



CORPORATE SOCIAL RESPONSIBILITY FOR ALL

National Review Report: Turkey

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August 2013



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NATIONAL REVIEW REPORT

TURKEY

2

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ANKARA



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Research Team:

Research Coordinator	Prof. Dr. Recep VARCIN
Statistics Expert	Prof. Dr. Gul ERGUN
Data Entry Expert	Prof. Dr. Bulent GULCUBUK
Data Entry Expert	Ms. Başak TURAN

Turkish Confederation of Employer Associations (TİSK)

Project Office Experts

TİSK Deputy Secretary General	Mr. Ferhat İLTER
TİSK CSR Expert	Mrs. T. Burcu ŞENEL GÜLDEREN
CSR for ALL Project Coordinator	Mrs. Nil MİT
CSR for ALL Project Assistant	Ms. Irmak İNAN

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ABBREVIATION LIST

BCM: Business Confederation Macedonia

CEA: Croatian Employers Association

CNIPMMR: National Council of Small and Medium Sized Private Enterprises in Romania

CSO: Civil Society Organization

CSR: Corporate Social Responsibility

EO: Employer Organization

GDP: Gross Domestic Product

HAK-IS: Confederation of Turkish Real Trade Unions

ILO: International Labour Organization

IOE: International Organization of Employers

KOSGEB: Small and Medium Enterprises Development Organization

KSSD: Corporate Social Responsibility Association

MEF: Montenegrin Employers Federation

MoNE: Ministry of National Education

NGO: Non-Governmental Organization

NUTS 1: Nomenclature of Territorial Units for Statistics (12 regions)

PO: Project Office

PPP: Purchasing Power Parity

SKD: Business World and Sustainable Development Association

SME: Small and Medium Enterprises

SOE: State Owned Enterprises

TESK: Turkish Tradesmen and Craftsmen Confederation

TISK: Turkish Confederation of Employer Associations

ToR: Terms of Reference

TURKSAT Turkish Statistical Agency

TURK-IS: Confederation of Turkish Trade Unions

UN: United Nations

UNDP: United Nations Development Program





EXECUTIVE SUMMARY

This Research Report is part of the EU funded project (Ref: EuropeAid/132438/C/ACT/Multi – Corporate Social Responsibility For All - CSR FOR ALL PROJECT) which the Turkish Confederation of Employer Associations (TISK) is implementing together with its Project Partners. The basic objective of the project is to create awareness and build capacity regarding CSR in employer organizations in South East Europe.

Within the scope of the Project each partner organization is required to prepare a National Review Report in order to lay forth the existing situation in respective environments of partner organizations in addition to provide further contributions to planned project activities. The Report entails two main surveys: the **Country Profile Research** and **Company Survey**. This executive summary succinctly presents key findings of the study.

The Country Profile Research focuses on the demographic, economic, labour market characteristics of the country as well as CSR studies. With a population of 75,627,324, Turkey's significant economic performance made it possible to be ranked in the world as the 15th largest economy in terms of GDP-PPP along with a 17th place in terms of nominal GDP. In line with this significant performance, Turkey's export values have increased from a 14,714,628,825 USD in 1992 to a 153,193,000,000 USD in 2012.

Before this backdrop, corporate social responsibility (CSR) tradition in Turkey goes a long way back. From the perspective of employer organizations as well as the Government, CSR activities should be carried out voluntarily as conditions and requirements of each company differ from one another. In the current status, NGOs and companies implement CSR activities voluntarily as per definition of CSR that reads it as business behaviour over and above legal requirements.

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Within the scope of the Company Survey, a questionnaire which was prepared by the International Organisation of Employers (IOE) was conducted amongst 500 companies. Out of the survey pool, 102 eligible and complete responses were received. Composition of responses included companies of different size, origin, sector and region. The gathered data were analysed for both the whole sample and the subsamples.

Companies engaged in foreign trade are observed to be more aware of the CSR concept and implementing CSR related projects. CSR awareness was also observed to be higher within companies located mainly in Istanbul and Western Anatolia Region. The survey brought forth that companies considered responsibilities with regard to environment, employees and local community as key priorities of CSR. In this perspective, particularly considering commitments towards employees it is observed that large scale companies engaged in foreign trade and located in Istanbul outscore companies of small to medium size, not engaged in foreign trade and located in other regions.



With respect to “community engagement”, companies tend to be involved in cultural projects. In this aspect, large size companies stand forth as they are able to allocate resources and contribute to community activities. Companies located in Istanbul are observed to be much more involved in supporting social initiatives and cultural projects.

Environmental issues are also marked as a priority area of companies within CSR. Particularly large scale companies put more attention on related activities in this field.

With regard to reducing energy consumption, use of natural resources as well as having a recycling policy, companies located in Istanbul and Western Anatolia Region demonstrate a higher tendency to be active in these fields compared to companies in other regions.

Also, Regardless of size, origin, sector and region, vast majority of companies reflect a positive approach towards Fair Business Behaviour.

On the other hand, in cases of human rights abuses, majority of companies irrespective of their size, sector and region have stated that they provide “remedy”. Multinational companies and companies mostly located in Istanbul reflect a more sensitive approach towards this issue compared to others.

Research results show that companies are indeed interested in CSR related activities on a voluntary basis. Vast majority of Companies declared that they are interested in trainings in the area of CSR.



I. Introduction

This Research Report is part of the EU funded project (Ref: EuropeAid/132438/C/ACT/Multi – Corporate Social Responsibility For All - CSR FOR ALL PROJECT) in which the Turkish Confederation of Employer Associations (TISK) is the Lead Civil Society Organisation (CSO). The Partners of TISK in this project are: The International Organization of Employers (IOE)

- Croatian Employers Association (CEA)
- Business Confederation Macedonia (BCM)
- Montenegrin Employers Federation (MEF) and
- National Council of Small and Medium Sized Private Enterprises in Romania (CNIPMMR).

There are two specific objectives of the project: First objective is to build awareness and capacity in partnership/network of employer organizations (EOs) in South East Europe regarding CSR in order to improve their participation in multi-stakeholder dialogue (as well as their influence on public sector reform process) at national and international levels. The second objective is to create awareness and build capacity in the network of employer organizations (EOs) in the region to guide enterprises for their positive impacts on society and to integrate social, environmental, ethical, human rights and consumer concerns into their business operations and core strategy.

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In order to reach the specific objectives of the Project and to base the Project activities on a solid ground, the Project entails the preparation of a National Review Report in each partner country. Country National Review Report on CSR is foreseen as one of the basic activities in this Project. Findings of the national reviews will have a significant influence in shaping the activities of the Project. The International Organization of Employers (IOE) provides the technical assistance regarding the conducting of the National Review Studies. The draft framework (including methodology, tools, data collection process, reporting outline etc.) is prepared by IOE under the coordination of Project Coordinator.

The National Review Report entails two main surveys; the Country Profile Survey and Company Survey. The former is based on compiling available information, data and literature while the latter is based on applying a survey questionnaire to companies. The current Turkish National Review Report has been prepared by independent research consultants in association with the Project Office (PO) experts at TISK. The research team together with PO experts reviewed the draft framework including methodology, tools, data collection process and reporting outline that IOE supplied and made necessary adjustments and revisions. Within this process, comparability of tools, data collection procedure and reporting format with that of participating countries was preserved intact.



In what follows, we will succinctly summarize the country profile that includes among others demographic, economic, labour market situation of the country as well as CSR activities in Turkey. In the following chapter, Chapter II, research and sampling procedures of the Company Survey is outlined. Findings of the Company Survey will further be elaborated in this chapter. In Chapter III, findings of the Company Survey in line with the analysis methodology developed by IOE are presented. Finally, the National Review Report is concluded by pointing out how the Project activities utilize key findings.



II. Country Profile

1. National Economic Situation, General Classification of Enterprises in the Country

Population: Turkey with the area of 783,562 km² has a population of 75,627,324. Turkey has also land boundaries with the following countries: Greece 206 km, Bulgaria 240 km, Georgia 250 km, Armenia 268 km, Nakhchivan (Azerbaijan) 9 km, Iran 499 km, Iraq 331 km, and Syria 822 km.

It is important to stress that Turkey has a young population; half of the total population is under the age of 30. The distribution of the population according to the age groups is as follows: 0-14 years 24.5 %; 15-64 years 67.8 %, and 65 years and over 7.7 %. The gender ratio in terms of age categories is as follows: at birth 1.05 (males/females); under 15 years of age, 1.04; 15-64 years, 1.03; and 65 over 0.84. According to the 2012 statistical figures, the population growth rate is 1.2 %.

Turkey has experienced a rapid urbanization since 1950s. For instance, while the 25.04 % of the population lived in urban areas, 74.96 % of the population lived in rural areas. Urbanization rate by years in Turkey is as follows: 4.5 % in 1990, 2.9 % in 2000, 3.0 % in 2007, 4.0 % in 2008, 2.7 % in 2009 and 2.9 % in 2010. As of the recent TURKSTAT figures, while the 77.3 % of the population live in urban areas, 22.7 % of the population lives in rural areas. .

The basic reason behind the high rate of urbanization is Turkey's industrialization and modernization efforts. There are actually "pushing" and "pulling" factors behind urbanization in Turkey. As pushing factors of migration from rural areas to urban areas is modernization of agricultural production, low standard of living in rural areas and division of land among family members. On the other hand, high rate of industrialization, increasing significance of the services sector, better employment and living conditions are key pulling factors behind migration.

Gini index in Turkey is 40. There is a slight difference between urban and rural areas; 39.4 and 38.5 respectively. Regarding the population below poverty line, there are several organizations in Turkey which collect data and measure the poverty line. Memur-Sen (Civil Servant Trade Union), TURK-IS and TURKSTAT are those organization that measure the poverty line. Each of these organizations use different criteria to measure the poverty. In this research TURKSTAT's definition is used (TUIK Yoksulluk Calismalari, 2008). TURKSTAT uses the EUROSTAT definition of poverty in order to make it comparable across Europe. Poverty is defined in terms of purchasing power parity (PPP). TURKSAT uses three categories of poverty; hungry level, absolute poverty and relative poverty. All of which are considered poverty. Person who has the daily purchasing power of 1 USD, 2.15 USD and 4.30 USD is considered poor. According to TURKSTAT data, released in August 2013, 16.9 % of the population is under poverty line.



Literacy rate by years in Turkey is increasing. The adult literacy rate is 94.1 %. According to the Ministry of National Education (MoNE) formal education statistical figures for the 2012-2013 academic year, the primary school attendance rate is 98.67 %. There is a very slight difference between males and females, 98.77 % and 98.56 % respectively. The secondary formal school attendance (excluding open secondary education) rate is 67.37 %. While this rate for male students is 68.53 %, it is 66.14 % for female students. Turkey has adopted 12 years of mandatory education in 2012. This means that the education level of Turkish citizens will increase in the years to come. In addition, MoNE Primary Education Directorate General and Secondary Education Directorate General implement several projects to increase the school enrolment rate especially for secondary education.

Economy: The Republic of Turkey founded in 1923 has industrialization and modernization endeavours since its foundation. During the years of 1923-1929 Turkey had relatively an open-market economy having local and international companies. According to Boratav (The History of Turkish Economy), 66 out of 201 Turkish joint stock companies had foreign capital share. After 1930s, Turkey had adopted important substitution and local market protection policy. The State was the main economic actor and played a significant role in the economy where State-Owned Enterprises (SOEs) existed together with private sector enterprises in the economy. With the decision of what is called 24th January Decisions in 1980, Turkey adopted market economy and liberalization policy. Most of the SOEs have been gradually privatized. State owned banks were also privatized. All these policies resulted in among others increasing foreign direct investments.

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Turkey has experienced a rapid economic growth since 1980s. With this growth, Turkey ranked herself with the 15th largest GDP-PPP and 17th nominal GDP according to the 2012 figure. While the GDP Per capita was 3,519 USD in 2002, it is 10,609\$ as of 2012. Within the period between 2002 and 2012 per capita income increased three folds. Before the financial crises, average annual increase in the real GDP between 2002 and 2007 was 6.8 %.

The following table shows the distribution of companies, including micro, small, medium and large size companies.



Table 1. Distribution of All Companies and Number of Employed Persons in Turkey by Sector

SECTOR	Number of Companies	Male Employment (x000)	Female Employment (x000)
Mining and quarrying	6,768	111	2
Manufacturing	419,150	2,408	1,012
Electricity, gas, steam and air conditioning supply	3,158	200 (include water supply sector)	17 (include water supply sector)
Water supply; sewerage, waste management and remediation activities	2,450		
Construction	241,434	1,652	57
Wholesale and retail trade; repair of motor vehicles and motorcycles	1,242,788	2,751	751
Transportation and storage	576,876	1,030	65
Accommodation and food service activities	301,948	965	241
Information and communication	36,386	176	61
Financial and insurance activities	30,233	143	121
Real estate activities	48,587	151	33
Professional, scientific and technical activities	184,572	329	178
Administrative and support service activities	43,904	629	295
Education	19,905	632	592
Human health and social work activities	40,731	299	509
Arts, entertainment and recreation	36,280	83	25
Other service activities	239,822	491	257
TOTAL	3,474,992	13,050	4,216

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Source: TURKSTAT Turkey in Statistics 2012 (employment figures reflect 15 years of age and over)

Before analysing the above table, it should be noted that the table does not include the agriculture, forestry and fishing sectors. The employment situation in the agriculture, forestry and fishing sectors is that there are 3,225,000 males and 2,872,000 females working in this sector. In public administration and defence sectors, there are 1,237,000 males and 221,000 female employees. These two sectors are excluded from the sectoral distribution of companies simply because CSR research focuses on private sectors and state economic enterprises. Agricultural producers and public administration organizations are not the target group of CSR research.



Manufacturing, construction, wholesale and retail trade, transportation and storage, accommodation and food services sectors are key sectors in Turkey in terms of the number of enterprises and of persons employed. It should also be stressed that automobile sub sector within manufacturing plays a significant role. Also, there are more women being employed in health and social services sectors. Women employment is also observed to concentrate in the education sector.

Istanbul, Aegean, Mediterranean and Western Anatolia are regions that stand out with high concentration of industry. The following table shows the distribution of companies by NUTS 1 regions.

Table 2. Distribution of Companies by Region (Nuts 1)

NUTS 1	REGION	Number of Companies
TR1	Istanbul	829,119
TR2	Western Marmara (Tekirdag, Edirne, Kırklareli, Balıkesir, Canakkale)	168,066
TR3	Aegean (İzmir, Aydın, Denizli, Muğla, Manisa, Afyonkarahisar, Kütahya, Uşak)	520,608
TR4	Eastern Marmara (Bursa, Eskişehir, Bilecik, Kocaeli, Sakarya, Düzce, Bolu, Yalova)	319,928
TR5	Western Anatolia (Ankara, Konya, Karaman)	342,910
TR6	Mediterranean (Antalya, Isparta, Burdur, Adana, Mersin, Hatay, Kahramanmaraş, Osmaniye)	441,907
TR7	Central Anatolia (Malatya, Elazığ, Bingöl, Tunceli, Van, Muş, Bitlis, Hakkari)	146,806
TR8	Western Blacksea (Zonguldak, Karabük, Bartın, Kastamonu, Çankırı, Sinop, Samsun, Tokat, Çorum, Amasya)	182,061
TR9	Eastern Blacksea (Trabzon, Ordu, Giresun, Rize, Artvin, Gümüşhane)	110,926
TRA	Northeastern Anatolia (Erzurum, Erzincan, Bayburt, Ağrı, Kars, Iğdır, Ardahan)	64,288
TRB	Middle Eastern Anatolia (Kırıkkale, Aksaray, Niğde, Nevşehir, Kırşehir, Kayseri, Sivas, Yozgat)	108,118
TRC	South Eastern Anatolia (Gaziantep, Adıyaman, Kilis, Sanlıurfa, Diyarbakır, Mardin, Batman, Şırnak)	240,255
	TOTAL	3,474,992



Highest level of concentration of industry is observed to be in Istanbul and followed by Aegean and Mediterranean regions. Geographical advantages of mentioned regions as in having coast lines play a major role in company preferences to operate in these locations. Izmir in the Aegean Region, Antalya and Adana in the Mediterranean Region are main provinces where industrial activities reach high levels.

As stated above, the Turkish economy has the 15th largest GDP-PPP in the world. However, up until this level, Turkey has undergone serious and long term economic turmoil. For instance, Turkey suffered from significantly high inflation rates from 1980s to 2000 (97 % in 1980; 45.54 % in 1985; 60.36 % in 1990; 92.44 % in 1995; 56.43 % in 2000; 8.19 % in 2005; and 8.58 % in 2010) when it was possible to reduce these rates. The efforts to reduce the high inflation rate were also followed by redenomination of Turkish Lira by dropping six zeros.

From a historical perspective, Turkey had been an agricultural country up until 80s. Main export items within this period were cotton, wheat, tobacco, tea, rice, dried figs, apricots, hazelnuts and fruits. However, 1980s and onwards in addition to agricultural products, export items shifted towards manufacturing goods as this was also supported with Government incentive policies as well as more entrepreneurial activities.

Incentives and increased stability in political and economic environment also enabled entrepreneurs to take up business opportunities in neighbouring regions such as Europe, Middle East and former Soviet Union countries where export platforms were established in addition to investments in mentioned regions. Turkey also became leading investor in Turkic Republics in Central Asia.

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Economic progress achieved within this period as well as the stable investment environment also drew attention of international investors and multi-national companies particularly with regard to privatization. International investors and multi-national companies are also observed to make independent investments in addition to joint investments with Turkish partners in this period.

Labour Market: According to TURKSTAT, as of January 2013, labour market participation in Turkey is 50.9 %. The labour market participation of women remains far below the EU average with 28.8 %. However, Turkey has the target of increasing the labour market participation of women to the EU average by the year of 2023.

As can be seen in the below table, there is a sharp distinction between males and females with respect to their employment status. Still most women take place in the labour market as unpaid family workers in the agriculture sector. Moreover, around 10 % of employers consists of women employers. However, it should be mentioned that a significant number of women work in the service sector.



Table 3: Employed Persons by Employment Status and By Economic Sector (x000)

Status in Employment	Agriculture	Industry	Services
MALES	3,225	5,372	8,915
Regular and Casual employee	392	4,601	6,659
Employer	71	360	714
Self-Employed	2,177	363	1,366
Unpaid Family Labour	585	48	176
FEMALES	2,872	1,088	3,349
Regular and Casual employee	213	906	2,848
Employer	8	12	74
Self-Employed	413	136	239
Unpaid Family Labour	2,238	34	188

Source: TUKSTAT Turkey in Statistics 2012

Average unemployment rate is around 9.4 % in 2012 while the youth unemployment rate with 20.4 % stands twice as much as the average unemployment rate. Promoting employment for young people continues to remain in the agenda of Turkey.

When the employment situations in public and private sectors are compared, public sector employment portion as of March 2012 is 12.6 % (3,111,660). The distribution of public employment in terms of sectors is as follows: 25.2 % agriculture; 18.8 % industry; 7.2 % construction; and 48.8 % service sector. This means that the relative weight of the public sector is not very high. Therefore the remaining workforce is employed in the private sector as self-employed, employers, employees or unpaid family workers.

Turkey has historically large informal sector. However, in the last decade strong efforts were adhered for the formalization of the economy and promoting registered employment, which resulted in declining informal economy. Within the mentioned period, informal employment rate is decreased from around 50 % to 36.2 % as of January 2013. It should be stated that a significant portion of informal employment is in the agricultural sector. The informal employment rate among the waged workers is 20 %. Social Security Institution implements projects for promoting registered employment through better guidance rather than legal sanctions.

SMEs play a significant role in the Turkish economy in terms of employment, salaries, wages, exports-imports and investments. Major portion of enterprises which is up to 90 % consists of SMEs. As of 2011 figures, 77.8 % of employment is realized by SMEs. Furthermore, 59.6 % of exports and 39.9 % of imports were realized by SMEs. This reflects that Turkish SMEs take place in global supply chains.



According to A.T. Kearney Foreign Direct Investment Confidence Index, Turkey has been ranked 13th in 2013, while it was ranked 20th in 2007 and 23rd in 2010. This demonstrates that Turkey is a suitable place for foreign direct investments. Since 1980s the number of multi-national companies operating in Turkey has increased. The number of foreign capital owned companies was 6,700 in 2003, 15,000 in 2006, 25,000 in 2009 and 30,000 in 2011. It is observed that multi-national corporations especially operate in automotive industry. According to a research carried out by Capital Journal, there are 62,000 employees in 16 foreign owned companies.

As mentioned above, Turkey's privation policy led to privatization of most State Owned Enterprises (SOEs). Privatization has also attracted foreign investment and multi-national companies. According to ISO 500 lists, there are only 13 SOEs and there is only one SOE, TUPRAS, in the top ten companies list. This aspect reflects that the State is not extensively involved in the economy but rather leaves ground for private sector companies.

2. Export Markets of Enterprises and Their Situation in the Global Supply Chains

Turkey has adopted an export oriented growth since 1980s and left import substitution growth. Over the years, Turkey has increased the export value and its share in the global market. The following table shows the export values in the last twenty years.

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Table 4: Exports Value by Years (USD)

Years	Exports Value	Years	Exports Value
1992	14,714,628,825	2003	47,252,836,302
1993	15,345,066,893	2004	63,167,152,820
1994	18,105,872,075	2005	73,476,408,143
1995	21,637,040,881	2006	85,534,675,518
1996	23,224,464,973	2007	107,271,749,904
1997	26,261,071,548	2008	132,027,195,626
1998	26,973,951,738	2009	102,142,612,603
1999	26,587,224,962	2010	113,883,219,184
2000	27,774,906,045	2011	134,954,361,571
2001	31,334,216,356	2012	153,193,000,000
2002	36,0590,890,029		

Analysing the exports by sectors, it could be marked that industrial products play a significant role with 76.2 %. This is followed by agricultural products with 13.3 %. The following table shows all of the exports values by sectors.



Table 5: Exports Value by Sectors

August 1 –July 31				
SECTORS	2011/2012	2012/2013	Change (%)	Share (%)
I. AGRICULTURE	18,882,374	20,315,041	7.6	13.3
A. Herbal products	13,671,324	14,290,654	4.5	9.3
B. Dietary Products	1,549,857	1,865,006	20.3	1.2
C. Wood and Wood products	3,661,192	4,159,381	13.6	2.7
II. INDUSTRY	112,852,327	116,787,863	3.5	76.2
A. AGRO-INDUSTRY	11,143,823	12,112,430	8.7	7.9
B. Chemical products	16,500,136	17,617,269	6.8	11.5
C. Industrial products	85,208,368	87,058,164	22.0	56.8
III. MINING	3,980,234	4,824,070	21.2	3.1
TOTAL (TİM)	135,714,934	141,926,974	4.6	92.6
Exempt export from Turkish Exports Assembly *	6,810,398	11,266,505	65.4	7.4
TOTAL (TUIK+TİM)*	142,525,332	153,193,479	7.5	100.0

Source: Turkish Exports Assembly

With the below table, it may be observed that Turkey does not depend on a single or limited number of countries for exports. Exports spectrum ranges from the European countries to the USA, from China to Middle Eastern countries. However, among those countries Germany is the leading country that Turkish Companies' export.



"This Project is funded by the European Union"

Table 6: Exports Market Countries (x000\$)

COUNTRY	2012	2013	Change %
GERMANY	1,007,142	1,177,528	17%
IRAQ	910,143	1,065,930	17%
UK	615,188	768,761	25%
RUSSIA	545,912	616,507	13%
ITALY	466,942	583,505	25%
FRANCE	471,524	534,060	13%
U.S.A	468,352	484,189	3%
SPAIN	255,467	327,363	28%
CHINA	226,809	325,657	44%
EGYPT	251,107	280,999	12%
TOTAL	10,768,600	12,629,540	17%

Source: Turkish Exports Assembly

3. National Framework, Current State of Play Regarding CSR

The scope of CSR studies depends on its definitions. In the literature, there are various definitions. Each definition determines the scope of CSR. In this study, IOE's definition of CSR is adopted. The definition reads: "Corporate Social Responsibility (CSR) is demonstrated by a company voluntarily integrating into its business operations behaviours and principles that meet stakeholders' expectations with regard to society and the environment". The key term in this definition is voluntary behaviour of companies over and above the legal regulations. Given this definition, Turkish business has a long history of CSR activities dating back to the 13th century, with the establishment of "*Ahilik*" (kind of Guild) organization. "*Ahilik*" emerged as a solidarity organization of tradesmen and craftsmen. "*Ahilik*" has seven main principles, most of which are directly related to some components of CSR, such as humanitarian, philanthropic, generous and cooperative behaviours. It is important to stress that people who engaged in corruptive or criminal behaviour could not be a member of "*Ahi*" organization. Turkish Tradesmen and Craftsmen Confederation (TESK) stresses that their organization is continuation of "*Ahilik*" tradition.

Philanthropic behaviour and humanitarian aid is part of business culture in Turkey. Such actions include among others responsibility for employees and their families, supporting community actions (local social initiatives), providing scholarships etc. Even if such behaviours couldn't be labelled as CSR, they are in fact part of CSR activities.



Within the current state of play regarding CSR, five interviews were held with five organization representatives: Turkish Confederation of Tradesmen and Craftsmen (TESK) (Ersin Artantaş and Çolpan Erdem Training Director and Training Expert); Confederation of Turkish Trade Unions (TÜRK-İŞ) (Ramazan Agar, Training Secretary General and YOL –İS President); Ministry of Development (Sema Beyazıt, Chairperson Social Sector DG); Bilgi University CSR Observatory (Tamer Altunay, Observatory Expert); and Business World and Sustainable Development Association (SKD) (Sukran Caglayan and Hakan Bayman). Within this context TISK, also provided its CSR policy paper. In selecting these organization representatives, the aim was primarily to get the views of different social partners and organizations regarding CSR and also to assess the current situation.

First of all, employer organizations point out that CSR activities should be voluntary. Furthermore they point out that there is no need to have a separate legislation on CSR. However, they stress that each company should be very well aware of CSR activities and be able to develop its own CSR activity within its own initiative and need. Each company can have its own CSR policy depending on the sector and the nature of the company. For instance, a chemical company can implement an environmental CSR policy while another company can implement a recycling CSR policy. Therefore, companies should be given the flexibility of drafting their own CSR initiatives instead of legally mandated CSR actions. Employer organizations also stress the significance of CSR actions for companies in a globalizing market. For instance, supply chain management plays a significant role in using resources efficiently and also in sustainable development.

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Another important point for employer organizations is the role and responsibility of companies and the State. They indicate that there should be a clear cut division of responsibility between the State and companies. For instance, protecting human rights and implementation of fundamental social and environmental standards are far beyond the responsibility of companies and the government should take an active role in such matters.

Employer organizations themselves implement CSR related projects. For instance, TISK, in addition to the current project, implemented several CSR related projects including **(a)** Awareness Raising of UN Global Compact; **(b)** ISO 26000 Social Responsibility Guidelines; **(c)** CSR Related Publications; **(d)** Translation of Global Reporting Initiative GRI into Turkish; **(e)** Abolishing of Child labour and several others.

As for the trade unions, they stress that several components of CSR are actually part of “social state”. That is, the State itself should regulate components of CSR activities and should leave such activities to private sector companies. They point out that the right to organize should be regulated by the State. They stress the low unionization rate of employees and the declining rate of unionization. Labour union representatives stress that the state should eliminate the obstacle for unionization. Unregistered workers and child labour are other important issues that trade unions bring out to the agenda. Also it should be stressed that Trade Unions Confederations, such as TÜRK-İŞ and HAK-İŞ implement independent and joint projects together with



TISK. Preventing child labour, adequate implementation of labour law and promoting social dialogue at national, local and enterprise levels are some examples of trade unions and employer associations working together.

In order to assess the current situation of CSR in Turkey, an interview with the related state agency, Ministry of Development, Department of Environment and Sustainable Development, Chair personel Ms. Sema BAYAZIT, was also conducted. The Ministry indicated that there is neither CSR legislation nor the intention to regulate CSR initiatives. However, it was indicated that in the National Development Plan, more emphasis was placed on human rights, women rights, environmental issues and other CSR related issues. It is considered that such issues may be promoted in close cooperation with private companies and related NGOs.

Another key informant regarding the CSR in Turkey is Business World and Sustainable Development Association (SKD). SKD was founded by private sector companies in 2004. Membership of the Association is granted only for companies. The main reason to have an interview with the SKD is that most companies that are included in the CSR questionnaire are members of the SKD. The main field of activity of SKD is sustainable development. In order to be a member of the SKD, company should prove that it engages in sustainable development. SKD representatives state that CSR is part of sustainable development. According to SKD, CSR is actually a “win-win situation” in the sense that in the long run both companies and society at large will benefit from CSR activities. They furthermore point out that awareness rising is a key factor for companies to engage in CSR activities as some companies are not well aware of the significance of CSR. For this purpose, SKD works together with universities, NGOs and governmental organizations mainly in industrialised provinces such as Istanbul, Ankara, Bursa and Izmir.

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In the last couple of decades universities have shown great interest in CSR in terms of conducting research and delivering trainings on CSR. Universities themselves are also observed to implement CSR activities as they feel responsible for the community. Bilgi University Public Relations Department founded a CSR Observatory in 2008. The main purpose of the Observatory is stated as creating awareness of CSR among companies; conducting research on CSR initiatives; and disseminating best CSR practices. The Observatory held several meetings and conferences on CSR and conducted interviews with some companies. The Observatory also published an almanac including conference and seminar notes and best CSR practices in Turkey. The mentioned Study shows that companies develop CSR practices stemming from their field of operation and need.

There are also several organizations, associations and consulting companies dealing with CSR activities. Corporate Social Responsibility Association (KSSD) was founded in 2005 by volunteers of public and private organizations, academics and NGOs. KSSD, since its foundation, implements awareness raising campaigns for CSR, CSR reporting activities and also provides consultancy services to companies. KSSD also publishes books



and CSR manuals for companies in addition to monthly e-newsletter. KSSD also holds an annual fair where public organizations and private companies participate to share their CSR experiences. KSSD has organized “CSR Marketplace” fair in association with Kadir Has University, on December 6, 2013 in Istanbul.

It should be stressed that in most companies CSR activities are undertaken by their public relations departments. Turkish Public Relations Association is also another institution interested in CSR initiatives. Each year the Association holds an award ceremony in various categories, one of which is the CSR. Also public relations departments at universities have a class on CSR where students are provided with information on CSR.

Academics, NGOs, business organizations and international donor agencies show great interest in CSR activities in Turkey. There are numerous studies in the area of CSR in Turkey. Analysing each study is far beyond the scope of this research. However, these studies may be grouped into following categories: **(a)** policy studies; **(b)** general CSR studies; **(c)** sectoral CSR studies; **(d)** local level CSR studies and **(e)** scope and definition of CSR. Therefore, literature will be reviewed under these categories.

Policy Oriented Studies: UNDP Turkey office implemented a CSR project with an EU fund (UNDP, 2008), and published its research report in 2008. The purpose of the research was to determine the perception of CSR and CSR implementations by companies. The report indicates that companies do not have a clear cut understanding of what CSR stands for. The report also points out that NGOs and multi-national companies play a significant role in promoting CSR activities and implementing CSR projects. According to the report, CSR is perceived by companies as a tool for marketing and gaining prestige. The report also lists successful CSR implementations and publications in Turkish.

KSSD also published “CSR Roadmap For Turkey and CSR National Report” in 2010. The KSSD point of view is clearly revealed in the Roadmap Study by articulating that CSR should be put on the corporate agenda and CSR Bill should be prepared in order to mandate CSR activities on businesses. This standing is quite different from what is adopted in this Study. The Roadmap draws an action plan on how to implement pre-designed CSR policy actions. The KSSD CSR National Report summarizes CSR related issues under the following titles: CSR in Turkish Academia; CSR and Financial Crises; CSR and Supply Chain management; Media and CSR; and CSR Practices in Turkish Private Sectors.

General CSR Studies: There are several studies focusing on different components of CSR in Turkey. These studies were conducted in the following sub themes of CSR: Orçan (2007) The Significance of CSR in Combating With Poverty; Ersöz (2007) The Role of Professional Organizations in Developing CSR; Sert (2012) The Role of Web Pages in Promoting CSR; Yilmaz (2008) The Role Of CSR in Enhancement Of Occupational Health and Safety; Akgeyik (2005) HR Dimensions in CSR; Kavut (2010) CSR and Reporting; Ozdemir and et.al (2008) CSR and Child Protection; Kayalar and Ozmutaf (2007) CSR and Management Culture; Alparslan and



Aygun (2013) CSR and Company Performance; Unlu, Baycu and Tuna (2008) CSR in University-Community Relations; Ozgen (2007) CSR and Employee Satisfaction; Ozdemir (2009) CSR and Its Impact on Company Image; Sozuer (2011) CSR and Environment; Ciftcioglu and Poroy (2010) CSR and Segmented Reporting; Kayacan (2006) CSR and Ethical Values of Joint Stock Companies; Lembet (2012) Brands and CSR; and Yagan (2012) Analysis of CSR Promoting Videos. As can be seen, CSR has been taken under analysis with its different dimensions.

The above cited literature, reflect the growing interest in CSR by academics, policy makers, NGOs and international organizations. Each of the above cited studies focus on different components of CSR and introduce best practices of CSR in different areas. For instance, Orcan points out that Turkish companies helped the victims of Marmara earthquake in 1999 as well as helping children of poor families to attend the school. Ersoz, on the other hand reviews the role and significance of professional organization in promoting and implementing CSR activities in Europe and Turkey. He points out that The Union of Chambers and Commodity Exchanges of Turkey (TOBB) promotes CSR awareness in Turkish companies in line with the CSR policy of Euro chambers, . He furthermore reveals good examples of CSR initiatives being realized by Istanbul Chamber of Industry and Istanbul Chamber of Commerce.

Kurt, in her quite interesting study, examines the nature and extent of environmental disclosures in Corporate Governance Principles Compliance Reports (CGPR) and Annual Reports (AR) of Istanbul Stock Exchange (ISE) 100 companies. She indicates that some of the companies are disclosing their environmental information. She concludes that, this disclosure, even if increasing is not sufficient to the international environmental reporting. Alpaslan and Aygun also conducted a study on 117 ISE companies to find out the relations between CSR and company performance. They conclude that when a company's CSR activity increases, its performance increases too. Ciftcioglu and Poroy in their study focus on whether or not ISE 100 companies have segmented reporting system of CSR. They conclude that 98 out of 100 ISE companies have segmented reports simply because they will be responsible for society.

Ozgen, in her study, tries to find out the relationship between a company's CSR activity and company's employee satisfaction. She reports that when a company engages in a CSR activity, this results in employees' satisfaction and increased sense of belonging to their companies. Ozdemir, on the other hand expresses that a company's CSR activity has a positive image on its brand.

Lembet, in her study, reveals a shift in CSR activities, from traditional philanthropic CSR activities to strategic CSR activities. She concludes that strategic CSR activities targeting companies' customers and partners gain more importance than general philanthropic or altruistic CSR activities.

Sectoral CSR Studies: There are also several studies focusing on different sectors of the economy. These were conducted in the following sectors: Satir and Sumer (2006) CSR and Its Perception in Public Health



Sector; Akim (2009) The Impact of CSR on Health Sector: The Case of “Love Your Heart, Wear Red” Project; Dogan, et al., (2010) CSR in Banking Sector and Its Image In Its Clients; Atesoglu and Turkey (2010) Accommodation Industry and CSR; Akdogan and Bay (2011) CSR and Media Relations; Gurel (2008) CSR and “Pfizer Community Team”; Guçdemir (2007), CSR and Banking Sector; Arvas (2011), CSR and Media; Ates and Senal (2012) CSR and Accounting Sector; Gedik and Durusoy (2011) CSR and Forest Industry; Ulman and Artvinli (2012) Bioethics and CSR; Celik, et al., (2012) Listed banks and CSR; Yilmaz and Alkan (2007) CSR, Accounting and SMEs; Kilic, et. al., (2009) Gambling Sector and CSR; and Cerik and Ozarslan (2008) Pharmacy Sector and CSR.

CSR studies at sectoral level focuses on two dimensions. The first dimension is that companies in some sectors, for instance pharmacy, cannot promote or advertise their products due to legal regulations. Such companies, instead, implement CSR projects to make their name known in society. On the other hand, companies in some sectors create quite innovative CSR activities stemming from their needs and conditions. For instance an NGO in the field of health, Turkish Society of Cardiology, launched a campaign “Love Your Health and Wear Red” that was deemed worthy of award. The purpose of the CSR activity was to show the importance of health of heart in society.

Local Level CSR Studies: In Turkey there are also studies focusing on CSR activities at local level. These studies are: Yuksel., et al., (2006) local governance and CSR in Tokat province; Aydemir and Ates (2011) SMEs and CSR in Bilecik province; Kaya and Dusukcan (2010) export oriented SMEs and CSR implementations in Elazig province; Kaya (2008) CSR in Bandirma; and Gullupinar (2010) local municipality and CSR in Konya province.

Local level studies also focus on different dimensions of CSR. Aydemir and Ates in their study point out that SMEs in Bilecik still maintain the tradition of “Ahilik” by respecting to each other, implementing fair business behaviour etc. Kaya and Kucukcan, in their study of export-oriented SMEs in Elazig point out that foreign trade SMEs realized the significance of CSR to engage in.

Scope and Definition of CSR: There are also hot academic debates on the scope of definition of CSR in Turkish CSR literature, these are: Vural and Coskun (2011) CSR and ethics; Bir et., al., (2009) CSR and employer attractiveness; Top and Oner (2008) CSR and business; Yamak (2007) historical development of CSR; Keskin (2010) locating the concept of CSR; Aktan (2007) companies and CSR; Akatay (2008) the scope of CSR; and Kelgokmen (2010) determination of CSR knowledge at companies.

As mentioned before, CSR activities depend on its definition, which in one way or another effects its scope. Savas and Sinay point out that CSR should not be confused with philanthropic business behaviour. Vural and Coskun argue that Companies should have ethical values regardless of what CSR is. That is, even when companies do not engage in CSR activities, they should have historically ethical business behaviour for society. Mac cites that the definition and scope of CSR changes in time. Until 1950s, CSR focuses on



philanthropic business behaviour while CSR relates to the awareness of companies about social and economic problems of companies in 1960s. In the 1970s the scope of CSR was expanded. In the later period CSR was institutionalized. Akatay stresses that CSR is a must for companies simply because addressing social and environmental issues should be addressed by companies in order to have sustainable business.

4. Legislative Screening at National Level and Compliance with International Norms

As mentioned above, there is no separate legislation on CSR in Turkey. However, several components of what CSR includes have been regulated in respective laws, including but not limited to Constitution article 172, 4857 Labour Law, 2872 Environmental Protection Law and 5346 Renewable Energy Law. Accordingly, protecting labour, environment, human rights and anti-discrimination are all regulated by respective laws and by laws. As a candidate country, Turkey is trying to comply with EU directives in several areas. For conditions of membership EU Acquis lists 35 chapters. Chapters related to the scope of CSR are Chapter 5, public procurement; Chapter 6 company law; Chapter 19 social policy and employment; Chapter 23 judiciary and fundamental rights; Chapter 24 justice, freedom and security; and Chapter 27 environment. Turkey is working to comply with all directives and regulations defined within the above chapters of the Acquis. It should be however, stressed that CSR is behaviour by businesses over and above legal requirements on a voluntary basis. Therefore citing all these CSR related regulations are far beyond the scope of the study.

5. International CSR Initiatives

International CSR initiatives can be analysed within two contexts as in international organizations and multi-national organizations. UN agencies such as UNDP and ILO develop initiatives and implement several projects in their respective areas of specialization. UNDP is interested in projects on poverty reduction, democratic governance, environment and sustainable development. All of which are main ingredients of CSR. The ILO on the other hand is interested in projects on preventing child labour, promoting women employment, promoting registered employment and quality of work etc.

Turkey, being integrated in the global political and economic system follows international CSR initiatives. In the Company Survey, to what extent companies are aware of and use CSR initiatives are questioned. In both reviewing international initiatives and also analysing results of related questions in the later part of the report, these initiatives are shortly reviewed below.

The **UN Guiding Principles on Business and Human Rights** provide global standards to prevent and address the risk of undesirable impacts on human rights linked to business activity. The document includes three main principles which states and business should implement. Firstly, the duties of states are indicated. Secondly, the corporate responsibility to respect human rights is stated and detailed. Thirdly, the responsibilities of business are framed in cases business related human right abuses.



UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption. By doing so, business, as a primary driver of globalization, can help ensure that markets, commerce, technology and finance advance in ways that benefit economies and societies everywhere.

UNDP initiated the Global Compact in 2002. Today, there are 258 organizations which signed the document. About two third of these organizations are companies, while the rests consist of NGOs, business associations, academies and the other sectors. TISK, on the other hand, is on the Management Board.

Tripartite Declaration of Principles Concerning Multinational Enterprises (MNEs) and Social Policy, with the main lines, offer guidelines to MNEs, governments, employers' and workers' organizations in areas such as employment, training, conditions of work and life, and industrial relations. The instrument affords social policy guidelines in a wide area of activities. Adherence to the Declaration by all concerned would contribute to a climate more conducive to economic growth and social development.

The OECD Guidelines for Multinational Enterprises offer a set of recommendations addressed by governments to multinational enterprises operating in or from adhering countries. These non-binding principles and standards provide responsible business applicable laws and internationally recognized standards. The Guidelines' recommendations express the shared values of the governments of countries from which a large share of international direct investment originates and which are home to many of the largest multinational enterprises. The Guidelines aim to promote positive contributions by enterprises to economic, environmental and social progress worldwide.

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ISO 26000 provides guidance on how businesses and organizations can operate in a socially responsible way which refers to acting in an ethical and transparent way that contributes to the health and welfare of society. It aims to clarify what social responsibility is and reach all types of organizations regardless of their field of activity, size or location.

GRI has pioneered and developed a comprehensive Sustainability Reporting Framework that is widely used around the world. The Framework enables all organizations to measure and report their economic, environmental, social and governance performance – the four key areas of sustainability. The Reporting Framework – which includes the Reporting Guidelines, Sector Guidelines and other resources - enables greater organizational transparency about economic, environmental, social and governance performance. This transparency and accountability builds stakeholders' trust in organizations, and can lead to many other benefits. Thousands of organizations, of all sizes and sectors, use GRI's Framework in order to understand and communicate their sustainability performance.



Second CSR initiatives come from multi-national companies vis a vis in their relations to suppliers. Several companies want their suppliers to comply with their code of conduct and CSR standards. The Company Survey findings as will be described later also show that companies having international export connections are more interested in CSR activities.



III. Company Survey Methodology

The purpose of this chapter is to explain the methodology and survey technique that is followed in this study. In any scientific survey that has the goal of representing the population fairly, the sampling methodology has an important role.

Before introducing the sampling strategy and methodology, it is essential to refer to the Terms of Reference (ToR) and IOE criteria. The ToR and IOE clearly indicate that 500 companies should be conducted and 100 responses should be received. Out of 100, it was expected that at least 20 responses should come from SMEs. Furthermore, IOE also indicates that the findings should be analysed according to the following sub-samples in addition to the whole sample:

- based on size (SMEs versus larger companies)
- based on sector (findings for the five biggest sectors)
- based on ownership structure (private sector versus stated-owned companies; companies with domestic headquarters versus companies with foreign headquarters)
- based on markets (companies with mainly domestic market versus companies with mainly a foreign market)

In addition to the abovementioned four categories of sub-samples, the research team and TISK PO experts have decided to include regions as a sub-sample in Turkey. Based on the prior information and previous studies, regions can make a difference in terms of components of CSR. Representations from such sub-samples require a careful sampling strategy that is presented below.

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1. Sampling Strategy

With careful analysis of the population by considering the sectors, the following table is prepared for three scenarios, each of which shows how many companies are needed in order to include all sub-samples adequately. The first option is to get responses from 100 companies as the Terms of Reference entail. However, the research team tried to reach more than 100 companies. In case if the number of responses in the survey exceeds the required sample size (100 companies), the ideal distribution of companies for each sector are obtained not only for 100 companies but also for 150 and 200 companies. For the llocation of the total sample size (100 or 150 or 200) to each stratum, the following proportional distribution formula is used for each scenario.

$$n_h = \frac{N_h}{N} n$$



Where, n_h : Sample size in each stratum (sectors)
 N_h : Number of total companies in each stratum,
 n : Total sample size,
 N : Total company numbers.

Table 7: The Number of Ideally Needed Responses According to the Distribution of Companies by Sector

SECTOR	1 st scenario	2 nd scenario	3 rd scenario
Mining and quarrying	0	0	0
Manufacturing	12	18	24
Electricity, gas, steam and air conditioning supply	0	0	0
Water supply; sewerage, waste management and remediation activities	0	0	0
Construction	7	10	14
Wholesale and retail trade; repair of motor vehicles	36	54	72
Transportation and storage	17	25	33
Accommodation and food service activities	9	13	17
Information and communication	1	2	2
Financial and insurance activities	1	1	2
Real estate activities	1	2	3
Professional, scientific and technical activities	5	8	11
Education	1	1	1
Human health and social work activities	1	2	2
Arts, entertainment and recreation	1	2	2
Other	7	10	14
TOTAL	100	150	200

It is necessary to explain how these three sample size numbers (100 or 150 or 200) are calculated. The ideal sample size calculation should be based on the stratified random sampling methodology. Stratified random sampling requires sub-samples based on sectors and uses the following formula:

$$n = \frac{N \sum (N_h - S_h^2)}{N^2 D^2 + \sum (N_h - S_h^2)} \quad (1)$$



Where, n : Sample size
 N : Population size, Total Company numbers
 N_h : Number of companies in each strata (Sector)
 Z : Standard normal distribution table value
 Sh^2 : Variance of each stratum
 $D^2 = (d^2 / z^2)$.

There is a difficulty in implementing the above Formula (1) since the variance of each stratum is unknown. In order to apply the above Formula, the variance of each stratum should be known or estimated. This is a complex and time consuming procedure. For this reason, a simple random sampling formula below is used for estimating the proportion as a practical and yet scientific solution in this study.

$$n = \frac{N z_{\alpha/2}^2 P(1-P)}{d^2 (N-1) + z_{\alpha/2}^2 P(1-P)}$$

Where, n : Sample size
 N : Population size, Total Company numbers,
 P : The proportion of company numbers in terms of sectors within the targeted groups
 Z : Standard normal distribution table value
 d : Tolerance level

Table 8: Estimated Sample sizes (n) for different tolerance and significance levels

d (Tolerance Level)	n (for 95 % Significance Level)	n (for 90 % Significance Level)
0.10	49	41
0.09	61	51
0.08	77	64
0.07	100	84
0.06	136	114
0.05	199	165
0.04	306	257
0.03	544	456
0.02	1224	1028



As shown in the Table 8, targeted number of 100 responses is a reasonable number, within the accepted tolerance and significance levels. The table also shows that 84 companies are acceptable at 90% significance level.

It should be stressed that the current research is based on voluntary participation of companies. However the above table is considered during the survey procedure. All efforts are to reach enough number of companies in order to adequately make sound analyses for the whole sample as well as for the sub-samples.

2. Translating, Pilot Testing and Revising the Survey Questionnaire

IOE supplied a company questionnaire to be applied to companies in the participating countries. The research team translated the questionnaire into Turkish and shared it with the PO experts at TISK. The PO experts carefully reviewed the Turkish translation and gave feedback on the questionnaire. The research team and PO experts together reviewed the questionnaire and finalized it.

In order to enable the companies to access the questionnaire, the revised questions were uploaded over an online platform of survey. The online survey platform was initially tested for its efficient and effective work. In order to conduct a pilot implementation of the questionnaire ten companies having different sizes were selected from different regions and sectors. According to the feedback received from pilot companies the questionnaire was finalized.

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Company survey dataset was compiled consisting of companies in terms of the criteria that were set up before. The dataset was checked in terms of size (SME versus large companies), sectors, regions, domestic versus international companies, SOEs versus private sectors and reviewed and approved by the PO experts. The questionnaire was sent out to 435 companies. The questionnaire was also sent out to 256 companies which signed Global Compact.

In addition to the abovementioned contacts, TISK also disseminated the questionnaire via its members and other affiliated representatives..

Companies with incomplete responses were also contacted. There are three basic reasons why the expected response rate was not reached: **(a)** the questionnaire was too long; **(b)** summer season responsible people were on vacation; and **(c)** Ramadan month. Despite all obstacles, 177 responses were received. During the data cleaning process, incomplete and duplicate responses were omitted and only eligible responses were taken into consideration for analysis. The final number of eligible responses was 102.



3. Analysis Strategy

The Terms of Reference and IOE criteria clearly indicate where the analysis should focus on. In order to make the analysis ready, a database was prepared for data entering. The following issues were taken into consideration for statistical data analysis:

- based on size (SMEs versus larger companies)
- based on sector (findings for the five biggest sectors)
- based on ownership structure (private sector versus stated-owned companies; companies with domestic headquarters versus companies with foreign headquarters)
- based on markets (companies with mainly domestic market versus companies with a mainly foreign market)

Descriptive statistics were used for rough distributions of responses by using table, graphs and summary measures. Some inferential statistical techniques such as Chi-Square tests and one way analysis of variance (ANOVA) were used to make further inferences about the following issues.

- Perceptions of enterprises regarding CSR,
- Degree of interest of enterprises in CSR,
- Knowledge level at enterprises regarding internationally recognized and/or actual CSR initiatives,
- Implementation of CSR projects at company level.

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The findings of the company survey are presented in the following chapter. Each of the above issues is analyzed in terms of the whole sample and specific sub-samples. The sub-sample analysis shows whether or not findings differ according to the sub-samples such as company origin, size or regions.



IV. Survey Results

1. General Information

Due to the fact that sub-groups of the needed sample were clearly indicated by the IOE, it is important to define the main characteristics of the sample before the analysis.

Accordingly, the consultants provided findings for the whole sample as well as for the following subsamples:

- Based on size (SMEs versus larger companies)
- Based on sector (findings for the five biggest sectors)
- Based on ownership structure (private sector versus state-owned companies; companies with domestic headquarters versus companies with foreign headquarters)
- Based on market (companies with mainly domestic market versus companies with a mainly foreign market)

In this part of the report, descriptive statistics are given through frequency tables. The main aim is to introduce the general profile of the companies.

Table 9: The Distribution of Companies by Sectors

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	Sectors	Frequency	Percentage
1	Manufacturing	44	43.14
2	Construction	15	14.71
3	Human health and social work activities	7	6.86
4	Wholesale and retail trade; repair of motor vehicles	6	5.88
5	Information and communication	5	4.90
6	Arts, entertainment and recreation	5	4.90
7	Professional, scientific and technical activities	4	3.92
8	Agriculture, forestry and fishing	2	1.96
9	Electricity, gas, steam and air conditioning supply	2	1.96
10	Financial and insurance activities	2	1.96
11	Administrative and support service activities	2	1.96
12	Mining and quarrying	2	1.96
13	Education	2	1.96
14	Transportation and storage	1	0.98
15	Accommodation and food service activities	1	0.98
16	Water supply; sewerage, waste management and remediation activities	1	0.98
17	Activities of households as employers; undifferentiated goods- and services-producing activities of household for own use	1	0.98
	Total	102	100.00



As shown above, responses are received from 17 different sectors. Albeit, the questionnaire was sent out to companies in all sectors, responses did not come from the following sectors: real estate activities; public administration and defence, compulsory social security; other service activities. It should be stated that responses were from key sectors in Turkey. It should also be stressed that companies were engaged in different sectors of the economy. For instance, a company that is engaged in manufacturing is also engaged in wholesale and retail trade. Therefore, company representatives considered the main sector that their company operates in filling out the questionnaire.

As mentioned in sample strategy, companies in different regions of the country would have different perceptions and implementations of CSR. For this reason, the following table is prepared based on the regional distribution of companies.

Table 10: The Distribution of Companies by Regions

Regions	Frequency	Percentage
Western Anatolia	31	30.39
Istanbul	29	28.43
Aegean	15	14.71
Mediterranean	8	7.84
Eastern Marmara	7	6.86
South-eastern Anatolia	4	3.92
Western Black Sea	3	2.94
North-eastern Anatolia	3	2.94
Central Anatolia	1	0.98
Eastern Black Sea	1	0.98
Total	102	100.00

As mentioned in the Country Profile section, Western Anatolia, Istanbul, Aegean, and Mediterranean are main business operation regions in Turkey. Responses to the questionnaire were received from these industrial regions. In the later part of the chapter, the regional differences are compared and contrasted with respect to different components of CSR.

Analysis of CSR activities in terms of private and public companies was also required within the scope of the Study and for this purpose, the following table is generated:



Table 11: The Distribution of Company's Ownership Structure

Ownership Structure	Frequency	Percentage
Listed Company	44	43.14
Limited Liability Company	21	20.59
Unlisted Joint Stock Company	17	16.70
Sole Proprietorship	7	6.86
Partnership	5	4.90
State-Owned Enterprise	8	7.84
Total	102	100.00

The number of private and state-owned companies is 94 (92.2 %) and 8 (7.8%) respectively. During 1980s state policies shifted sharply in favour of market based economy all around the world. Moreover, countries have implemented programs designed to reduce the size and scope of the public sector. Thus the privatization of public enterprises constituted a key element in such a strategy¹.

The ISO 500 list (2012) includes only 13 state-owned companies. There are 25 state-owned enterprises which have 45 affiliate companies in total. Considering the declining significance of state-owned enterprises, the responses received from SOEs reflect the actual situation. Therefore the received responses from public and private companies reflect that SOEs are not underrepresented in terms of received responses. The comparisons of private enterprises and state-owned enterprises and the difference between company's legal status with regard to CSR are also examined in the following part of the chapter.

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Analysis in terms of company size and origin is also another requirement of the research in which companies that have either export facilities or import facilities are defined as "foreign trade companies". The size and origin of the 102 companies is presented in the following contingency table:

Table 12: The Distribution of Companies by Size and Origin

Origin	Micro	Small	Medium	Large	Total
Domestic	5	12	12	28	57 (55.88 %)
Foreign Trade	3	6	6	30	45 (44.12 %)
Total	8 (7.65 %)	18 (17.65 %)	18 (17.65 %)	58 (56.87 %)	102

¹ Onis, Ziya (1991) "The Evolution of Privatization in Turkey: The Institutional Context of Public-enterprise Reform", in *International Journal of Middle East Studies*, 23, pp.163-176



It may be observed that SMEs responded to the questionnaire more than what was required by the methodology. 43.13 % of the responses were received from the SMEs, while the rest of responses were received from large companies. It may also be observed that 55.88 % of companies operate in domestic market while 44.12 % of companies engage in foreign trade. Therefore, in terms of size and origin, the received responses provide solid ground for further analysis.

2. Perception of Enterprises Regarding CSR

In this section of National CSR Report general awareness of CSR is presented for the whole sample. Then the survey result is examined in terms of sub-samples such as origin, small versus large companies, regions, subsectors etc.

52.9 % of companies stated that they are aware of what CSR is; while, 47.1% companies stated that they are not aware of CSR. It is very important to determine whether or not this awareness or unawareness makes a difference in terms of subsamples. Therefore the proportions reached from the survey are examined statistically whether there is a meaningful difference between groups.

It is known that the standard methodology to test hypothesis about population proportions is to use a Pearson Chi-square test. In this report, the response and the explanatory variables are broken into several categories. Probability (P) values of less than 0.05 or 0.10 are used to indicate statistically significant difference between groups.

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2.1. CSR Awareness by Company Origin

The following figure shows the difference of awareness between domestic versus foreign trade companies.



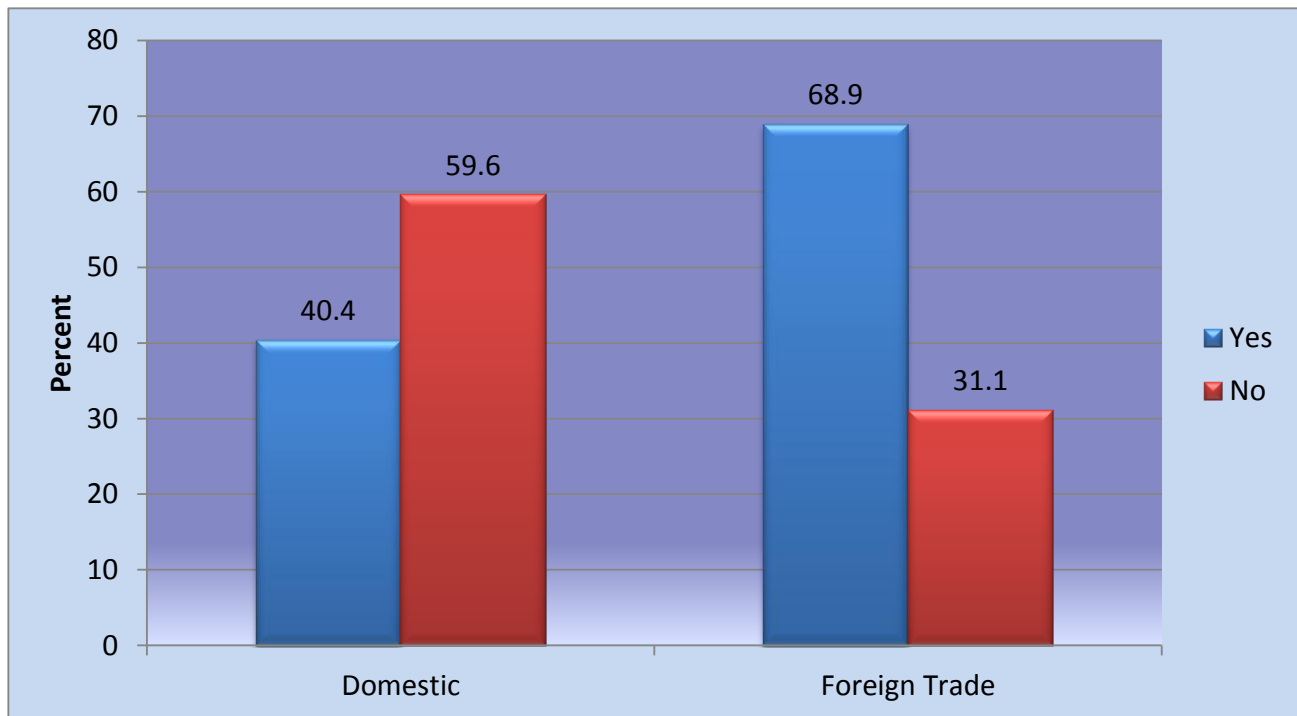


Figure 1: Awareness of CSR by Firm Origins

As it can be seen in the Figure 1, the awareness rate for foreign trade companies is considerably higher than domestic companies, and the observed difference is statistically significant ($P=0.004$). This is not a surprising result as IOE indicates:

Businesses assume their commitment to conduct themselves responsibly under diverse conditions: the responsibility of a multinational enterprise operating around the globe is completely different to that of a local bakery, for example. The CSR challenges faced by an IT firm differ from those of a business in the oil industry. The type and structure of a company's commitment to society therefore depends on its size, as well as the sectors and markets in which it operates².

2.2. CSR Awareness by Region

As mentioned above, the industrial regions of Turkey are Istanbul, Western Anatolia and Aegean Regions, are considered as separate categories, while all other regions are combined under "other regions" category. The following figure shows the difference of awareness by regions.

² IOE Fact Sheet, January 2013



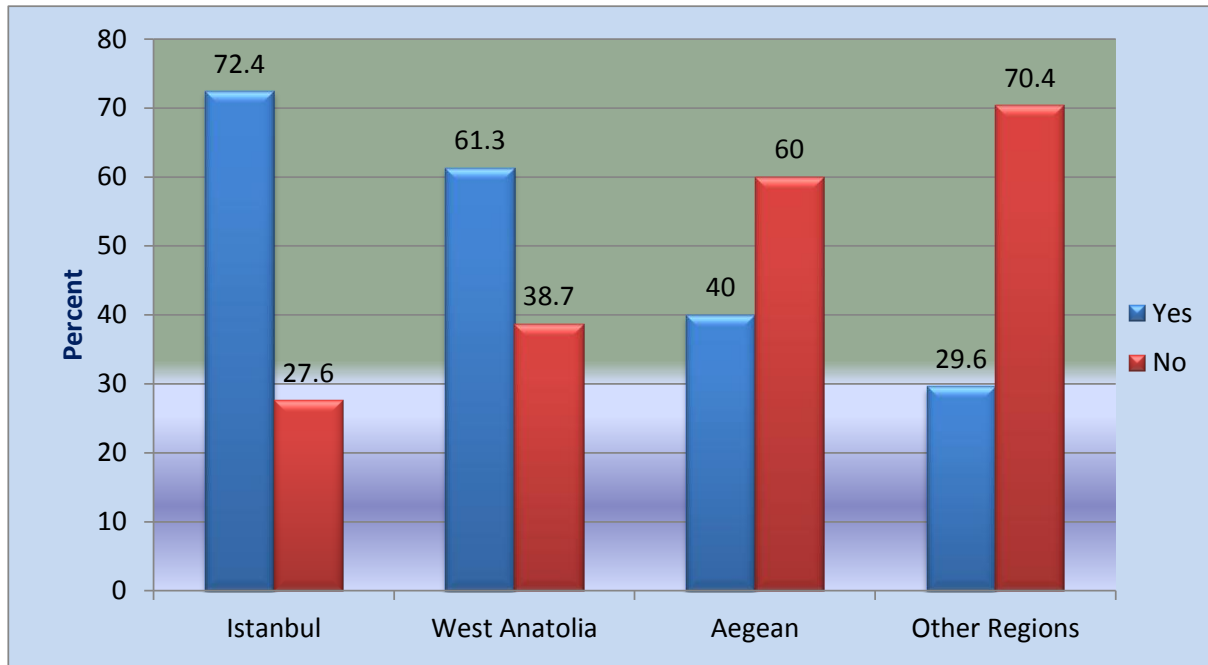


Figure 2: Awareness of CSR by Regions

It can be seen that the awareness rate of the companies which operate in Istanbul and Western Anatolia Regions are considerably higher than that of other regions. This difference among regions is also statistically meaningful ($P=0.007$). These two regions may be accepted as industrial centres of Turkey. Moreover, most of the foreign trade companies are located in these two regions.

2.3. *CSR Awareness by Company Size*

The distribution of awareness of CSR according to size of companies is listed in the following contingency table:



Table 13: Awareness of CSR According to Size of Companies

Size	Were you aware of the term CSR?		
	Yes	No	Total
Micro	5 (62.5 %)	3 (37.5 %)	8
Small	10 (55.6 %)	8 (44.4 %)	18
Medium	6 (33.3 %)	12 (66.7 %)	18
Large	33 (56.9 %)	25 (43.1 %)	58
Total	54	48	102

Even if CSR awareness in terms of the size of the firm is not statistically significant, the following analysis could be made. It is marked that micro enterprises are aware of the term CSR. Most of the responses coming from micro enterprises in the sample operate in the sector of arts, entertainment and recreation. The critical point in this table is that more than half of the medium sized companies are not aware of CSR. In addition, the large scale companies with 56.9 % are aware of CSR.

2.4. CSR Awareness by Sectors

As may be recalled responses are received from 17 different sectors. The sectors which have low frequencies are categorized under the “other” sector. The distribution of the relation between sectors and awareness is given in the following contingency table:



Table 14: Awareness of CSR According to Sectors

Sectors	Were you aware of the term CSR?		
	Yes	No	Total
Manufacturing	18 (40.9 %)	26 (59.1 %)	44
Construction	9 (60.0 %)	6 (40.0 %)	15
Human health and social work activities	4 (57.6 %)	3 (42.4 %)	7
Wholesale and retail trade; repair of motor vehicles and motorcycles	3 (50.0 %)	3 (50.0 %)	6
Information and communication	4 (80.0 %)	1 (20.0 %)	5
Arts, entertainment and recreation	4 (80 %)	1 (20.0 %)	5
Others	12 (60 %)	8 (40 %)	20
Total	54	48	102

Even if CSR awareness in terms of sectors is not statistically significant, the results in the above table indicate important points. The result shows that slightly more than half of the companies regardless of their sectors are aware of CSR or the other half is not aware of CSR. This is a challenging result for the rest of the CSR project activities. For instance, even though the manufacturing sector is the key sector in Turkey, more than half of the companies are not aware of CSR. Furthermore, companies in “Information and Communication” and “Arts, Entertainment, and Recreation” are better aware of CSR than companies in other sectors.

2.5. CSR Awareness by Company Structure

As mentioned before, there are very few SOEs in Turkey. However, private and public sector enterprises are compared in terms of CSR awareness. The following table shows awareness of CSR by company structure, private versus SOEs.



Table 15: Awareness of CSR by Company Structure

Structure	Were you aware of the term CSR?		
	Yes	No	Total
Private	52 (55.3 %)	42 (44.7 %)	94
State--owned enterprise	2 (25.0 %)	6 (75.5 %)	8
Total	54	48	102

When the percentages in the table are examined, it may be said that the awareness rate of private enterprises is much higher than state-owned enterprises. However, the difference could not be emphasized statistically, as the expected cells are fewer than 5 since the number of responses from state-owned enterprises has not been enough. The result shows that 6 out of 8 SOEs are not aware of CSR. This is a negligible result since the state is not a main economic actor in the Turkish economy.

2.6. CSR Awareness by Years

As mentioned above, 54 companies declared that they already have knowledge about CSR. The Survey has also questioned for how long they are aware of the concept. The following frequency table summarizes the answers to the question "Since when were you aware of the term?"

Table 16: the Years of awareness

Time	Frequency	Percentage
less than one year	2	3.7
1 – 3 years	12	22.2
4 – 6 years	16	29.6
7 – 9 years	5	9.3
10 + years	19	35.2
Total	54	100.0

74.1 % of the companies are aware of the term CSR more than 4 years. About a quarter of the companies are aware of the term less than 3 years. Awareness rate shows that companies have a long history of CSR policy.

The relation between years of awareness and companies' origins is given by the following table. It is seen that the years of awareness for foreign trade companies are longer than domestic companies. For example,



41.9 % of foreign trade companies have knowledge about CSR over ten years. This result can be read as that corporate social responsibility is relatively new term for domestic enterprises. Although they have background about some components of CSR, they are not familiar with the concept in the full sense of the term.

Table 17: The Relationship Between Company Origin and Years of Awareness

Origin	Since when were you aware of the term?				
	Less than a year	1-3 years	4-6years	7-9 years	10+years
Domestic	2 (8.7 %)	4 (17.4 %)	8 (34.8 %)	3 (13.0 %)	6 (26.1 %)
Foreign Trade	-	8 (25.8 %)	8 (25.8 %)	2 (6.5 %)	13 (41.9 %)
Total	2	12	16	5	19

3. Degree of Interest of Enterprises

3.1. CSR Governance in the Company

In this part of the report, CSR governance in the companies is summarized. The following table shows the distribution of related CSR office in enterprises:

Table 18: The Distribution of Related CSR Department in Company

Related Department	Frequency	Percentage
Corporate Communications and/or Public Relations Department	22	40.00
Human Resources Department	14	25.45
Crosscutting CSR team/commission with representatives from related departments	7	12.73
CSR Department	4	7.27
CEO Office	4	7.27
Via Foundations or Associations	4	7.27
TOTAL	55	100.00



It can be concluded that CSR activities are not yet institutionalized as a separate department in Turkey. Only 7.27 % of the companies have the CSR Department. The origin or size of the enterprises does not have any effect on the above distribution.

It is seen that “Corporate Communications and/or Public Relations” (40.0 %) and “Human Resources” (25.45 %) are the main departments related to the CSR activities. “It may also be thought that companies cannot afford to invest in CSR programs as they see CSR as a PR marketing activity, or only as a philanthropic contribution which all in the end are generally far away from strategic CSR”³.

On the other hand, it should be considered that the components of corporate social responsibility are well known in a narrow community. With learning and expanding process, increase in institutionalization of CSR may be expected.

3.2. CSR Priorities of Companies

The question about CSR priorities of companies was a multiple choice question, thus the Table 19 includes a summary of answers instead of frequencies. The most popular choices were “Responsibility with regard to the environment” (59.18 %) and “Responsibility towards employees” (53.06 %). These two issues are currently priorities for companies in Turkey.

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Table 19: CSR Priorities of the Companies

CSR Priorities	Number of Company	Percentage
Responsibility with regard to the environment	58	59.18
Responsibility towards employees	52	53.06
Responsibility towards the local community / region	40	40.82
Fair business behaviour	32	32.65
Respecting human rights	26	26.53
Securing jobs	24	24.49
Support for culture, science and sports	22	22.45
Philanthropic behaviours	12	12.24
Engaging with the supply chain	10	10.20
Anti-corruptive behaviour	3	3.06

It is seen that “Engaging with the supply chain” (10.20 %) and “Anti-corruptive behaviour” (3.06 %) have the lowest frequencies in the table. It may be interpreted that companies may find it too complicated to engage

³ CSR Turkey Baseline Report (April 2010)



with the supply chain. It is also a high possibility that companies perceive measures on corruptive behaviour as the responsibility of governments.

On the other hand, these two topics are problematic issues. Detailed analysis is presented in the later part of the report.

3.3. *Reasons for Engaging in CSR*

The question about companies' reasons for engaging in CSR was again a multiple choice question, thus the Table 20 includes a summary of answers instead of frequencies. The table is as follows:

Table 20: Reasons for Engaging in CSR

Reasons	Number of Company	Percentage
Culture of the company	70	76.09
Attracting and motivating employees	34	36.96
Attitude of CEO	27	29.35
Reputational risk concerns	21	22.83
Attracting clients	14	15.22
Non-governmental Organizations (NGOs) campaigns	12	13.04
Interest of investors	12	13.04
We have not yet looked into social/environmental/human rights issues	11	11.96
Interest from customers	10	10.87
Lessons learnt from peer companies or competitors	9	9.78
Interest from government	1	1.09

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The most popular choice was "Culture of the company" (76.09 %). On the other hand, "Interest from government" (1.09 %) has the least importance by participants. In Turkey, there is a general acceptance that volunteerism is located at the centre of all CSR activities. Therefore it can be argued that CSR activities should be totally free from state regulations and should completely rely on voluntary actions⁴.

When the historical background of CSR-State relationship is traced back, it may be seen that the State has had direct relations with philanthropists. In times of the Ottoman Empire, the institutionalized philanthropies called "Vakıf - wafı" (foundation) have also appeared, some of the Vakıfs or Foundations, most of which were established by prominent families who were also involved in business activities within the economy are still operational.

⁴ CSR Turkey Baseline Report (April 2010)



3.4. Use of CSR Instruments, Tools and Initiatives

In this part of the report, use of CSR instruments, tools and initiatives is summarized. The following table shows the distribution of awareness of CSR instruments, tools and initiatives in companies.

Table 21: Awareness of CSR Instruments, Tools and Initiatives

Instruments and Tool	Number of Company	Percentage
UN Guiding Principles for Business and Human Rights	45	63.38
UN Global Compact	30	42.25
ISO 26000	28	39.44
OECD Guidelines for Multinational Enterprises	21	29.58
GRI	20	28.17
Tripartite declaration of principles concerning multinational enterprises and social policy	9	12.68

71 out of 102 companies answered the question of “are you aware of one or more of the CSR instruments, tools and initiatives”. UN Guiding Principles for Business and Human Rights (63.38 %) is observed to be the most recognized instrument. UN Guiding Principles for Business and Human Rights is relatively a new document. For this reason, it is an unacceptable as well as an interesting result. In this aspect, it may be argued that company representatives may have misplaced the concept of UN Guiding Principles for Business and Human Rights with other UN documents. Also, high intellectual level of the company representatives may be reflecting a high value for the document as they would be personally aware of the document.

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The question about the use of CSR instruments, tools and initiatives was again a multiple choice question, thus the Table 22 includes a summary of answers instead of frequencies. The table is as follows:

Table 22: Use of CSR Instruments, Tools and Initiatives

Instruments and Tool	Number of Company	Percentage
UN Guiding Principles for Business and Human Rights	4	16.0
Tripartite declaration of principles concerning multinational enterprises and social policy	1	4.0
UN Global Compact	13	52.0
GRI	15	60.0
ISO 26000	3	12.0



Only 25 of 102 companies (24.5 %) declared that they used one of the instruments addressing companies' social responsibilities. All of those 25 companies are private sector companies. None of the state-owned enterprises use any CSR instrument, tool or initiative. 40 % of the 25 companies are domestic, while 60 % of the companies are foreign trade companies. Additionally, the distribution of 25 companies according to the company size is as follow: 3 micro size companies (12.0 %), 3 small size companies (12.0 %), 5 medium size companies (20.0 %), 14 large size companies (56.0 %).

Generally, the use of CSR instruments, tools and initiatives is quite low. This is a parallel result to institutionalization. Lack of institutionalization brings the obscurity about what CSR is and why these instruments are important.

16 companies (15.7 %) answered the question "Do you participate in voluntary initiatives like the UN Global Compact or BSCI" as positive. Also, 8 (50.0 %) companies declared that they were involved in voluntary initiatives within the last 1 to 3 years.

The responses for the public commitment to CSR are found relatively low. It is seen that only 28 companies (27.5 %) have a public commitment to CSR. When the distribution of the positive responses is examined, it is seen that 55.5 % of the companies belong to manufacturing sector; 60.7 % of the companies are large companies; 57.1 % of the companies are foreign trade companies; and all of them are private sector companies. State-owned companies do not have any public commitment to CSR.

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35 companies out of 102 have a code of conduct. The companies possessing the code of conduct are analysed due to sectors, firm size, origin of the company and either they are private or state owned enterprises. Within the 35 companies having a code of conduct, 34.3 % are in manufacturing sector, 77.1 % are large scale, 51.4 % are domestic and 91.4 % are private sector companies. In addition, 18 companies (17.6 %) apply a code of conduct of another company.

31.4 % of companies informed their suppliers about their code of conduct. However, only 78.1 % of this proportion, which answered the question positive, demands from their suppliers to obey this code of conduct.

Code of conduct is an important document because it includes a set of expectations from the suppliers. This can be mapped out in consultation with the direct suppliers or as an agreement between companies and new suppliers at the point of engagement⁵. However, most of companies do not see their supply chains within the borders of their responsibility. This issue will be mentioned later in detail under the title of "Engaging with the Supply Chain".

⁵ Amaeshi, K and Osuji, O. and nnodim, P. (2008) "Corporate Social Reponsibility in Supply Chains of Global Brands"



29 companies (28.4 %) reported on CSR activities publicly and most preferred approach has been integrated reporting (48.28 %). Foreign trade companies are the main suppliers of CSR activities and awareness in Turkey. Although companies engage in CSR activities, they do not publish or report their CSR activities. Therefore, reporting of the social responsibility activities is still weak in terms of public awareness. The table below shows different approaches for reporting:

Table 23: Approaches for Reporting

	Number of Company	Percentage
Integrated reporting	14	48.28
Information in internet	7	24.14
CSR report	4	13.79
Meeting with stakeholders	2	6.90
Information to shareholders only	1	3.45
Annual Report	1	3.45
Total	29	100.00

Half of the total companies (50.0 %) declared that they consult external stakeholders to understand its responsibilities. The distribution of types of external stakeholders is listed below:

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Table 24: Types of External Stakeholders

External stakeholders	Number of Company	Percentage
Non-governmental organizations (NGOs)	41	80.39
Employers` and business associations	28	54.90
Trade unions	16	31.37
Investors	13	25.49
Government	12	23.53
Media	11	21.57

The popular answers are predictable, because, in Turkey, NGOs and associations are the most important organizations focused on social responsibility. They have wide knowledge about the issue, so they are familiar to tools, instruments, advantages, disadvantages etc. Companies do not want government or media involved in CSR activities.



4. Knowledge Level at Enterprises Regarding Internationally Recognised and/or Actual CSR Initiatives

4.1. Assessing Governmental Policies towards CSR

In the survey, knowledge of companies about CSR activities of governments is measured. The rate of response has been very low (15.4%) but consistent. Companies may have limited information about government's CSR activities, because there is not any direct legal regulation about CSR. This issue has been explained in detail in the former parts of the National Report in the Country Profile Chapter.

11 companies listed the initiatives, policies or measures of government in support or promotion of CSR. The responses were concentrated in fields of training, environment, health, support for cultural activities, regulations about employment, and studies for improving the conditions of disabled people.

64 companies answered the question "Are government's policies and measures useful", while 38 out of 102 companies did not reply the question, 49 companies stressed the importance and benefits of government's CSR activities. Remarks on the matter are summarized below:

- To increase motivation and commitment
- To promote private sector
- To raise social awareness.

75 companies expressed that the State should support CSR through measures as for instance information, awareness raising, awards or tax benefits. Only 27 companies indicated their opinion about the needed activities of government to support CSR. Again companies do not want government to regulate their CSR activities. Their demands centered on supportive regulations. These are:

- Informing
- Incentives and encouragement
- Training
- Environmental regulations
- Raising awareness
- Promoting policies which create employment
- Financial support
- Tax reductions
- Struggle with corruption



4.2. *Future Development of CSR*

When the potential development of CSR activities of companies is questioned, an interesting result is obtained. According to the survey, 87.23 % of companies believe that the significance of CSR will grow. Only 12.77 % of the responses stress that it will remain the same.

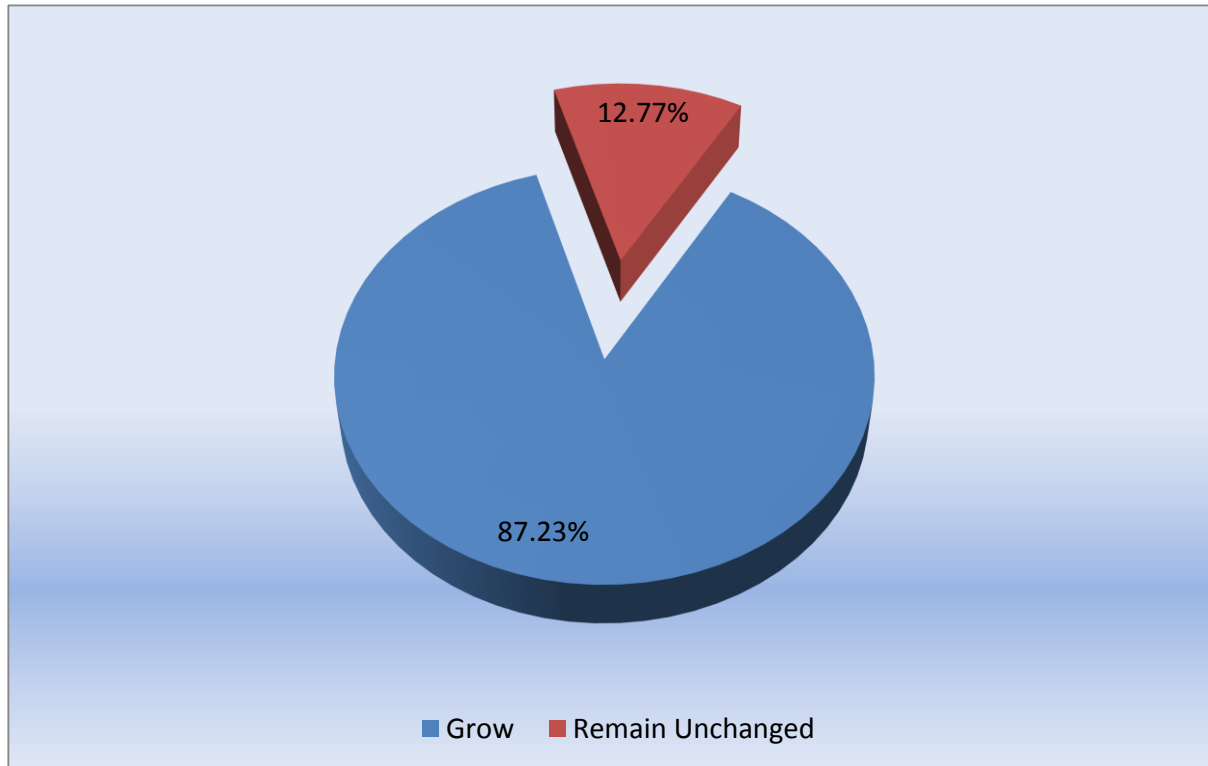


Figure 3: Future Development of CSR

The distribution of important field of CSR activities in future for companies is given in the following table. Accordingly, responsibility towards environment and employees are perceived to go on as main fields for CSR activities. As it is mentioned before, the companies' CSR priorities focus especially on responsibility with regard to the environment and responsibility towards employees.

The following table shows that companies' interest in various components of CSR will grow in the future.



Table 25: The Significance of CSR Will Grow in the Following Fields

Fields	Number of Company	Percentage
Responsibility with regard to the environment	65	73.03
Responsibility towards employees	63	70.79
Respecting human rights	54	60.67
Fair business behaviour	48	53.93
Responsibility towards the local community/ region	43	48.31
Securing jobs	37	41.57
Support for culture, science and sports	24	26.97
Anti-corruptive behaviour	22	24.72
Engaging with the supply chain	18	20.22

90 companies out of 102 stated their opinion about future trainings. 79 companies expressed their demand for training. The following figure shows the demand for training.

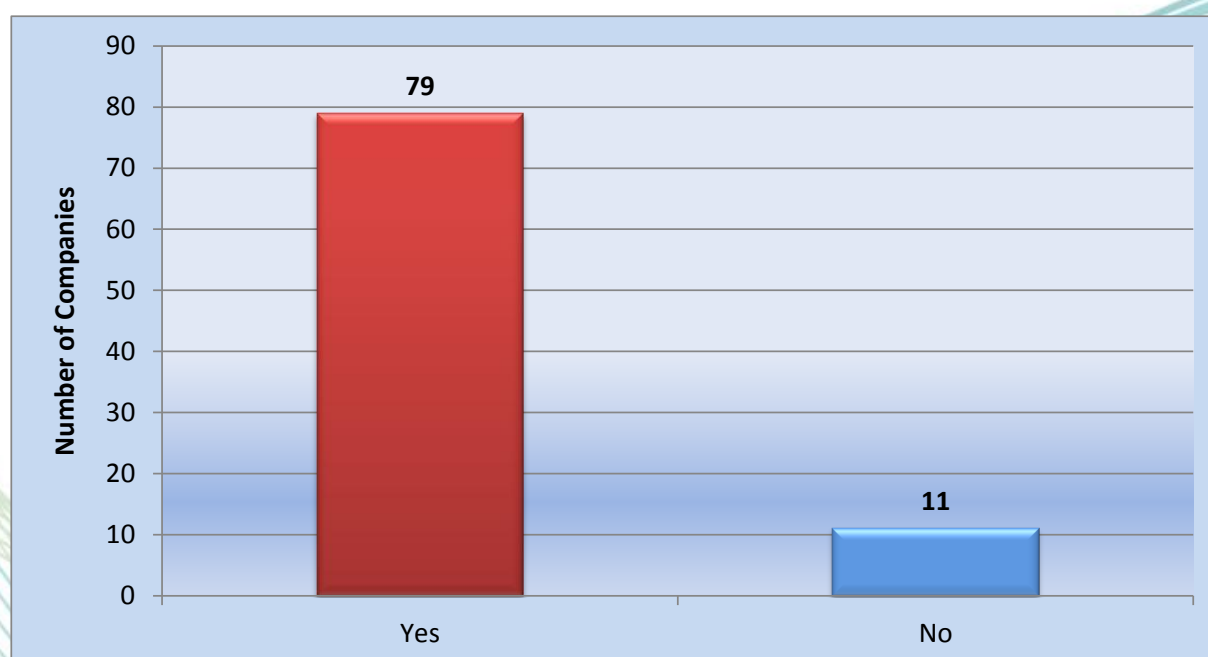


Figure 4: Demand for Training

57 % of companies stated their interest to participate any training on CSR. This was an open-ended question. Following areas are expressed to draw the most attention:

- General information about CSR,



"This Project is funded by the European Union"

- Human rights,
- The meaning of CSR and its advantages,
- Information about responsibility towards employees and environment,
- Introducing international standards

5. Project Management, Implementation of CSR Projects at Company Level

5.1. CSR Activities of Companies

In this part, the results are summarized for the seven activities (commitment to employees, respecting human rights, community engagement, environmental activities, engaging with the supply chain, fair business behaviour and providing remedy) by using two different tables. First table is the frequency table for each question related to each activity. The second table consists of the means of the related activity in terms of each group (such as origins of companies, size of companies, sectors and regions). The questions in each activity are weighted by five-point likert scale (as 1: Strongly disagree, 2: Disagree, 3: Unsure, 4: Agree, 5: Strongly agree) and the mean scores and standard deviations (sd) are calculated for the defined subgroups. In this study, for more than two groups One-Way Anova, and for two groups, Independent t-test are used to indicate the mean differences for each question by company size, origin, sectors and regions. Finally, Bonferroni test as a Post Hoc test is applied when the means of the groups are seen different after ANOVA test. The P value which is less than 0.05 or 0.10 indicates the mean difference between groups.

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5.1.1. Commitment to Employees

In this part of the report, companies' commitment to their employees is questioned. Working conditions, trainings, safe work environment, right to association etc. are important issues in order to understand the attitude of companies towards their employees.

The responses taken from 102 companies on "Commitment to Employees" are indicated below on the frequency table.



Table 26: CSR Activities of Companies: “Commitment to Employees”

Commitment to employees	Strongly Disagree	Disagree	Unsure	Agree	Strongly Agree
My company supports the work-life balance of our employees through flexible working time arrangements and/or childcare and other measures.	3 (3.0 %)	24 (24.2 %)	6 (5.9 %)	42 (42.2 %)	24 (24.2 %)
My company puts emphasize on the continuous training of our employees.	2 (2.0 %)	7 (6.9 %)	3 (3.0 %)	46 (45.5 %)	43 (42.6 %)
My company undertakes measures to the recruitment and employment of disabled people.	3 (3.0 %)	8 (8.0 %)	14 (14.1 %)	41 (41.4 %)	33 (33.3 %)
My company promotes healthy and safe work environments.	2 (2.0 %)	1 (1.0 %)	4 (4.0 %)	28 (27.7 %)	66 (65.3 %)
My company has in place policies to ensure non-discriminatory behaviour with regard to gender, age, ethnic background, religion, sexual orientation.	3 (3.0 %)	4 (4.0 %)	1 (1.0 %)	19 (18.8 %)	74 (73.3 %)
My company has feedback mechanisms such as employee hotlines that allow employees to submit issues of concern to management.	7 (6.9 %)	28 (27.5 %)	10 (9.8 %)	31 (30.4 %)	22 (21.6 %)
My company respects the right of the workers to establish and to join organizations of their own choosing and engages in social dialogue processes	4 (4.0 %)	5 (5.1 %)	22 (22.2 %)	27 (27.3 %)	41 (41.4 %)
My company takes effective measures within its own competence to secure the effective abolition of child labour.	3 (3.0 %)	2 (2.0 %)	13 (13.1 %)	17 (17.2 %)	64 (64.6 %)

General tendency of companies is observed to be positive. “Agree” and “Strongly Agree” are definitely higher than other choices. In this regard, it may be argued that companies believe their companies’ commitment to employees.

On the other hand, the choice on, “My company respects the right of the workers to establish and to join organizations of their own choosing and engages in social dialogue processes” has relatively higher “unsure” answer than others.



The Comparison of the means for “Commitment to Employees” by Company Size is given in the following table.

Table 27: CSR Activities of Companies: “Commitment to Employees” by Company Size

	Micro (mean±sd)	Small (mean±sd)	Medium (mean±sd)	Large (mean±sd)	P Value
My company supports the work-life balance of our employees through flexible working time arrangements and/or childcare and other measures.	3.75±1.49	3.89±0.90	3.59±1.18	3.50±1.24	0.67
My company puts emphasize on the continuous training of our employees.	4.38±0.52	4.11±1.08	4.06±0.83	4.24±0.98	0.82
My company undertakes measures to the recruitment and employment of disabled people.	3.25±1.16	3.35±1.00	3.76±0.97	4.26±0.94	0.001*
My company promotes healthy and safe work environments.	4.38±0.74	4.28±1.07	4.47±0.87	4.66±0.66	0.31
My company has in place policies to ensure non-discriminatory behaviour with regard to gender, age, ethnic background, religion, sexual orientation.	4.25±1.39	4.72±0.96	4.88±0.33	4.45±0.96	0.23
My company has feedback mechanisms such as employee hotlines that allow employees to submit issues of concern to management.	3.50±1.60	3.35±1.27	3.18±1.47	3.36±1.24	0.94
My company respects the right of the workers to establish and to join organizations of their own choosing and engages in social dialogue processes	3.38±1.41	3.65±0.79	3.71±1.05	4.23±1.10	0.045*
My company takes effective measures within its own competence to secure the effective abolition of child labour.	3.75±1.28	4.50±0.79	4.47±1.01	4.41±1.01	0.31

*Statistically significant at 0.05

For the topics such as “Making Regulations for the Recruitment and Employment of the Disabled People” and “Respect the Rights of Workers to Establish and to Join Organizations of Their Own Choosing and Engaging in Social Dialogue”, the large companies are statistically different from other companies. Large companies have comparatively higher mean values than the other groups for the three topics. The main

logic behind this result is legal regulations. Enterprises possessing more than 50 workers must employ disabled people. According to the Labour Law, the company which has 50 employees has to hire disabled people to the amount of at least 3% of the total workforce. When the number of workers increases, the proportion of disabled people also increase correspondingly. Except for these two articles, no difference is observed. The Comparison of the means for “Commitment to Employees” by Company Origin is given in the following table.

Table 28: CSR Activities of Companies: “Commitment to Employees” by Company Origin

	Domestic (mean±sd)	Foreign Tr. (mean±sd)	P Value
My company supports the work-life balance of our employees through flexible working time arrangements and/or childcare and other measures.	3.31±1.30	3.96±0.93	0.005*
My company puts emphasize on the continuous training of our employees.	4.04±1.04	4.40±0.75	0.044*
My company undertakes measures to the recruitment and employment of disabled people.	3.76±1.12	4.26±0.89	0.049*
My company promotes healthy and safe work environments.	4.38±0.95	4.73±0.50	0.016*
My company has in place policies to ensure non-discriminatory behaviour with regard to gender, age, ethnic background, religion, sexual orientation.	4.43±1.11	4.71±0.63	0.11
My company has feedback mechanisms such as employee hotlines that allow employees to submit issues of concern to management.	3.26±1.35	3.42±1.25	0.55
My company respects the right of the workers to establish and to join organizations of their own choosing and engages in social dialogue processes	3.93±1.08	4.02±1.14	0.66
My company takes effective measures within its own competence to secure the effective abolition of child labour.	4.31±1.06	4.47±0.92	0.45

*Statistically significant at 0.05

Topics such as “My company supports the work-life balance of our employees through flexible working time arrangements and/or childcare and other measures”, “My company puts emphasize on the continuous training of our employees”, “My company undertakes measures to the recruitment and employment of disabled people” and “My company promotes healthy and safe work environments” are different according to the origin of the companies. For these four topics, foreign trade companies bear higher responsibility. In the topics other than these, no difference is observed.

The Comparison of the means for “Commitment to Employees” by Sectors is given below. Statements in the table were shortened in order to keep the format of the following table readable. The full statements can be seen in the previous table.

Table 29: CSR Activities of the Companies: “Commitment to Employees” by Sectors

	A	B	C	D	E	F	G	P Value
My company supports the work-life balance	3.7±1.1	2.8±1.3	4.5±0.5	4.0±0.0	3.5±1.2	3.4±1.8	3.7±1.2	0.119
My company puts emphasize on the continuous training	4.2±0.8	4.2±1.0	4.3±1.2	4.2±0.8	4.1±1.5	4.4±0.6	4.2±0.8	0.998
My company undertakes measures to the recruitment	4.3±0.8	3.8±1.3	4.3±0.8	3.4±0.5	3.9±1.4	2.2±1.1	3.8±0.8	0.001*
My company promotes healthy and ..	4.7±0.5	4.1±1.2	4.8±0.4	4.4±0.6	4.1±1.4	4.4±0.9	4.5±0.6	0.179
My company has in place policies to	4.7±0.7	4.5±1.0	4.8±0.4	4.8±0.5	4.1±1.4	4.2±1.8	4.4±0.9	0.635
My company has feedback mechanisms ..	3.3±1.1	3.6±1.3	3.3±1.9	3.6±1.5	3.7±1.0	3.2±1.6	3.1±1.3	0.915
My company respects the right of	4.3±0.9	3.8±1.2	4.3±1.0	4.2±0.8	3.8±0.8	3.0±1.6	3.5±1.2	0.06**
My company takes effective measures	4.6±0.8	3.9±1.3	4.8±0.4	4.2±1.3	4.2±1.0	3.6±1.7	4.4±0.8	0.129

* Statistically significant at 0.05

** Statistically significant at 0.10

A: Manufacturing, B: Construction, C: Wholesale and retail trade; repair of motor vehicles and motorcycles, D: Information and communication, E: Human health and social work activities, F: Arts, entertainment and recreation and G: Others.

In the third topic, which is related to measure about disabled people, differences between groups are considered as statistically important. It is seen that “art, entertainment and recreation” sector makes the difference. Due to the fact that the company sizes operating in this sector are generally less than 50 workers, it is an acceptable result. Moreover, the 7th choice, which questioned freedom of joining organizations, has the lowest score in the same sector.

In terms of regions, when “Commitment to Employees” is researched, rather than “My company supports the work-life balance of our employees through flexible working time arrangements and/or childcare and other”, all topics indicate differences. In the advanced analysis, contrary to companies in other regions, some companies in “Western Anatolia” Region are observed to opt for responses as “Strongly disagree”, “Disagree” and “Unsure”. With regard to this aspect, percentage of companies with a negative standing point for the second article is 16 %, for the third is 36.7 %, for the fourth is 13.3 %, for the fifth is 20 %, for the sixth is 66.7 %, for the seventh is 43.3 % and for the last is 36.7 %.



Table 30: CSR Activities of the Companies: “Commitment to Employees” by Regions

	Istanbul (mean±sd)	Western Anatolia (mean±sd)	Aegean (mean±sd)	Others (mean±sd)	P Value
My company supports the work-life balance of our employees through flexible working time arrangements and/or childcare and other measures.	3.86±1.11	3.43±1.19	3.67±1.11	3.50±1.30	0.550
My company puts emphasize on the continuous training of our employees.	4.55±0.76	3.83±1.12	4.33±0.72	4.15±0.91	0.026*
My company undertakes measures to the recruitment and employment of disabled people.	4.32±0.72	3.53±1.20	4.00±0.93	3.96±1.08	0.035*
My company promotes healthy and safe work environments.	4.79±0.41	4.20±1.13	4.67±0.62	4.56±0.64	0.029*
My company has in place policies to ensure non-discriminatory behaviour with regard to gender, age, ethnic background, religion, sexual orientation.	4.83±0.38	4.23±1.30	4.80±0.41	4.48±0.98	0.062**
My company has feedback mechanisms such as employee hotlines that allow employees to submit issues of concern to management.	3.96±1.04	2.63±1.22	3.14±1.35	3.58±1.27	0.001*
My company respects the right of the workers to establish and to join organizations of their own choosing and engages in social dialogue processes	4.18±0.90	3.43±1.23	4.00±0.96	4.33±1.00	0.01*
My company takes effective measures within its own competence to secure the effective abolition of child labour.	4.71±1.28	3.90±1.27	4.80±0.56	4.35±0.98	0.004*

*Statistically significant at 0.05

** Statistically significant at 0.10

5.1.2. *Respecting Human Rights*

The UN Global Compact's ten principles include the area of human rights and provide that businesses should support and respect the protection of internationally proclaimed human rights; and make sure that they are not complicit in human rights abuses:

Governments have the primary responsibility to protect human rights. However, individuals and organizations also have important roles to play in supporting and respecting human rights. The business community has a responsibility to respect human rights, that is, not to infringe human rights, in the context of their own activities and their business relationships. Operating context, company activities and relationships can pose risks that the company might negatively impact human rights, but they also present opportunities to support or promote the enjoyment of human rights while also advancing one's business⁶.

On the other hand, UN Guiding Principles on Business and Human Rights also include statements about respect to human rights:

Business enterprises should respect human rights. This means that they should avoid infringing on the human rights of others and should address adverse human rights impacts with which they are involved. The responsibility of business enterprises to respect human rights applies to all enterprises regardless of their size, sector, operational context, ownership and structure. Nevertheless, the scale and complexity of the means through which enterprises meet that responsibility may vary according to these factors and with the severity of the enterprise's adverse human rights impacts.⁷

The below table shows that a significant number of companies declared that they "agree" or "strongly agree" with respecting human rights. However, a significant number of companies also declared that they are not "sure" whether or not their companies engage in human rights issues. Three topics marked as bold may give us the idea that companies avoid discuss any issue about human rights. Human right is a controversial topic in Turkey. It is discussed in a wide frame and includes many delicate subjects such as ethnicity, religion, violence against women, freedom of expression, and jurisdiction.

⁶ <http://unglobalcompact.org>

⁷ <http://www.business-humanrights.org/media/documents/ruggie/ruggie-guiding-principles-21-mar-2011.pdf>



Table 31: CSR Activities of the Companies: “Respecting Human Rights”

	Strongly Disagree	Disagree	Unsure	Agree	Strongly Agree
Respecting Human rights is a priority of my company	1 (1.0 %)	2 (2.0 %)	7 (6.9 %)	34 (33.7 %)	57 (56.4 %)
My company has started to implement the UN Guiding Principles for Business and Human Rights	3 (3.2 %)	10 (10.6 %)	48 (51.1 %)	13 (13.8 %)	20 (21.3 %)
My company has a public commitment to respect human rights	1 (1.0 %)	7 (7.1 %)	36 (36.7 %)	23 (23.5 %)	31 (31.5 %)
My company has started to engage in due diligence and human rights impact assessments	1 (1.0 %)	7 (7.1 %)	36 (36.7 %)	23 (23.5 %)	31 (31.5 %)

As mentioned before in the Table 21 that 63.38 % of the sample are aware of UN Guiding Principle. This result contradicts with Table 31. Accordingly, 51.1 % of company representatives are observed to be unsure whether their company has started to implement the UN Guiding Principles for Business and Human Rights. However, it should be considered that only 4 companies declared that they use UN Guiding Principle, although most of them were aware of the existence of the document. Consequently it may be argued that awareness of the documents about human rights such as UN Guiding Principle does not create a tendency to use it. The Comparison of the means for “Human Rights” by Company Size is given in the following table.

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Table 32: CSR Activities of the Companies: “Respecting Human Rights” by Company Size

	Micro (mean±sd)	Small (mean±sd)	Medium (mean±sd)	Large (mean±sd)	P Value
Respecting Human rights is a priority of my company	4.25±0.46	3.61±0.61	4.59±0.60	4.34±0.91	0.44
My company has started to implement the UN Guiding Principles for Business and Human Rights	3.71±1.38	3.50±1.10	3.41±1.18	3.31±0.95	0.77
My company has a public commitment to respect human rights	3.86±0.90	3.71±1.05	4.00±1.00	3.72±1.03	0.77
My company has started to engage in due diligence and human rights impact assessments	3.86±0.90	3.65±0.93	4.00±1.00	3.62±1.04	0.55



With regard to topics related to “Human Rights”, in terms of the size of the company, there is no difference between groups. The scale of the company has no effect on average scores.

The Comparison of the means for “Human Rights” by Company Origin is given in the following table.

Table 33: CSR Activities of the Companies: “Respecting Human Rights” by Company Origin

	Domestic (mean±sd)	Foreign Trade (mean±sd)	P Value
Respecting Human rights is a priority of my company	4.30±0.85	4.58±0.69	0.084**
My company has started to implement the UN Guiding Principles for Business and Human Rights	3.38±1.07	3.41±1.02	0.893
My company has a public commitment to respect human rights.	3.53±0.99	4.07±0.96	0.008*
My company has started to engage in due diligence and human rights impact assessments	3.66±1.02	3.77±0.96	0.580

* Statistically significant at 0.05

** Statistically significant at 0.10

The mean values of the choice, “My company has a public commitment to respect human rights” indicate a difference between the two groups at 5% level of significance, so foreign trade companies are observed to have more responsibility and sensibility. In addition, the mean scores of responses to the item, “Respecting human rights is a priority of my company”, indicate a difference at t 10% level of significance. Similarly foreign trade companies are observed to have high values and high sensibility. No difference is observed for the other choices.

The comparison of the means for “Human Rights” by Sectors is given below. Statements in the table were shortened in order to keep the format of the following table readable. The full statements can be seen in the previous table.



Table 34: CSR Activities of Companies: “Respecting Human Rights” by Sectors

	A	B	C	D	E	F	G	P Value
Respecting Human rights is a priority of my company	4.6±0.6	4.3±1.1	4.7±0.5	4.6±0.6	4.3±0.8	4.6±0.6	4.1±0.9	0.374
My company has started to implement the UN Guidelines	3.3±0.9	3.9±0.8	4.0±0.9	3.2±1.1	3.8±1.0	3.5±1.9	2.9±1.1	0.07**
My company has a public commitment to respect ..	3.8±0.9	3.7±1.3	4.0±0.9	3.2±1.1	4.0±0.9	4.5±1.0	3.6±0.9	0.539
My company has started to engage in due diligence	3.7±0.9	3.8±1.2	4.0±0.9	4.0±0.7	3.8±0.8	3.8±0.9	3.5±1.1	0.905

** Statistically significant at 0.10

A: Manufacturing, B: Construction, C: Wholesale and retail trade; repair of motor vehicles and motorcycles, D: Information and communication, E: Human health and social work activities, F: Arts, entertainment and recreation and G: Others.

“My company has started to implement the UN Guiding Principles for Business and Human Rights” indicates difference between the groups. The “other” sector has the lowest mean value and it creates difference with the rest of the sectors. The UN Guiding Principles for Business and Human Rights is relatively known by large sectors in Turkey. Other sectors’ field of operations and international connections are also narrower than large sectors. Except for this choice, no difference is observed.

The comparison of the means for “Human Rights” by Regions is given in the following table.



Table 35: CSR Activities of the Companies: “Respecting Human Rights” by Regions

	Istanbul (mean±sd)	Western Anatolia (mean±sd)	Aegean (mean±sd)	Others (mean±sd)	P Value
Respecting Human rights is a priority of my company	4.72±0.53	4.17±1.09	4.40±0.51	4.41±0.69	0.059**
My company has started to implement the UN Guiding Principles for Business and Human Rights	3.75±1.00	3.04±1.07	3.14±0.86	3.54±1.02	0.045*
My company has a public commitment to respect human rights	4.36±0.83	3.52±1.06	3.43±1.02	3.63±0.93	0.003*
My company has started to engage in due diligence and human rights impact assessments	4.18±0.97	3.28±1.00	3.43±1.02	3.85±0.97	0.003*

*Statistically significant at 0.05

** Statistically significant at 0.10

In terms of regions, for “The Concept of Respecting Human Rights”, all items include statistically significant differences between the groups. It is seen that Istanbul has the highest mean values, which means that this region is more sensitive than other regions.

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5.1.3. Community Engagement

In this part of the report, companies’ attitude towards community is questioned. The frequency table for respecting community engagement is given in the following table. As it can be seen in the table, significant proportion of the companies support community engagement, moreover support sporting associations and cultural projects. 75.0 % of companies support social initiatives. 62.6% of companies support cultural projects. Education and training is also a sensitive topic for companies, because 84.2 % of companies support particularly education and training institutions and initiatives. Support for sporting associations by companies has 58.0 % proportion; and 60.2 % of the sample supports small infrastructure initiatives.



Table 36: CSR Activities of Companies: “Community Engagement”

	Strongly Disagree	Disagree	Unsure	Agree	Strongly Agree
My company supports particularly social initiatives (such as festivals, local activities etc.)	2 (2 %)	11 (11.0 %)	12 (12.0 %)	43 (43.0 %)	32 (32.0 %)
My company supports particularly cultural projects	1 (1.0 %)	15 (15.2 %)	21 (21.2 %)	40 (40.4 %)	22 (22.2 %)
My company supports particularly education and training institutions and initiatives	1 (1.0 %)	10 (9.9 %)	5 (5.0 %)	45 (44.6 %)	40 (39.6 %)
My company supports particularly sports associations	3 (3.0 %)	25 (25.0 %)	14 (14.0 %)	40 (40.0 %)	18 (18.0 %)
My company supports particularly small infrastructure initiatives	4 (4.1 %)	22 (22.4 %)	13 (13.3 %)	34 (34.7 %)	25 (25.5 %)

The Comparison of the means for “Community Engagement ”by Company Size is given in the following table.

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Table 37: CSR Activities of Companies: “Community Engagement” by Company Size

	Micro (mean±sd)	Small (mean±sd)	Medium (mean±sd)	Large (mean±sd)	P Value
My company supports particularly social initiatives (such as festivals, local activities)	4.00±0.93	3.72±1.13	3.35±0.93	4.14±0.99	0.035*
My company supports particularly cultural projects	4.13±0.99	3.78±0.88	3.18±0.88	3.73±1.07	0.11
My company supports particularly education and training institutions and initiatives	4.13±0.99	4.17±0.92	3.65±1.06	4.24±0.92	0.166
My company supports particularly sports associations	2.88±0.99	3.28±1.13	3.06±1.80	3.70±1.10	0.063**
My company supports particularly small infrastructure initiatives	3.14±1.57	3.33±1.14	3.18±1.29	3.79±1.14	0.164

* Statistically significant at 0.05

** Statistically significant at 0.10



The mean values of the large companies are significantly higher than the other groups for the topics “My company supports particularly social initiatives (such as festivals, local activities etc.)” and “My company supports particularly sports associations”. It can be concluded that large companies have higher responsibility than SMEs. These issues require time and source. The enterprises also need specialists who lead them to the right projects. Hence, large companies’ high responsibility rate is a predictable result because of their resources. Apart from that, no difference is observed.

The Comparison of the means for “*Community Engagement* ”by Company Origin is given in the following table.

Table 38: CSR Activities of Companies: “*Community Engagement*” by Company Origin

	Domestic (mean±sd)	Foreign Trade (mean±sd)	P Value
My company supports particularly social initiatives.(such as festivals, local activities etc.)	3.82±1.00	4.04±1.07	0.277
My company supports particularly cultural projects	3.50±1.00	3.99±1.01	0.048*
My company supports particularly education and training institutions and initiatives	4.00±1.08	4.23±0.78	0.167
My company supports particularly sports associations	3.42±1.08	3.49±1.22	0.759
My company supports particularly small infrastructure initiatives	3.59±1.12	3.50±1.32	0.709

*Statistically significant at 0.05

It can be seen that domestic and foreign trade companies are different for “My company supports particularly cultural projects” attitude. The mean of foreign trade companies is higher than the domestic companies mean.

The Comparison of the means for “*Community Engagement* ” by Sectors is given below. Statements in the table were shortened in order to keep the format of the following table readable. The full statements can be seen in the previous table.



Table 39: CSR Activities of Companies: “Community Engagement” by Sectors

	A	B	C	D	E	F	G	P Value
My company supports particularly social initia..	3.5±1.1	3.7±1.2	4.1±0.6	4.0±0.0	3.3±1.3	4.2±0.6	4.1±0.5	0.308
My company supports particularly cultural projects.	3.6±1.0	3.6±1.2	4.2±0.8	3.6±0.9	3.8±1.0	3.3±1.0	4.2±0.8	0.731
My company supports particularly education ..	4.1±1.0	3.9±1.2	4.5±0.5	4.2±0.8	4.0±0.9	4.1±1.1	4.4±0.6	0.806
My company supports particularly sports assoc..	3.5±1.1	3.5±1.5	4.0±0.7	3.0±1.1	3.8±0.8	3.2±1.2	3.2±1.3	0.690
My company supports particularly small ..	3.7±1.2	3.4±1.3	4.2±0.7	3.0±1.0	3.5±1.1	3.7±1.0	3.4±1.8	0.743

A: Manufacturing, B: Construction, C: Wholesale and retail trade; repair of motor vehicles and motorcycles, D: Information and communication, E: Human health and social work activities, F: Arts, entertainment and recreation and G: Others.

According the above table, there is no significant difference among the sectors for the articles related with “Community Engagement”. It may be argued that, community engagement is not a sectoral tradition. If the company has time, knowledge, motivation or source, it would apply CSR activities in this field.

The Comparison of the means for “Community Engagement” by Regions is given in the following table.



Table 40: CSR Activities of Companies: “Community Engagement” by Regions

	Istanbul (mean±sd)	Western Anatolia (mean±sd)	Aegean (mean±sd)	Others (mean±sd)	P Value
My company supports particularly social initiatives (such as festivals, local activities etc.)	4.29±0.94	3.67±1.15	3.67±1.11	3.96±0.85	0.097**
My company supports particularly cultural projects	4.7 ±0.94	3.43±1.17	3.60±0.91	3.58±0.90	0.098**
My company supports particularly education and training institutions and initiatives	4.38±0.86	4.07±0.98	4.00±1.00	3.96±1.02	0.373
My company supports particularly sports associations	3.68±1.16	3.07±1.20	3.33±0.98	3.70±1.02	0.110
My company supports particularly small infrastructure initiatives	3.50±1.23	3.57±1.28	3.53±1.13	3.60±1.22	0.992

** Statistically significant at 0.10

As it is seen, there are significant regional differences for the topics “My company supports particularly social initiatives (such as festivals, local activities etc.)” and “My company supports particularly cultural projects”. A Post hoc test indicates that Istanbul is the group which makes the significant difference among the group.

As mentioned above Istanbul is one of the regions with highest economic activity; In addition to this, there are lots of festivals, cultural activities, tournaments etc.

5.1.4. Environmental Activities

Almost all of the CSR initiatives indicate that businesses should support a precautionary approach to environmental challenges; undertake initiatives to promote greater environmental responsibility; and encourage the development and diffusion of environmentally friendly technologies. Accordingly, in this part of the report, the thoughts of companies about environmental issues and measurements are questioned. The results are generated in the following tables.

The frequency table for respecting environmental activities is given in the following table.



Table 41: CSR Activities of Companies: “*Environmental Activities*”

	Strongly Disagree	Disagree	Unsure	Agree	Strongly Agree
The reduction of energy consumption is of high priority for my company	3 (3.0 %)	3 (3.0 %)	7 (7.0 %)	36 (36.0 %)	51 (51.0 %)
We undertake systematically efforts to reduce the use of natural resources	3 (3.0 %)	5 (5.1 %)	8 (8.1 %)	40 (40.4 %)	43 (43.4 %)
We undertake measures to reduce the pollution emissions	3 (3.0 %)	4 (4.0 %)	10 (32.3 %)	32 (32.3 %)	50 (50.5 %)
We have a waste recycling policy in place	3 (3.0 %)	3 (3.0 %)	16 (16.2 %)	28 (28.3 %)	49 (49.5 %)
My company has an environmental management system or standard, in place ISO 14001, EEMAS, etc.	4 (4.1 %)	11 (11.3 %)	21 (21.6 %)	22 (22.7 %)	39 (40.2 %)

87.0 % of the companies declared that energy consumption is of high priority agenda. 83.8 % of the companies are observed to undertake systematically efforts to reduce the use of natural resources. 82.8 % of 102 companies are observed to undertake measures to reduce the pollution emissions. While 77.8 % of companies are observed to have a waste recycling policy in place, 62.9 % of companies are observed to have an environmental management system or standard, in place ISO 14001, EEMAS , etc.

Environment is one of the most associated topics of CSR. In Turkey, CSR activities of corporations towards the protection of the environment are among the most well-known examples of social responsibility. The environment has become a top priority issue, not only for civil society, but also for politics. Awareness of the environment stands at the top of all other political issues, at least in the public statement of politicians⁸.

The Comparison of the means for “Environmental Activity” by Company Size is given in the following table.

⁸ CSR Turkey Baseline Report (April 2010)



Table 42: CSR Activities of Companies: “Environmental Activities” by Company Size

	Micro (mean±sd)	Small (mean±sd)	Medium (mean±sd)	Large (mean±sd)	P Value
The reduction of energy consumption is of high priority for my company	3.63±1.41	4.00±1.14	4.18±0.88	4.51±0.76	0.028*
We undertake systematically efforts to reduce the use of natural resources	3.88±1.25	3.94±1.06	4.00±1.06	4.32±0.90	0.328
We undertake measures to reduce the pollution emissions	3.75±1.28	3.94±1.26	4.12±0.93	4.43±0.85	0.123
We have a waste recycling policy in place	3.55±1.41	3.88±1.22	4.12±0.99	4.39±0.84	0.055**
My company has an environmental management system or standard, in place ISO 14001, EEMAS, etc.	3.00±1.31	3.19±1.28	3.53±0.87	4.23±1.10	0.001*

* Statistically significant at 0.05

** Statistically significant at 0.10

The topics such as “The reduction of energy consumption is of high priority for my company”, “We have a waste recycling policy in place” and “My company has an environmental management system or standard, in place ISO 14001, EEMAS, etc.” imply that the means of large companies make the significant differences. For these topics, it is seen that large companies have more responsibility than SMEs. Apart from these three statements, no difference is observed between the groups.

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The Comparison of the means for “Environmental Activity” by Company Origin is given in the following table.

Table 43: CSR Activities of the Companies: “Environmental Activities” by Company Origin

	Domestic (mean±sd)	Foreign Trade (mean±sd)	P Value
The reduction of energy consumption is of high priority for my company	4.07±1.11	4.57±0.59	0.005*
We undertake systematically efforts to reduce the use of natural resources	3.89±1.10	4.50±0.70	0.002*
We undertake measures to reduce the pollution emissions	4.09±1.13	4.42±0.76	0.104
We have a waste recycling policy in place	3.96±1.12	4.45±0.79	0.012*
My company has an environmental management system or standard, in place ISO 14001, EEMAS, etc.	3.67±1.29	4.05±1.05	0.121

*Statistically significant at 0.05



Foreign trade companies are observed to have more consciousness about reduction of energy consumption, reducing the use of natural resources, and possessing a waste recycling policy in place.

The Comparison of the means for “Environmental Activity” by Sectors is given below. Statements in the table were shortened in order to keep the format of the following table readable. The full statements can be seen in the previous table.

Table 44: CSR Activities of Companies: “*Environmental Activities*” by Sectors

	A	B	C	D	E	F	G	P Value
The reduction of energy consumption	4.5±0.7	4.1±1.1	4.6±0.5	3.6±0.9	4.0±1.4	3.4±1.8	4.3±0.8	0.07**
We undertake systematically effort..	4.4±0.8	4.1±1.1	4.4±0.6	3.6±0.9	3.8±1.5	3.8±1.6	3.9±1.0	0.314
We undertake measures to reduce ...	4.5±0.7	4.1±1.2	4.6±0.4	3.6±1.1	4.1±1.4	3.8±1.6	3.9±1.1	0.07**
We have a waste recycling..	4.5±0.6	3.8±1.2	4.1±1.3	3.4±1.1	4.1±1.5	3.8±1.6	4.1±0.9	0.126
My company has an environment	4.2±0.9	3.9±1.3	4.3±1.2	3.4±1.1	3.6±1.4	2.2±0.8	3.4±1.3	0.003*

* Statistically significant at 0.05

** Statistically significant at 0.10

A: Manufacturing, B: Construction, C: Wholesale and retail trade; repair of motor vehicles and motorcycles, D: Information and communication, E: Human health and social work activities, F: Arts, entertainment and recreation and G: Others.

It is clearly seen in Table 44 that “Information and communication” and “Arts, entertainment and recreation” have comparatively low mean values for the statement of the reduction of energy consumption. Therefore these two sector make the significant difference between sectors. On the other hand, for the statement of “We undertake measures to reduce the pollution emissions”, “Manufacturing, wholesale and retail trade, repair of vehicles and motorcycles” make the differences. The two sectors have higher score than the other sectors.



Throughout the recent history, developments in technology and the entire process of urbanization have started to threaten the natural stability of the environment. Awareness about this has generated a new fashionable term called “sustainable development”. In the business world, the target of profitability is gradually being replaced by sustainable development⁹.

In line with the quotation above, it may be concluded that environmental sensibility is also related to field of operations. For instance, manufacturing sector may take more responsibility than entertainment sector, especially because of legal regulations about environmental issues.

The Comparison of the means for “Environmental Activity” by Regions is given in the following table.

Table 45: CSR Activities of Companies: “Environmental Activities” by Regions

	Istanbul (mean±sd)	Western Anatolia (mean±sd)	Aegean (mean±sd)	Others (mean±sd)	P Value
The reduction of energy consumption is of high priority for my company	4.72±0.53	3.97±1.22	4.27±0.59	4.19±0.98	0.017*
We undertake systematically efforts to reduce the use of natural resources	4.64 ±0.56	3.80±1.21	4.00±0.93	4.15±0.92	0.009*
We undertake measures to reduce the pollution emissions	4.71±0.60	3.73±1.20	4.40±0.63	4.19±1.02	0.002*
We have a waste recycling policy in place	4.72±0.53	3.80±1.24	4.21±0.80	4.00±1.02	0.003*
My company has an environmental management system or standard, in place ISO 14001, EEMAS, etc.	4.45±0.78	3.13±1.33	3.85±1.14	3.96±1.06	0.000*

* Statistically significant at 0.05

For all of the statements, differences among the regions are found to be statistically important. When Bonferroni test is applied to the groups, Western Anatolia and Istanbul are considered as the most significant regions. It may be seen in Table 45 that Western Anatolia has the lowest mean values while Istanbul has the highest mean values.

⁹ Ibid.



5.1.5. Engaging With the Supply Chain

“A corporation's supply chain may be generally defined as the series of companies, including suppliers, customers, and logistics providers that work together to deliver a value package of goods and services to the end customer”¹⁰.

The following table shows the results regarding the supply chains.

Table 46: CSR Activities of Companies: “Engaging With the Supply Chain”

	Strongly Disagree	Disagree	Unsure	Agree	Strongly Agree
My company integrates ethical, social and environmental criteria in its purchasing, distribution and contracting policies	2 (2.1 %)	6 (6.2 %)	12 (12.4 %)	36 (37.1 %)	41 (42.3 %)
My company audits the social and ecological performance of its suppliers	4 (3.9 %)	13 (13.7 %)	21 (21.9 %)	37 (38.5 %)	21 (21.9 %)
My company provides training on social, ecological, human rights and OSH issues to suppliers	5 (5.3 %)	22 (23.2 %)	24 (25.3 %)	25 (26.3 %)	19 (20.0 %)
My company participates in supply chain initiatives like the Business Social Compliance Initiative (BSCI)	6 (6.3 %)	17 (17.9 %)	43 (45.3 %)	19 (20.0 %)	10 (10.5 %)

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In the table, it can be seen that overwhelming majority of companies actually considers ethical, social and environmental criteria in engaging with supply chain. The table also shows “unsure” choice in other statements. It may be deduced that companies would avoid answering questions about supply chain by marking “unsure” choice.

The Comparison of the means for “Engaging with the Supply Chain” by Company Size is given in the following table.

¹⁰ Maloni, Michael J, and Brown, Michael E. (2006) “Corporate Social Responsibility in the Supply Chain: An Application in the Food Industry”, in *Journal of Business Ethics*, 68, pp.35-52



Table 47: CSR Activities of Companies: “Engaging With The Supply Chain” by Company Size

	Micro (mean±sd)	Small (mean±sd)	Medium (mean±sd)	Large (mean±sd)	P Value
My company integrates ethical, social and environmental criteria in its purchasing, distribution and contracting policies	4.13±0.99	4.18±1.01	3.82±0.95	4.18±1.00	0.622
My company audits the social and ecological performance of its suppliers	3.25±1.39	3.31±1.30	3.41±0.87	3.80±1.04	0.241
My company provides training on social, ecological, human rights and OSH issues to suppliers	3.25±1.39	2.88±1.36	3.35±0.86	3.46±1.19	0.387
My company participates in supply chain initiatives like the Business Social Compliance Initiative (BSCI)	3.00±1.41	2.86±1.33	3.18±0.73	3.19±0.95	0.622

An important difference on “Engaging with the Supply Chain” related with the size of company is not observed. The scale of the company does not have any impact on mean scores.

The Comparison of the means for “Engaging with the Supply Chain” by Company Origin is given in the following table.

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Table 48: CSR Activities of Companies: “Engaging With The Supply Chain” by Company Origin

	Domestic (mean±sd)	Foreign Trade (mean±sd)	P Value
My company integrates ethical, social and environmental criteria in its purchasing, distribution and contracting policies.	3.98±1.11	4.28±0.80	0.142
My company audits the social and ecological performance of its suppliers	3.45±1.15	3.79±1.01	0.135
My company provides training on social, ecological, human rights and OSH issues to suppliers	3.13±1.21	3.56±1.14	0.084**
My company participates in supply chain initiatives like the Business Social Compliance Initiative (BSCI)	3.04±1.12	3.197±0.91	0.488

** Statistically significant at 0.10

Foreign trade companies are observed to provide more training on social, ecological, human rights and OSH issues to their suppliers than domestic companies. The difference should be considered important, albeit not too big. Foreign trade companies are also more sensible about the other topics; however these differences are not accepted statistically significant.



The Comparison of the means for “Engaging with the Supply Chain” by Sectors is given below. Statements in the table were shortened in order to keep the format of the following table readable. The full statements can be seen in the previous table.

Table 49: CSR Activities of Companies: “Engaging With The Supply Chain” by Sectors

	A	B	C	D	E	F	G	P Value
My company integrates ethical, ..	4.2±0.8	3.9±1.2	4.3±0.4	3.8±1.1	3.9±1.5	3.8±1.3	4.1±1.0	0.417
My company audits the social ...	3.9±0.9	3.6±1.2	4.3±0.8	3.6±1.1	3.5±1.1	3.2±1.6	3.0±1.3	0.07**
My company provides trai.	3.6±1.0	3.4±1.2	4.0±1.5	3.6±1.1	3.3±1.1	2.6±1.3	2.7±1.2	0.122
My company participates in supply..	3.3±0.9	3.4±1.1	3.3±1.3	3.4±1.1	3.5±0.8	2.2±1.1	2.5±0.9	0.02*

* Statistically significant at 0.05

** Statistically significant at 0.10

A: Manufacturing, B: Construction, C: Wholesale and retail trade; repair of motor vehicles and motorcycles, D: Information and communication, E: Human health and social work activities, F: Arts, entertainment and recreation and G: Others.

For “Engaging with the Supply Chain” and “My company audits the social and ecological performance of its suppliers”, sectoral differences are significant. It can be seen in the table that wholesale and retail trade; repair of motor vehicles and motorcycles sectors show significant divergences and have higher mean values compared to the others. Moreover, “Arts, entertainment and recreation” and “Other Sectors” have smaller mean values than other group values in terms of the statement “My company participates in supply chain initiatives like the Business Social Compliance Initiative (BSCI)”.

5.1.6. Fair Business Behaviour

In this part of the report, the frequency distribution for fair business behaviour is given as follows:



Table 50: CSR Activities of Companies: “Fair Business Behaviour”

	Strongly Disagree	Disagree	Unsure	Agree	Strongly Agree
My company identifies the risks of corruption and implement and maintain policies and practices that counter corruption and extortion	2 (2.1 %)	1 (1.1 %)	16 (16.8 %)	34 (35.8 %)	42 (44.2 %)
My company has clear rules regarding responsible political involvement and contributions, and how to deal with conflicts of interest	2 (2.1 %)	9 (9.6 %)	21 (22.3 %)	30 (31.9 %)	32 (34.0 %)
My company has established procedures to prevent anti-competitive behaviour	2 (2.1 %)	8 (8.4 %)	25 (26.3 %)	31 (32.6 %)	29 (30.5 %)

In total 80.0 % of companies identify the risks of corruption and they are observed to implement and maintain policies and practices that counter corruption. 65.9 % of companies are observed to have clear rules regarding responsible political involvement and contributions and how to deal with conflicts of interest, while 22.3 % of them are observed to be unsure about the topic. Finally, 63.1 % of the companies are observed to have established procedures to prevent anti-competitive behaviour. However, it is observed that 26.3 % of companies avoid declaring a statement and marked “unsure”. Although the rate of negative answers is low, “unsure” and positive answers come close to each other. This distribution has also had an effect on other cross tables.

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The Comparison of the means for fair business behaviour by company size is given in the following table.

Table 51: CSR Activities of Companies: “Fair Business Behaviour” by Company Size

	Micro (mean±sd)	Small (mean±sd)	Medium (mean±sd)	Large (mean±sd)	P Value
My company identifies the risks of corruption and implement and maintain policies and practices that counter corruption and extortion	3.86±0.90	4.12±0.70	4.24±0.66	4.24±1.03	0.741
My company has clear rules regarding responsible political involvement and contributions, and how to deal with conflicts of interest	3.86±1.21	3.75±1.0	3.59±0.94	3.98±1.11	0.582
My company has established procedures to prevent anti-competitive behaviour	4.00±1.15	3.63±1.02	3.75±0.97	3.85±1.06	0.834



There is no significant difference between groups for the “Fair Business Behaviour” activities. It means company size has no influence on the fair business behaviour.

The Comparison of the means for fair business behaviour by company origin is given in the following table.

Table 52: CSR Activities of Companies: “Fair Business Behaviour” by Company Origin

	Domestic (mean±sd)	Foreign Trade (mean±sd)	P Value
My company identifies the risks of corruption and implement and maintain policies and practices that counter corruption and extortion	4.12±0.98	4.28±0.80	0.382
My company has clear rules regarding responsible political involvement and contributions, and how to deal with conflicts of interest	3.78±1.10	3.95±1.02	0.445
My company has established procedures to prevent anti-competitive behaviour	3.79±1.02	3.84±1.07	0.821

The table shows that the mean values of the groups are quite close to each other. Therefore, there is no difference between domestic and foreign trade companies for the Fair Business Behaviour.

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The Comparison of the means for fair business behaviour by sectors is given below. Statements in the table were shortened in order to keep the format of the following table readable. The full statements can be seen in the previous table.

Table 53: CSR Activities of Companies: “Fair Business Behaviour” by Sectors

	A	B	C	D	E	F	G	P Value
My company identifies the risks of ..	4.2±0.8	3.9±1.1	4.7±0.8	4.4±0.6	4.2±0.8	4.6±1.0	4.1±1.1	0.670
My company has clear rules reg..	3.7±1.0	3.9±1.2	4.5±0.8	4.2±0.5	4.3±1.0	3.3±1.3	3.9±1.3	0.432
My company has establish procedures to	3.6±1.1	3.8±1.1	4.2±0.8	4.2±0.8	4.6±0.5	3.3±1.3	3.4±1.1	0.277



A: Manufacturing, B: Construction, C: Wholesale and retail trade; repair of motor vehicles and motorcycles, D: Information and communication, E: Human health and social work activities, F: Arts, entertainment and recreation and G: Others.

It is seen that, there is no sectoral difference for the Fair Business Behaviour. No important divergence is observed among sectors.

The Comparison of the means for fair business behaviour by regions is given below.

Table 54: CSR Activities of Companies: “Fair Business Behaviour” by Regions

	Istanbul (mean±sd)	Western Anatolia (mean±sd)	Aegean (mean±sd)	Others (mean±sd)	P Value
My company identifies the risks of corruption and implement and maintain policies and practices that counter corruption and extortion	4.43±0.63	4.04±1.17	4.07±0.88	4.17±0.82	0.386
My company has clear rules regarding responsible political involvement and contributions, and how to deal with conflicts of interest	4.46 ±0.74	3.46±1.20	3.57±1.09	3.79±0.93	0.002*
My company has established procedures to prevent anti-competitive behaviour	4.31±0.76	3.46±1.20	3.64±1.15	3.71±0.86	0.013*

*Statistically significant at 0.05

In terms of regions, for the second and the third topics, the significant differences among the groups are observed. Istanbul has the highest mean scores which makes the difference statistically significant between the groups.

5.1.7. Providing remedy

UN Guiding Principles clearly indicates that remediation is significant in order to prevent human rights abuses. Accordingly, the document lays a burden on all enterprises:

Where business enterprises identify that they have caused or contributed to adverse impacts, they should provide for or cooperate in their remediation through legitimate processes. ... Where a business enterprise identifies such a situation, whether through its human rights due diligence



process or other means, its responsibility to respect human rights requires active engagement in remediation, by itself or in cooperation with other actors¹¹.

The frequency distribution is given as follows:

Table 55: CSR Activities of Companies: “Providing remedy”

	Strongly Disagree	Disagree	Unsure	Agree	Strongly Agree
My company provides for remediation in cases where we cause or contribute to a human rights abuse	1 (1.0 %)	7 (7.2 %)	14 (14.4 %)	37 (38.1 %)	38 (39.2 %)
My company has stakeholder engagement processes in place for the employees of business partners (such as those in our supply chain) to raise concerns	2 (2.2 %)	9 (9.7 %)	27 (29.0 %)	35 (37.6 %)	20 (21.5 %)

The above table summarizes the distribution of the answers about activities of companies for providing remedy. Companies are observed to have noted that they provide for remediation in cases where they cause or contribute to a human rights abuse. However, with regard to employees of business partners (such as those in the supply chain), companies are observed to be “unsure” (29 %) about stakeholders’ engagement processes placed to raise concerns. This is considered to be in line with the results under the “Engaging with the Supply Chain” title.

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The Comparison of the means for providing remedy by company size is given in the following table.

Table 56: CSR Activities of Companies: “Providing remedy” by Company Size

	Micro (mean±sd)	Small (mean±sd)	Medium (mean±sd)	Large (mean±sd)	P Value
My company provides for remediation in cases where we cause or contribute to a human rights abuse	4.0±0.76	4.22±0.94	4.12±0.78	4.02±1.05	0.879
My company has stakeholder engagement processes in place for the employees of business partners (such as those in our supply chain) to raise concerns	3.71±1.25	3.53±1.12	3.44±0.89	3.77±0.95	0.620

¹¹ <http://www.business-humanrights.org/media/documents/ruggie/ruggie-guiding-principles-21-mar-2011.pdf>



An important difference on “Providing remedy” related with the size of company is not observed. Size of the company is not a reason for a significant difference on “Providing remedy”.

The comparison of the means for providing remedy by company origin is given in the following table.

Table 57: CSR Activities of Companies: “Providing remedy” by Company Origin

	Domestic (mean±sd)	Foreign Trade (mean±sd)	P Value
My company provides for remediation in cases where we cause or contribute to a human rights abuse.	3.91±1.01	4.27±0.87	0.060**
My company has stakeholder engagement processes in place for the employees of business partners (such as those in our supply chain) to raise concerns	3.64±1.03	3.70±0.96	0.781

** Statistically significant at 0.10

For the first statement, there is a significant difference between domestic and foreign trade companies. Foreign trade companies are observed to be willing to take higher responsibility on providing remedy in case of a human rights abuse than the domestic companies.

The Comparison of the means for providing remedy by sectors is given below. Statements in the table were shortened in order to keep the format of the following table readable. The full statements can be seen in the previous table.

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Table 58: CSR Activities of Companies: “Providing remedy” by Sectors

	A	B	C	D	E	F	G	P Value
My company provides for remediation..	4.1±0.8	3.7±1.2	4.5±0.6	4.0±0.7	4.2±1.2	4.4±0.9	4.0±1.1	0.674
My company has stakeholder ..	3.6±0.7	4.0±1.2	4.4±0.6	3.4±1.1	4.0±0.9	3.2±1.3	3.3±1.2	0.242

A: Manufacturing, B: Construction, C: Wholesale and retail trade; repair of motor vehicles and motorcycles, D: Information and communication, E: Human health and social work activities, F: Arts, entertainment and recreation and G: Others.



It is seen from table that there is no important difference between sectors. Therefore it can be concluded that sectoral differences do not make any sense on that CSR activities.

The Comparison of the means for providing remedy by regions is given in the following table.

Table 59: CSR Activities of Companies: “Providing remedy” by Regions

	Istanbul (mean±sd)	Western Anatolia (mean±sd)	Aegean (mean±sd)	Others (mean±sd)	P Value
My company provides for remediation in cases where we cause or contribute to a human rights abuse	4.46±0.74	3.80±1.27	3.67±0.72	4.01±0.66	0.014*
My company has stakeholder engagement processes in place for the employees of business partners (such as those in our supply chain) to raise concerns	4.07 ±0.96	3.25±1.08	3.33±0.82	3.60±0.77	0.004*

* Statistically significant at 0.05

Significant differences between regions are important for “Proving remedy”. Istanbul has high mean values and is found to be significantly different region from other regions.

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5.2. Challenges in Implementing CSR

Thoughts about the challenges in implementing CSR are questioned in the survey. The related question was a multiple choice question, thus the Table 60 includes a summary of answers instead of frequencies. Challenges in implementing CSR are significant results of this research. Answers to the questions have significant implications for the rest of the CSR project. The findings are given in the following table:



Table 60: Challenges in implementing CSR

Reasons	Number of Company	Per cent
We do not have the time and resources to follow the CSR agenda	31	37.80
We are not sure what a comprehensive CSR policy looks like or what it should contain	29	35.37
It is difficult to secure time and attention from colleagues/departments/business units for CSR	15	18.29
It is difficult to operate in situations where fundamental economic, ecological and social standards are not part of local law	14	17.07
We have difficulties to assess our social and human rights impacts	13	15.85
We do not know where to focus limited resources and attention	13	15.85
We struggle to manage competing demands from different stakeholders	10	12.20
There is a lack of senior management and/or board support	8	9.76
The main tools and texts, like the ILO MNE declaration or the UN Guiding principles or the ISO 26000, are not available in our mother language	7	8.54
The business case for CSR is not clear enough. Our clients do not reward our CSR activities	6	7.32
It is difficult to translate policy commitment into relevant operational procedures	6	7.32
We find it difficult to manage situations where our leverage over business partners is limited	6	7.32
We are unclear as to the limits of our responsibilities in light of government responsibilities	6	7.32
We find it difficult to implement our self-commitments with regard to CSR in business environments in which anti-corruption, social and environmental legislation is not properly enforced by the state.	4	4.88
The topic CSR is too vague to get a grips on it	3	3.66

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Time and resources are considered to be vital challenges. It is really a considerable result that one third of the companies are not sure what a comprehensive CSR policy looks like or what it should contain. When these two topics are evaluated together, an idea about the whole picture is drawn. CSR is a vague subject for companies operating in Turkey. Hence it would be not wrong to say that there is an urgent need to raise awareness.



V. Conclusions and Recommendations

With privatization policies and increasing integration with the global market economy, Turkey has been on a fast growing trend since early 1980s along with very important economic peaks and dives. However, current state of the Turkish economy is marked as 15th largest economy in terms of GDP-PPP and 17th in terms of nominal GDP. Economic growth is also reflected with increased export values from about 15 billion dollars in 1992 to about 153 billion dollars in 2012.

Given the circumstances of enhanced integration with global economy along with in depth interactions with a wide range of competitors and partners of various scales, companies operating in the Turkish market have naturally been affected which brought about the need to adapt to a more dynamic and changing conditions in order to continue their operations.

One aspect in this sense, as elaborated with the current Report has been the concept of corporate social responsibility and its implementations. Although not strictly defined as corporate social responsibility, elements of CSR are actually traced back a long time in implementations of Turkish companies. Emerging as a solidarity organization for tradesmen and craftsmen, “Ahilik” included responsibility for employees, community, fair business behaviour and anti-corruptive behaviour among others. Within the current state of affairs the tradition is carried out to varying degrees by Turkish companies regardless of their size, location or sectors either directly or indirectly via foundations and associations.

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With regard to CSR activities, a very important element which points out that CSR activities should be carried out voluntarily as each company’s needs and conditions differ from one another, is distinctly expressed by employer organizations as well as the government. This aspect is particularly important as it embeds within itself the purpose of providing companies with the flexibility in order to enable them to implement CSR activities that they would need and what they could afford.

On the other hand, considering various components of CSR activities such as protecting human rights and environment, another area of concern comes forth as the need to distinguish between the responsibilities of the State and private companies due to the fact that such components remain far beyond the responsibility and capability of companies to deal with.

Naturally, a corresponding view is also expressed by employee organizations in the sense that the State should be taking a more active role in CSR activities and its components.

The CSR concept and activities, beyond the aforementioned perceptions draws further attention on the side of universities, NGOs and other organizations. CSR is observed to be spreading out with an incremental paste.



The Company Survey conducted within the scope of this research extended to a number of companies of various sizes, origins and from different regions and sectors. The responses gathered from the companies enabled the comparison of CSR activities for the whole sample and sub-samples.

A key finding of the Survey has been that companies engaged in foreign trade are more aware of CSR activities as well as implementing CSR related projects. In terms of the region, companies in Istanbul and Western Anatolia are observed to be more aware of the concept.

The Survey reflected that companies consider responsibilities towards the environment, employees and the local community as key CSR priorities. Also, NGOS and business associations are considered as key CSR stakeholders by companies.

Findings of the research pointed out that compared to SMEs, domestic companies and companies located in regions other than Istanbul or Western Anatolia, companies of large scale, engaged in foreign trade and located in Istanbul are more sensitive to their commitment to employees. On the other hand, questions related with human rights were not promptly replied by companies. It is also noted that mainly companies based in Istanbul have had a positive approach in responding questions of this nature.

The research also showed that with regard to “community engagement”, companies are involved in cultural projects. In this aspect it is observed that sizes of companies have an influence on company involvement as large scale companies would be able to allocate resources in support of community activities. Social initiatives and cultural projects in this sense are in majority backed by companies in Istanbul.

The Survey brought about the fact that companies considered the environment as a top priority within the scope of the CSR concept. Within the research, large scale companies are perceived to be more interested in environmental issues. In terms of reducing energy consumption, use of natural resources in addition to having a recycling policy, it is observed within the Survey that companies in most industrialized regions as Istanbul and Western Anatolia demonstrate an increased awareness and activity.

On the other hand another finding of the research has been that involvement of the “supply chain” within the scope of CSR activities of companies does not reflect a structured functioning. Supply chain involvement has been most visible within the wholesale and retail sectors which were also an expected result of the Survey.

In terms of “business behaviour” which has also been one of the highlights of the research, companies are observed to have a very positive approach regardless of their size, origin, region or sector. With regard to dealing with issues of conflict of interest as well as preventing anti-corruptive behaviour certain regulations and procedures are also observed to be actively used.



The Survey also reflects that regardless of their size, region or sectors, companies provide “indemnities” should they be involved in human rights abuse. In this aspect, multinational companies are observed to demonstrate more sensitivity in provision of indemnities compared to domestic companies and companies located in regions other than Istanbul or Western Anatolia.

Within the scope of the research it was also intended to reflect the “challenges in implementing CSR activities” in Turkey. Key findings of the Survey demonstrated that companies are interested in CSR activities on a voluntary basis. On the other hand, it was observed that 37.8 % of surveyed companies lack sufficient resources to follow up a CSR agenda. Another challenge marked in implementing CSR activities within the scope of the research has been that 35 % of companies stressed their lack of knowledge on a comprehensive CSR policy.

Based on the literature survey and the Company Survey conducted, following recommendations have been drafted.

- ✓ CSR activities should be voluntary for companies by definition as CSR implies over and above the legal requirements.
- ✓ Awareness campaigns should focus on regions where Companies have relatively less CSR knowledge and implementation. Companies in Istanbul, Western Anatolia and Ankara have better awareness of CSR. Therefore awareness raising activities should target companies in other regions.
- ✓ Foreign trade companies have better awareness of CSR and implement CSR projects. Therefore, domestic companies need more attention and knowledge about CSR.
- ✓ SMEs, especially medium sized companies are not well aware of CSR and the significance of CSR activities. Awareness raising activities including campaigns and trainings should target medium sized companies.
- ✓ More than half of the surveyed companies are not aware of CSR instruments and tools, such as UN Global Compact, ISO 26000, OECD Guidelines for Multinational Enterprises and GRI. CSR instruments and tools should be included in introducing CSR concept to companies.
- ✓ Even if companies engage in CSR activities, they are not reporting such activities. Therefore, awareness of companies in significance of reporting should be increased and also reporting tools should be provided for this purpose.



- ✓ Companies present willingness to participate in CSR trainings. Trainings should focus on the following themes: general information about CSR; human rights; the meaning of CSR and its advantages; information about responsibility towards employees and environment; Introducing international standards; and CSR project management.



Bibliography

Although the term is relatively new, there are lots of studies that can be categorized under the topic Corporate Social Responsibility. The number of thesis which includes field research is really high. It is possible to access a lot of thesis and articles at www.belgeler.com web site by entering “Corporate Social Responsibility” and “Kurumsal Sosyal Sorumluluk”.

Thesis

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