theme in their web communications.
Sommer et al. (2014)	Food processors in Germany	Content analysis	Large companies provided more CSR information on their websites than small firms.

Shnayder et al. (2015)	Packaged foods in the Netherlands	Qualitative data analysis of reports and interviews	Companies focus on people more than the planet or profit dimensions of CSR. Focusing on people requires less effort than the planet or profit categories.
Aschemann-Witzel et al. (2016)	The food industry in Denmark	Literature review and expert interviews	Food waste as the output of long supply chains in developed countries can create be subject to CSR activities and business opportunities with precautions taken for pricing and profitability.
Koep (2017)	The food industry in Ireland, the USA, and the UK	Interviews	Aspirational CSR communication that includes corporate ideas and intensions is a source of tension and ambiguity for organizational members.
Souza-Monteiro & Hooker (2017a)	Grocery retailers in the UK	Word frequency analysis	CSR claims have increased in the annual reports of food retailers in the period between 2006-2012. Retailers focus on different themes.
Souza-Monteiro & Hooker (2017b)	Retailers in the UK	Content analysis	Since 2009, the focus of CSR initiatives on food retailers' CSR reports shifted to child wellness. Larger retailers mention CSR initiatives more frequently.
Costopoulou et al. (2018)	Food and beverages industry in Greece	Content analysis	Larger companies report CSR more than SMEs.
Devin & Richards (2018)	Food supply chain in Australia	Interviews	Supermarkets may be acting in a way that is not socially responsible and increasing food waste.

| Pulker et al. (2019) | Food retailers in Australia | Content analysis | Supermarkets' CSR policies are not adequately contributing to sustainable food systems. |

Besides, a case study, a panel data study, and review articles were listed in Table 4. Review articles focused on various topics such as CSR dimensions, obesity problem, agricultural production, and sustainability in SMEs.

**Table 4:** Review Articles and Other Studies on CSR in the Food Industry

Author(s)	Context	Method	Finding
Maloni & Brown (2006)	Food industry	Review	Supply chain CSR in the food industry includes animal welfare, environment, fair trade, health, safety, human rights, and community.
Herrick (2009)	Food industry	Review	Regarding the obesity problem, food companies may be diverting attention to diet and low levels of exercise through CSR. However, the problem may be the food products they provide.
Ingenbleek & Immink (2010)	Food producers and retailers in the Netherlands	Case study	Factors such as urgency and the power of the stakeholder groups influence CSR discussions and standards formulation processes.
Karnani et al. (2014)	Food producers and retailers	Review	Lack of exercise is overemphasized in the CSR campaigns of food companies, but the food industry is at least partially responsible for obesity.
Hung et al. (2019)	Food firms in Taiwan	Panel data	CSR reduces business risk, contributes to firm growth and it is an essential requirement for companies.
Brohm & Klein (2020)	Food production	Review	Climate-smart agriculture, which refers to more ecological food production, only partially

			meets the challenges of the CSR concept.
Topleva & Prokopov (2020)	SMEs in the food industry	Review	An integrated business model algorithm is proposed for sustainability in SMEs. An ecological redesign in business can improve product functionality and resource efficiency.

Source: Prepared by the authors.

In summary, CSR has been conceptualized in the literature as shown in Figure 1. This conceptual framework summarizes the concepts that are associated with CSR in previous studies. As shown in Figure 1, CSR actions of a company include society, government, competitors, shareholders, employees, consumers, business partners, and the environment. These actions are transmitted to stakeholders by marketing communication and shape CSR perceptions in the general context provided by the legal, political, and cultural environment. In this dissemination of CSR, the company size, structure, and the management's commitment to CSR act as other important factors that influence CSR's impact on brand equity.

Figure 1: The Conceptual Framework for CSR
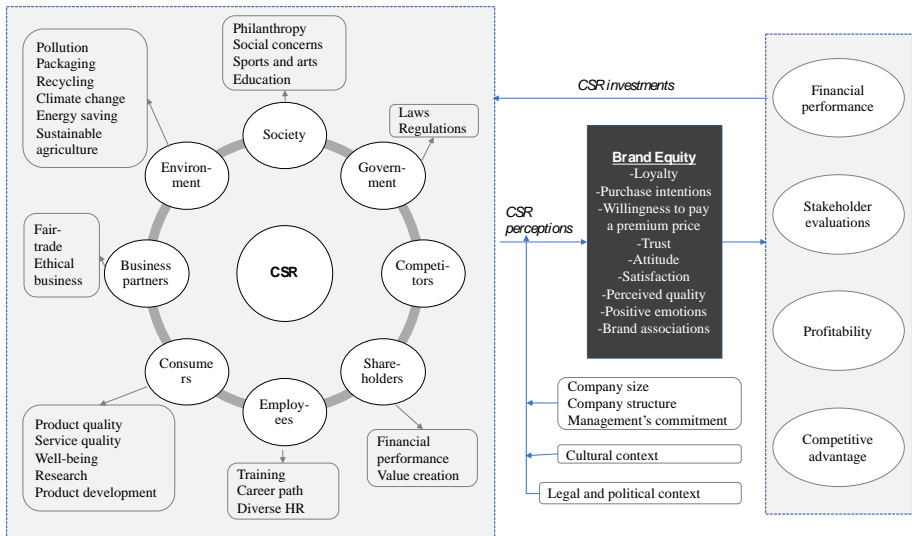
Source: Conceptualized and illustrated by the authors.

In this framework, CSR perceptions contribute to brand equity by influencing factors such as attitude, satisfaction, purchase intentions, and brand trust. Strong brand equity positively influences the financial performance, stakeholders' evaluations, profitability, and competitive advantage, which in turn has the potential to increase CSR investments. CSR contributes to strong brand equity and improves financial results such as the stock prices of a company.

This study contributes to a clear understanding of CSR in the food industry by compiling the previous findings from a marketing perspective. As pointed out by Nirino et al. (2020), different sectors may have different implications regarding CSR, so these findings may contribute to researchers and managers in the food industry. First of all, this review has shown that in general consumers increasingly demand healthy and sustainable food and they have a rising awareness about the importance of CSR in the food industry. However, their consciousness regarding the responsibilities of food companies and retailers may vary. Second, food companies adopt different CSR themes in their activities, on their websites, or in online reports. These themes can be listed as sustainability, fair trade, health, community, and concern for employees. Third, CSR actions contribute to the brand equity of food producers, processors, and retailers. Using CSR claims in marketing communication positively influences consumers' attitudes, willingness to purchase, pay a higher price, and forgive the brand. In the following sections, specific managerial implications and future research directions will be explained.

4.MANAGERIAL IMPLICATIONS

From a marketing perspective, findings show that a company's CSR actions influence consumers' loyalty (Xu, 2014), attitudes toward the brand, and intentions to purchase its products (Pino et al., 2016; Kim, 2017; Nguyen et al., 2019), brand evaluations (Roper & Parker, 2013), attributions of responsibility (Dumitrescu et al., 2018), emotional responses (Lim et al., 2017), and corporate image and brand equity perceptions (Esmaeilpour & Barjoei, 2016). Therefore, understanding consumer perceptions about CSR activities is important for marketing management at the business level and strategic management at the corporate strategy level. Moreover, consumers' positive attitudes and loyalty support the initiation of more CSR activities and improve the company's marketing effectiveness and financial performance further (Xu, 2014). The purpose of any CSR action must go beyond making profits and include making a sincere contribution to the society and environment (İzmir & Turgut, 2019). Studies on CSR at the end of this comprehensive literature review show that such initiatives are effective in consumer decisions and business success.

In today's marketing approach, where information technologies and positive brand associations are vital for businesses, providing high-quality products is not sufficient. In addition to providing high-quality products to consumers, many social responsibility actions carried out to protect consumer well-being must be integrated into businesses. A sustainability-focused design in business processes may enhance the brand value and competitiveness of the food business, increases its attractiveness as an employer, and develops its innovative capabilities (Topleva & Prokopov, 2020).   Advertising campaigns or new product launches are insufficient to build strong brand equity unless they are backed up by sustainable business processes and consistent marketing programs that reflect companies' CSR perspective and perceived successfully by consumers. Based on this structure, brands must consistently acquire new customers while keeping their existing customers and creating customer engagement in many communication channels. By presenting the brand's future perspectives and contributions to its stakeholders, CSR initiatives provide valuable content for marketing communications.

Food companies try to create positive consumer attitudes and positive brand associations through their marketing and CSR actions that emphasize their healthier food options as solutions to health problems such as obesity (Herrick, 2009; Karnani et al., 2014). For example, it is shown that brand loyalty increases if the fast-food brand is perceived as socially responsible (Xu, 2014). Food companies must include CSR in their overall marketing strategy to create positive brand associations that link their brands with positive concepts such as human well-being.

Many food producers take responsibility for health problems such as obesity and provide low-calorie versions of their existing products through brand extensions or even develop new products with healthier ingredients (Herrick, 2009). Some other companies focus on the environment since consumers evaluate fast-food brands more negatively if they associate them with socially undesirable concepts such as litter (Roper & Parker, 2013). CSR actions of food companies such as job training influence consumers' emotional responses and attitudes toward a company while this influence becomes higher if the company is perceived as healthy (Lim et al., 2017).

People pay more attention to CSR actions that are related to their interests (Lim et al., 2017). Consumers who are sensitive to CSR respond more positively to CSR actions of food companies such as having higher purchase intentions and increased willingness to pay price premiums for their products (İzmir & Turgut, 2019). This also shows that CSR actions contribute to brand equity by helping it to differentiate from other brands so that consumers can be more willing to pay a price premium. In this mechanism, it is important to note that not only the content of the CSR activities but also a company's level of CSR involvement matters; for

example, proactive CSR programs, in which businesses go beyond legal compliance, generate more positive consumer attitude and higher repurchase intentions compared to passive CSR programs (Kim, 2017). This again supports the notion that companies must carefully design and implement their CSR actions since consumers are increasingly expecting CSR actions that go beyond the business basics.

Despite the efforts of companies, consumer perceptions of CSR may vary; they perceive CSR in the food industry on a continuum from hypocrisy to ethical corporate behavior (İzmir & Turgut, 2019). Demographic factors such as age, gender, education level, and occupation are also significant in explaining consumer support for food companies' CSR campaigns and the perceived importance of CSR themes (Gökdeniz & Korkmaz, 2018; Morgan et al., 2018). If they feel that CSR programs are simply marketing tactics, they question the sincerity, usefulness, and fairness of CSR (Kim & Zapata Ramos, 2018). CSR actions must be well-designed considering the customer segments and have an exact fit with the company's long-term vision and ongoing business operations.

The importance of CSR for food companies is increasing in recent years (Lerro et al., 2018a). The emotional, cognitive, and behavioral responses of consumers play a key role in determining the charges against companies in product or service failures. Business practices including CSR affect companies' responses in case of a product or service failure. In this context, a qualified CSR program will improve the company's responsiveness and increase its perceived responsible image. When companies implement a proactive CSR policy or have a high commitment to social issues, consumers will be more likely to have positive feelings and judgments for the firm and will be less likely to blame the company when faced with a product-related problem (Dumitrescu et al., 2018). The relationship between the consumer and the brand, the foresight about unexpected situations, the characteristics of the consumers, the frequency of access to food outlets, and the problems that may occur must be considered to design CSR activities. At the same time, academic research is also crucial for ensuring that the positive impact expected from CSR can be obtained.

Especially with the ever-increasing market power and branding in the food industry, the companies in this sector have increasingly become a target of both the state and the consumer (Esmaeilpour & Barjoei 2016; Isnalita et al., 2017). For this reason, firms should act more sensitively considering that consumer associations are seeking meticulous efforts to protect the rights of consumers. CSR, which is a strategy coded to overcome such disputes, protects a company's brand value if it is followed proactively. CSR contributes to the harmony between the company's quality policy, strategy, and the expectations of its stakeholders and reduces problems. Since the concept of food quality in the food sector is a

very sensitive issue, all stakeholders, especially product managers and consumer representatives, should show the same sensitivity to the concept. For example, obesity is a rapidly spreading problem that threatens human health (Saguy & Riley, 2005; Herrick, 2009). If a food company runs a CSR program regarding obesity, consumers may become more likely to ignore negative news about the company.

5.SUGGESTIONS FOR FUTURE RESEARCH

This study has shown that CSR research in the food industry has a disintegrated manner. However, there are some similarities across studies in terms of focus and methodology, such as implementing a content analysis across CSR themes on food companies' websites or conducting consumer surveys or experiments to reveal the impacts of CSR on consumer attitudes toward brands. The findings of previous studies conducted in various countries and research contexts are generally supporting the positive effect of CSR on the antecedents of brand equity.

Replicating the empirical study in other countries was a common suggestion for future research (Vázquez et al., 2012; Hanks & Mattila, 2016; Lerro et al., 2018b, Nosi et al., 2020). Differentiating between CSR claims by conducting real choice experiments (De Magistris et al., 2015); examining the relationships between CSR, trust, perceived quality, and loyalty concepts (Gómez et al., 2018) and focusing on control variables such as price and income and conducting longitudinal research in this topic (Harun et al., 2018) were some other suggestions of the previous researchers.

Since sustainability and health concerns are increasing among consumers and especially red meat consumption has been increasingly questioned because of the problems threatening human health, animal welfare, and the environment, CSR actions of livestock companies can be analyzed. Consumers increasingly expect CSR initiatives concerning ethics and human health (Schröder & McEachern, 2005). Future research may focus more on the sub-dimensions of ethical aspects associated with using animals as a food source. The COVID-19 pandemic and other severe health problems have raised the interest of various stakeholders in the sustainability of food sources. Moreover, the increasing need to provide food to people leads to concerns about food shortages and even famines. So, further research on various and innovative food sources, consumer attitudes towards such food, and their CSR aspects can be conducted. Such studies can also consider consumers' values such as conservation and analyze differences among all ethical CSR dimensions including the environment, animal welfare, and human health (Lerro et al., 2018a).

It is already known that CSR actions that fit with a company's profile generate more positive outcomes (Becker-Olsen et al., 2006). CSR fit parameter can be examined together with company size and country of

origin variables in the food industry. Small and medium-sized food enterprises usually face some challenges in developing CSR practices such as lacking formal ethical procedures or failing to make internal and external CSR communication compared to big corporations, but if sufficient resources can be allocated, small and medium-sized enterprises can also adopt CSR (Elford & Daub, 2019). Since larger and multinational companies implement CSR programs more than smaller and local companies, consumer attitudes, brand loyalty, and purchase intentions can be examined further for local and relatively smaller firms in emerging markets.

Negative brand information regarding unethical corporate behavior directly deteriorates consumer attitudes, but CSR actions do not necessarily have an immediate positive impact on consumer attitudes (Nguyen et al., 2019). If CSR reputation is low, companies may face problems such as perceived hypocrisy, consumer skepticism, and boycotts. This finding may be tested across marketing claims such as healthy, delicious, and convenient food products. Moreover, the likelihood of perceiving brand hypocrisy in CSR programs may be tested across different industries.

Besides, the mediums of CSR communication can be another area for future research. Firstly, it is accepted that organizations should communicate their CSR activities by publicity rather than advertising (Atakan & İşçioğlu, 2009). But exploring the change in the advertising effectiveness change among different communication mediums may provide useful results. Second, digital and mobile communication options can be examined. The digital world provides many other opportunities including interactive CSR campaigns that highly engage consumers. The impact of CSR programs that utilize personalized digital communication on consumer attitudes, brand attachment, and purchase intentions can be measured.

The food industry is a dynamic business field that encompasses all people from all age groups so, demographic parameters in CSR evaluations can be analyzed deeper. Moreover, considering the aging population, special studies can be conducted for food marketing to the elderly. For example, ready-to-eat healthy food targeting seniors can be a flagship product as well as a way of doing good for society. Social CRM actions that fit a food brand's personality and profile can be integrated into the business strategy effectively (Kim & Zapata Ramos, 2018).

The studies regarding the relationship between CSR and brand equity have shown that CSR positively influences consumer attitudes, purchase intentions, and brand equity (Roper & Parker, 2013; Xu, 2014; Pino et al., 2016; Esmaeilpour & Barjoei, 2016; Kim, 2017; Lim et al., 2017). CSR may serve as a supporting element for brand value, so the impact of CSR perception on relatively more recent and less studied

concepts such as brand love and brand forgiveness can be examined. Besides, the brand personality concept can be considered. Taking the digital revolution into consideration, future consumer studies can adopt different models and techniques. For example, a mediation model in CSR policy is one of them. The fact that the perceived CSR mediates the employees' organizational identity can be regarded as a reflection of this model. Wang et al. (2017) has shown that employees perceive CSR initiatives carried out by the business according to their moral identity, and those with high moral identity develop a stronger corporate identity and respond better to CSR which improves attitude and behavioral outcomes.

Consumer expectations from food companies may vary depending on the cultural context, the structure of the state, and laws (Luhmann & Theuvsen, 2017). Ethnocentric customers generally favor locally produced food and avoid imported products or locally produced products of multinational companies. Research that aims to reveal the attitudes and motives of such customers can be beneficial for marketing managers. For example, a Turkish legumes company has recently introduced ready-to-eat servings of traditional Turkish food such as bulgur pilaf with chickpeas in packages. Following this example, experimental studies may be conducted to examine consumer attitudes and purchase intentions across the new product's country of origin.

Finally, the limitations arising in the studies point out the need for multinational research. Since the CSR preferences included in the research are more specific to cultures and countries and raise certain social concerns, a multinational approach should be adopted to identify different preferences of consumers in future studies. Similarly, when determining the sample, it should cover more than one company customer to identify different preferences rather than the customer of a single company. It is noteworthy that the consumers are dominant as the business stakeholders. Consumers are among the most important stakeholders of the business, but leaving the shareholders, suppliers, and employees aside and researching only the consumer side of CSR means ignoring the opinions of other stakeholders. Therefore, future studies should investigate this heterogeneity.

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AN INTEGRATIVE OVERVIEW OF WORKPLACE AFFECTIVE STATES: PROSPECTS FOR POSITIVE ORGANIZATIONAL BEHAVIOR

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1. INTRODUCTION

The accelerated pace of the recent changes in the world has transformed how work is done. It is natural that these experiences have influenced human psychology. One of the most prominent example is unexpected public health crisis in 2019. Correspondingly, working from home and relevant practices have awaken some problems in employees' life. Different segments of society has also faced with various challenges due to the environmental changes (for e.g., unemployed and elder individuals). Even before these discourses, work life were changing by the effect of globalization and diversified workforce. Lots of new implementations and management styles have expanded, including team based working style and transitions to flat organizational structure. Individuals have usually been expected to adapt them. In relation to that, recent psychology and organizational behavior study contribute the everyday life by solving individuals' problems in both theory and practice.

With the recognizion of the difficult life conditions and traumatic life events, understanding the soul and the power of individuals gained more importance than ever. Focusing on psychology and improving the positive capacities of individuals have attracted the interests of many scholars from the various disciplines and study areas, such as psychology, behavioral sciences, organizational behavior, etc. However, the traditional views and old schools of psychology have become insufficient to solve the problems and lead to a new understanding, which is named as "positive psychology" (Seligman, 2002). Positive psychology focuses on developing the strengths of the individuals, which can protect their health and improve their harmony with the environment. It is a post-modern approach

emphasizing that the science of psychology should target all people to enable them live better and happier (Csikszentmihalyi, 2000).

Moreover, positive psychology tries to determine and explain the most suitable environments for people by analyzing positive emotions, thoughts, situations, and characteristics related to development and recovery (Csikszentmihalyi & Seligman, 2000; Kristjansson, 2012). The aim of this perspective is to understand personal characteristics and capacities contributing to the psychological health and general well-being of individuals and communities. According to Sheldon and King (2001), positive psychology is the scientific study of human strengths and virtues. Positive psychology looks for what's right in an "an average person" and reassessing what to improve. Gable and Haidt (2005) indicated that positive psychology examines the conditions and processes that will contribute to the development and full functioning of people, groups, and institutions.

Along with these explanations, in the current study, positive personality traits that have been highlighted in the field of positive psychology were examined with an extensive literature review. Some selected topics and concepts that are related with mental health and strengths of individuals were reviewed, and their contribution to enable the individuals to cope and recover were diccussed. Not only the individual level concepts of positive psychology were reviewed but also the organizational level concepts, such as workplace spituality and psychological counseling interventions were emphasized. Based on the applications of positive psychology in organizational context, psychological counseling progresses by developing programs in today's organizations were analyzed. Dominantly in the field of mental health, it is suggested that positive psychology movement will continue to manifest itself in the organizational studies and practices. In this sense, positive psychology in positive organizational behavior is a general philosophy and a theory along with the research and implementation field that help the quality of work life and healthy functioning of individuals. In this context, the current study highlights some helpful concepts and their extensions to individuals' life and organizational setting. It is aimed that the implication of the study will provide new directions and suggestions for both organizations and employees by leading to better employee health and performance as well as organizational efficiency and sustainability.

2. SELECTED TOPICS OF POSITIVE WORKPLACE AFFECTIVE STATES AND IMPLICATIONS

2.1. EMOTIONAL INTELLIGENCE

Since emotions can affect behaviors in many ways, they are important to understand the behavior in organizations (Taştan, 2014). Emotional life is not independent from the environment in which they occur. It is a fact that various emotions are felt at work, because employees spend most of time in their workplaces (Rafaeli & Worline, 2001). Rosenberg (1991, p.124) stated that emotions are sociological, psychological, and managerial concern in organizational life. Along with the suggestions of Rosenberg (1991) about the importance of emotions, Taştan (2014, p.162) has highlighted that as they are the important feature of human experience, represent a major source of human motivation, and have a significant effect on human behavior.

The concept of emotion comes from the Latin root "movere" (moving) and it is defined as "motus anima", that is "the soul that moves us" in Latin (Cooper & Sawaf, 1998). Emotions as happiness, sadness, fear, or hate may have an effect on consciousness, hence they can be noticed and distinguished from each other (Nazlı, 2013, p.3). Usually, emotion and the term "mood" have been used together, however, mood does not exactly meet the concept of emotion (Batson, Shaw and Oleson, 1992). People may feel different emotions due to their psychological states they are in without being exposed to a specific event, and because of that mood, they can take decisions and exhibit different attitudes in their work (Mayer, 1986, p.292). The changes in one's mood are expected to affect perceptions, thoughts, and behaviors. Mood disturbances can also disrupt the general functioning of the person together with emotional and behavioral changes. Therefore, a person's mood leads behaviors in both positively or negatively, and can be physically reflected in the performance.

Goleman (2012) used emotion to refer feeling and certain thoughts specific to that feeling, psychological and biological states, and a series of movement tendencies. Goleman (2012) also describes emotion as the quality that enables the individuals to learn by activating the learning potential, encourages them to seek the unknown by asking questions, develops their capacity, and takes a stand by putting what is learned into practice. According to Salovey and Mayer (1990), emotions are defined as the events that occur within the human being, coordinating many psychological subsystems including awareness, cognition, and physiological reactions as a response to various events experienced by individuals. Thereby, emotions play an important role in learning, problem solving, and decision making processes. While a bad feeling resulting from a wrong decision ensures that the same mistakes will not be repeated in the

future, the sense of satisfaction provides the reinforcement of the experience (Epstein, 1998).

The extension and importance of emotions in human life has been increasingly studied, because by depending upon the emotions, empathy and social behavior styles directly affect interpersonal dynamics in social and business life, and plays a direct role in the success of the individual. Hence, some arguments have been proposed by scholars. According to the studies of Eisenburg and Lennon (1983) who study gender differences in the expression of emotions, whereas males only suppress expressing their feelings, females are more open about them. Similarly, Morris (2002) indicated that emotions, such as compassion, sadness, empathy, and distress are generally perceived as non-masculine, males tend to suppress these emotions since their childhood.

In addition to these discourses, emotion relevant concepts has been proposed. In this regard, Salovey and Mayer's (1990) pioneering articles on emotional intelligence and later Goleman and Bar-On's academic studies in the field brought a completely different dimension to the concept of intelligence by influencing the discussions on this subject (Nazlı, 2013, p.5). For this new view, emotions are seen as necessary and indispensable element of being logical and making smart decisions. In the light of the previous research, the fact that human intelligence is not merely cognitive intelligence but also includes a non-cognitive emotional dimension has started to take its place in all areas of life. Especially by gaining importance in business life and education, it has been formed for being an effective part of personal competencies that affect considerable results, and has led to significant investments in learning techniques of the relevant field. Thus, intelligence has the opportunity to go beyond the life-limiting numerical data and pure cause- effect relationship. In this way, the efforts to affect the result in the right direction by understanding the individual and group dynamics, to increase performance, and to improve the quality of life have gained meaning (Baltaş, 2006).

When both definitions are examined, it is seen that "emotion" and "intelligence" explain different concepts that have different qualities from each other. The relationship of emotions with the concept of intelligence has been revealed by many researchers in the literature (for e.g., Joseph & Newman, 2010; Mattingly & Kraiger, 2019; Schutte, Malouff, Simunek, McKenley, & Hollander, 2002). Hence, defining and analyzing the concept of intelligence will make it possible to comprehend the concept of emotional intelligence. Since intelligence is an abstract concept, it has had a quality that is very difficult to draw, and questioned by various scientists (Baymur, 2004).

In this respect, Selçuk (2005) indicated that intelligence is expressed as the ability to adapt to the environment, abstraction, and problem solving in new and surprising situations. Likewise, according to Piaget (as cited in Flynn, 1995, p.366), intelligence is the ability to adapt to the environment, and intelligence is the mind's power to change and renew itself. Piaget has started to work on the development of intelligence in children since the 1920s. He objected to the traditional understanding of intelligence, and stated that intelligence was not a score from the intelligence test. Similarly, Bozdağ (2008) stated that intelligence is the ability of people to carry their life to their goal by managing life in harmony with the environment. Nonetheless, intelligence has been usually accepted as a combination of ability, and stated by several mental processes, such as perception, memory, thinking, learning, reasoning, comprehension, and reasoning.

When the conceptual development of intelligence is examined, it is seen that Spearman developed the double factor theory of intelligence in 1927 (as cited in Papathanasiou & Siati, 2014, p.226). Spearman's intelligence theory and the psychologists who followed it have argued that intelligence consists of a general ability and some related abilities (Erdemir, 2013, p.11). General ability requires a cognitive activity as a first factor, while a special talent is the second factor. According to this theory, the common aspect of all cognitive strenghts is called general ability, which is the main component of intelligence and is involved in all kinds of human activities. However, "multiple intelligence theory" occupies an important place among the theoretical explanations about intelligence. Howard Gardner (Goleman, 2005, p.55), who is the pioneer of this theory, criticizes the traditional thesis about human intelligence which has assumed that it can only be measured in a concrete manner, and argues that intelligence contains too many abilities that cannot be explained by a single factor. Gardner explained intelligence as the capacity of a person to produce something that finds value in one or more cultures, the ability to produce effective and efficient solutions to real-life problems, and the ability to discover new or complex problems that are needed to be solved. It is necessary to emphasize the importance of evaluating the capacity to use cognitive intelligence in relation to the ability of managing emotions efficiently.

Consequently, "emotional intelligence" (otherwise referred as emotional quotient or EQ) is based on the concept of social intelligence, which Thorndike used it in 1920. It is accepted that Thorndike laid the foundations of the development of the emotional intelligence concept for the first time with the social intelligence theory. In the 1940's, David Wechsler revealed that non-intellectual parts of general intelligence (as cognitive intelligence) can be measured in IQ tests he developed. Maslow,

who made important contributions to management science with his studies in the 1950s, also made crucial researches in this field and studied how individuals can develop their own emotional, physical, spiritual, and mental powers (as cited in Yaylacı, 2008). The 1980s were the years when the concept of emotional intelligence was used more frequently in the literature with the recognition that personal and interpersonal intelligence are as important as cognitive intelligence. In 1985, Dr. Reuven started to use the concept of EQ with his studies called as Bar-On in the literature and discussed the factors that will make people successful in their lives (Mayer, Salovey, & Caruso, 2004).

Particularly, it is seen that the emotional intelligence theory gained momentum after the 19th century. The main reasons for this are; developments, such as proving that IQ is not the only criterion for success, increasing need and tendency for the studies in social science, and gaining importance of human-oriented approaches (Erdemir, 2013, p. 16). Based on these developments, the views that non-cognitive dimensions of intelligence are necessary for success in personal and career life have started to gain momentum in the 1990s (Bradbery & Greaves, 2006, pp.45-46). Gardner (2011) stated that acccepting a single standard factor (for e.g., IQ) to refer intelligence is a "microscopic" approach in evaluating a complex concept as human intelligence. In his work titled "Intelligence Reframed", which was published in 1999, he included the eighth domain to the seven basic intelligence areas that was listed in 1983 and reformulated the theory of multiple intelligences. The eight types of intelligence areas put forward by Gardner are as follows: "verbal-linguistic intelligence", "logical - mathematical intelligence", "visual - spatial intelligence", "musical - rhythmic intelligence", "bodily - kinesthetic intelligence", "social - interpersonal intelligence", "personal - intrinsic intelligence", "naturalist - existential intelligence". Gardner's multifactor theory, which has been summarized above, is still an evolving model, and as a candidate, he finally placed an intelligence dimension called spiritual intelligence into the model (Smith, 2002; Gardner, 2008). These intelligence dimensions include many sub-groups and all of them interact with each other. Although various studies have been conducted on emotions and different opinions have been suggested, Salovey and Mayer (1990) have made significant contributions to the concept of emotional intelligence.

When the conceptual definition of emotional intelligence is examined, it is seen that Mayer, Caruso, and Salovey (1999) defined the concept as a type of social intelligence that includes the ability to manage one's and others' emotions, to choose among them, and using these emotions to direct one's life. Researchers have observed that emotional intelligence depends on the ability to have emotional information processes

and to use the essential abilities in relation to emotions. Recent neuroimagining study also revealed the complex interactions among the neural networks might explain the variances in emotional intelligence of individuals (Smith, Killgore, Alkozei, & Lane, 2018). As Salovey and Mayer (1990) were among the first researchers to use the concept of emotional intelligence, they suggested that emotional intelligence includes adaptive abilities, ability to evaluate and express emotions, regulation of emotions, and the ability to use emotions positively to solve problems encountered in life. They defined emotional intelligence as a subset of social intelligence, which includes the ability to monitor and distinguish between one's own and others' feelings and emotions, and to use this information in their thoughts and actions. Thus, according to them, emotional intelligence includes three main headings: "expressing emotions", "regulating emotions", and "using emotions in solving problems". Additionally, it was indicated that by managing their emotions, individuals can improve their performance in all areas of life, reach the level of success they want to achieve, and have the social environment and life level they would like to create (e.g., Wang, 2007; Reisenzein, 2007, Taştan, 2014).

Considering in this context, the person can recognize her/ his own emotions and others, and use them in managing the processes and the road to success through managing emotions. In sum, the emotional intelligence is explained with the following elements (Salovey & Mayer, 1990):

• Understanding emotions by recognizing the relationships between feelings and emotions, understanding complex feelings, and being aware of transitions between feelings.

• Management of emotions refer to the ability to differentiate emotions from each other, observing, and managing emotions both in oneself and in others, and reinforcing positive emotions. Also, it is expressed as the ability to adjust emotions, to establish or not to connect with emotions that are not seen as beneficial in the given situations (Gardner & Stough, 2002).

• Identification of emotions as the correct description of emotions in oneself and others.

On the other side, Bar-On (1997) viewed emotional intelligence as a set of talents and skills that affect both the individual's success in life and the individual's general and psychological health. According to Goleman (2000), emotional intelligence indicates the ability of individuals to recognize their own feelings and the others, to motivate oneself, and to manage the emotions in relationships as well. Emotional intelligence also describes abilities that are distinct from academic intelligence, that is usually related to pure cognitive ability, but complements it (Babaoğlan,

2010). It includes emotional abilities as expressing emotions correctly, integrating emotions into cognitive processes, and understanding emotions with the effects on various situations (Law, Wong, & Song, 2004, p. 485). Further, Svyantek and Rahim (2002, p.299) defined emotional intelligence as "being aware of the emotions of the individual and others, distinguishing them and using this information in his own thought and behavior." (Arteche, Premuzic, Furnham, & Crump, 2008, p.421).

Based on the views above, emotional intelligence includes the ability to accurately perceive, evaluate, and express emotions, to create emotions that facilitate the perception of feelings, to use the information possessed with these emotions effectively, and to regulate emotions for intellectual development and good mood (Druskat, 2006, p.28). While Weisinger (1998) defines emotional intelligence as the intelligent use of emotions, Yaylacı (2008) expresses "life as the ability to feel, understand, effectively apply to the sharp intelligence of power and emotions" and draws attention to the rational management of emotional intelligence. Acar (2002), on the other hand, refers to emotional intelligence; "It is a combination of social skills and skills associated with the individual recognizing and controlling his emotions, providing self-motivation to achieve goals, and developing good relationships by understanding the feelings of the other party."

According to Goleman (2012), studies have showed that the contribution of IQ to success in life is not more than 10%. Although high IQ is not a guarantee of success, prestige or a happiness, academic competence is still prioritized in our schools and culture, and developing social and emotional skills, which are of great importance in our daily life, is often neglected. Nevertheless, those who can recognize their emotions and have high social capacity can adjust them, understand the emotions of others, and manage them skillfully by gaining a more advantageous position in both their private and professional areas of their lives. People with advanced social skills can be happier and more productive in life. Individuals who do not have ability to manage their emotions may engage in an internal struggle that hinders their capability to think clearly and concentrate on their work (Çetinkaya & Alparslan, 2011, p. 366).

In this context, the use of emotions emerges as an important part of emotional intelligence. The ability to cope properly with the emotions is another important factor, and is defined as the ability of individuals to relieve themselves from intense worries, irritability, and pessimism. If individuals have a lack or weakness in this ability, they may constantly struggle with the uneasiness. Yet, individuals who are competent on this characteristic can recover more easily after encountering unbearable events and adversities.

Furthermore, there are assumptions that emotional intelligence affects many variables related to the work environment, such as job performance, job satisfaction, absenteeism, commitment, and leadership (Cooper & Sawaf, 1998; Goleman, 2012; Gürbüz & Yüksel, 2008; Megerian & Sosik, 1996). The impact of conflict (Tubre & Collins, 2000), leadership (Walsh, 2009), organizational commitment (Preston & Brown, 2004), job satisfaction (Park & Holloway, 2003), education and personal development (Joumady & Ris, 2005), total quality management in the workplace (Sousa, Aspinwall, Sampaio, & Rodrigues, 2005), and competencies (Dainty, Cheng, & Moore, 2005; Giacobbe, Jackson, Crosdy, & Bridges, 2006) on positive employee behaviors was unveiled in the relevant literature. The common point of all these studies is that emotional intelligence can also have positive effects on both employee behavior and attitudes with the favourable organizational results. The positive changes caused by emotional intelligence are related to employees and leaders. Likewise, decision-making processes, conflict management, and other management skills have attracted the attention of researchers on this subject. It has also led to an increase in the studies (e.g., Cherry, Fletcher, & O'Sullivan, 2013; Sevdalis, Petrides, & Harvey, 2007; Vaughan, Laborde, & McConville, 2019).

In the study of Sosik and Megerian (1999), it was revealed that the transformational leadership and leaders' performance can be strengthened by depending on the self-awareness of managers (the harmony of self-awareness and the evaluation of the leadership of others). Moreover, the findings of the study examining the relationship between Gardner and Stough (2002)'s emotional intelligence and leadership showed that there is a strong relationship between emotional intelligence and transformational leadership. Similarly, the study conducted by Mandell and Pherwani (2003) showed a significant relationship between emotional intelligence and transformational leadership behavior, also this relationship did not differ according to gender. Additionally, Ramchunder, and Martins (2014) investigated the impacts of self-efficacy and emotional intelligence on leadership performance and revealed that self-efficacy, emotional intelligence, and leadership style were the determinants of leadership effectiveness. Thus, it is demonstrated that emotional intelligence has significant effects on managerial practices (Ashkanasy & Daus, 2002), and also increases the quality of work life and affects work performance positively. According to Goleman (2012, p.76), emotional intelligence causes employees to be more successful in their jobs by giving them competitive power.

Subsequently, the main reason of the importance of emotional intelligence come from its emphasis on the vital role of human capital and potential. In terms of sustainability, since 1990s, it is necessary for

businesses to constantly renew themselves and focus on human resources with other sources for their survival and sustainable growth. Strategic human resources management and human capital investments occupy the most important position in increasing the performance in enterprises. Especially in the service sector, the importance of the human factor manifests itself more and strategic human resources management comes to the fore in human capital holding and investment.

2.2. SELF-COMPASSION

In the technology age we are in, social, economic, cultural, and technological changes are rapid and lead to adaptation problems for individuals. Rapidly changing economy, public health problems, natural disasters, continuous changes in the structures and processes of the organizations, and challenging working conditions may cause higher stress in work life. The spread of high levels of stress over a long time adversely affects physical and mental health of people. It is common for a person to encounter workplace stressors, however, the intensity of the stress and its duration impairs the effectiveness and productivity of the person. Prolonged stress causes absenteeism and turnover, which reduces contribution to the organization and the productivity level (Arıkan & Karabulut, 2004). Accordingly, many studies in the literature have investigated the factors affecting the psychological health of the individuals. The concept of self-compassion is one of the concepts that influence individuals' personal and work-related outcomes.

In the literature, self-compassion has been expressed in terms of its relations with both individual and work-related variables, such as organizational stress, well-being, anxiety, burnout, and job performance. Thus, even the concept is driven from philosophical and psychological roots, it has been viewed as an important subject in terms of organizational behavior field. Self-compassion can be considered as an individual coping style, a source of defense or a strong point that enables her/ him to overcome the stress sources. The increase in stress sources in the social environment has revealed the need for individuals to have high self-sensitivity. Therefore, the negative effect of stress on the psychological health of the person can be alleviated through self-compassion (Hu, Wang, Sun, Arteta-Garcia, & Purol, 2018).

In certain periods of life, individuals may suffer from the negative emotions, such as sadness, burnout, and failure. To cope with these negative emotions without hurting themselves, to relax and calm themselves, they would like to get rid of these hurting emotions. In fact, self-compassion is a meed for individuals since it reduces the effects of negative emotions and makes their lives more livable and of good quality. Because self-compassion is related with being sensitive to the suffering of

others and being aware of others' pain. Self-compassion requires the person to be compassionate to those who may have failed and, a desire to relieve their suffering. Moreover, self-compassion involves understanding without judgment (Deniz, Kesici, & Sümer, 2008). Rather than criticizing themselves in situations of pain and failure, the individuals behave attentively and understandingly. Self-compassion also enables the person to see the negative experiences as they are a part of human life instead of focusing too much on negative feelings and thoughts (Neff, 2003). Hereby, self-compassion can be defined as keeping with a rational consciousness, when a person encounters difficult situations and hurting events in the life.

Furthermore, developed by Neff (2003) based on Buddhist philosophy, self-compassion is a more self-centered understanding of modern people's processes and feelings about themselves. It is an important and measurable quality that offers a conceptual alternative to the understanding of life (Neff, Kirkpatrick & Rude, 2006). Neff (2003) uses three methods to make the concept of self-understanding more functional and systematic by dividing into basic components: (a) self-kindness, (b) common humanity and (c) mindfulness

(a) Self-Kindness

Individuals who demonstrate self-kindness to themselves do not engage in self- judgment and self-criticism (Neff, 2003; Neff, Hsieh, & Dejitterat, 2005), since an individual's self-judgment and self-criticism may arise from the feeling of being disregarded and having weaker connection with others (Mongrain, Vettese, Shuster, & Kendal, 1998). The self-criticism processes of the individual consists of two interrelated processes. In the first process, there are self-directed hostility and self-directed personal criticism (self-loathing) and in the second process, the individual's warmth, soothing, relaxation, and self-love (reassurance and self-liking) occurs. This is considered a negative self-image and is the emergence of highly individual characteristics. It has been argued that highly self-critical individuals have difficulty in reassuring themselves and subjective well-being (Gilbert, Baldwin, Irons, Baccus, & Palmer, 2006; Gilbert, Clarke, Hempel, Miles, & Irons 2004; Gilbert & Irons, 2004; Gilbert & Procter, 2006). The most important prejudice that is perceived by the individual about oneself can be the merciless self-judgment, which in turn causes unhappiness in long-term (Leary, 2004).

(b) Common Humanity

Individuals, who see themselves in a common humanity, even they fail or suffer, instead of feeling isolated and separate from others, think that they feel what many other people also feel and this is a part of being human (Neff, 2003). Common humanity refers regulating the negative feelings to more positive manner and in favor of the individual rather than the attempts

to avoid the emotions that cause pain or distress. This process of regulation takes place in compassion, understanding, and shared humanity. Common humanity draws its inspiration from cultures, universal values, justice, equality, independence, and tolerance. Individuals with common humanity protect cultural values and respect other cultural values, believe in basic democratic values as justice, equality and freedom, and try to organize their relationships accordingly. They are tolerant of both themselves and others, because this common humanity is at the core of cultural and universal values (see Neff & Harter, 2002; Neff, & Helwig, 2002; Neff, 2003; Neff & Harter, 2003).

(c)Mindfulness

It is indicated that when mindful individuals encounter problems that cause pain and suffering, they become consciously aware of the problems rather than heavily and negatively focusing on these problems. This realization process eliminates negative judgments, eases self-criticism, and enhances self-compassion. When these happen, the individual's self-kindness (self-compassion) increases (Neff, 2003). When an individual encounters any problem, the mindfulness is operated through one's intention, attention, and attitude. In order to run the mechanism based on these elements, the moment and problems we are in, paying attention to the present moment with a non-judgmental attitude is vital (Shapiro, Carlson, Austin, & Freedman, 2006). Although these three components of self-compassion are conceptually different and experienced differently in the factual dimension, there is also a situation in which they interact with each other. It has been argued that the person should have a certain amount of thoughtfulness in order to deal with and get away from their negative emotions. Still, being thoughtful contributes more directly to the other two components. First of all, a non-judgmental thought reduces criticism and increases self-compassion (Neff, 2003). Feelings of self-compassion and attachment increase being considerate. For example, if the person gives up judgment for long enough to accept oneself, the negative impact of this emotional experience will decrease and the person will have a more balanced attitude between their emotions and thoughts. Finally, self-compassion and common humanity also contribute to each other (Neff, 2003). In short, when an individual develops self-compassion and positive thoughts about themselves, they may mitigate the effect of negative thoughts and gain experience from the negative situations they encounter (Sümer, 2008).

The concept of self-compassion was also argued within the studies of humanistic psychologists (e.g., Ellis, 1973, Fromm, 1963; Maslow 1954; Rogers, 1961 as cited in Neff, 2003). Maslow (2013; 2018) emphasized the importance of supporting people to accept their suffering and to see their mistakes as an opportunity for improvement in his work

"towards a psychology of being". According to him, "the biggest cause of many psychological disorders is the fear of one's emotions, impulses, memories, capacities, and potentials. Usually this type of fear is defensive to protect self-esteem" (p.60). Encouraging people to be compassionate towards their own mistakes is a way to increase one's self-compassion. In this way, self-compassion can be relevant with Rogers' (1961) statement of "unconditional positive respect for oneself". It is not the sense of making unconditional positive judgments against oneself, but it is about having more indulgent attitude towards oneself. Additionally, Rogers and colleagues (1967) stated that non-judgmental and polite personal attitudes are the ultimate point to be reached in a patient-focused therapy, and thus help the individual to be more self-aware, more self-expressive, less defensive, and more open (p.55). Similarly, Sydner (1994) addressed that the aim of psychotherapy is "inner empathy; that is, to have an attitude full of curiosity and compassion towards one's own experiences "(p.90). As a result, self-compssion is provided to the individual as "unconditional self-understanding" as Ellis (1973) called it, and here personality is not scored, but instead is accepted as an internal aspect of existence. This enriches the state of well-being that Ellis sees as key to psychological health (as cited in Neff, 2003)

Along with the therapeutical implications, self-compassion concept has been investigated with its linkages with person's work-related attitudes and behaviors. Self-compassion has been conceptually and empirically associated with individuals' anxiety and depression sypmtoms, work stress, psychological well-being, socialization, social connectedness, and several workplace attitudes and behaviors. Individuals who experience self-compassion appear to be more psychologically healthy than those without self-compassion because the feelings of pain, failure, self-blame, and feelings of isolation are reduced (Sümer, 2008). This supportive attitude towards oneself is associated with many beneficial psychological consequences, such as less neurotic perfectionism, and more life satisfaction (Neff, 2003). As Neff (2003) pointed out, self-compassion is a positive personal approach to unfavourable thoughts and affections, including emotional overjudgment. Self-compassion includes a positive attitude towards oneself due to the understanding and tolerance. It motivates productive behaviors and protects against the negative effects of self-judgment that may lead to mental health problems. Leary (2004) stated that the situation that causes discomfort about self-evaluation is the excessive pressure exerted on the individual. Self-evaluative anxiety is a common occurrence, especially in the first appointments like the job interviews or public speaking. (Neff et al., 2006). Self-compassion can gently reduce anxiety and allow people to see that human nature is not perfect. Having a perspective about negative emotions instead of efforts to avoid them can help reduce anxiety feelings (Neff et al., 2006). Neff et al.

(2006) investigated the relationship between self-compassion and psychological health and investigated whether the changes in the level of self-compassion were related to the changes in the level of feeling good with the use of a clinical technique called "gestalt two chairs". The result of the study showed that those who experienced an increase in the level of self-compassion also felt more socially connected. At the same time, the feelings of self-criticism, depression, thinking, conscious suppression, and anxiety were decreased.

Moreover, in the study conducted by Deniz, Kesici, and Sümer (2008), a positive relationship was found between self-compassion, life satisfaction, and positive emotion, and a negative relationship was showed between the negative emotions and self-compassion. Another research study has revealed that community nurses who scored high on measures of self-compassion and well-being, also reported less burnout (Durkin, Beaumont, Martin, & Carson, 2016). Accordingly, greater compassion satisfaction was also positively associated with compassion for others, and well-being, whilst being negatively correlated with burnout. Yıldırım and Demir (2017) examined the role of self-esteem, self-compassion, and academic self-efficacy in predicting self-handicapping of undergraduate students. It was found that self-compassion had strong and positive impact on students' self-handicapping. Further, Neff, Kirkpatrick, and Rude (2006) demonstrated that self-compassion had strong positive correlations with active coping styles, planning styles, and problem focusing.

Subsequently, it can be suggested that being balanced and thoughtful is effective in coping with stress and to take effective steps in handling the problematic situations. Individuals with high self-compasion do not criticize themselves when they are in situations of pain and failure. Self-compassion gives the feeling of self-care and understanding, even the person has negative experiences and makes the person to see the negative situations as a part of the life. The self-compassionate individuals have positive attitudes towards themselves because they are more understanding and kind towards themselves. Through its positive buffering effects, self-compassion motivates productive behavior and protects the individuals against the negative effects of self-judgment as depression and anxiety.

2.3. THE CONCEPT OF MINDFULNESS WITH STATE AND TRAIT PERSPECTIVES

"Can you remember the last time you lay in the bed wrestling with your thoughts? You desperately wanted your mind to be calm, to just be quiet, so that you could get some sleep. But whatever you tried seemed to fail. Every time you forced yourself not to think, your thoughts exploded into life with renewed strength. You told yourself not to worry, but suddenly discovered countless new things to worry about…" (Williams & Penman,

2011, p.15). As it can be understood from this quaotation, it is very normal to feel tired and exhausted during that kind of experience. Thereby, mindfulness is considered to be very effective on such overthinking, psychological health, well- being, and spiritual growth (Brown & Ryan, 2003; Kabat- Zinn, 2003; Shapiro, 2009).

As it was discussed in the previous part, mindfulness has received attention from psychologists who are from various disciplines. Originally, mindfulness come from Buddhist mediation and philosophy (for later readings, Rahula, 1959 as cited by Kalafatoğlu, 2017). The term refers being in the present by emotionally and mentally. In other words, mindfulness is defined by one's nonjudgmental attention to the present moment (Kabat-Zinn, 1994) and has a few key characteristics (Brown, Ryan, & Creswell, 2007; Williams & Penman, 2011). Firstly, mindfulness involves one's awareness and understanding of inner experiences like emotions, thoughts, and behavioral intentions, and of the environment. Second, individuals notice what is happening in a mindful state without evaluating, analyzing, or changing it. For example, a person may realize the certain thoughts that lead to negative emotions during a mindful state. Third, mindfulness is explained by a present-orientation, which individuals focus on moment-to-moment or even spontaneous experiences rather than thinking about the past and/or worrying about the future. In sum, mindfulness can be briefly explained by the awareness with an increasing acceptance of whatever happens in one's life and the environment by reducing the possible mental judgments (for e.g., dysfunctional thoughts respecting what one ought to behave).

The concept of mindfulness is often used for referring either a state or a trait. By state mindfulness, several manipulations and practices are alluded. Scholars, who adapted this approach, have tested the various outcomes of mindfulness related practices (Williams & Penman, 2011). On the other side, trait mindfulness is regarded as a human disposition and a kind of personality factor (Brown & Ryan, 2003). Trait research mostly used survey methodology to examine mindfulness variations among people. Despite both approaches have an aim to explain the prerequisites and effects of mindfulness, they may be differed in nature for their examined antecedents. Most specifically, there are some techniques of state approach to strengthen "the muscle of mindfulness", including meditation, body scanning, eating, breathing, yoga, and walking meditation (Kabat-Zinn, 2003; Williams & Penman, 2011). State mindfulness research has also combined the practices of positive psychology. For example, the mindfulness based flourishing program (MBFP) is an intervention program to increase well- being of individuals (Ivtzan, Young, Martman, Jeffrey, Lomas, Hart, & Eiroa-Orosa, 2016). There are other implementations that incorporated cognitive behavioral

therapy (CBT) and mindfulness. Principally, mindfulness-based stress reduction (MBSR); mindfulness-based cognitive therapy (MBCT); dialectical behavior therapy (DBT); acceptance and commitment therapy (ACT) have been widely used within various contexts. Their influence on organizational and health outcomes was showed (Jamieson & Tuckey, 2016). It should also be highlighted that scientific focus and interest of mindfulness has increased since Kabat- Zinn's practical applications to the patients. After the promising healing and positive effects, mindfulness practices have been expanded (Kabat-Zinn, 1982; 2003). In other respects, mindfulness is stated as a human capacity and have variations across situations and people (Brown & Ryan, 2003). Personality, such as neuroticism and conscientiousness and some organizational factors like caring climate were found as the predictors of dispositional mindfulness (Kalafatoğlu & Turgut, 2018; Rau & Williams, 2016). Trait approach unveiled the dispositional and/or personality side of mindfulness and its positive impact on employees, such as work- life balance (Allen & Kiburz, 2012).

Regardless of trait or state, mindfulness was found as effective in varied outcomes, including sleep quality and sleep duration (Hülsheger, Lang, Depenbrock, Fehrmann, Zijlstra, & Alberts, 2014). ethical decision making (Ruedy & Schweitzer, 2011), and employees' ethical behavior (Kalafatoğlu & Turgut, 2017), yet this rapid increase may prevent a healthy insight about mindfulness. 'McMindfulnesss' has mentioned to explain the capitalist abuse of the term by unprofessionally, disconnecting from the originality, and some unethical considerations during mindfulness practices (see Purser & Loy, 2013). Inversely, some adverse findings suggested that mindfulness may have negative effects on individuals. For example, mindfulness practices can result in development of new psychological problems or the intensification of already existing psychological problems (Van Dam, Van Vugt, Vago, Schmalzl, Saron, Olendzki, & Fox, 2018). Nevertheless, mindfulness and related concepts (see 2.2. self-compassion) can be still helpful to deal with the negative feelings and experiences. Their reflection on psychotherapy and counseling would be promising to individuals' life. Yet, it is always vital for mental health professionals, practitioners, and researchers to take into the account the importance of the personal factors (for e.g., possible psychopathology of individuals) before the relevant practices.

2.4. LIFE SATISFACTION AND JOB SATISFACTION

Research in psychology clearly provided evidences for the critical role of subjectivity. Thereby, cognitions, which refer individuals thought, perceptions, and evalutions against events mostly shape individuals' behaviors, emotions, and attitudes (see cognitive behavioral perspective). By departuring from the deterministic approach of unchangeable destiny

of human nature, positive and humanistic psychology have showed the potential for a better life. Today, there is no single definition of quality of life that will be accepted by all disciplines (Bilir, Özcebe, Vazioğlu, Aslan, Subaşı, & Telatar, 2005, p.663). However, the common point of the varied definitions has been the human factor and its subjective evaluation system. In respect to this, well- being has became one of the most cited topic in recently. Life satisfaction is regarded as one of the essential sub-dimensions of well- being. Importantly, life satisfaction is a personal judgment and is based on one's own subjective criteria rather than necessarily about external conditions. Being satisfied at life is mostly depended on subjective perceptions of each person (Diener, 1984; 2000). When quality of life is evaluated within the framework of the culture and value systems in which the person lives, it is defined as how a person is perceiving his/her position in life in relation to his/her goals, expectations, standards, and interests (Eser, 2006). Quality of life indicates a kind of satisfaction as well as a general well-being (Şenol & Türkay, 2006). The concept of quality of life first came to the agenda in making political decisions during the 1960s. It was used for this purpose because income, education, health, and housing have been found to be closely related to the quality of life. Economists have also touched upon the concept of quality of life and applied this concept for the first time as an indicator in calculating the gross national income (GNI; Saka, Fidan, & Yıldırım, 2006).

Quality of life covers the physical functions of the person, mental state, social relations within and outside the family, and the level of being affected by the environment, and shows to what extent this situation influence the functionality. The concept of quality of life is multidimensional and can change over time. In addition, it is a concept related to the expectations and life of the person, and therefore it is difficult to measure objectively (Carr, Gibson, & Robinson, 2001). As quality of life consists of multiple components, benefiting from health and education services, adequate nutrition and protection, healthy environment, rights, opportunities and gender equality, participation in daily life, dignity, and safety can be counted among these components. The lack of even one of these components can adversely affect a person's sense of maintaining a quality life. As it was noted by Kılıçarslan (2008), quality of life cannot be summed or averaged.

Specifically, life satisfaction is the result of a cognitive comparison between life expectation and what is owned at the present (Neugarten, Havighurst, & Tobin, 1961). In other words, life satisfaction refers a cognitive self- evaluation about their overall life quality (Diener, Emmons, Larsen, & Griffin, 1985). Likewise, life satisfaction can be related to physical and psychological health (Strine, Chapman, Balluz, Moriarty, &

Mokdad, 2008). Among the important predictors, positive evaluations about the self and the life have been mostly considered as important to explain one's life satisfaction. Consequently, quality of life is generally expressed as a person's physical, psychological, and social well-being, and a subjective satisfaction at life by including family, work life, and socio-economic conditions. The World Health Organization (WHO) defined the quality of life in 1996 as "one's own perception of life in the culture and values system in which they live" (Pınar, Algier, Çolak, & Ayhan, 2008). Therefore, since life satisfaction is closely related to subjectivity and can have a sociocultural feature, evaluations of quality of life express a world view developed by the people in their perception and interpretation of life (Görgün Baran, 2008, p.91).

There are also two main approaches respecting life satisfaction. The top-down approach explains life satisfaction as a function of individual traits rather than situational influences. Some people may have a natural propensity to feel more satisfied. Steel, Schmidt, and Shultz (2008) meta-analyzed 249 studies, and found that the openness, neuroticism, agreableness, extraversion, and conscientiousness overall predicted 18% of the variances of feeling satisfied in life. According to the bottom-up perspective, life satisfaction is a result of satisfaction with different life domains (Pavot & Diener, 2008). Inherently, life has many separate but interrelated areas, such as family, work, and health. For this approach, life satisfaction levels are derived from the combinations of different life domains. People differ in their weigh for each domain. Some of individuals may see close relationships as the most important domain than other areas of life like work and money. Thus, life satisfaction also can be derived from one's values (Oishi, Diener, Suh, & Lucas, 1999).

On the other hand, it has been known that the conditions encountered in work life affect employees' health, well-being, and performance. While the working conditions are very effective and important for the employees' life quality, the perceived quality of life is also important in terms of organizational results. Hence, perceived quality of life plays a decisive role in the effectiveness of the organization (Özkalp & Kırel, 2001, p.554). In recent years, ethics, quality of work life, and employees' job satisfaction were increasingly considered as the essential factors for the success and effectiveness of the organizations (Mohammadi, Tavakoli, Yazdanian, & Babaei, 2017). Along with the importance of workplace environment, positive employee attitudes are seemed the important in human resources and organizational development (Koonme & Singhapakdi, 2009). In addition, work stress caused by the nature of work, exhaustion, depression, secondary traumatic stress, chronic fatigue or professional satisfaction have been among the factors that affect the

quality of life (e.g., Yeşil, Erkoç & Hamzaoğlu, 2008; Edinç, 2020; Özgüven & Haran, 2000).

Further, personal variables such as psychological capital has been demonstrated as the determinant variable of perceived quality of life. In a study conducted by Erkuş and Tüzün (2013, p.24) with nurses working in emergency aid departments in Istanbul, it was found that there is a positive significant relationship between the psychological capital level and work life quality. Thus, it can be concluded that nurses with a high level of psychological capital have high quality of work life as well. Demir (2019, p.560) stated that psychological capital focuses on the strengths of individuals and that it is a tool to increase the quality of life with this role. In addition, Kaplan (2018, p.30)'s study indicated that there was a positive relationship between psychological capital and quality of life. Similar results were found in the research study of Edinç (2020) which was performed among white-collar office employees working in various sectors in Istanbul. It was reported that there is a significant and positive relationship between employees' psychological capital level and perceived quality of life (Edinç, 2020).

Researchers have been trying to unveil and to understand the presence of the correlation between work domain and life satisfaction. Near, Rice, and Hunt (1987, p. 398) stated that "job and life satisfaction must logically be interrelated as a part-whole phenomenon, thus, the question regarding spillover between the two must be how much not whether." However, there is a duality among the studies. While some studies concluded that there is a relationship between job and life satisfaction (Bowling, Eschleman, & Wang, 2010), other studies stated that job satisfaction does not predict life satisfaction when the effects of personality and nonwork satisfaction are controlled (e.g., Rode, 2004). Although studies usually suggested that the effect of work on life satisfaction may be weak when it is compared to other domains, it may not be true to completely accept this conclusion. A more recent study found that job satisfaction significantly individuals' satisfaction at life (Unanue, Gómez, Cortez, Oyanedel, & Mendiburo-Seguel, 2017).

As job satisfaction is a multidimensional description of one's psychological attitudes to the job, Agho, Price, and Mueller (1992) defined job satisfaction as the degree to which employees likes their job. Basically, the concept of job satifaction has three components, cognitive, affective (emotional) and behavioral (Borman, Ilgen & Klimoski, 2003). The cognitive component of job satisfaction comes from individuals' evaluations about characteristics of their jobs. The affective dimension of job satisfaction refers to employees' positive emotional reaction to their job, such as the extent of employees like their jobs (Ealias & George,2012; Ghoreishi, Zahirrodine, Assarian, Moosavi, & Mehrizi, 2014). The

behavioral component of job satisfaction includes behaviors or/and intentions that occurs as a result of formation an attitude or job satisfaction (Manhas, 2013). While job satisfaction may be only one of the several indictors of life satisfaction, a person's attitude in the career and work-related stress are still important and have effects on employee performance (Taştan & Davoudi, 2020). Ever since the historical Hawthorne studies, job satisfaction may be one of the most frequently studied job attitude in the relevant literature. Job satisfaction was found as influential on employees' organizational commitment, acquiring the new necessary job skills for adaptation, physical and mental health, productivity, absenteeism, and turnover (Ahari, Mehrabi, Kord, & Karimi, 2013; Saari & Judge, 2004).

It is known that working in an environment with participative organizational climate increases the job satisfaction levels (Miller & Monge, 1986, p. 745). Participative organizational climate is accepted as an option that can be used to solve problems, such as low morale, motivation, and organizational efficiency level, especially caused by authoritarian management style (Taştan, 2013, p.410). Particularly, it is assumed that employees' intrapersonal and interpersonal skills would increase their ability to reduce stress, and as a result job satisfaction can be enhanced. It has also been argued that individuals, who are pleased of their jobs, tend to achieve success. And a whole lot more, the satisfied people have effective impact to their organizations in a highly demanding environment (Latif, Ahmad, Qasim, Mushtaq, Ferdoos, & Naeem, 2013) and in life as well.

2.5. WORKPLACE HAPPINESS

Happiness has been a key concern for humans across the ages. Over 2,300 years ago, Aristotle discussed happiness as the ultimate goal of human existence. Notedly, growing focus on positive psychology has increased the discourses about happiness in the recent years. Due to the increasing academic focus on positive psychology and positive organizational behavior, workplace happiness has become a topic of interest among the scholars (Guest, 2017). For example, Seligman and Csikszentmihalyi (2014) considered that workplace happiness is a kind of fuel for positive employee attitudes, such as turnover intentions and absenteeism levels. Happier people are expected to have cardiovascular health (Boehm, Vie, & Kubzansky, 2012) and live a longer life (Diener & Chan, 2011).

According to Fisher (2010), happiness is a basic human emotion that is manifested in various situations and it shapes a person's attitudes and behaviors within every areas of life. In this respect, several concepts, which reflect some form of happiness and positivity in workplaces have

emerged. These constructs have common points by referring positive attitudes and experiences as positive feelings, moods, and emotions. The work-related happiness constructs largely focus on the hedonic experiences as pleasure and/or positive attitudes towards an object (for e.g., job satisfaction and affective commitment). Some other constructs may include both hedonic and eudaimonic scope, such as learning & development and self- actualization (Fisher, 2010). In general, the definition of employee happiness include a compherensive scope by integrating work engagement, job satisfaction, and affective commitment. Therefore, happiness can be measured by multiple levels as personal level and collective attitudes with multiple foci as the job and the organization.

Macey and Schneider (2008, p. 24) described employee engagement as 'positive affect associated with the job and the work setting connoting or explicitly indicating feelings of persistence, vigor, energy, dedication, absorption, enthusiasm, alertness, and pride.' While affective organizational commitment shows emotinal attachment to the organization. As stated previously, job satisfaction is a multidimensional concept that defines individuals' positive psychological attitudes towards the job. Likewise, happiness at work can be derived from various sources, such as leadership styles and employees' psychological and social network or capital (Salas-Vallina, Simone, & Fernández-Guerrero, 2020; Taştan, Küçük, & İşiaçik, 2020). Weimann, Knabe, and Schob (2015) argued that workplace happiness is a dynamic concept that can be altered as a response to the changes in work conditions (for e.g., development opportunities, promotion, assessment, etc.). According to Fisher (2010), workplace happiness is correlated with positive feelings which an employee develops towards the job itself (work atmosphere, job titles, and experienced feelings at work), job characteristics (payment and opportunities) and the organization as a whole.

Subsequently, one of the main topics of positive psychology is human happiness. Psychology explains happiness as "subjective well-being" and treats it as an important issue not only in the private life but also in the organizational life of today's people. The more important the job and position they work for, the more important the work they do, and the workplaces they work in. For many people, the job they have worked for is not just earning an income. Instead, a person would like to feel the satisfaction, peace, pride of their work, the feeling of being successful as a result of the work accomplishment, and the feeling of contributing to their country and the society. On the contrary, when people are not satisfied with their work, they feel stressed and dissatisfied. In this context, workplace and work have a very important role in the lives of employees. Studies showed that happiness has important consequences for both individuals and organizations, and happy employees are the main strength of an

organization (Fisher, 2010). Accordingly, it is suggested that happy employees are the cornerstones of success of the management and satisfaction of both the internal and external stakeholders. Moreover, when employees feel happiness at work, they can be better team members, and able to handle relationships, stress and change in the organization. By this way, employee turnover rate may be reduced when the employees are more confident in their jobs and organizations. Taking into account each of the positive impacts of workplace happiness, it is also suggested that there will be more ethical considerations among organizational members, which may lead to ethical work climate as well as may improve organizational health and sustainability.

2.6. WORKPLACE SPIRITUALITY

In the modern world, social, economic, and environmental problems have triggered humans for a renewed search that aims peace and a spiritual journey (Cacioppe, 2000). In particular, ever since the knowledge of East philosophy have been argued among the scholars, the topics as personal development, cognition, perception, and behavior change strategies have started to follow the Buddhist teachings (Silva, 1990). Some specific Buddhist concepts are also usually mentioned and their practical usage has been increasing, since they seem beneficial for human search for meaning. Most of 21th century people might question their life as:

"Why am I doing this job?"

" What is the meaning of the job which I am doing?"

"Where does my job make me go?"

" Is there a reason for my existence and the organization where I work for?"

The answers of them are related to spirituality (İşiaçık, 2019; Milliman, Czaplewski, & Ferguson, 2003). The concept of 'spirit' has its origin from the word 'soul'. Spirit has been described as "the basic feeling of being connected with one's complete self, others and the entire universe". It is assumed that individuals feel that they have a purpose in life, when they feel spiritual (Mitroff & Denton, 1999, p. 83). Spirituality is usually perceived as linked to religion in the common sense. In addition to religion base of spirituality, there are other views. Especially, three perspectives of spirituality have been proposed, which are the intrinsic origin view, the religious view, and the existential view (Krishnakumar & Neck, 2002):

Instrinsic origin view: Spirituality has its roots from individuals' inner feelings. Spiritual people become aware of themselves, then they search for reality and try to find the meaning of life.

Religious view: This perspective suggests that there is a connection between the belief in God and spirituality. Thus, spirituality can come from religion and the beliefs.

Existential view: Individuals search for the meaning in specific context, such as workplaces, which can be called as workplace spirituality, because individuals bring their 'whole' self to their work life, too. Giacalone and Jurkiewicz (2003, p. 13) defined spirituality at work as "framework of organizational values evidenced in the culture that promotes employees' experience of transcendence through the work process, facilitating their sense of being connected to others in a way that provides feelings of completeness and joy". Accordingly, some global organizations have applied some spirituality related practices (for example meditation) for employee wellness (Gupta, Kumar, & Singh, 2014). The concept of workplace spirituality is generally summarized by four sub-dimensions:

Engaging/ meaningful work: People would like to find the meaning in their work. If individuals feel meaning and purpose in the work, they feel harmony.

Mystical experience: If a work includes a sense of energy, joy and bliss, employees probably work with a mystical experience.

Sense of community: It is the feeling of connection and harmony with other employees with sharing "mutual obligation and commitment" in work.

Spiritual connection: Individuals' spiritual sides can not be ignored. Employees feel connected to something more than just their selves if they feel spiritual. As individuals do not leave their cognitive, physical, and emotional needs at home, they bring their spiritual sides in their workplace (Kinjerski & Skrypnek, 2006).

Some positive effects of workplace spirituality were showed in the previous research, including employee engagement (Roof, 2015), compassion (Karakas & Sarigollu, 2013), creativity (Shinde & Fleck, 2015), psychological safety, innovative work behaviors (İşiaçık, 2019), and team effectiveness (Daniel, 2010). In order to reach a spiritual workplace, organizational culture and related procedures, such as understanding employees' values, reaching a congruence between them and organizational values can be crucial for workplace spirituality. For instance, employee selection and retention seem to important to create workplace spirituality and related positive organizational behaviors. Further, feeling spiritual at work seem to related with positive interpersonal dynamics, person-job fit, and employee engagement that are the influential determinants of positive organizational behaviors. Hence, considering its

reflection on positive employee behaviors and attitudes, organizations should place the relevant practices and implementations of workplace spirituality (İşiaçık, 2019; Riggio, 2012).

2.7. PSYCHOLOGICAL COUNSELING

There are many challenges in life that humans have to deal with for their survival. These disturbances might not always easy to overcome by people on their own. In addition to the hardness of every day life, lots of individuals prefer to meet with a mental health professional to increase their effectiveness with or without any current symptoms of a psychological and emotional illness. Even seeing a therapist can be really beneficial. For this regard, counseling psychology is an area of specialty that helps people with mental, physical, and emotional health issues. A counseling psychologist primarily focuses on how people function in different segments of life (for e.g., interpersonal relationships) by improving clients' well-being and reducing the feeling of distress. Despite counseling psychology encompasses a broad range of interest spectrum like children and adolescents (Gelso, Nutt Williams, & Fretz, 2014), its extension on occupational psychology will be summarized in the current study.

Employee counseling includes a brief and confidential psychological therapy that "is generally effective in alleviating symptoms of anxiety, stress and depression in the majority of workplace clients" (McLeod, 2010, p. 245). The aim of employee counseling is assisting employees in dealing with their personal and professional problems. To do this, employee counseling psychologists use an active problem-solving approach (Carroll, 1995). Generally, counseling in workplace is usually performed by a qualified and supervised professional, who aims to reduce employees' distress and current problems within a short time period (approximately 6–8 sessions; Orlans, 1991). However, counseling is conceptually and practically different than a psychotherapy, which includes a longer term of period with mental health problems and an area of another specialty (Gelso et al., 2014).

Employee counseling can take two main forms that are called as "in-house counseling" where counseling psychologists are also employees of the workplace or external counseling where the programs like Employee Assistance Programmes (EAPs) provide counseling to different instutitons (King, 1994). EAPs evolved from their focus on alcohol addiction prevention programs to centering mental health, employee productivity, and sometimes solving employees' personal issues, including family problems by applying an effective behavioral health treatment (McCann, 2001). Most counseling psychologists use a particular counseling or psychology approach to apply a short therapy. These perspectives are

adapted from the different schools of psychology (For example Rational Emotive Therapy). According to Magyar-Moe and Lopez (2008), positive psychology can be evaluated as a hallmark of psychological counseling. Yet, the practical side of positive psychology do not seem to have extensive applications on workplaces. Nonetheless, there have been some work to bring positive psychology into counseling. Owens, Magyar-Moe, and Lopez (2015) provided a comprehensive model of positive psychological assessment that can be used in psychological assessments and relevant conceptualizations. Also, they showed a treatment planning for the clients in a variety of counseling contexts. Their approach pays attention to strengths and deficits of clients by inclusion of cultural identities and environmental contexts. Specifically, the cultural dynamics could provide benefits during the integration of employee counseling and positive psychology, since human behaviors can not always be evaluated as particular. Different context are able to show unique features in human attitudes and behaviors. Furthermore, Bartholomew, Scheel, and Cole (2015) argued the role of hope as positive psychology construct as an assessment tool in counseling. In addition, counseling psychology and empirical findings of positive psychology have much to contribute to each other during the counseling sessions. For example, according to Carroll (1995), employee counseling psychologists work for ensuring a good communication with clients by conducting effective training and courses.

Some previous studies also incidated the benefits of counseling in organizations. Through psychological counseling, employees absenteeism can be reduced (Mcleod & Henderson, 2003). Reynolds (1997) concluded that major organizational interventions, such as training courses and meetings may not affect individuals' well- being, yet employee counseling can be effective to improve employees' psychological well-being. Counseling psychologists also help employers by supporting employees' career engagement and development through special interventions, such as job rotations. These practices both support employees and employers by making the necessary career adjustments. Accordingly, counseling psychologists support individuals' career development by assisting and supporting employees who feel distress. Mintz (2014) stated that counseling psychologists help individuals to understand or to identify their problems clearly by helping them making decisions and producing alternative solutions to issues, and coping with stress. Employee counseling psychologists usually is a bridge between the management and employees (Orlans, 1992). In this sense, counseling psychologists have many other responsibilities like determining the times when the organization need help (Clarkson, 1990). For example, the management would like to know whether there is injustice, unfairness, abuse or poor management. For counseling psychologists, it is also very crucial to clearly

limit the ethical standards as confidentiality during sessions (Oberer & Lee, 1986).

Given the professional and ethical implications of counseling, for being as a service that organizations take care for their employees, it provide employees a guide to cope with psychological effect of changes, challenges, and transition processes, including certain public health crisis or some personal problems. This kind of employee benefits are especially vital in the context of 21th century. Organizations that consider psychological needs of their employees would enhance affective commitment and other positive employee behaviors. However, some problems may occur in such kind of implementations. For example, employees may feel anxiety due to their negative beliefs about psychological counseling and possible stigmatizations. Organizations that aim to provide such service should conduct an extensive plan with professionals before bringing it to life. Like it was mentioned before, psychological counseling might not be a pure psychotherapy which aim to deal with indiviuals' previous life experiences and dysfunctional behavioral patterns. It is important to divert to employees who urgently need an appropriate professional psychotherapy with the relevant support of the organization (social, emotional and economic supports).

3. IMPLICATIONS AND CONCLUSION

In this study, it is aimed to uncover some selected topics of positive psyhology by revealing the recent conceptual arguments and as well as their implications for positive organizational behavior. The theoretical roots and definitions of each concept has been well established in the extent literature, and also each of them have presence in the several social contexts, such as business organizations. In addition, it is suggested that positive psychological characteristics, human capital, and social dynamics in the orgnizations can be strengthened by understanding the implications of several positive workplace affective states of individuals. Since, such positive psychology concepts and positive organizational applications are highly related to individuals' mental health, work attitudes, and job performance, it might be noteworthy to examine the positive affective states in the workplace.

On the other side, even if the arguments of positive psychology provide a lot to the knowledge of human behavior, Zuckerman described 'toxic positivity' as "the assumption, either by one's self or others, that despite a person's emotional pain or difficult situation, they should only have a positive mindset or my pet peeve term- 'positive vibes'." (as cited by Sawhney, 2020) Said with the another words, efforts to avoid, ignore, and supress negative emotions which are the natural part of being human may lead to secondary emotions as feeling embarrassed for being sad, and

stigmas that are equated to have 'weak mindedness'. In this case, discourses and implications of mindfulness, self-compassion, psychological counseling and help, emotional intelligence, and spirituality in workplaces are helpful. Having a qualified and satisfied life can be reached by such scientific as well as somehow philosophical knowledges. Since positive psychology is not about what is wrong with individuals, it focuses on what's right and the ways of a happy life.

This study reveals the relationship between positive psychology and positive organizational behavior by focusing on the selected concepts that are considered as well reflective of positive organizational behavior. Specifically, emotional intelligence, workplace happiness, job satisfaction and life satisfaction, self-compassion, mindfulness, positive organizational aspects of workplace spirituality, and psychological counseling as the representative concepts are defined and discussed. Further, particular attention to the features of these concepts and their implications for individual performance, quality of worklife, and organizational sustainability is given. As a concluding remark, it is suggested that the current study may provide insights about the positive contributions of positive psychology approach to both individuals and organizations, and also may present conceptual and practical implications.

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STRATEGIC ORGANIZATIONAL CHANGE MANAGEMENT

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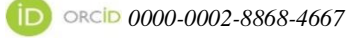
INTRODUCTION

Starting from ancient times, philosophers in human history have made intense efforts to define the phenomenon of "change". But the ancient Greeks argued that tampering with the basic structure and character of beings or phenomena was a bad thing that could result in disaster. However, in modern Western culture, the phenomenon of "change" has been handled as a more flexible concept and has been perceived as a mean of ending one's destiny (Kanter, Stein & Jick, 1992: 10).

Although the causes of changes, which are an inevitable fact of life, are outside of our sphere of influence, their results cause us to change at an individual or organizational level. Economic conditions, social institutions, political mechanisms, organizational environment, competitors, preferences and expectations of individuals are constantly changing. Changes affect technological, economic and political life, and organizational structures and management mentalities are also changing. According to the system approach, organizations, which are open systems as a product of the environment they are in, are affected not only by their own internal dynamics, but also by the changes in various fields in their external environment with globalization. In this sense, the sustainability of organizations in a chaotic and volatile competitive environment has become dependent on their ability to gain competitive advantage and adapt to the changes in economic, political, socio-cultural and technological fields that occur both on a macro and micro levels.

Until the industrial revolution, the change phenomenon, which had a slower effect on individuals, societies and institutions due to the low momentum of change dynamics, gained a more dynamic structure and quality with the industrial revolution, and in the 1990s, it gained increasing importance with the effect of the development in information technologies. After this period many factors such as; increasing globalization and increasing competition, gaining importance of international and regional integrations, new technological inventions, establishing international

standards, understanding the importance of human resources, raising awareness of consumers and changing expectations, increasing the importance of information have led to significant changes both in management styles and corporate structures, operations and in processes.

Organizations are directly affected by the social, cultural, economic and administrative changes that occur in their environment. Organizations that want to survive have to anticipate the changes occurring in their environment beforehand and take necessary precautions to prevent their external environment from being a threat and danger. Variables such as why, how, when, or why and how not, triggered or prevented organizational change have been the subject of various studies. The dominant approach in theories explaining organizational change in the literature is the classification or ordering of the elements subject to change, the definition of hierarchical structures between the concepts, the generalization of the approach and its presentation as applicable to the whole. This classification/sorting method emerges as the most natural form of the functioning of the human mindset (Cohen & Lefebvre, 2005: 2). It is noteworthy that methods and techniques such as total quality management, change engineering, strategic cooperation, downsizing, lean organizations have started to dominate organizational structures and processes in the adaptation of organizations to the changing environment. All these concepts, methods and techniques emerge as a result of developments and changes in environmental elements and reveal the set of managerial and organizational obligations required to create a qualified business environment (Naktiyok, 2000: 207).

Increasing and accelerating changes in the 21st century have led organizations which are in constant interaction with their environment, creating outputs by taking inputs from their environment and which have dynamic and open systems, to seek appropriate methods and strategies to maintain their existence and realize their organizational change and development by keeping up with the changes in their environment. The inability of organizations which are in a constant relationship with their environment, to meet the need for change and remain stagnant, leads to dissolution and end (entropy) in the organization. (Koçel, 2011)**.** In the organizational context, change refers to the process that an organization goes through to become more efficient, more economical, more competitively and more qualified products and services in a shorter time. The vision and goals adopted by the members of the organization and especially by the managers have a significant effect on the change efforts of the organizations. The main purpose of this effort is to bring the organization to a higher performance level by working more effectively and efficiently. Today, it has become more important than the necessity of change, how to achieve it, in other words how to manage the change

process. Change management has been a subject of research in the field of management since the second half of the 20th century. However, it has gained momentum since the 1980s, when all economic, political and social institutions entered a period of rapid change. Organizations that previously thought only on a regional and national scale have come to take international developments into account with globalization. Developments in communication technologies have expanded the areas of communication and increased economic, political, social and cultural interaction. This process not only affected the individual and social sphere, but also the management culture. Because traditional management approaches are slow and cumbersome, far from participation and flexibility, and are centralized, they have been insufficient to meet the increasing and diverse social needs. The developments in the political, economic and administrative fields have brought the existing political, social and economic institutions, processes, mechanisms and relations to be redefined and restructured.

Change has become a standard business practice of organizations as long-term goals need to be renewed continuously in today's competitive, turbulent and multivariate socio-economic organization environment. In this chapter, which also takes this reality into consideration, the concepts of change and organizational change will be discussed with a managerial approach and strategic organizational change management will be explained in a conceptual framework. Therefore, the purpose of this chapter is to provide an overview of the managerial impact of strategic management on organizational change. The issues of change, change management, organizational change, strategic organizational change management are explained in a conceptual framework within the scope of the literature review in this theoretical research type of study. Finally, the discussion about strategic organizational change will be concluded by making suggestions on how to manage strategic organizational change more effectively to identify the impact of change on organizations and thus the critical determinants of organizational success and failure that are important in avoiding potential pitfalls.

THE CONCEPT OF CHANGE
What is change and why is it important?

The concept of change in business literature has been defined in various ways by various researchers until today. Alvin Toffler (1981: 13) shortly describes the concept of change as "the number of events over a certain period of time". Basically, the concept of change can be expressed as the differentiation that will occur in a certain situation (Demirbilek, 1993: 103). Van de Ven and Poole (1995: 512) define change as "the empirical study of the difference in the structure, quality or status of an organizational entity over time". In a broader sense, change can be defined as the bringing of something from a certain level to another level. At this

point, the concept of change refers to the process of moving individuals to a different position than the current state of personal knowledge, abilities and other characteristics rather than changing the location of objects (Koçel, 2011: 688). Vardar (2001) expresses the concept of change as the process of deciding to produce new ideas individually or organizationally at a level that will reconstruct individuals and meet the requirements of the environment conditions we are in contact with. In another study, change was defined as a set of changes in the business or organization, which are made in matters such as business processes, organizational structure, job descriptions, responsibilities, production techniques, environmental regulations, managerial approaches and that interact completely in the organization (Hazır, 2002). When examined from a general point of view, it has been suggested that the concept of change is an empirical analysis of the movement of the existence of the organization in its quality, structure or condition depending on time (Van de Ven & Poole, 1995). As a result, change can be conceptually expressed as a concept embodied in people's business and social life, in themselves or around them.

Change is one of the main elements of any social society in general. From a global perspective, it is stated that nothing is constant except change. At this point, it is important to note that the most important problem faced by individuals and organizations in the time period we live in is related to the speed of change. It is an inevitable fact that organizations are also affected due to the change caused by people or their environment. The number of events that fit into a certain time interval is pointed out by the speed of change (Oluç, 1963). It was stated here that the effect of technology is high and even the most important factor affecting the change is the concept of technology. Technology is a reality beyond this point of view, rather than manufacturing factories or machines. This reality also affects organizations. In other words, it can be stated that the progress of technology has an effect on organizations, individuals under the roof of the organization and other human relations. It should also be taken into account that the size of the organization has a say on the business structure of the organization (Özkalp, 1980). For these reasons, organizations cannot remain indifferent to the changes in the business environment in which they operate and develop projections suitable for change.

Features of Change

The concept of change includes various features. Within the scope of these features, the main characteristics that affect the organization and the individuals working in this organization are as follows. Encouraging people working in the organization to constantly develop new ways of doing business and affecting the relations between the employee and the organization (Drucker, 1992: 97). It is a situation related to the creativity and innovative behavior of the organization employees and other members

to constantly develop new ways of doing business. Nowadays, organizations are obliged to work in a structure where people can reveal their creativity to the fullest. Personal creativity is the driving force of change in organizations. Therefore, organizations should take various measures to increase the creativity of their employees.

Another feature of the change is that it affects the relations between the staff and the organization. It is stated that these relationships have three aspects: formal, psychological and social.

Formal aspect refers to the relationship between the employee and the organization specific to the job he/she takes part in the organization. Organizations give their employees jobs and goals that have been described in various ways. The most common questions asked by employees in this relationship are (Özkalp & Kırel, 1996: 440):

- What does the organization expect from me, what should I do?
- How will the organization help me while doing my job?
- How, when and by whom will my performance be evaluated and what feedback will be given to me?
- What fee will I be paid and what will be related to my performance?

The psychological aspect refers to the relationships that more people feel and that make the person connected to and identified with the organization. The questions answered in this context are as follows (Sucu, 2003: 41-42):

- How much or less should I work and why?
- What reward will be given for the effort I will make?
- Is it worth working for these awards?

The social aspect reflects the relationships between the culture of the organization as a whole and the personal culture and value structures of the employee. At this point, the questions asked by the employee are (Sucu, 2003: 41-42):

- Is there a difference between my personal values and the values of the organization, in which direction and why?
- What are the factors that determine who can go where and how far in this organization?
- What is the fit between the organization's mission and vision and my personal views?

Perception of Change and Change Management

Organizations are a structure that consists of people and people's relationships with each other. Change does not only occur in the strategies, structures, technologies and products of organizations, but the changes

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made in these necessitate the change of organization members. An effective organizational change takes place only with the desire of the employees of the organization to spend time and energy in order to cope with the possible difficulties they face in the process of reaching new goals. Organizations that have members who are open to new ideas and methods will form the stages of creating a change oriented organization and become stronger in coping with the chaos and tensions that may occur in the organization with change (Daft, 2001).

The investments made by organizations in their technologies, structures and methods to solve the problems they encounter can create an environment of change or facilitate a change process that has already started. However, it cannot be said that such initiatives and efforts of the organization are sufficient to achieve a real change aimed at. Organizations can realize the change they want, in other words, the change they aim or dream of only through their employees. In this case, successful organizations are defined as organizations that invest in their employees, the most important resource in terms of realizing the change they aim. These organizations are those that have realized that using the knowledge, creativity and skills of their employees is the only force that can make change (Barutçugil, 2004).

Employees' attitudes towards organizational change are grouped under three main headings: cognitive attitude, emotional attitude and behavioral attitude (Dunham, Grube, Gardner, Cummings & Pierce, 1989: 14-15):

Cognitive attitude: As a result of organizational change, it is related to the attitude of the person to believe that the change will create positive results for the organization, for himself/herself and for other employees in the organization. The cognitive attitude dimension is related to the degree to which the employees of the organization believe that the change will have positive consequences for the organization and itself, whether they want other employees to know their support for the change, and the degree to which they clearly show their positive attitude towards change.

Emotional attitude: It is the emotional attitude of organization employees to change as a result of organizational change. Employees of the organization with a high emotional attitude dimension desire change and look forward to change in the organization (Dunham et. al., 1989). In other words, it indicates the level of organization employees whether they like the change, whether they support the change and whether they recommend the change to other organization employees.

Behavioral attitude: It is the behavioral attitudes of the employees of the organization as a result of change and express their support for

change and their level of initiating change. Organization employees with a high behavioral attitude dimension are named as change agents. These people are both the initiators and the supporters of change and they look forward to change in the organization. (Dunham et al., 1989). In other words, it expresses the level of organization employees whether they like change, support change or not, and whether they recommend the change to other organization employees.

Change management can be defined as existing in the future, catching the change correctly and understanding trends before and better than competitors. Change management means that managing the communication between the people who manage the change effort and the people who are expected to implement new strategies and also expresses that the organizational context in which the change can take place, and the emotional connections required for any transformation (Clayton & Linger, 1999: 180-185).

When the causes of change and the factors that force businesses to change are analyzed, as a basic rule, the need for change in organizations arises when productivity decreases, conflict or dissatisfaction increases, and organizational qualifications are insufficient. Organizations live as an open system in their environment. As the organization grows, environmental conditions and organization members change, there will be a need to adapt to changing situations. In summary, people and goals will change, and accordingly, the activities and functions of the organization will also change. It can be said that situations such as insufficient activities, unbalanced growth, becoming obsolete or useless, inelasticity, uncertain or conflicting goals, lack of tempo, lack of capacity to innovate, may reveal the need for change in general.

ORGANIZATIONAL CHANGE
Definition of Organizational Change

Recently, the increasing interest in the concept of organizational change by researchers has been effective in the introduction of various definitions and ideas for this concept. Therefore, it is very difficult to speak of a single correct definition or view of the concept of organizational change among contemporary researchers and theorists as in the ancient Greek philosophers. Moving from this point, while Daft (2016: 426) expresses organizational change as the adaptation of the organization to a new idea or behavior, Van de Ven and Poole (1995: 512) explain it as the differences that occur in the form, quality and condition of an organizational system. In another study, Jones (2017: 282) expresses organizational change as a process that allows organizations to move from their current state to another targeted state in the future in order to increase their effectiveness.

Saylı and Tüfekçi (2008: 195) expressed the organizational change as "the organization's transition from one environment to another, planned or unplanned, and the realization of change in every field such as culture, technology, equipment and structure". Organizational change is a planned, out of the ordinary, planned or pre-thought goal in achieving current goals faster and more effectively or by setting new goals. In another definition organizational change is "all changes, whether positive or negative, qualitative or quantitative, planned and unplanned, that may occur in the various subsystems and components of organizations or in the system of relations between them" (Peker, 1995: 4).

What is desired in organizational change is to optimize activities or increase revenues in order to improve and sustain things (Wheatley, 2015). There are several factors that make organizations work satisfactorily. There must be a balance between these factors. Change disrupts this balance, not only affecting the efficiency and effectiveness of the organization, but also causing an increase in uncertainty and workforce stress. It is important to restore this balance for new changes for the success of change (Cornell, 1996). Organizational change basically includes all aspects of change in every unit of the organization. In this way, change becomes the work of the whole organization. In the most basic terms, organizational change can be defined as "new ways to organize and work" (Andriopoulos & Dawson, 2009: 14).

Organizational Change Characteristics

As the future is full of unknowns, the concept of change is important for organizations in order not to miss possible future opportunities. "It is inevitable to renew to ensure permanence. As permanence is essential in business life, change for innovation is a necessary condition." (Gibson, 1997: 57). Conscious and systematic changes in organizations are explained with the concept of change. From this point on, the fact that change is a more fundamental concept than renewal should not be overlooked.

In order to discuss organizational change, it is necessary to mention the characteristics of organizational change. The characteristics of organizational change can be summarized as follows (Özkan, 2002: 36):

- Organizational change is complex due to the structure of the organization, including technology and people.

- Since organizational change is not an event that happens suddenly, it may not continue throughout the life of organizations but not with the same stability.

- Organizational change can leave managers with certain indecision and contradiction. The reason for this is that the

attitudes of managers, who cannot find the opportunity to change without disturbing the existing order of relations, come across with the attitude towards maintaining a stable situation in the organization.

When the characteristics are evaluated, it is stated that organizational change is a complex concept and an ongoing process, but it cannot always proceed in the same order, especially it can lead managers to indecision and contradiction.

In order for organizational change to be effective, the first issue is to make the organization believe that change is necessary and urgent. For this reason, if a performance comparison is to be made, it should be done with the best examples outside the organization, not between the departments within this organization. The realization of organizational change is based on putting forward an impressive vision and sharing it within the organization. It should be taken into consideration that establishing a clear connection between change and vision will directly affect the success of change. The organizational change process has some specific features. These can be categorized as follows (Moran & Brightman, 2001: 112):

- Change is not linear and has no beginning and end that is clearly and clearly defined.
- An effective change takes place by combining multiple improvement efforts.
- Change takes place in the organization from top to down and from down to top.
- The personal extent is important in organizational change.
- "Evaluation" is a key concept for successful and sustainable change.
- Leadership is important in change.

Objectives of Organizational Change

Sabuncuoğlu and Tüz (1996) summarized the objectives of organizational change as increasing the effectiveness, efficiency, motivation and satisfaction level, adapting the organization to the future, ensuring the development of communication needs within or outside the organization in order to create synergy, and resolving the existing discussions or problems in the organization.

In another study, the main objectives of organizational change are classified as follows (Genç, 2007: 317-318):

Organizational change is applied to increase the effectiveness of the organization; it points to the integration of the work done in the

organization more effectively, appropriately, and the requirements of the job and the employee.

Organizational change is done to increase the productivity of the organization; it is related to the organization's internal structure and making its activities more efficient.

Organizational change is applied to increase the motivation and satisfaction levels of employees; employees can get bored with the monotony of work, so sometimes making changes becomes a key motivating factor.

Organizational change is done to achieve different goal.

In addition to the stated objectives, it also has objectives such as developing mutual support and trust between development and future readiness, offering solutions in solving problems, improving communication, transition from authority based authority to competence based authority and creating synergy.

Organizations can be exposed to external and internal impositions. These situations lead organizations to leave their current status, change, develop and innovate continuously. Hence, the understanding that "the change of organizations is an integral element of life and constitutes the essence of today's large and complex organizations. This change can be planned, directed, controlled, but not stopped" implies that organizations cannot ignore change (Peker, 1995: 5).

Factors Causing Organizational Change

Against changing conditions, any object in nature, human beings, tends to preserve its existing condition. Similarly, organizations tend to continue in their current condition in the absence of a need to require change. Causes of organizational change may vary depending on time, place and organization. Environmental changes, inadequate communication within the organization, crisis and conflict within the organization, low organizational performance, the need for change in organizational culture, changes in laws and regulations, technology-supported developments can be specified as the reasons for organizational change (Töremen, 2002: 190).

The causes of change can be categorized as external (environmental change, law and regulation, technology) and internal (lack of communication, crisis and conflict, poor performance, cultural change). Organizations go into a change process in order to find answers to one or more of these reasons, depending on the magnitude of the problems they encounter. Zeffane (1996) argued that there are factors that can and cannot be controlled for organizational change. Regarding controllable elements, it should be noted that every organization has five main leverage points

that can affect morale and performance. These are stated as organizational culture, the manager's ability to solve complex problems, group approach to decision making and action, strategic preferences and structural arrangements (Zeffane, 1996: 36). It should not be ignored that the compatibility of these regulations with each other will affect the outcome of the change.

Many different factors that necessitate change in organizations are mentioned. However, it is possible to divide the reasons that affect the change into two as internal and external causes. What these reasons are may vary depending on where the change occurs and its nature. Depending on the type of change, the situations that necessitate change may differ (Erdoğan, 2002).

Internal Factors: Internal reasons that force organizations to change are related to situations and events related to the internal functioning of the organization. Factors such as low productivity, decrease in sales, morale and motivation level, level of conflict in the organization, increase in the education level of employees, expectations of employees cause organizational change (Koçel, 2013). Changes in the structural elements of the organization, changes in its technological elements, changes in the human element are other internal reasons that force organizations to change (Erdoğan, 2002). Ülgen (1989: 174-176) expressed the impact of various changes in business conditions on organizational change. These internal changes are growth, mergers or buying and selling of companies, a decrease in sales volume or profit, a change in top management, development in the field of management and examples of successful organizational change practices, some organizational deficiencies reaching a significant and disturbing level.

Sometimes, changes may occur within the organization as a trigger for each other. This interaction can be handled under the title of internal causes. For example, a change in the organization's structure, purpose, policy, reward-punishment systems or employee behavior, skill, attitude and expectation; the technology used and the change in the goods or services produced may cause another change and create a domino effect (Basım, Şeşen & Çetin, 2009: 17). The internal reasons that push the organization to change are classified as follows (Ersen, 2005: 38-39):

- Developments in management philosophy and approach.
- Employees who want more authority and responsibility.
- The development of professionalism.
- Changes in job content and definitions.
- Transition to lean organizational and horizontal organizational structure.
- Dissemination of teamwork.

- Development of organizational culture.
- Personal competencies.
- Integrated management philosophy.

External Factors: Koçel (2013) stated that the external reasons affecting the change and every change in the external environmental factors that affect the activities of the organization will be a cause of change for the organization. Continuous and rapid changes that may occur in the external environment affect and force organizations to make a continuous change. According to the author, the main external causes are technology, competition, economic conditions and social, cultural and demographic conditions. In addition, changes in the physical environment such as change in legal environmental conditions (Ülgen, 1989: 172), geographical situation, settlement order, climate and social changes (Erdoğan, 2002: 23) can be given as examples of external causes that affect change. The external factors that make the change necessary are expressed as follows (Vardar, 2001: 17-20):

- The development of communication and the increase in the importance of communication.
- Developments in information and production technology.
- Increasing globalization.
- New trends in marketing and the emergence of new markets.
- Changing customer profile and customer expectations.
- Changing organizational structures and systems.

Actors of Organizational Change

Organizational change is a comprehensive process that affects the members of the organization, the structure of the organization, and business relations. For this reason, there may be more than one factor in the organizational change process. In this sense, organizational change is a process in which people inside and outside the organization take part and contribute. Change leader, employees, change agent, consultants and managers are considered as factors involved in organizational change.

Change Leader: Leaders managing the change process are part of the change process. Leaders try to ensure that people use their talents and competencies for change in the change process. They are also responsible for creating the necessary environment for people to put forward ideas and take responsibility in the change process. The characteristics of effective change leaders are as follows (Moran & Brightman, 2000: 68-69):

- They frame change in terms of its impact on the individual as well as its results. They influence others to align themselves with new organizational change and provide the necessary resources. At the stage where change takes root in culture, they create an

environment that allows people to test new change, produce suggestions, try new methods, and exhibit some dysfunctional behaviors.

- They manage their change efforts with every word and action. They are role models of the organization. Change leaders have the responsibility to create compelling and legitimate business reasons for change, as well as identify and transcend potential sources of resistance.
- They demonstrate a constant dedication to make change happen. They focus on results, success, analyze the causes of failure, and encourage others to try again.
- During the establishment phase, they interact with individuals and groups to explain who, what, when, where, why and how they will make the change. Change leaders interact with others to legitimize necessary changes, encourage challenges, and answer questions. Change leaders are aware of the skepticism of people, as well as recognizing that some accept change early, while others need to be persuaded.

Employees: Another factor that is most affected by organizational change and can affect the process the most is the employees. Employees participate in change at different levels such as habitual attitudes and behaviors, lack of confidence, avoiding uncertainty and not expressing opinions (Çapraz, 2009). If the employees are not guided towards the desired goals with the change process, or if they show resistance, they may disrupt the change process. For advocates of managerial approaches to change, people are not only considered "external enemies" but also "internal enemies". One of the consequences of change is confusion, and people can do one of three things if they are not clearly communicated (Diefenbach, 2007: 130). *(i)* Do not dare to give up something and run out of trying to do everything, *(ii)* They make their own decisions to hold and give up, *(iii)* They ignore all that has been done in the past. Employees can be shown as the primary factor in the success of the change process. As a matter of fact, the change process will affect the employees, the change will be carried out with the employees, and some employees may leave the organization as a victim after the change.

Change Agent: Another important actor that plays a role in the organizational change process is the change agent. Burnes (2004) defined change agents as persons responsible for directing, organizing and facilitating change in organizations. This task can be difficult in large and comprehensive bureaucratic structures (Massey and Williams, 2006). Doyle (2001) expressed the issues concerning change agents working in high speed and discontinuous change environment as follows (Massey & Williams, 2006: 669):

- The suitability of the change agent,
- Skill ability,
- Individual motivation reasons for a change initiative,
- To exempt change attempts from sanctions,
- Management pressure by employees,
- Determining the correct management level,
- Capacity of change projects,
- The personal pressure of individuals to undertake change.

Consultants: The people who are consulted for their opinion, knowledge, guidance and expertise on a business or a subject during the establishment phase of the organization are called consultants. Increasing areas of expertise have brought consultants to the forefront in recent years. Although the value that consultants can add to a business has long attracted management attention, the critical approach to the consulting process is relatively recent. However, the growing interest in consultants has also led to a growing critical debate. Partially, this interest reflects the expansion of the consulting industry. Consultants are busy developing ideas with applications and techniques. These practices and techniques have been developed as models and methodologies that express logical formulas for applying complex and ambiguous organizational changes to managerial clients (Fincham, 1999). Organizations can obtain techniques and methodologies that cannot be obtained through their own information and communication channels by obtaining consultancy services.

Managers: Organizational change decision is made by the top management of the organization due to the need to adapt to the environment, to respond to competition or for any other reason. Decisions such as when the process of change will start and when it will end are taken by managers. According to Kotter (2007), a major change seems impossible without the support of senior management. (Saka, 2003: 491). Managers and employees perceive change differently. While both groups know that vision and leadership bring successful change, few leaders can see which employees are committed to change. Senior executives view changes as an opportunity to take new professional challenges and risks, advance their careers, and strengthen the business by aligning operations with strategy. However, for many employees, including mid-level managers, change is not seen as a wanted or welcomed situation. Hence, this situation is destructive, intrusive and destabilizing (Strebel, 1996). In order to eliminate these negativities, it is important that the top management, together with middle managers, make the employees a part of the change decision and include them in the change process.

The Importance of Organizational Change

In the current global industry and economic conditions, organizations had to make changes in order to continue their activities. Organizations must adapt to new technology and competition at local and national levels and react quickly to the global revolution to survive. Sometimes it is difficult to impose change on employees. Adapting employees to the new working conditions can be futile. Therefore, everyone agrees that change is not an overnight event and the transition process will not be easy. However, organizations fail to promote the change they have successfully planned and paid a high price. Failure can lead to loss of market share and reputation. Even worse, it can result in the loss of key personnel and the motivation of employees and managers (Edmonds, 2011). Before applying organizational change, it is necessary to analyze the dynamic aspect of organizations and why organizational change is necessary. In practice, an organization is in a continuous process of change and development. As organizations grow day by day and business conditions change, the organizational structure should be adapted to the required conditions at regular intervals. A structure that can take this change process in the best way should be established. (Ülgen, 1989).

Organizational change can be called a separation between life and death for organizations. Organizations that can manage/direct change can prepare for the future by protecting their own lives. It is inevitable for organizations that cannot understand and prepare for change to be at the beginning of the end (Bensghir & Leblebici, 2001). Especially, organizations affected by factors such as global financial conditions, competition, technological developments, variety of goods and services, changing and becoming aware of customers, society and employees can maintain their existence as long as they can adapt to the internal and external environment. New formations brought about by globalization in the political, economic, technological and social fields necessitated continuous change in the forms of production, business and competition of organizations. As a result of the change realized, organizations need to turn the opportunities into advantage and overcome the threats (Kocabaş, 2005).

Types of Organizational Change

The fact that the changes that occur in the internal and external environments of organizations have a multi-dimensional structure requires the concept of organizational change to be evaluated in different ways in terms of characteristics such as quality, quantity, scope and realization form. There are many types of organizational change that are similar in content in the management literature.

In order to better understand the change in organizations, it is useful to know the classifications made regarding the scope of the change and the time to realize the change. Organizational change types that are heavily mentioned in the literature are as planned-unplanned change, macro-micro change, sudden change-change over time, proactive-reactive change, active-passive change, evolutionary-revolutionary change (Basım & Şeşen, 2007: 8-9; Koçel, 2013: 790-791):

Planned-Unplanned Change: If the change that is desired to be made in the organization is planned, everything that is done in the process of realizing the change is decided in advance and the decisions are implemented. In unplanned change, the purpose, direction and stages of the change process are not determined in advance.

Macro-Micro Change: Macro change is the change made throughout the organization, and many strategies and techniques are used to increase the performance, effectiveness and efficiency of the organization. Micro change is the changes made in the subsystems of the organization. For example, the reorganization of work flow systems in the production department is a micro change.

Sudden Change/Change Over Time: In the type of change spread over time, organizations spread the realization of change over a certain time and try to reach organizational goals slowly. Organizations sometimes also make sudden changes in order to realize and implement change in a very short time.

Proactive-Reactive Change: Proactive change is that the organization estimates the changing environmental conditions and changes its activities accordingly, and is ready in advance when the predicted conditions are realized. In reactive change, on the contrary to proactive change, organizations change in order to adapt to the conditions they encounter instead of making changes according to the predicted situations.

Active-Passive Chane: In active change, organizations innovate, and with these innovations they affect and change their external environment. In passive change, organizations make changes in order to adapt themselves to the conditions that occur in their external environment.

Evolutionary-Revolutionary Change: Evolutionary change refers to the continuous change in organizational activities with small progress and the organization to reach the desired goals through evolution. Revolutionary change, on the other hand, is the change made in the habits of the employees in the organization, in the activities carried out in general, in the information systems and technology used by the organization, in the techniques used by the employees while doing their work, in the products

and services offered to the customers, in a way that includes organizational transformation.

STRATEGIC ORGANIZATIONAL CHANGE MANAGEMENT

The Fields of Organizational Change

Change is an action that becomes necessary for various reasons throughout the organization. These reasons may be related to situations arising from the external environment or the internal environment of the organization. It is stated in the literature that organizational change generally takes place in technology, culture and organizational strategy. However, it may not be a correct approach that organizational change is only about one issue. Because the mentioned issues are generally closely related to each other. Therefore, an effective organizational change can only be possible with an environment of change that takes into account the relationship of all issues with each other. The fields of organizational change are classified in the literature as follows.

Strategic Change: Strategy is basically expressed as the preferred roadmap for achieving goals. In cases where the goals change, it is essential to make some changes in the preferred road map. The need for change may arise from the organization's environment or from the internal functioning of the organization. Internal functioning is generally related to internal situations such as performance level, competitiveness with competitors, skills of senior management (Özkara, 1999). The point that should be considered here is that organizational change should be in parallel with the specific structure of the organization, the organizational technology level and the organizational culture. On the other hand, it should not be overlooked that strategic change is a process that cannot be separated from the structure, technology and culture of the organization (Burnes, 2004).

Technological Change: Technological change can be expressed as a significant increase in the technical performance of a technology structure or the emergence of a completely new technology. In this context, while the first stage of change indicates the development of existing technology, the second stage refers to the technological progress towards fundamental change. Technological change at the organizational level takes place on two main issues. The first is the change in production technologies and the other is information technology. Production technology is generally related to the efficient and productive production of goods or services. Information technology, on the other hand, is associated with the acquisition of information in a short time and clearly in order to improve organizational functions and adaptation with the external and internal environment of the organization, classification and processing

(Özkara, 1999: 71). In particular, the development of information technology in the period we live in is important, both in production technology and on the organizational culture and structure. In addition, these elements that interact with each other directly or indirectly are also effective in maximizing the profits of organizations and increasing their competitiveness.

Structural Change: In the current business life conditions, organizations are faced with developments and changes in the external or internal environment. Therefore, organizational structure and functions related to the organization need to be redefined. As mentioned before, advances in informatics make it necessary to revise the organizational centralist structure. In this context, the change in organizational structure necessitates the re-establishment of the relations between the activities carried out in order to reach the organizational goals and the human resources performing the relevant activities.

Cultural Change: Basically, organizational culture is the set of main assumptions that the organization realizes during its adaptation to the external environment and its internal integration and conveys to the members who have just joined the organization in the most effective way by perception, thinking and feeling (Schein, 1990). In this context, organizations are considered as an open system related to their environment. In addition, it can be said that the organizational culture is similar to the characteristics of the society and differs from other organizations with the solution suggestions it put forward during the internal integration phase of the organization.

Organizational Change Process

Organizational change process and its phases can be categorized into five main groups according to previous studies. These stages can be listed as the elimination of resistance to change by making the change decision, determining its scope and ensuring its acceptance, and the issues that senior management should resolve before and after the organizational change implementation. During the development of change policies and the examination of the current structure, it has been argued that there is a situation to be discussed with the senior management while examining the goals and policies of the organization by experts (Ülgen, 1989). Ülgen (1989: 187-192) describes the stages of change as follows:

Assigning organizational change responsibility; the first thing that needs to be done in the process after the organizational change decision is made in the organization is to assign the responsibility of change to a person, committee or an expert institution.

Examination of the existing structure; the first thing that the person, committee or expert who takes responsibility for organizational change should do is analyze the organizational structure. Reviewing the current situation is important at this stage.

Preparation of the optimal structure; after examining the existing organizational structure, the stage of preparing the optimal structure suitable for the short and long term goals of the organization is started. The optimal structure should be able to eliminate the shortcomings of the existing organizational structure.

Adapting the ideal structure to the existing structure; the implementation of the ideal structure in the short term completely will cause the deterioration of the relations in the human resources of the organization and loss of morale. The change made gradually in the long term will eliminate the problems that may be encountered during the implementation of organizational change.

Implementation of the change plan; one of the most important and difficult tasks for the management is to ensure that the new organizational structure is adopted by the employees. Employees can resist change and this problem needs to be resolved.

Strategic Organizational Change Management

Organizations have to find solutions to changes in their environment, anticipate possible changes and develop ways to manage change. The concept of change can also be examined from the perspective of continuity and resource. According to the continuity approach, change can be evaluated as a process that is not predicted in advance or can be noticed after the change occurs. According to the resource approach, change is a transformation process that is initiated consciously by the senior management, supported by its management or socio-economic forces and accelerated. Change can be managed successfully by considering continuity and resource characteristics together (Yeniçeri, 2002). Many organizations are faced with changes and difficulties in implementation in certain periods of their life curves. So that organizations cannot perform change actions to a large extent although they allocate their resources to change (Beske & Stallings, 1998: 9). According to researches, nearly 80% of change projects result in failure. As a result of examining the reasons for this situation, researchers face two types of problems. The first of these is to focus on the change itself rather than the performance increase that may arise as a result of change, and the information processing processes are not combined with other processes. The other is that the human resources that will make the change are not cared enough and beignored (Chu, 2003: 506). The methods that can be used to achieve

change in organizations can be explained as traditional or planned change with the most general classification.

Traditional Change: It is a method of change that prioritizes scientific methods and assumes that change will occur spontaneously through scientific means. The advocates of traditional change emphasized that the issues such as supporting the administration with strong staff, making scientific principles widespread, and validating the scientific advisory policy will make the change happen. While the role of science in change is not ignored, the assumption that science will make change by itself is not accepted (Yeniçeri, 2002).

Planned Change: The forces inside and outside the organization can force the organization to change. The organization may not only react against change but also tend to accept it. Change strategies are required for the change to be made in a planned manner. In other words, the change should be carried out in a planned way (Özkalp & Kırel, 1996). In planned change, change activities are purposeful and adaptive. Planned organizational changes require a systematic set of processes for the organization to move from one state to another (Robbins, 2001). In the planned change process, firstly, the necessity and goals of the change should be determined and then put into practice by the managers. While doing this, it will be useful to consider the dimensions of change.

The goals of planned change can be considered in two categories. The first is about the development of the organization so that it can adapt to the changes that occur in its environment, the second is about changing the behavior of the employees. Since organizations are living organisms, they will respond to changes in their environment. When competitors develop a new product, important supply sources go outside the business environment, or similar changes occur, organizations need to adapt to the new situation. Employees can be empowered to encourage innovation, and business teams can be directed to exemplary planned change activities and respond to the change in the environment (Robbins, 2001: 542).

Strategic Organizational Change Process

Most major change initiatives produce only mediocre results, both for the purpose of improving the quality level and improving the organizational culture. Especially many managers fail to realize that the concept of transformation is not an event but a process. Change is a process that progresses in successive phases and takes time. Pressure to speed up the process will only lead to failure.

The goal of organizational change is to leave the old situation in order to reach the new state and enter a transition process to replace it. This

process can be summarized under three main headings as preparation for change, realizing / implementing change and reinforcing change.

Preparation for Change: The process of preparing for change begins with senior management recognizing and accepting the need for change and getting ready to identify steps to take. But for change to occur in an organization, everyone, not just the managers, must be open to thinking and innovating (Yalçın, 2002: 4). Determining the vision, strategies and methods for change, forming a team to manage change, developing change plans are applications that can be done in preparation for change (Garvin & Roberto, 2013: 28-30):

Determining the vision, strategies and methods for change; after the change decision is made, necessary precautions are taken for the successful implementation and finalization of the program. Which types of strategies to be used and which policies to follow are planned separately. An organization that tends towards organizational change should be able to see in which direction its business is going in the short, medium and long term in the rapidly changing world conditions; develop vision and mission values by making predictions about the future; should reorganize its organization by determining new development strategies according to this determined vision and mission. In order to prevent the organization from failing, attention should be paid to ensuring that the values and behaviors expressed by the management are consistent with each other, do not interfere with each other, do not engage in inappropriate activities, establishing long-term perspectives, ensuring coordination between the strategies and techniques applied and other management activities, and special solutions should be developed.

Forming a team to manage change; management is not just the function of a corporate executive and military commander. It is also the function of the workshop foreman and company commander (Koontz & O'Donnel, 1959). No matter how charismatic the individual is, he/she cannot develop a vision alone, communicate with people who will reach the critical majority, or eliminate all obstacles alone. Employees must be a part of change in order to achieve a successful cultural change. (Yalçın, 2002: 28).

Developing change plans; change plans are prepared in accordance with the characteristics of the organization by using standard methods and models determined for change. The change process of the organization is a process that can be achieved through the collective work of not only managers but also all members. The preparation phase of change plans should not be reflected as a process in which only managers' opinions are taken into account and employees only comply with them. For this purpose, methods are determined to get the opinions of organization

employees and their participation in the preparation of the plans is ensured while developing change plans. Employee involvement in plan preparation enables them to own and take responsibility for the change process and increases their motivation and commitment to the organizational change process (Zeffena, 1996: 42).

Actualizing the change: The vision and all strategies for change were determined, all employees of the organization were prepared for change, change plans were made and a team to manage the change was formed at the end of the preparation process. The change cannot be started until the preparation process is completed. Because deficiencies in the preparation process can cause important problems in the process of realization of change. Implementation of change plans, elimination of deficiencies in plans, managing resistance to change efforts can be specified as the applications that can be made in the process of realizing the change.

Implementation of change plans; practices implemented during the implementation of change plans rather than those prepared before cause employees to think that the prepared plans will not be followed and may cause more concern than thought. Therefore, the prepared plans should be followed and care should be taken to share this situation before the changes are implemented when there is a need for a change. Implementations aimed at change should not be expected to yield positive results in a very short time. Because individuals need time to learn to behave differently. In the transition period, the change agent can be determined, and different management structures can be created to monitor the results and intervene when necessary. Special project managers and committees can be determined in the management of the transition period (Yeniçeri, 2002: 1).

Elimination of deficiencies in plans; even if it is prepared with the participation of all employees, implementing the plans will not work perfectly as written on paper. As a result of the deficiencies and mistakes that may arise during the application, the need for corrections in the plans may be felt. This need should be resolved first with the team managing the change, then with the relevant department and the plan changes should be announced. This method allows employees to believe that the plans will be followed in the change process and ensures that they will not experience any unexpected uncertainty. However, care is taken that the changes made in the plans do not deviate from the vision and strategies determined during the preparation process.

Managing resistance to change; behaviors such as preventing the change aimed to be realized within the scope of the organization, distrust, doubt or preventing change are expressed as resistance to change. According to general belief, resistance is considered as the biggest obstacle

to change. Therefore, those who make the change work hard to eliminate this resistance. Removing resistance to change is perhaps the most difficult phase of the change process (Yalçın, 2005: 105).

Consolidation of change: The realization of the plans prepared in detail and put into practice does not mean that the change process has been completed. There is always a longing for the past in the organization for various reasons. Complacency should not be created until the changes that are made are well placed. Otherwise, the acceleration gained may be lost. It should not be forgotten that all these efforts are fragile until the change practices reach a new balance and become embedded in organizational culture. The permanence of change can only be achieved if the changes are applied for a certain period of time and everyone adopts and gets used to them. For this reason, attention should be paid first to the examination and analysis of the feedback and then to the necessary corrective actions.

Examination and analysis of feedback; at this stage, it is determined whether the planned and desired results have been achieved at the end of the change process. This may be possible by evaluating whether the goals determined at the beginning have been achieved one by one and measuring the productivity increase of the organization. In addition, feedback mechanisms can be operated with questionnaires and interviews to get the opinions of all employees. The data obtained and the solutions developed through feedback should be examined first by the change team and then by the general management, and if necessary, additional solutions should be developed (Yalçın, 2005).

E*stablishing regulatory precautions;* results from the examination and analysis of the feedback data should be carefully evaluated. Continuation of the setbacks may result in not adopting the situation obtained as a result of the change and retrospective longing. This situation creates morale and unwillingness in employees. If the initial motivation for change changes in the process with some problems, this should be corrected by providing supportive training and various resources. Organizing private meetings, providing recreational opportunities and determining incentive prizes (compliments, bonuses, award dinners, etc.) can be preferred as useful practices in this respect.

DISCUSSION

Change refers to a process that can be defined as a planned or unplanned, regular or irregular transition of a system or situation from one state to another. The source of change in organizations, which is seen as a social system, is the search for more efficient, higher quality, more economical and more competitive production and service in order to keep up with the changes taking place inside and outside the organization. Today, change makes itself felt more clearly in every field. Adapting to

change in increasing importance and frequency is also becoming more valuable day by day. Changing conditions force individuals, families, organizations, society and countries to change in order to survive. In this process, those who successfully complete the change and adapt to the changing conditions can continue their lives.

In today's world where the flow of information accelerates and the variability of environmental factors increases, the speed and necessity of change are increasing every year. Organizations have to provide competitive advantage in order to maintain their continuity in the globalizing world. In this sense, organizations have to change themselves and therefore bear the consequences of this change in order to adapt to the change that occurs in the ecosystem in which they are located. Global markets and global competition understanding that emerged with the change made it compulsory for organizations to make improvements, developments or radical changes in their structures, management styles, markets and many similar areas. By making radical changes in the management mentality, serious applications have been started in organizational change. Nowadays, organizations should be able to anticipate the signals of change and gain the ability to transform change from a threat to an opportunity in order to continue their existence in the future. In this context, it is important for organizations not only to follow the change but also to direct change, to be able to intervene in change, to evaluate opportunities correctly and even to establish an advantage over their competitors by turning threats into opportunities. Organizations should be able to turn it into an opportunity and manage change instead of avoiding or rejecting change.

In the organizational change process, organizations are expected to have change techniques, methods, strategies, a shared and effective vision, an effective leader, necessary technical knowledge, qualified managers and employees to help them manage change. Because organizational change sometimes refers to a small change in a department, sometimes it may require a major radical change, as in change engineering. The change to be made will allow the organization to continue its existence in the current conditions and in the future if the change is supported by all functions, structures, techniques, methods, strategies, vision, managers, leaders and employees. Otherwise, the change will not reach its true meaning and purpose and will be short-term and will not be able to carry the business into the future. The most important way to successfully implement change management in organizations is to overcome the resistance to change. In this regard, appropriate strategies need to be developed to overcome resistance to change. Preparations should be made Accordingly and also the strategies developed should have characteristics suitable for changing environmental conditions and organizational

structure. On the other hand, it would be appropriate to develop and implement change strategies that will support the change management process in order to overcome the resistance to organizational change. At the same time, the healthy functioning of change management in organizations will determine the appropriateness of the strategies to be developed in the organizational environment as a whole. Change management in organizations is a continuous process and this process should show a feature that includes the strategies implemented in order to achieve a healthy change. Therefore, perceiving the obstacles against organizational change management approach in overcoming this process, supporting organizational change efforts and developing change strategies are seen as critical in terms of managing the process. The reasons for change of organizations should be taken into account and adaptation to the renewed environment should be made permanent.

Implications for Professional Practice

In order for all activities and interventions to be coordinated and consistent after change process, the change model applied must be compatible with the organization's business strategy and vision (Victor and Franckeiss, 2002). It is desirable that creating a strategic position against the external environment by including all organizational elements into the process applying effectively in the change model. Strategic organizational change management, which considers variables such as organizational culture, organizational language, management perspective, communication, employees' perceptions, leader behaviors, organization vision and goals, will serve the desired change goal more.

Rajshree Agarwal and Constance Helfat (2009), as a starting point for future research, describe "strategic renewal", which is broad enough to encompass all the possibilities of strategic renovation and separate this process from strategic change in general. The authors noted that strategic renewal could involve a range of accelerating situations, including ever-increasing changes, discontinuous transformations, and technological change. In addition, the authors argued that strategic change is intensely intertwined with many dimensions of change, including competition, firm resources and capabilities, organizational structure, and knowledge, in many examples of strategic renewal in their study.

In the research conducted by Nonaka and Takeuchi (1995) taking into account the organizational information transfer model, Bloodgood and Morrow (2003) specifically suggest that the implicit and explicit knowledge levels required to implement new strategies are the main determinants of firm performance after the strategic organizational change process. However, Bloodgood and Morrow (2003), who determined that the limiting and facilitating features of the environmental structure and the

degree of internal awareness have an instrumental effect on an organization's strategy formulation process, explained that it is important to consider the implicit and explicit nature of organizational change strategies and information resources when designing implementation strategies.

Fiss and Zajac (2006), in their study, aimed to develop a symbolic management perspective on strategic change using data from a sample of contemporary German companies to predict and test the premises and consequences of how firms frame strategic change. In this study, the researchers sought support for their predictions that firms use a specific framework language that better suits different stakeholder preferences in order to achieve positive market responses to institutionally appropriate change frameworks. Fiss and Zajac (2006) suggested that the founding sensibility of strategic changes can be significantly shaped by firms' efforts to make sense through specific forms of language framing and separation.

Cadwell and Gould (1992) stated that it is vital to develop strategies for vision, measurement, leadership, to provide trust, to improve communication, to create an efficient team for change, and to create a structure or model for change, so that an effective organizational change takes place. Supporting this, Coban, Ozdemir, and Pisapia (2019) found a very positive relationship between senior managers' strategic leadership levels and organizational change management capacities. Determining a high level of positive relationship between strategic leadership and organizational change management, the authors explained that strategic leadership sub-categories are significant predictors of all sub-categories of organizational change management. In another study, in which they tried to reveal the effect of leadership style on organizational change, Long and Mao (2008) found that transformative leadership had a significant and positive effect on both organizational change and organizational performance.

Some of the issues listed below regarding the management of organizational change can be suggested for both managers and employees in this study, which is theoretically carried out in a theoretical conceptual framework within the scope of literature research:

❖ It should be accepted that the change process is not an easy process for any organization. Before the process, managers should be provided with training on organizational change management and / or the change process should be conducted under the consultancy of an organizational change management expert.

❖ If a change management specialist is appointed from outside the organization, the relevant specialist should not come to the fore

in communication with the institution staff, and should stay behind the managers and even the change management team. The change management specialist should not manage the process, but should provide training / support to those who manage it.

❖ A change management team should be formed within the organization to ensure coordination and feedback of efforts throughout the change process. During the change process, the members of this team should meet at regular intervals for the coordination of the process and carry out the process by reducing their workloads in their previous job areas.

❖ The change management team should include managers from various levels, change management experts / consultants from outside the organization, and other employees who are not at the management level.

❖ Change must occur gradually and be carried out as a process of progress from the bottom up. Employees should be supported by the management and be motivated to change. Management staff should inform about the process and benefit from group dynamics.

❖ The organization should have sufficient resources for change, and previous experiences should be examined by turning crises into opportunities. A slow and generally proactive change process should be implemented, based on the system approach that covers all dimensions and dynamics of the organization.

❖ Change programs should not be generalized. It should have a flexible feature that can be adapted to the department, unit or working group. Social and human values should be the basis of the change process that should benefit from social and behavioral sciences, and it should be far from ordinary and have a high level of convincing.

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CHAPTER VII

THE EFFECTS OF COVID-19 ON CONSUMER BEHAVIOR

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1. INTRODUCTION

It was noticed that a disease started in China at the end of 2019. It was observed that the symptoms of this disease were initially similar to those of the flu. Patients generally complain about high fever, dry cough, fatigue, and joint pain. However, serious problems such as difficulty in breathing, septic shock, thromboembolism, and multiorgan failure can arise in the later period of the disease. Thus, intensive medical care can be necessary for 15% of patients (WHO, 2020a).

Many people started to come to hospitals with the same complaints in a short time. When the origin of disease was investigated, it appeared that a different type of coronaviruses caused this disease. The World Health Organization (WHO) named this virus as COVID-19. The scary things about this virus were the rapid spread of the virus, the fatal outcome in the elderly and people with chronic disease, and the lack of vaccine to prevent the disease.
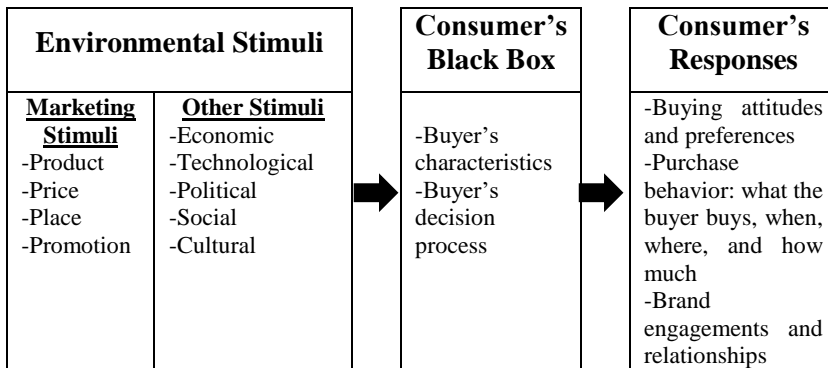
Since COVID-19 spread the whole world suddenly, WHO declared COVID-19 epidemic turned into a pandemic on March 11, 2020. Nowadays, almost 77 millions of people have been infected by COVID-19 and 1,7 million deaths have been recorded in worldwide (WHO, 2020b). For this reason, governments have taken serious precautions such as travel restrictions, internal movement restrictions and curfew with the aim of slow down the transmission rate. Thus, COVID-19 has not only threatened the human health but also economic and social life of people. While COVID-19 has shaped business and daily life with its own rules, the only thing people can do is to adopt the restrictions and precautions related with COVID-19 into their lives. Therefore, these outcomes of COVID-19 pandemic have had a significant impact on consumer behavior and consumers started to

behave differently than usual. Thus, in this study, the effects of COVID-19 on consumer behaviors were explained in detail.

2. COVID-19 AND CONSUMER BEHAVIORS

Every consumer may show different reactions to the same marketing efforts. Understanding these various reactions of consumers has been significant for organizations because the success of marketing management has been closely related to understanding and predicting consumer behaviors. Therefore, many academicians have been working on consumer behavior. The stimulus-response model which was developed by Kurt Lewin has been considered as the basic model to interpret consumer behavior (İslamoğlu & Altunışık, 2010:25). The stimulus-response model is shown below in Figure 1.

Figure 1. The Stimulus-Response Model

Environmental Stimuli		Consumer's Black Box	Consumer's Responses
Marketing Stimuli -Product -Price -Place -Promotion	**Other Stimuli** -Economic -Technological -Political -Social -Cultural	-Buyer's characteristics -Buyer's decision process	-Buying attitudes and preferences -Purchase behavior: what the buyer buys, when, where, and how much -Brand engagements and relationships

(Kotler& Armstrong, 2018:159)

As it is stated in Figure 1, consumers responses have been shaped by environmental and personal factors (Kotler& Armstrong, 2018:158). Environmental stimuli are composed of marketing efforts and other environmental factors such as economic, technological, political, social, and cultural issues one faces with. These environmental stimuli are known to have a significant impact on consumer behavior (Mucuk, 2010:26). It has been observed that consumers give different responses to the same marketing and environmental stimuli. Because no one properly predicts the reactions of consumers toward these stimuli, this model has called as consumer's black box. The decision-making process in consumer's black box is strongly influenced by characteristics of consumers such as cultural, social, personal, and psychological features (Kotler& Armstrong, 2018:158). Thus, both characteristics of consumers and environmental stimuli shape behavior of consumers.

Stimulus-response model is useful for understanding why consumers have behaved differently during the COVID-19 pandemic process. COVID-19 pandemic has had significant effects on both environmental stimuli and consumer's black box, as a result, consumers have given different reactions during pandemic.

3. COVID-19 AND ENVIRONMENTAL STIMULI

COVID-19 caused significant differences in consumer behavior by changing environmental stimuli. The fast transmission rate of pandemic and its unpredictable outcomes related with health of patients firstly forced governments to act for the protection of their citizens. Hence, governments put significant precautions into practice. These precautions have closely been associated with social and economic life. Thus, COVID-19 has had tremendous impacts on political, economic, and social environmental stimuli.

Responses for COVID-19 were started with various governmental implementations. Since this virus primarily appeared in China and then spread to other countries, policy makers considered that travelers carried this virus over long distances (Fenichel, Kuminoff &Chowell, 2013:1). Previous studies investigating other infectious disease such as Avian flu and H1N1 influenza showed the role of travel in transmission of disease across countries (Grais, Ellis, Kress & Glass, 2004:127). Because travel restrictions kept away infected people from a particular area, governments applied travel restriction step by step in order to protect public health (Epstein, Goedecke, Yu, Morris et al, 2007:1). In the first stage, health status of passengers was checked by measuring fever with thermal cameras at airports and terminals. The passengers who had high fever were not allowed to travel. In the second stage, both arrival and departure trip to other countries with high number of cases were completely banned for a while. Thus, governments prevented susceptible, latent, or infected people from entering their territories. In the third stage, governments declared that travel within the country is banned temporarily.

Internal restrictions of governments did not only include travel limitation. Governments decided to close to schools, sanctuaries such as mosques, churches, and temples, restaurants, cafes, cinemas, theatres, malls, and wedding halls to hinder public gatherings (Hale, Angrist, Kira, et al. 2020:3). In addition, governments decided to close businesses where people can stay in close contact such as beauty salon, hairdresser and barber.

Governments segmented their citizens as hazard group. For example, in Turkey, people older than 65-year old and people younger than 20-year-old, people with chronic disease and pregnant women were evaluated as hazard group and they were imposed curfew for days and weeks with the aim of protection of this group. In addition to hazard groups, for a predetermined time, governments extended curfew to cover everyone in order to get under control of domestic transmission of disease. Governments have recommended their citizens to obey the rules of social distance with stimulus announcements (Keane & Neal, 2020:117). Criminal sanctions such as fine were imposed on those who did not comply with the restrictions.

In addition to social life, governmental restrictions affected business life dramatically. Due to the governmental restrictions many organizations were obliged to close or diminish their working hours. Employers had to lay off some of their employees to adapt to the new conditions. Many people lost their jobs. During pandemic, many factories and production centers had to interrupt production due to the curfew implementation. In addition to curfew, governmental trade restrictions with other countries affected supply of raw material negatively so production disruptions occurred. On the one hand, decline in production and limited supply caused to increase in prices of products on the other hand many people lost their incomes totally or their income diminished, therefore pandemic has resulted with economic downturn for many countries (Cranfield, 2020:2).

Consumers have striven to continue their daily lives within political, economic, and social constraints. These constraints have also resulted in increase in price and limitation of place where people do shopping. During the pandemic, consumers began to live a completely different life than they were used to. Since COVID-19 pandemic has changed both marketing and environmental stimuli in a nonnegligible scale, the changes in environmental stimuli have brough about variation in consumer decision making process. Thus, consumers have showed different consumption behaviors to cope with this new process.

4. COVID-19 AND CONSUMER'S BLACK BOX

The black box is a metaphor which is used to explain the decision making process of consumers. Just as nothing can be seen properly in the darkness, reactions of consumers are not predicted exactly. Thus, consumer's evaluation of environmental stimuli is called as black box. Characteristics of consumers and decision-making

process of consumers influence consumers' reactions (Kotler& Armstrong, 2018:159).

Based on Engell, Kollat and Blackwell Model (1978), decision making process consists of five steps (Tan, 2011:2911). Decision making process starts with the identification of need. After the problem is recognized, consumers search for the ways how they satisfy this need. They gather information about alternatives. At this step, consumers can benefit from commercial information which is provided by organizations such as product content written on packages and business official website or advertising messages, as well as consumers obtain information from their social environment or they can make use of their previous experience (Kotler& Armstrong, 2018:177). Thirdly they evaluate the alternatives and determine which product they will buy to meet the need. The fourth step is related with purchase behavior, so consumers buy the products after assessment. Finally, consumers compare their previous expectation for product with the performance of the product. If expectation is met by the performance, consumers will satisfy, but if the opposite happens, consumers will become unsatisfied (Status & Seidel, 2019:37). Thus, the level of satisfaction affects the purchase decision in future.

Characteristics of consumers is important for consumer decision making process because consumers interpret information they collected from commercial and personal sources within their point of view. Consumers' characteristics is also significant in terms of the perception of environmental stimuli (Furaiji, Łatuszyńska & Wawrzyniak, 2012:78). In this way, consumers' characteristics play a vital role in explanation of different consumer reactions to the same environmental stimuli. Consumers behave with the effects of their cultural, social, personal, and psychological background. Thus, these factors form characteristics of consumers (Kotler& Armstrong, 2018:159).

Pandemic is evaluated as a kind of natural disaster. Like other natural disasters such as floods, hurricanes, earthquakes, fires or man-made disaster such as accidents, terrorist attacks and chemical contamination (Wolter, Dolan & Dooling, 2012:38), COVID-19 pandemic has tremendous impact on social, personal, and psychological characteristics of consumers. Firstly, social features including groups, social networks, family, social roles, and status of consumers affect consumer behavior by influencing consumers' black box (Kotler& Armstrong, 2018:162). Although many people have to live an isolated life from other people within the framework of social distance

limitations in the pandemic process, they continue to get in touch with their family and friends by phone or digital technologies. Since accurate information is necessary to prepare disaster (Kapucu, 2008:526), consumers communicate with other people in order to listen their coping behavior with pandemic. Besides, consumers acquire information from different sources such as government, media, doctors, and influencers (Akben, Özertan, Spaulding et al., 2008:3). Thus, consumers have regulated their behavior in the pandemic process according to information they gathered. Pandemic has changed the social role and status of consumers. During pandemic process, many organizations were closed temporarily, and consumers began to work at home. This condition has resulted in role transition. Many consumers started to do the things they had never done before such as cooking, baking, gardening, or tailoring. Consumers baked their own bread and made masks to protect themselves and their families from disease. This trend has been valid for services. Consumers cut, dyed, and shaped their hair or shaved their beard. Thus, this co-creation activities have turned consumers into prosumers (Kirk & Rifkin, 2020:126).

In addition to social factors, COVID-19 pandemic has influenced consumer personal features. Personal features are listed as occupation, age, economic situation, lifestyle, and personality and self-concept (Kotler& Armstrong, 2018:167). Due to the fact that many businesses have shut down or preferred to diminish their spending by decreasing the number of employees, many people have lost their job. On the other hand, many people started to earn less money than usual owing to economic downturn. For this reason, consumers have managed with frugality (Voinea & Filip, 2011:16) and they started to prefer cheaper brands, and by this means they planned to decrease their expenditures (Kaytaz & Gul, 2014:2701). Not only economic restrictions but also social restrictions have forced consumers to change their lifestyle. Thus, these outcomes related with pandemic have influenced personal characteristics of consumers.

Finally, COVID-19 pandemic has influenced psychological features of consumers such as motivation, perception, learning, attitudes, and beliefs (Kotler& Armstrong, 2018:169). Like other disasters, pandemics are strongly associated with negative emotions such as stress, risk, fear, panic and pain (Delorme, Zinkhan & Hagen, 2004:185). Consumers start to worry about insecure environment of pandemic such as job loss, scarcity of goods they will need and serious health problems about themselves, their family member, and friends. Thus, they consider they lose their power over everything and finally

they get panic (Arafat, Kar, Marthoneis et al., 2020:1). Emotions are important feelings which shape psychological characteristics of consumers such as motivation, perception, beliefs, and attitude. In addition to learning from previous experience or information acquired from other people, emotions guide people in their decision making process (Long & Khoi, 2020: 3). This explains why people behave illogically in case of panic. The density of emotions influences both consumer psychological characteristics and decision making process, so emotions motivate consumers to realize a particular action (Fridja, 1986). It is understood that COVID-19 pandemic has had a strong impact on social, personal, and psychological characteristics of consumers and these features have affected decision making process of consumers. Thus, consumers behave differently due to the extraordinary environment of pandemic.

5. CONSUMER REACTIONS TO COVID-19

Consumers have given different reactions for disasters. Regardless of disaster types, first consumer behavior is to prepare for disaster process. Disaster preparation is a necessity to reduce vulnerability of communities in case of hazardous outcomes (Kapucu, 2008:527). Thus, preparedness for disaster is very important for survival. In case of natural disasters such as earthquakes, floods, and hurricanes, it is suggested that every household should make a disaster plan. Before disaster happened, they should take protective precaution, determine the safety places and have emergency supplies (Mulilis, Duval & Lippa, 1990:360-361). Emergency supplies means that each household should have at least a three-day supply of food and water, flashlights, batteries, radio, toilet paper, matches and first aid kit (Wolter et al. 2012:40). Although pandemics are categorized as natural disasters, they are different from other disasters in their nature. To begin with, pandemics take much longer time and it is not known what time they will end totally. Besides, it is difficult for people to protect themselves against viruses because they struggle to fight against enemies which they do not see. Although people have faced with various pandemics throughout the history, COVID-19 differentiated from others in particular ways (Cranfield, 2020: 2). Firstly, the transmission rate of virus is so high and vaccine or cure for disease has not been found yet. Secondly, as a result of measures such as closure of schools, workplaces and stores, work from home, social distancing, and curfews to prevent or slow down the spread of the virus, it has interrupted to regular routine of business and daily life. Finally, all these outcomes of COVID-19 pandemic caused economic, social, and

psychological downturn. Thus, these consequences of COVID-19 pandemic have led people to behave differently than usual. Although consumers have reacted differently to cope with this new pandemic process, similar consumer behaviors appeared at different stages of pandemic. The stages of pandemics are listed as curfew, social distancing and new normal.

5.1. CONSUMER BEHAVIORS AT THE CURFEW STAGE

Many countries have taken strict precautions in order to hinder pandemic. One of the most efficient methods to minimize the spread of viruses in the society is the curfew implementation. Many countries announced curfew consecutively for different lengths based on the numbers of confirmed cases within their border. Inadequacy in explanation of rules and time of curfew, the possibility of prolonging time of ban and the worry about inability to access required products in curfew have triggered emotions such as stress, anxiety, fear, and panic in consumers. Thus, consumers acted different reactions such as panic buying, hoarding, impulsive buying, and misbehavior in shopping after the announcement of curfew.

5.1.1. PANIC BUYING

Panic buying describes unusual purchase of large amounts of products (Yuen, Wang, Ma et al. 2020:1). Panic buying is an expected reaction of consumers especially in emergency or crisis moment. Although this purchase behavior is illogical, human psychology and physiology, and social environment are responsible for this consumer behavior. When panic buying is explained in the light of psychology, it is known that particular emotions such as panic, stress, fear, and anxiety trigger consumers for panic buying. Consumers feel these negative emotions in case of the possibility of scarcity of products, feeling of insecurity and uncertainty, sense of losing control over situations (Arafat et al. 2020:1). These emotions activate primitive part of human brain. When this part of brain is used people generally lose their humanistic expression and start to behave irrationally in order to survive (Dodgson, 2020). In addition to human psychology and physiology, social influence has an important role in panic buying. Observation of other consumers' panic buying behavior encourages consumers for un-explained purchase (Wijaya, 2020:11).

Panic buying has been observed as a common phenomenon during disasters and economic crisis. It was seen in hurricane season in USA (Kulemeka, 2010), earthquake in Japan (Hori & Iwamoto, 2014)

and hyperinflation in Zimbabwe (Musvanhiri, 2017) and recently COVID-19 pandemic. Particular governmental implementations such as social distancing and curfew, and high number of confirmed cases gave rise to panic in consumers during pandemic and this led to panic buying behaviour (Keane & Neal, 2020:116). Consumers prepare themselves for the uncertainty of pandemics by purchasing products (Pennings & Grossman, 2008:438). Thus, they believe that they bring back control again, so panic buying is used as a risk reduction technique. However panic buying destroys supply channels. Extraordinary purchases of particular products result in stock-out situations and this prevents other people to access the products (Yuen et al. 2020:1). For this reason, panic buying is not socially desirable behavior. During panic buying, different consumer behaviors such as hoarding, impulsive buying, and misbehavior can be observed.

5.1.2. HOARDING

Hoarding defines the situation when consumers purchase more product than they need with the aim of later consumption. Different terms such as stockpiling, bulk buying and over purchasing can be used to define hoarding behavior. Generally hoarding behavior during disaster is an outcome of inadequate disaster management because limited, misrepresented, or exaggerated information mislead consumers and results in hoarding (Chen, Rajabifard, Sabri, et al., 2020:1).

Hoarding in crisis is different from hoarding disorder. Hoarding disorder defines a mental disease in which consumers accumulated non valuable items such as packages, papers, bottles, or trash and interfered their living area with these possessions (Frost, Steketee & Tolin, 2012:219). However hoarding behavior is motivated by psychological and economic concern during crisis. Firstly, consumers keep buffer stock of products due to the uncertainty about future conditions (Keane & Neal, 2020:116). These future conditions can be the risk of stock-out, expectation of price increase or movement restrictions to reach the product. Besides, Consumers want to decrease the numbers of shopping trip by hoarding (Cranfield, 2020:2). Especially in case of COVID-19 pandemic government announcements of curfew and social distancing encourage consumers for hoarding. IRI (2020) emphasized stockpiling behavior for health care, frozen products, dairy, packaged food, baby care products, paper product and home care product with the comparison to last year statistics.

Psychological factors such as autonomy, relatedness and competence are related with hoarding behavior (Chen et al. 2020:1).

Consumers want to avoid from regret if they cannot purchase products on time when product stocks are exhausted in the future (Arafat et al., 2020:1). For this reason, in case of the uncertainty of availability of products in the future, autonomy means consumers take control over environment again by over purchasing. In this way consumers try to reduce their anxiety and believe that they make environmental condition stable for themselves. Relatedness is associated with social learning theory. Consumers catch up with the trend of hoarding by observing others. Hoarding behavior of other consumers encourages consumer to over-purchase. This trend can be explained with herd behavior. Herd behavior defines the situation in which consumers are influenced by behavior and attitude of others (Chen, 2008:1977). Thus, hoarding becomes a social activity rather than an individual activity. Finally, competence defines the success of overwhelming the situations. Consumers are proud of themselves as they will keep themselves and their family safe by buying the products they may need in pandemic process.

Although hoarding is evaluated as a risk reduction behavior, consumers only regard to their individual welfare, not the society. But the negative impacts of hoarding on society should be considered. When consumers over purchase particular products for future usage, the scarcity of products begins, and other consumers cannot find products or need to spend more time due to visit different stores to find the products. In this way, these consumers take risk of virus transmission more. On the other hand, the scarcity of product increases the prices. Whether if other consumers find the product, they need to pay more money to purchase the product. Thus, governments should inform their citizens adequately to prevent hoarding behavior.

5.1.3. IMPULSIVE BUYING

Impulsive buying is used to define consumer desire for purchasing products spontaneously, and immediately (Rook, 1987:191). High impulsive buyers tend to decide suddenly to buy a product without thinking because they feel strong impulse for possession. (Rook & Fisher, 1995:306). Impulsive buying is generally regulated with emotions (Weinberg & Gottwald, 1982:43). Especially negative emotions such as depression, stress, sadness, boredom, and anxiety trigger consumers to purchase unintendedly (Rotmann, 2017:3) Consumers try to alleviate unpleasant feelings by purchasing (Duhackek, 2005:43). Thus, especially during natural disasters, impulsive buying of consumers has been observed to cope with the negative feelings sourced by disasters (Sneath, Lacey & Kennett-

Hensel, 2008:48). Regardless of closure of store, the continuity of shopping during COVID-19 pandemic can be explained by impulsive buying behavior of consumers.

5.1.4. MISBEHAVIOR IN SHOPPING

Consumer misbehavior is another type of emotion-oriented behavior which causes damage on consumers, other consumers, and retailers (Lennon, Johnson &Lee, 2011:119). Compulsive buying (Faber, Gary, Zwaan et al., 1995) and substance addiction (Hirschman, 1992) are evaluated as a type of consumer misbehavior which are harmful for consumers themselves. During shopping, consumers sometimes bother physically, and verbally other consumers and they harm organizations by vandalism, financial frauds, and discussion with employees (Fullerton & Punj, 1997:336). There are several explanations for aggressive behavior of consumers (Rose & Neidermeyer, 1999). Waiting in line to pay for a long time, rudeness and disrespect of employees and inadequacy in service expectation can be resulted with consumer misbehavior toward retailers. On the other hand, large crowds, the possibility of stock exhaustion and violating behavior of other consumers provoke consumer misbehavior toward other consumers. Consumer misbehavior has generally observed in black friday shopping (Lennon et al., 2011:119). However, because it has been an impulsive action, it can be seen any time when the conditions for aggressive behavior are met. Crisis and disasters are the conditions when the negative emotions rose up. Especially when curfew was announced and consumers had limited time for preparedness, this kind of misbehavior was observed in many countries during COVID-19 pandemic. Consumers fought over merchandise with other consumers and they forced employees to open the stores and if store owner did not open, consumers broke the windows and entered into the store and looted the business.

5.2. CONSUMER BEHAVIORS AT SOCIAL DISTANCE STAGE

Social distancing is one of the most critical stage of pandemic to decrease the transmission rate of viruses. Social distancing achieved this mission by minimizing the numbers of people one gets in touch, keeping at least 1.5 meter away from people, and taking protective measures such as wearing mask and gloves and washing hands frequently and not touching to face (Bates, 2020). Some countries applied curfew for weeks on the other hand some countries

implemented curfew only on weekends and they regulated their daily and business life based on the rules of social distance on weekdays.

The important issues related with daily and business life at social distance stage were the rise of prosumers, increase in online shopping, social connectedness within the limitation of social distance. To start with rise of prosumers, the prolonged time spent at home and closed restaurants, cafes, hairdressers, and barbershops have stimulated the creative and productive side of consumers. Consumers have begun to improve their ability for home-bound activities (Kirk & Rifkin, 2020:126). They started to evaluate their spare time by cooking, baking, and tailoring. On the other hand, due to the lack of services they needed, they began to clean their house, to garden, to cut or dye their hair and to shave their beard. Thus, consumers turned into prosumers which means consumer participated in production stage (Ritzer, Dean & Jurgenson, 2012:379). This co-creation activities helped consumers to cope with the negative outcomes of pandemics. Many consumers felt that they brought back control again, and they feel competence (Mochon, Norton & Arielly, 2012:363). On the other hand, this co-creation activities diminished the expenditures of household. Due to the closure of businesses and the implementation of social distance, people have stayed at home and this generated to spend less or no money for restaurant, travel, and public transport (Baker, Farroknia, Meyer et. al, 2020:3)

On the other hand, since many businesses have not opened yet and the curfew implementation has continued for vulnerable consumer in some countries, many consumers preferred online shopping during social distance stage. Many consumers stated that they tended to online shopping for grocery, apparel and entertainment products until a vaccine is improved because malls and supermarkets have carried risk for exposure to viruses (Colombus, 2020). It is understood that consumers have preferred online shopping during the pandemic, especially when the online shopping data at the beginning of the pandemic process are compared with the data of the previous year. The data shows that many product categories of online shopping tended to increase. Business and industrial (91%), toy and games (90%), food, beverages, and tobacco (66%), office supplies (52%), sporting goods (47%), software (46%), health and beauty (42%) were examples of product categories which grew their online share (Wold, 2020). Pandemic induced to increase consumer interest for mobile application to deliver the products which were purchased online (Hasanat, Hoque &Shikha, 2020:87). There have been many applications. Getir, Glovo,

Yemeksepeti Banabi and Migros Hemen have been popular mobile application examples used in Turkey.

Finally, social connectedness has been an important issue for consumers since human has been social creature. Due to the limitation of social distance, consumers have tried to find new ways of social connectedness. Some consumers decided to stay together in the same place. This behavior of consumers was called as "quaranteaming" (Hohman, 2020). Thus, people who did not live together before pandemic, begun to shelter in same place. On the other hand, because the pandemic process has continued for months, digital technology helped consumers to communicate face to face (Kirk & Rifkin, 2020:125). Virtual gathering has been used for both business and social contact. Consumers have organized virtual parties, sport activities, and ceremonies. Besides, many museums and art galleries have provided virtual reality opportunity to consumers at social distance stage. Thus, interested consumers have visited museums and art galleries with virtual reality application by clicking on the link of website.

5.3. CONSUMER BEHAVIORS AT THE NEW NORMAL STAGE

The new normal stage of pandemic does not mean that pandemic is over, but new normal term defines the adaptation to living with pandemic. Since it is unknown when the risk of exposure is overcome and it is impossible to keep consumers at home continuously, consumers adjust their behaviors based on the learning process during pandemic (Pragholapati, 2020:1).

At the new normal stage implementations related with curfew, internal movement and travel restrictions were removed. Many businesses opened again under certain conditions. Working hour and working conditions of organizations were regulated based on the pandemic (Sabah, 2020). However, governments and experts continue to warn consumers about ongoing pandemic. When previous pandemic process is investigated, it is understood that second wave of pandemic is more dangerous and more disruptive than the first one (Nicosia, 2006:481). Therefore, consumers need to adapt new behaviors to continue on their daily lives within the framework of wearing mask, keeping a safe distance, and washing their hands until the vaccine is found.

6. CONCLUSION

COVID-19 pandemic has not only threatened the human health, but it has also unfavorable influence on economic and social life. Although different pandemics were experienced in the past, COVID-19 has separated from others with its fast transmission rate, and widespread location in the World. Almost two hundred thousand of people get COVID-19 viruses, and thousands of people lose their lives because of this pandemic every day. Therefore, consumers got accustomed to living with the rule of pandemic.

In this pandemic process, consumers have different reactions to overcome the difficulties of pandemic. At the curfew stage of pandemic, the negative feelings of consumers result in panic buying, hoarding, impulsive buying, herd behavior and misbehavior. At the social distance stage, consumers tried to handle the pandemic outcomes with different behaviors such as do-it-yourself project, online shopping, and virtual gathering. Finally, at the new normal stage, consumers returned to their past lives, but it was a bit different because pandemic continues. Thus, consumers should give importance to wear protective mask, keep physical distance, and wash their hands when they continue on their daily lives.

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PUBLIC ADMINISTRATION INTERNAL CONTROL MECHANISM: TURKEY–OECD MEMBER CONTRIES WITH COMPARISON

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1.INTRODUCTION

Recently, economic crises in national areas and in international areas have revealed that governments should their resources more efficiently. The new understanding of public administration in the global arena has brought more transparent and accountability in the public financial system to the agenda. Also, international organizations required the countries to which they are a member to prioritize transparency and accountability in their financial systems. Therefore, many countries have adopted a management approach which is convenient to transparency and accountability in their financial systems to get into the changes experienced. The basis of these restructuring work is the development and implementation of the internal control system which includes the internal audit system (Gök, 2015:483). Because of the negativities experienced in the traditional management approach applied in the public administration for a long time, the government had to intervene in everything directly to keep the economic and social life alive. Gradually, the burden of the government which intervened in every field directly has increased.

It was emphasized that the internal audit system which was used in the private sector could be applied in public administration. The understanding of need to establish an effective internal audit system in public financial systems has been accepted especially for the countries in the process of integration into the European Union. The contries have initiated studies for their financial systems and accountable management approach in the legislative systems and change practices in the extension of restructuring.

In 1980s, changes started to occur in the economic, political and social areas in the world. Especially, the rapid developments in the communication technology have been the factors which accelerate the change of globalization process. The understanding of change has become

the basis which all of the countries accepted. The understanding of change hasn't been limited to only one area; it has effected the countries and the societies in the global arena.

While some countries were affected in a positive way by globalization, some countries were affected in a negative way. The globalization process has brought a more flexible and democratic management approach which is based on the participation of individuals or communities in both public and private administration. Thus, it has contributed to both the dvelopment of internal communication and the development of institutional cooperation. Also, Turkey has felt the need to make new arrangement to adapt to this change process as an institution. Especially, it had to switch to the control systems important for the international organizations. For this purpose, the General Accounting Law No. 1050 has been abolished. Control Law No. 5018 adopted in 2006 entered into force. The public financial management system has been made compatible with the international scales with this new regulation. With the new law, a result-oriented rather than input-oriented, sensitive to the performance criteria, based on the participation of the management and the employee, forward-looking financial management system has been adopted.

The internal audit system is not a mandatory system for the membership in the European Union. Since the Republican era, an audit system such as the internal audit system put into practice within the scope of Public Financial Management and Control Law No.5018 has been and revised in restructuring efforts in the field of public administration in our country. This control system has been applied in our country to being affected by the full membership negatiations to the European Union. The criticism and the suggestions on the public financial system were included in the 58 th and 59 th Goverment Programs and Emergency Action Plan. The internal audit system was also mentioned in the Draft Law No. 527 on Basic Principles and Restructuring of Public Administration. The Internal audit system finding application in the international arena is also an important requirement for our country (Çıplak, 2013:6). A consensus has been formed by both the private sector and the public institutions on restructuring the public financial system with the aim of minimizing the negative effects in the country, especially in the economic field.

Moreover, many types of budget were included in Law. 5050. Again, all financial transactions weren't examined in detail by the internal and external stakeholders in Law No. 1050. For these reasons, the Public Financial Management and Control Law No. 1058 has entered of all financial transactions by the internal and the external stakeholders was based on. In this study, the structure, characteristics and the internal audit system applied in OECD countries are evaluated. Thus, internal audit

system of Turkey is evaluated and the problems of the system are described, and those problems are discussed based on the question of what could be done in the future.

2. THE CONCEPTUAL FRAMEWORK OF THE INTERNAL AUDIT

An expanded definition of the concept of the internal audit can be done in the form of an audit system in which the public institution'own units are also audited by their own control bodies. According to this definition, inspection activities can also be handled within the scape of internal audit

While there are expressions for the establishment of inspection and consultancy units in ministries in the Law No. 3046, any regulation hasn't been made for inspection boards or similar units in the organizationonal law of ministries and some public institutions. It is carried out by different audit units. In a narrow sense, the concept of internal audit has entered our public administration with the acceptance of Law No. 5018. According to the Law No. 5018, the internal audit is stated as an independent impartial guidance and consultancy activitiy in order to add value to the works of the public administration and to ensure that the resources are managed in accordance with the principles of economy, effectiveness and efficiency (Bozkurt, 2018: 14-15).

The internal audit transmits its opinions independently and impartially on risk management, control and auditing for the purpose of measuring and evaluating to achieve the goals accepted by the instutions. The suggestions developed as a result of internal audit help in management of risks in the audited area. Risk management including activities, programs and procedures puts forward to ensure the management of several activities, the realiation of the objectives, the evaluation of the risks, the reliability in accountability and reports, compliance with the lows and regulations in force, and the behavior and ethical rules decided for the institution (Korkmaz, 2007: 4).

The internal audit, in its strongest sense, includes power, pressure, superiority and coercion. This is the name of an authority in practice which includes processes such as planning, coordination, directing and supervision which constitute the functions of the management (Gürkan, 2009: 9).

In recent years, the role of internal auditing has attracted increasing level of attention, especially in corparate governance, because of its links with the internal control-risk management system.

Internal auditors have benefited from this renewed interest transforming their functions and extending their participation areas to risk

management, control and management processes (Arena and Azzone, 2009: 43).

2.1. OBJECTIVES AND FEATURES OF INTERNAL AUDIT

According to the state of law, the fields of activity of institutions or organizations are regulated by a number of laws. It is requirement of the rule of law that institutions or organizations be audited by independent and impartial bodies to examine whether they comply with the laws while performing their activities, to examine whether the information and documents they have disclosed are reliable, and to reveal whether the managers in the institution manage objectively. The study which reveals whether the paths and methods followed in reaching the goals are carried out according to predetermined standards is called audit as both individual and social practices are carried out for a specific goal. Auditing is also a process of researching the conformity of claims made regarding economic activities with pre-determined standards and objectively presenting the findings to the job of the resources allocated to it through its auditors. The external audit after spending is called as functionally independent audit performed on behalf of the parliament by the supreme supervisory body outside the executive. In other words, pre-expenditure internal control is the administtative control, and the audit performed after spending is the legislative audit. The control performed before the implementation, and the post-expenditure audit is the examination and the evaluation of income and expenses, budget transactions, the activities of the administration in terms of legal and objectives after the implementotion (Kesik, 2005: 97). The main purpose of internal audit is to give opportunities to develop recommendations for the activities of relevant institution or organization to be carried out more effectively and efficiently by adopting the policies to be applied for the future. These advices play a major role in helping institutions or organizations to be beneficial to managers taking responsibility in the implementation of policies and projects and to put forward the policies and Project which will carry the relevant organization to the future. In this respect, the findings which result from internal audit practices should be properly examined and evaluated by internal auditors and the data obtained should be analyzed in a way which enables the realization of good practices for the future of organization(Korkmaz, 2007:5).

Another purpose of the internal audit practices is to create added value in the organization both in terms of financial and management thanks to the assurance and consultancy services provided to the management of organizations and to contribute to the achievement of their goals for this purpose (Aslan, 2010: 72).

Generally, the features of the internal audit can be arranged as follows independent auditing of the works during the audit, experienced in its field well-trained and constantly self-renewing personel, performing the audit practices on behalf of the management and delivering the audit results to the decision makers, expanding the scope of the audit and keeping it more comprehensive and wider during the audit of vitally important practices to check whether the statement and data declared by the institutions are correct, to minimize the risk level of the organization by performing risk-based audits, to ensure that the organization's work is carried out in accordance with national and international standards, to achieve to test the audit mechanisins of the organization, with the help of necessary documents, opening and closing, in an olderly manner, helping organizations to develop thanks to assurance and consultancy services and carrying out the audit with proactive processes by referring to the opinions of Greek emplayees on any issue, both ensuring the loyalty of the employees to the organization and having an idea about the problems and recommendations of the organization, not only in the form of evaluating the activities which were carried out in the past, but also in the way of looking at the future from a broad perspective, making studies which will bring more rational solutions to problems and make recommendations (Samat,2017:153-154).

2.2. INTERNAL AUDIT APPLICATIONS IN PUBLIC ADMINISTRATION

The internal audit in public administration is a risk-focused practice which includes one or more audit methods among audit practices. Moreover, any activity or methods among audit practices. Moreover, any activity or practice can cover all kinds of audit. In summary, the purpose of internal audit in public administration is to evaluate and provide guidance on the effective and efficient use of resources to add value and improve the activities of public institutions. The internal audit is not an application which is independent from or outside of management. The internal audit is carried out especially for public administration. It is compulsory for both public administrations and public administrators be audited in accordance with the principle of accountability. The internal audit practices is not a goal, but a management tool. Managers have legal responsibilities for the establishment of an effective and efficent system. In this regard, internal audit activities which are carried out in the institutional sense create an assurance for the top managers of the administrations in accordance with both national and international standards. Another feature of internal audit is that it provides consultancy services specifically to the top management of organizations and indirectly to other units of the organizations (Güleç Solak vd., 2017: 8).

In an international context, there are a few issues which are related to the evaluatin of the audit. It states that its committees should develop and maintain a quality assurance. The internal audit function constantly monitors the improvement program and its effectiveness.(Soh and Martinov-Bennie, 2011:605) The internal audit practices in public administrations happen as compliance, performance, financial, information technology and system audit.

Compliance Audit, it examines whether the institutions act in accordance with the laws enacted by the external environment or the regulations such as regulations, orders, in structions laid down by the senior management of the institutions, its ultimate aim is to reveal whwether it acts in accordance with law. The compliance audit is a type of audit which is narrow in terms of effectiveness compared to other audit types. In this method, the only standard is dealt with it is examined whether the activities are carried out in accordance with these special criteria. The compliance audit is carried out by both internal and external bodies. In other words, it is performed as both internal audit and external audit. The compliance audit is also carried out by the institution staff. These people doing the inspection are called as inspectors. They examine the compliance with the laws or regulations which the institutions they work for. These auditors are attached to the board of directors. Therefore, they aren't independent auditors. Some of the auditors act in line with the request of the senior management. They work entirely for top management. These auditors examine the compliance of the personel with the orders and instructions which are given by the senior management and present the findings to the senior management in a report. In this regard, they are expected as the dependent auditors (Başpınar, 2005: 39-40).

Performance Control; whether public administrations act effectively, efficiently and economically in their work and transactions is examined. The performance audit is the basic assurance of the fulfillment of accountability, effective and efficient management of all stakeholders of the public, and the knowledge of the results of public services. Therefore, it is necessary to determine the public resources effectively and an audit system to act independently in terms of functionality. Therefore, an audit system is necessary to determine the public resources effectively and to act independently in terms of functionality. In addition, the decision makers are prevented from turning to areas that will not be productive from the areas where they will allocate resources in the future (Soylu, 2010: 111).

A performance-based budgeting system should be implemented in institutions in order to carry out the performance auditing. This system is a system enabling the determination of goals and objectives for public institutions to fulfill their functions and the effective and efficient use of

resources in order to achieve these goals, evaluating whether the goals are achieved by measuring performance in line with performance criteria and reports these results. In this case, it is necessary for the public institutions or organizations to prepare their institutions' strategic plans at the first stage. At the other stage, the projects or policies that they want to carry out in line with the strategic plan should determine the necessary resource needs and performance indicators. In the last stage, they should equip an activity program which demonstrates whether the predetermined goals have been achieved or not. As a result, performance auditing becomes an important tool for auditing whether public institutions or organizations use resources effectively and efficiently while fulfilling their responsibilities (Kesik, 2005: 104).

Even if performance audit is found useful, it has been found out that sometimes the performance audit of the public administration results in real changes. Therefore, the changes resulting from an audit can have positive and negative effects. Performance audits can be carried out by organizations at different levels of government, by national or local supervisory agencies. The purpose in performance auditing is evaluated in line with the economy, efficiency, effectiveness and good management practices of public policies, programs, projects or organizations (Reichborn-Kjennerud & Johnsen, 2018: 1422-1424).

The financial Control is the supervision of compliance with pre-determined laws and regulations during the use of public resources. Because the main objective in financial auditing is to ensure that the public activities and the documents produced comply with the predetermined criteria (Kesik, 2005: 102).

Financial audit is the audit performed on the financial accounts of public institutions or organizations. It is the investigation of the compliance of the accounts, income, expenditure and financial statements with the laws and regulations in the works and transactions of public institutions and to examine whether the financial statements and the activity results in the activity reports of the institution are correct and reliable (Ceylan, 2010: 113). In other words, the financial audit is the audit of financial statements and financial statements, examination of accounting records and reporting results (Aslan, 2010: 75).

The Information Technology Control is the examination of whether the electronic information systems of the audited institutions or organizations are reliable (Soylu, 2010: 112). Information technologic audit evaluates whether information technologic systems are sufficient and effective in protecting the security of information technologic systems in order to ensure confidentiality, protect their reliability and ensure their existence (European Commission, 2002: 10).

Information technology is a whole including the software and hardware technologies which are used in obtaining, processing, protecting, moving from one place to another, and managing information. On the other hand, the information technology audit is the evaluation of information technology systems, examination of existing documents and reporting the results in order to create an impartial assurance environment about the adequacy and control of information systems and information systems in order for organizations to achieve their goals. People conduct information technology audits will make their examinations within the framework of criteria such as effectiveness, efficiency, accessibility and reliability (Aydın, 2011: 52).

System Control is the analyzing the activities of the audited units with an approach that will be beneficial to the institutions, determining the deficiencies, if any, examining the qualities of quality and conformity, and examining whether the resources and methods applied are sufficient. Moreover, it is a detailed evaluation of whether the internal control systems in institutions are made in accordance with their purpose. While this assessment is made, all internal control systems and activities of institutions are evaluated with a holistic approach in relation to information and communication technology. While performing the system audit; It is necessary to pay attention to issues such as whether the audit performed is in accordance with the legal regulations, taking the necessary measures to eliminate irregularities, if any, and showing the necessary care to eliminate the misuse of resources and the waste in the institution (Mallı, 2013: 61).

Now, many institutions perform their business and transactions in a virtual environment. The applications in virtual environments always have some risks. The information systems audit is the control of whether the information required in organizations, the system producing the information and the information produced are reliable and whether the information required is sufficient. This control system is also used to ensure the continuity of the information stored by the audited units and to examine the accuracy of the information (Aslan, 2010:77). It aims to examine the internal control system in detail to measure the effectiveness of the control audits performed. It examines the effectiveness and efficiency of the activities, whether the activities are in compliance with the laws, the regularity of the transactions, the accuracy and reliability of the financial statements (European Commission, 2002: 15).

3. INTERNAL AUDIT APPLICATIONS IN TURKISH PUBLIC ADMINISTRATION SYSTEM

Studies have been carried out to reduce the problems in the management system in our country since 1933. Especially in the report prepared by DPT in 1961 and in the MEHTAP and KAYA reports put into

action by TODAİE, evaluations were made about the current inspection system in our country. In this report put forwards, there are shortcomings in the management of the development of the existing control system in Turkey, not the full realization of guidance for those working in the inspections, audits in more irregularities detected and the weight given to the punishment of, providing guidance to employees and were considered to be the missing bold in our guidance. By the effects of both reports prepared and developments in the world, the reconstruction works have begun in Turkey after 2000. In this context, the Public Financial Management and Control Law No. 5018 was adopted in 2003. With this new regulation, it has become a necessity to establish an internal audit system in public institutions in our country. Radical changes have been made with this new system. A new management approach has emerged in public institutions. With this law, financial management and internal audit system have been restructured in the institutions. In the new control approach, the understanding that the source of all powers used is the public. New methods such as strategic plan preparation, performance budget preparation and internal audit have been introduced for institutions to achieve the purpose of accountability. Thus, the Turkish Public Administration faced with a new audit method called internal audit. This audit system is an audit system conforming to international standards and has a specific purpose and scope (Önal, 2012: 17-18).

The crises in the economies of the countries have led to reflection on the problems experienced in public administration such as the increasing budget expenditures of the institutions and the resulting bad management results, budget deficits and borrowings, and corruption in institutions. An understanding of change and transformation has emerged in public administration. The control system was also affected from this change. The traditional control approach has left its place to the new control approach. This new understanding has been named as internal audit system.

3.1. INTERNAL AUDIT APPLICATIONS IN THE LAW NO 5018

That Turkey's acceptance of the nomination in the European Union in 1999 allows for improvements in the working bureaucracy with the start of negotiations in 2005. Another important matter regarding Turkey's membership to fulfill their obligations are also financial issues. Therefore, with the adoption of the Public Financial Management and Control Law No. 5018, the internal audit system has formed the basis of the new audit approach. Thus, the General Accounting Law No. 1050 having been in practice for 76 years, has been repealed, and Law No. 5018 has been put into effect instead of it. Law No. 5018 was started to be implemented in 2006 with all its provisions (Gürkan, 2009: 104).

With the Law No. 5018, the internal audit system was included within the scope of the Turkish Public Administration and the audit and inspection systems of the institutions were in the process of restructuring. According to this law, the audit is done in two ways in the form of internal and external audit. The Court of Accounts carries out the external audit. For internal audit, three levels have been adopted in the legislation. The primary level is Public Financial Management and Control Law No. 5018. This law generally describes the internal audit system and specifies by whom the audit will be carried out, carried out and concluded. The second level includes the decisions taken regarding the legislation, regulations and staff allocation, it regulates the working method of the internal audit, the working method of the Internal Audit and Coordination Board and the assignment. At the tertiary level, it includes the principles and notifications published by the Internal Audit and Coordination Board (Şahin, 2008: 191).

3.1.1. DEFINITION OF INTERNAL AUDIT

The definition of the concept of internal audit is made in article 63 of the Law No. 5018. According to this definition, internal audit is defined as an independent, assurance and consultancy process carried out with the aim of adding value to the work of public institutions and developing the public institutions in order to research the effective, economic and efficiency management of resources and to guide the institutions. This audit system ensures that the management and control activities of institutions, financial transactions, risk management are evaluated, contributed to their development, and carried out in accordance with the standards with a systematic and regular approach.

3.1.2. DUTIES AND RESPONSIBILITIES OF THE INTERNAL AUDITOR

Duties of internal auditors are stated in article 64 of the Law No. 5018. According to this, it has duties in the form of examining the management and control structures of public institutions by objectively conducting risk analyzes, ensuring that necessary measures are taken to ensure the effective and efficient use of resources, carrying out compliance audits after expenditure, examining whether the expenditures, activities and decisions of institutions are legal or not legal, conducting examinations on financial management and ensuring that necessary measures are taken, providing opportunities for institutions to carry out improvement studies as a result of the audit activity, and reporting the results of the audit to the top manager of the relevant institution. The internal auditor performs these duties and responsibilities in accordance with the international standards determined by the Internal Audit Coordination Board. Internal auditors perform their duties independently while performing their duties.

3.1.3. QUALIFICATIONS AND WAY OF APPOINTMENT OF THE INTERNAL AUDITOR

In Article 65 of the Law No. 5018, the qualifications that internal auditors should have and the way, they are appointed are specified. According to this, persons to be appointed as internal auditors must first meet the conditions specified in Article 48 of the Civil Servants Law No. 657. In addition, at least four years of undergraduate education in the fields deemed appropriate by the Internal Audit Coordination Board, at least five years as an auditor in public institutions or at least eight years in the fields deemed appropriate by the Internal Audit Coordination Board, information required by the profession must have good manners and experience, and meet other requirements deemed necessary by the Internal Audit Coordination Board. Individuals to be appointed as internal auditors to public institutions first receive internal audit training. Those who are successful in this training are given a certificate. Many issues such as the training to be received by those who will start working as internal auditors, the things to be done after the training, the number of internal auditors to work in public institutions, and their working methods are included in the regulation issued by the president.

3.2. THE PLACE OF INTERNAL AUDIT PRACTICES IN SECOND AND THIRD LEVEL LEGISLATION

Regulation on Working Procedures and Principles of İDKK was published in the Official Gazette No. 26226, which was accepted in 2006. The purpose of this regulation is to determine the working method and method of the Internal Audit Coordination Board. This regulation was created in accordance with Article 66 of the Public Financial Management and Control Law No. 5018. The main duty of the board is to regulate, develop and harmonize the internal audit systems of public institutions in an independent and impartial manner. Regulation; It is necessary to carry out the necessary audits to ensure that internal audit is carried out in accordance with international standards to help develop risk assessment methods to ensure international compliance, to cooperate and coordinate between internal audit and other types of audit in public institutions, to reduce or eliminate corruption. It has been designed to ensure that measures are taken and recommendations on this matter, if any, to create the content of the training to be given to internal auditors by adapting to changing conditions, to determine the appointment and working conditions of internal auditors, to ensure that activities are carried out in cooperation with external audit (www.resmigazete.gov .tr / old / 2005/10 / 20051008-4.htm).

Regulation on Determination of Internal Auditor Candidates, Training and Certificate; it was created in accordance with article 65 of

the Public Financial Management and Control Law No. 5018. This regulation concerns internal auditors who will work in public institutions other than regulatory and supervisory institutions. The purpose of this regulation is to regulate the necessary principles regarding the determination of internal auditor candidates, the training they will receive if they are appointed, the exams to be held, the duration of the training program, and the issuance of the certificates to be given to the participants at the end of the training (www.resmigazete.gov.tr/eskiler/2005/10/20051008- 5.htm).

Regulation on Working Procedures and Principles of Internal Auditors; it was created in accordance with article 65 of the Public Financial Management and Control Law No. 5018. This regulation covers the internal audit activities and internal auditors of public institutions and local administrations enumerated in the law numbered 5018. The purpose of this regulation is to regulates the number of internal auditors in public institutions, the characteristics they will have, the way they are appointed, and the issues related to the working procedure (www.resmigazete.gov.tr/eskiler/2006/07/20060712-6.htm).

Additional Payment Decree for Internal Auditors; this decision was created in accordance with article 14 of the Law on the Amendment of Public Financial Management and Control Law No. 5436 and Some Laws and Statutory Decrees adopted in 2005 and additional article 2 added to the Decree No. 375. The purpose of this decree has been prepared to regulate the necessary procedures regarding the additional payment to be paid to the persons appointed to the internal auditor positions of public institutions (www.resmigazete.gov.tr/eskiler/2006/08/20060805-7.htm).

The Decree on the Allocation of Internal Auditor Staff for the Administrations within the Scope of the Decree No. 190 was accepted in 2006 and entered into force after being published in the Official Gazette numbered 26251. The purpose of this Decree Law has been prepared to regulate the procedure for the use of the staff of all public institutions with in its scope (www.mevzuat.gov.tr/mevzuat?MevzuatNo=190&MevzuatTur=4&Mevz uatTertip=5).

Decree on the Allocation of Internal Auditor Staff of Local Administrations was accepted in 2006 and entered into force after being published in the Official Gazette numbered 26310. This decree has been prepared to regulate the procedure for assigning internal auditors to local administrations(https://icdenetim.ibb.istanbul/ic-denetimle-ilgili-mevzuat/).

The Internal Audit Coordination Board also prepares tertiary legislative arrangements for the effective and efficient implementation of

the internal audit systems of public institutions. The Internal Audit Coordination Board prepares tertiary legislation that serves as a guide for the implementation and adoption of the internal audit system in public institutions.

3.3. INSTITUTIONS AND ORGANIZATIONS PLAYING ROLE IN THE REALIZATION OF THEINTERNAL AUDIT IN TURKEY

Internal Audit Coordination Board (İDKK); All issues concerning the Internal Audit Coordination Board are specified in Articles 66 and 67 of the Law No. 5018. The Board will work under the Ministry of Finance. Issues such as the qualifications, working conditions, and conditions of appointment of the members of the Board are specified in the relevant law and it is stated that a regulation will be prepared for implementation in this regard. Although not stated in the relevant law, it is stated in the regulation that an office will be assigned by the General Directorate of Budget and Financial Control, which serves under the Ministry of Finance, to serve as the secretariat of the board. For this purpose, the "Internal Audit Center Harmonization Department" has been established to perform the secretariat function of the board. This department established deals with secondary and tertiary legislation studies for the realization of internal audit (Şahin, 2008: 292).

Duties of the Internal Audit Coordination Board in Article 67 of the Law No. 5018 are specified like this: to establish a standard on auditing and reporting in order to perform internal auditing, to formulate audit guidelines, to ensure the development of risk assessment methods in accordance with international standards, to develop cooperation and coordination among audit units working in public institutions, to make recommendations for the elimination of corruption and to ensure its implementation, to advise management in order to enable internal auditors to carry out audits in areas deemed risky, to organize training programs for internal auditors, to try to resolve disputes in case of any disagreement between the internal auditor and the management, to examine the internal audit reports of public institutions and to submit the results to the Ministry of Finance in annual reports, Implementing other regulations regarding the appointment of auditors, determining the ethical rules that internal auditors must comply with, ensuring compliance with quality assurance, organizing CE and development programs and examining internal audit units.

Turkey Institute of Internal Auditors (TIDE) was established in 1995 to ensure the development of our country in accordance with international standards of the profession of internal auditing. TIDE has nearly 3000 members representing many institutions. The Institute serves

to provide the qualifications of the professionals of the internal audit profession, the institutional management quality of public institutions and organizations, private and real sector organizations, and the academic development of the profession. The Institute offers the opportunity to be up-to-date in the business world and to take joint responsibility in ensuring the change and development in the country with the services it provides. With the aim of ensuring the continuous development of the profession, it supports them in organizing professional skill-enhancing trainings and helping them to obtain competence certificates globally. The Institute is also a representative of the International Institute of Internal Auditors and the European Confederation of Internal Audit Institutes with active duties in management and working committees (www.tide.org.tr/).

The Association of Public Internal Auditors (KIDDER) undertakes the duties and responsibilities that will contribute to the economic and social development of the country. Duties of the association in the statute include creating a common environment to meet the social and economic needs of its members, to protect their interests and to contribute to the reduction of professional problems, to ensure material and moral unity and solidarity among members, to ensure the effective and efficient operation of internal audit systems in public institutions, To assist in the field, to contribute to the development of the professional knowledge and experience of its members, to ensure that the necessary actions are taken in this regard, to identify the disruptive aspects of the internal audit systems carried out in public institutions in our country by making use of the internal audit system carried out in the international arena, to contribute to the development of the public audit system, advantage of the best practices identified in internal audit to ensure the implementation of this system in Turkey, routing the necessary units to inform about it, legally du in internal audit To contribute to the efforts, to ensure the effective and efficient use of public resources, to detect bad management practices in order to eliminate corruption, to inform the relevant authorities on this matter, to ensure that necessary measures are taken, to protect and develop the reputation of the internal auditor profession, to take necessary measures to ensure professional assurance To contribute nationally and internationally to the development of the auditor profession in areas such as professional ethics and ethical rules, to ensure that the necessary studies are carried out for the use of modern auditing techniques, to protect the rights and interests of its members, to improve the internal audit profession, to minimize its problems It is foreseen to take the necessary measures and take necessary initiatives (www.kidder.org.tr/).

4. INTERNAL AUDIT PRACTICES IN OECD MEMBER COUNTRIES

Despite the fact that there are great differences between OECD countries in terms of the implementation of the internal audit system, it generally consists of two fundamentals: Centralized and decentralized approach. In decentralized systems, each public institution is fully responsible for creating, spending and controlling their own budgets. The Ministry of Finance does not subject institutions to any pre-expenditure inspection. In this approach, the top manager of the institution and the spending authority have great responsibilities. In this approach, internal audit makes the necessary procedures, controls and legal regulations in order to ensure that resources are carried out effectively and efficiently during the activities of public institutions. On the other hand, in the centralized approach, compliance audits are carried out by central organizations with a stronger legal tradition. The Ministry of Finance can directly intervene in the expenditures and pre-expenditure activities of institutions. The inspections are carried out by the units affiliated to the Ministry of Finance. Audit focuses more on the unit that performs ex ante financial control and is mostly done in the form of financial audit. However, regardless of the internal audit understanding of OECD countries, they converge at three main points. A better functioning audit that is constantly developed and improved, where internal financial control for the protection of public resources is an important element for internal audit, internal audit activities include more operational activities, but also include operations other than operational activities such as information technology, performance system, information security. Reaching standards is among the main goals (Gürkan, 2009: 73-75).

When the internal audit systems of the countries are examined, there are systems that resemble inspection boards, as well as systems that focus solely on auditing. Again, when the internal audit systems of the countries are evaluated, the cultural structures of the countries also affect the control systems. Another determination made is the importance that OECD member countries and the EU gave to the establishment of internal control systems. The restructuring efforts of our country in the public administration during the EU membership process and the internal audit system adopted following this are a remarkable example in this regard (Baykara, 2014: 57).

Internal Audit System in Finland is the same as the internal control and financial structure implementation methods applied in Finland and the financial management system applied in Northern Europe. This financial control system has developed over a long period of time. As an extension of Scandinavian tradition, a decentralized financial management and control system is applied in public institutions. As a general method, all

controls are carried out in the management process. The Ministry of Finance is held responsible for the central government's financial control system, performance system, accounting process, reporting, establishment and development of central government financing, monitoring internal control and risk management, making and implementing the necessary legal regulations. The financial control function of the government is carried out by "government controllers" who work under the Ministry of Finance. Government controllers are held accountable to the cabinet. Public institutions operate according to the principle of management responsibility in internal control, performance audit and financial reporting. There are internal audit units in all ministries except the Prime Ministry and the Ministry of Finance. There is no internal audit unit in the Prime Ministry and the Ministry of Finance (Mallı, 2013: 94).

Internal Audit System in Sweden; Auditing system in Sweden is carried out in two ways. The first method is the inspection by the National Audit Office and the other is the inspection by the Parliamentary Auditors. Parliament auditors carry out their audit activities on behalf of the Parliament. Unlike other OECD countries, Parliamentary auditors are members of Parliament. Parliamentary auditors have a responsibility to oversee all government activities and all companies in which the government has an influence. Auditors generally focus on performance auditing in their auditing practices. Auditors are free to determine the subjects they will audit, there is no limitation. Sometimes they inspect in line with the recommendations given by the relevant committees of the Parliament. Reports prepared for the audit results are presented to the Parliament in the form of a written proposal. Later, the reports are examined by the relevant parliamentary committees before the Parliament takes any action (Mallı, 2013: 101).

Internal Audit System in England; Auditing of public institutions in England is generally internal and external. Internal audit is carried out by the Internal Audit Committee, which is included in the structure of the relevant public institutions. External audit is carried out by the National Audit Office, which resembles the UK Court of Accounts. The control system is implemented in the UK vary from classic audit approach applied earlier in Turkey. For this purpose, the control system in Continental Europe has been adopted with the adoption of Law No. 5018 (Aydın, 2011: 54).

Management responsibility principle has been accepted in the audit system in England. The Ministry of Finance and the internal auditor unit of the institution are not responsible for the control of all public expenditures and revenues. The internal audit system is carried out by internal auditors affiliated to each ministry. The internal audit unit within the Ministry of Finance controls the effective and efficient work of internal

auditors working in other ministries. The Ministry of Finance thus helps the center to harmonize. The British Court of Accounts, which conducts external audit, focuses on the performance audit of large-scale projects, the operation of internal audit and internal control audit systems (Soylu, 2010: 75).

Internal Audit System in the USA; The United States has adopted the decentralized understanding of the control system. In the USA, the General Audit Office has been held responsible for the performance of the external audit by the Congress to perform the performance audit of the institutions. Internal audit was established for the first time in 1950 by using the private sector. Internal audit is responsible to senior management to ensure that management functions are performed independently from the management and finance departments of the institutions. Some changes were made in this system by making an arrangement in 1978. The General Inspector has been established to lead the units that carry out internal audit in each public institution. The Inspector General is responsible to the director at the head of the public organization and submits his work to the Congress in a report. An examination approved by the Inspector General does not have the authority to prevent this review by the management. The General Inspector submits the results of the inspection he has made regarding the institution to the head of the institution, and the manager is responsible for submitting the report given to him to the Congress within thirty days, adding his own observations and opinions (Soylu, 2010: 77).

Internal Audit System in Canada; In Canada, in 1962, it was accepted in the report that the external audit system of the audit system would also be applied to the internal audit system. Decentralized management approach that is a decentralized control system, is dominant in Canada. In England in 1966, it was obligatory to search for guidance in ensuring the effective and efficient use of resources of the Ministry of Treasury public institutions and then to carry out an internal audit of all public institutions (Soylu, 2010: 78).

The Canadian government has adopted the understanding of making changes in policies in line with the developments in the international arena. One of the changes made in this area is that internal audit should give an assurance to senior management when it is carried out. The Internal Audit Policy Document accepted by the Canadian Treasury Board includes the responsibilities that public institutions have to comply with during the internal audit. One of the important issues in the internal audit system is the role of the existing audit committees in institutions. This oversight activity is to examine the performance of the internal audit system and to ensure its impartiality and independence. The independence of the internal audit units working in an institution is realized in the case of the independence of audit committees. According to the Policy

Document, the audit committee is chaired by either the top manager or a manager appointed by the top manager. In order to ensure the functioning and development of the internal audit system, an Internal Audit Center of Excellence has been established under the Canadian Treasury Board Secretariat. There are predictions for the units that perform the internal audit to provide more guidance from the Internal Audit Center of Excellence. The center fulfills its supervisory role in the form of interviews with the chiefs of internal audit, interviews with internal audit units and evaluation of audit reports. During the audit of the audit reports, the Center does not make a comparison between the audit reports submitted to it and the audit reports examined (Balcı and Sezer, 2009: 50-56).

France Internal Audit System; Internal audit in France which is seen as a sample by Turkey has the Directorate General of Accounts which is bound to the Ministry of Economy, Finance and Industry. Internal audit is carried out by the Audit, Assessment and Control Department, which has been established with a network. This unit was established in 2001 in order to ensure the functioning of the national inspection system and the implementation of policies. National issues to be audited are the responsibility of the Regional Education Control Office and local auditors. The Regional Education Control Department carries out its auditing activities at the regional level in line with the guidance made at the national level and the decisions taken by the regional committee. The Department of Inspection, Assessment and Control ensures the inspection activity and implementation at the regional level. It organizes meetings with internal auditors and informs internal auditors on technical issues. It prepares the annual activity report (Aydın, 2011: 54).

The General Finance Inspector, acting as the internal auditor of the Ministry of Economy, Finance and Industry, audits the accounting and financial transactions of not only the Ministry of Finance but also all public institutions and organizations. General Inspectors also carry out the supervision duty. Inspectors General, in addition to the activities and compliance audits of all public institutions, present the findings they have obtained by performing the wider surveillance function directly to the Ministry of Finance. Apart from this inspector, there are twenty-one inspectorates to carry out the function of inspecting private ministries and more specific activities. They have been held responsible for overseeing the management and financial affairs of all institutions. France carries out control systems by taking countries such as the United States of America and Canada as an example in the creation of its internal audit system (Gürkan, 2009: 77).

The Internal Audit System in New Zealand has focused on internal audit and performance audit in order to make improvements in the financial system in the public administration in New Zealand between 1988-1991.

In this context, with the new regulation introduced in 1989, the first step was taken for the transition to performance-based budgeting and performance-based employment contract system in public institutions. Especially in the mid-1990s, concerns about financial supervision increased due to the reason that public administrations carried out short-term activities. Later, in the report which was published in 1992, it was emphasized that an improvement was observed in the performance of public administrations but that there were deficiencies in the strategic plans of the institutions. It was determined that improvements were observed in strategic plans with the regulations made later. After 1995, efforts were initiated to establish the understanding of accountability in local governments and to develop long-term financial plans to ensure effective and efficient use of resources, and new legal regulations were adopted on these issues. For this purpose, the New Zealand Office was established. The office has brought country-level standards for the realization of the inspection and ensured their implementation (Aydın, 2011: 56).

Internal Audit System in Slovenia; the audit system in Slovenia has different characteristics compared to other countries in terms of both the implementation of the internal audit system and the budget inspector. Internal auditors serving in the country are called Government Internal Auditors or Certified Government Internal Auditors. Internal audit services also serve as internal audit units. Internal audit services, in case the budget of spending centers exceed a certain amount, internal audits are carried out by their own internal audit bodies, multiple spending centers can be audited by a common internal audit body, spending centers can also be audited by private companies, Budget Surveillance Service under the Ministry of Finance expenditure centers execute internal audit systems (Baykara, 2014: 51).

5. PROBLEMS IN THE TURKISH INTERNAL AUDIT SYSTEM AND WHAT TO DO

In Law No. 5018, there is no measure to be applied on whether the internal audit system to be carried out by public institutions is carried out in accordance with the specified standards and guidelines. The important functions of the Internal Audit Unit Managers in public institutions are not defined in the Law No. 5018, but important responsibilities are given to the Internal Audit Manager in international internal audit standards. As a result, a regulation should be made to specify the duties and powers, responsibilities, and qualifications of the Internal Audit Unit Managers in public institutions (Arı, 2012: 20)

Regardless of the types of institutions, in front of the realization of internal audit and accountability during the implementation of management, there have been some obstacles such as that the authorities

and responsibilities are not clearly specified, that the authorities and responsibilities are not equivalent, that the expectations of the performance expected from the employees are not clearly stated, that the limits of the work to be done are not clearly and fully specified, that the criteria for the audit to be performed are not specified, in the form of not knowing exactly what the sanctions to be applied in case of breach of ethical rules, and having difficulties in accessing all matters concerning the audit by those who will do the audit. Failure to fully realize these standards creates great obstacles to both internal audit and accountability. To remove the obstacles to accountability, it is not enough to make legal arrangements in this regard, it is necessary to adopt a democratic management culture. In societies in which the culture of democracy is not adopted, the society will not feel responsible for controlling the use of public resources. In societies where civil society is not sufficiently developed, in societies where the media is not efficient enough and there are some obstacles to polyphony, internal and external control will be dysfunctional due to the understanding of accountability. The insufficient sensitivity of the people who assume the executive management roles in the institutions are also the important problem areas in the realization of internal audit (Tutar and Altinöz, 2017: 241).

In order for the internal audit to function properly, those performing the internal audit function should not only perform the audit function, but also provide consultancy services within the framework of the authorities given by law. Furthermore, the insufficient understanding of the need for comprehensive internal audit in order to establish an effective accountability is one of the important factors limiting the effectiveness of internal audit. The internal audit function to be performed should be carried out in a wide scope, including the audit of risk control, control and administrative processes. In order to perform an effective internal audit, it must have a legal basis, and a sanction appropriate to the actions and transactions to be applied in case of violation of the law must also have a legal basis. The cooperation and coordination between the internal auditor and the external auditor should always be open, and the internal auditor should be able to get help from the external auditor when necessary (Korkmaz, 2007: 9).

The effectiveness of internal audit depends on the extent to which an internal audit mechanism meets the presence of elements such as internal audit quality, management support, organizational environment and the qualifications of the auditee. The internal audit function's ability to provide useful audit findings and recommendations should help raise management's interest in its recommendations. In addition, the capacity, attitudes and cooperation level of the auditee ensure the effectiveness of internal audits (Mihret and Yismaw, 2007: 470).

According to Article 64 of the relevant law, the internal auditor has the responsibility to ensure the effective and efficient use of resources and to make suggestions to ensure this. What measures will be taken to ensure the effective and efficient use of resources in this regard, which measures will be taken in cases where the legal compliance audit is negative during the evaluation of the after-expenditure activities of institutions, or what are the sanctions to be applied in this regard, the expenditures of the institutions, the decisions and savings taken regarding financial transactions, What measures will be taken other than monitoring and evaluation if they are not compliant with the plans, performance policies, what action to take in case of non-compliance with the recommendations given as a result of the audit, when an investigation occurs during the audit or after the audit, other than just informing the top manager of the institution .There is no complete answer to what the internal auditor can do about the cautionary decision that can be taken. It should be kept in mind that internal audit, unlike inspection, will not only focus on individuals and events (Tutar and Altinöz, 2017: 243). Internal auditors should be held responsible for implementing at the same time the cautionary decisions that are clearly and fully specified in the laws in case of any adversity, rather than simply disclosing what happened. Otherwise, it is clear that simply explaining what happened will not benefit institutions. The sanctions of the decisions to be made by the internal auditor must be legally regulated by a regulation to be made.

In the "Restructuring of Public Financial Management and Fiscal Transparency Specialization Commission Report" prepared in the Eighth Five-Year Development Plan; some uggestions have been made for a more effective audit such as increasing the effectiveness of auditing activities, performing performance audits, establishing auditing standards in public institutions taking into account the needs of public administrations, establishing an audit system that will evaluate the efficiency and performance of the expenditures made by public institutions in parallel with the institutional restructuring, the establishment of the Audit Council (Apan, 2011: 20).

Audit processes and activities and organizational links affect the effectiveness of internal audit. It is argued that the professional bodies that carry out the internal audit process should redesign the levels of skills and competence needed for their profession, consistent with the evolution that has already taken place. Also, special attention should be paid to defining the organizational position of the unit, as it will affect the effectiveness of internal audit (Arena and Azzone, 2009: 44).

In the new public administration approach, it is seen that the internal audit system is given great importance. In practice, many problems are encountered for the effective execution of the internal audit system. As

the audit activities do not work in accordance with international audit standards, there are problems in the audit system. As the supervisor at the head of the internal auditors is the top manager, the audit system is not carried out impartially, the personal rights of internal auditors are insufficient and need to be improved, the lack of communication between the internal auditors and the senior management, the submission of the prepared reports to the top management of the institutions, so internal auditors think that their positions will come ,new regulations should be made to prevent the internal auditor from harming the working conditions and the result of the audit due to problems such as the inability to make objective evaluations.

Independence, expertise and meeting frequency show that they play a complementary role in increasing the effectiveness of the audit committee in terms of audit quality. It is observed that the institutions or organizations that apply the internal audit method also demand a better quality external audit. It means that the managers of institutions or organizations recognize the importance of both types of control as mechanisms to strengthen corporate governance. Audit committees should ensure that audit times are at a level that will not compromise audit quality (Goodwin-Stewar and Kent, 2006: 387-389).

When the structure of internal audit is regulated, it is appropriate to get better quality results, if the internal auditors' staffs serve under another institution rather than the institution they audit, the efficiency expected from internal audit will be achieved, the position of the Internal Audit Coordination Board will be evaluated as dysfunctional and passive. The expected efficiency is therefore low, if the institutions give the necessary importance to internal audit, corruption will be prevented before they occur, there are deficiencies in the legal regulations regarding internal audit and this situation decreases the effectiveness of internal audit, and when the legislation on internal audit is completed, it will positively affect the operating results of the institutions. It has been determined that the institution will increase its revenues and investments and reduce its expenses as much as possible (Akçay, 2014: 21).

The success expected from internal audit is directly proportional to the importance given by top management to internal audit and its belief that it is necessary. Because top managers are primarily responsible persons in protecting the interests of their institutions. A manager who wants to add value to the activities of his organization must attach importance to the internal audit activity to achieve this goal. It is necessary to develop and protect the cooperation between the top manager and the internal auditor to make risk assessments of institutions with large organizational structures and to reduce the risks. After receiving the necessary feedback from the internal auditors, he will make more

appropriate decisions in his decisions and will help achieve the corporate purpose. It will enable the top manager to stand firmly against the places where he will be accountable (Aslan, 2010: 84).

Internal audit is undergoing a paradigm shift. Institutions that emphasize past accountability to improve future results work more effectively and efficiently. Internal audit is effective if it meets the expected result. It is important to what extent internal audit will be evaluated on its effectiveness in the public sector. Because internal audit contributes to the demonstration of effective and efficient service delivery. It drives the demand for advanced internal audit services. Effective internal audit includes an independent evaluation of financial and business information. In addition, internal audit, systems and procedures are required to provide useful recommendations for improvements. The effectiveness of internal audit contributes greatly to the effectiveness of each. If the quality of internal audit is maintained, the compliance of the procedures and operations of the auditee and therefore internal audit contributes to the effectiveness of the auditee and the organization as a whole. It should not be forgotten that maintaining a strong internal audit is in the management's interest (Mihret and Yismaw, 2007: 472).

6. CONCLUSION

The new public administration approach uses concepts such as openness, transparency, accountability, transparent, performance-oriented, emphasis on outputs rather than inputs, locality principle, and governance. Within the scope of this new management approach, the financial management system was also restructured. In order to ensure that the new financial system and public resources reach the determined goals, studies are carried out to ensure the effective and efficient use of resources.

New regulations are made to ensure the implementation of the financial management system used in the private sector in public institutions. In many countries around the world, restructuring of the financial management system has occurred. It has emerged that it is necessary to take cautionary decisions in order to use public resources more rationally, to provide a financial standard in institutional terms and to increase the performance of institutions. Instead of the centralized management approach applied in the past in the control system, decentralized approach has been accepted. The financial management structure of our country dates back to the 1970s. However, the regulations that can be regarded as institutional regarding the financial management system have gained more importance and acceleration especially in the European Union membership process. In this context, our country has put into effect the Public Financial Management and Control Law No. 5018 in 2006.

The Public Financial Management and Control Law No. 5018 constitutes the infrastructure of the regulations in the field of public financial management. This regulation brought about radical changes in the financial management system and the management process. After the necessary infrastructure was established in the following periods, secondary and tertiary legislation was put into effect and continues to be put into effect to ensure the functioning and development of the public financial management system. However, as in all new regulations, some deficiencies and some problems in practice have emerged in the Law No. 5018. In order to minimize these problems, it has been determined that a new regulation should be made to protect the independence and impartiality of the internal auditors operating the internal audit system and to protect them against the unfair attitudes of the senior management. In addition, its institutional independence should be maintained in order to fulfill the duties and responsibilities specified in the law. For the reorganization of the internal audit system, a new legal regulation should be put into practice in addition to the Law No. 5018. Because our country has a long history in terms of financial system. The limits of what the internal auditor can do when encountering any adverse situation during the audit should be clearly defined.

When the audit systems applied in the world and in our country are analyzed, there is no standard practice in the internal audit practice method of the countries. Countries' practices differ from each other due to reasons such as the economic structures of the countries and the difference of opinion on using and spending public resources. However, while some countries generally accept the centralized management approach, some countries adopt the decentralized management approach. Centralized financial management approach prevails in our country.

As a result of these evaluations, it can be accepted that there are some problems and negativities in the internal audit system applied in our country. In order to ensure the proper use of public resources, new regulations are needed in the internal audit system, especially in order to protect the independence and impartiality of internal auditors, to ensure their institutionalization, and to make more rational decisions against senior management. If necessary arrangements are made on the specified issues, the efficiency expected from internal audit will be achieved.

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