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CORPORATE SOCIAL RESPONSIBILITY FOR ALL PROJECT

TURKEY

Sustainability Reporting

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C.N.I.P.M.R.






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ABBREVIATION LIST

EU:	European Union (EU)
USA:	United States of America (ABD)
ASK:	National Confederation of Entrepreneurs (Employers) Organizations of Azerbaijan Republic
ATY:	Refuse-derived Fuel
BCCI:	Bulgaria Chamber of Commerce
BCM:	Business Confederation of Macedonia
BİST:	Istanbul Stock Market
UN:	United Nations (BM)
UNCBD:	United Nations Convention on Biological Diversity
UNCCD:	United Nations Convention to Combat Desertification (BMÇMS)
UNFCCC:	United Nations Framework Convention on Climate Change(BMİDÇS)
CEA:	Croatian Employers' Association
CNIPMMR:	National Council of Small and Medium Sized Private Enterprises in Romania
ÇEİS:	Union of Cement Industry Employers
GRI:	Global Reporting Initiative
GDP:	Gross Domestic Product (GSYH)
IOE:	International Organization of Employers
IIRC:	International Integrated Reporting Council
IUCN:	International Union for Conservation of Nature
INTES:	Union of Turkish Construction Industrial Employers
KİPLAS:	Chemicals, Petroleum, Rubber and Plastics Industry Employers' Association of Turkey
KİT:	State-Owned Enterprises
KOBİ:	Small and Medium Sized Businesses
CSR:	Corporate Social Responsibility
MEF:	Montenegro Employer Federation
MYK:	Professional Competency Board
OECD:	Organization for Economic Co-operation and Development
SAE:	Serbian Employer Associations
SAGP:	Purchasing Power Parity
SEE:	State Economic Enterprises
SKD:	Business World and Sustainable Development Organization
STK:	Nongovernmental Organizations
TİM:	Turkish Exporters Assembly
TİSK:	Turkish Confederation of Employer Associations
TUGİS:	Turkish Food & Beverage Industry Employers Association
TÜİK:	Turkish statistical Institute
TÜRKAK:	Turkish Accreditation Agency



UÇES:	European Union Integrated Environmental Approximation Strategy
UNEP:	United Nations Environment Programme
UNGC:	United Nations Global Compact
USSK:	National Commission for Sustainable Development
VOC:	Volatile Organic Compound
WBCSD:	World Business Council for Sustainable Development
WEO:	World Economic Outlook
WWF:	World Wildlife Fund



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 (TİSK) 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.


In the Sustainability and CSR Implementations in Turkey Research which was performed by SUCSR (Corporate Sustainability and Social Responsibility Consulting), 501 companies from 13 sectors that direct the Turkish economy have been evaluated. Results include sector-based sustainability reporting distribution, reasons for doing or not non-financial reporting, difficulties in reporting processes, reporting method and approach to take training or consulting services for reporting.

In recent years, Turkey has taken important step about sustainability practices. Sustainability-based analyzes in the report shows that the companies are more oriented on the environment, reducing energy costs, energy efficiency, gender equality and education as the main focus points, and less oriented on renewable energy generation, the elimination of poverty based on regional development and people with disabilities.

As part of the project, rising of awareness level to 95.5% in 2015 implementation which is 52.9% in the previous term (2013) is remarkable development. CSR awareness level is similarly high at listed and not listed companies, foreign and domestic headquarters companies. While CSR awareness level is around 95% at firms which have above 50 employees, this ratio is 87% at firms which have fewer than 50 employees.

While ratio of CSR activities at listed companies is significantly higher than non-listed companies; companies whose number of employees is 250 and over are higher than companies whose number of employees is 50-250. Companies with domestic headquarters compared to companies with foreign headquarters have more orientation to CSR practices with significantly difference.

According to research findings, listed companies compared to not listed companies implement CSR practices high frequently and systematically and manage with a specific unit. Four of every five companies listed on stock market manage their CSR practices, the ratio in



other companies decrease one of the two companies' level. However, there is not a significant difference between companies with domestic / foreign headquarters when it is considered the presence of CSR management and approach of the managing the CSR activities by expert unit.

Taking training and consulting from public or private sector for CSR activities ratio at listed companies is higher than sample average. When the number of employees increase and organizations also expands, the rate of the outsourcing increases.

It was determined that an important part of companies who are in the scope of the Project, look on CSR practices as a part of corporate communication. This situation overlaps with the position of CSR in the eye of people which is CSR is an instrument of corporate communication or marketing

Within the scope of the Project, the situation of having information about Corporate Social Responsibility for All Project was investigated and a significant rise at the situation of having information about project have been observed at organizations that report.

The rate of receiving consultancy or training for reporting service is higher in the listed companies than not listed companies. The rate of reporting is less at companies with foreign headquarters who implement less CSR practices than companies with domestic headquarters.



Introduction

This research report has been prepared within the scope of “the Civil Society Facility 2011-2012 (1) Multi-beneficiary Programme 2011-2012” financed by European Union and conducted by Turkish Confederation of Employer Associations (TISK) along with the Project Partners (Reference: EuropeAid/132438/C/ACT/Multi – Corporate Social Responsibility For All – CSR FOR ALL PROJECT).

During the First Term (covering the years 2013-2014) of the four year project that is conducted with the collaboration between national employer organizations of South East European Countries and International Organization of Employer (IOE), and under the leadership of TISK, the capacity of the employer organizations and the enterprises have been strengthened and trainers have been educated about CSR.


During the Second Term of the Project, which covers the year 2015-2016, the objective is to increase the positive effects of employer organizations and their member organizations in the South East European Region on the society by means of transparency and accountability, and developing the awareness and capacities of sustainability reporting of the companies.

The partners of TISK for the project:

- Bulgarian Chamber of Commerce and Industry (BCCI)
- Croatian Employers' Association (CEA)
- The Montenegrin Employers Federation (MEF)
- Business Confederation Macedonia (BCM)
- National Council of Small and Medium Sized Private Enterprises in Romania (CNIPMMR)
- Serbian Association of Employers (SAE)

The Stakeholders:

- International Employers' Organization (IOE)
- National Confederation of Entrepreneurs (Employers) Organizations of Azerbaijan Republic (ASK)



The research was executed by qualified academicians and specialists working under SUCSR. SUCSR was founded in 1992 for the purpose of providing service in the area of Corporate Social Responsibility and besides giving service for more than 50 companies from various industries; it has also reached approximately 25 million people one-to-one as of 2013, trained 500 companies and 5200 managers on the topics of Sustainability and CSR.

Purpose of the Study

Corporate Social Responsibility For All Project is divided into two phases within the scope of its general objective of *“contributing in the development of a more dynamic civil society actively participating in public debate in the matters such as democracy, human rights, social inclusion and the superiority of the law, having the capacity to be effective in the politics and decision making”*, and those two phases have basic objectives.

There are two special aims for the first phase of the project. First one is to create awareness and capacity about CSR with the networks and collaborations between the employer organizations from South East European Region. With this objective, it is aimed to increase the participation of employer organizations (including the effects on the reform process of the public sector) in the multi-stakeholder dialogue on the national and the international level.

The second special objective is to include the companies' social, environmental, ethics, human rights and consumer concerns into their activities and basic strategies and to raise awareness of the employer organizations in the region in order to increase the positive effect in the eyes of the society, and to guide them for increasing their capacity. These two special objectives have been attained thanks to the activities realized in the year 2013.

During the second phase of the project, activities for sustainability reporting of the companies shall be evaluated. These activities include the distribution of sector based sustainability reporting, the reasons for which the companies do non-financial reporting, the obstacles which the companies face at the reporting process, the method of the reporting and the approaches the companies have for the procurement of training or consultancy services required for the company reporting.



Scope of the Study

The sustainability researches, which shall be performed by negotiating the companies, are based on the questionnaire identified by IOE. The study mainly contains the following topics.

- Company general profile (origin, sector, region, size, ownership structure , activity duration)
- Determination of awareness level in the area of sustainability reporting
- Sustainability reporting attention level determination,
- Preparation reasons for the sustainability reports and created value definitions,
- CSR approach method (charity approach, operational improvement approach, business model conversion approach)
- CSR implementations (planning and implementing status)
- CSR implementations on the diffraction of basic fields (economic, environmental, labor practices and decent work, human rights, society and product responsibility)
- Latest period implementation and approach changes (2013-15)

Collaborations

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1. COUNTRY PROFILE

The surface area of Turkey is 783,562 km² and its population is 75,627,324. The countries with which Turkey has land frontiers are: Greece 206 km, Bulgaria 240 km, Georgia 250 km, Armenia 268 km, Nakhichevan (Azerbaijan) 9 km, Iran 499 km, Iraq 331 km, Syria 822 km.

It should be emphasized that Turkey has a young population. The distribution of population with respect to ages is as below: 0-14 24.3%, 15-64 67.8%, 65 age and over 8.0%. According to the 2014 statistics the population increase rate is 1.3%. (General Population Census Results, 1935-2000 and the results of the Addressed Based Population Registration System, 2007-2014)

Due to the rapid urbanization observed in Turkey after the 1950's, according to the statistics of TUIK for the year 2014, the 91.8% of the population live in the cities and 8.2% in the rural areas.

The Gini coefficient for Turkey is 0.400. This number differs slightly in the rural and the urban areas. While this number is 0.392 for the urban areas, it is 0.365 in the rural areas. (*TUIK, Revenue and Living Conditions Research, 2006-2013*)

According to TUIK, there are three poverty categories: starvation line, absolute poverty and relative poverty, and all of them are considered to be poverty. A person, who has the daily expenditure budget of USD 1, USD 2.15 or USD 4.30, is considered to be a poor person. According to the TUIK data published in September 2014, the 16.9% of the population live below the poverty line.

The literacy rate in Turkey has been increasing over the years. The literacy rate for the ages over 6 is 94.1%.



1.1. Economic Situation of the Country

Economy: The Turkish Republic, with 92 years of history, has taken steps towards industrialization and modernization since its foundation. Between the years 1923 and 1929, Turkey adopted a relatively free market economy approach where the national and international companies were active. As a result of this adopted free market economy, it can be observed that the 66 of the 201 joint stock companies in Turkey have foreign capital shares (*Boratav, Economic History of Turkey*). After the 1930's, Turkey adopted import substituting policies that protect the domestic market. During this period, the government had a significant role in an economy, where the State Economic Enterprises (KİT) operated together with the private sector, and it was the main actor in the economy. In the following years, due to the effect of the developments in the Global conjuncture and the radical changes in the global economic system, with the 24th January decisions taken in 1980, the market economy was put into practice in Turkey and the policies for the liberalization of the economy have been applied. The policies for the privatization of the state banks and gradually the large part of SEEs have been applied that caused the direct foreign investment to increase.

Since the 1980's, there has been a rapid economic growth in Turkey. Thanks to this growth, according to the numbers for 2013, Turkey is the 16th in the world in terms of GDP-PPP (Purchasing power parity) and nominal GDP basis (International Monetary Fund, WEO). Turkey is the Europe's 6th largest economy with the 800 billion dollars GDP. Average annual increase rate on real GDP has been 4.7%. Per capita GDP value was calculated 10 thousand 404 US dollars for the year 2014. For the year 2002, per capita GDP value was 3492 US dollars. Between the years of 2002 and 2014, per capita GDP value has increased by threefold.

Turkey was an agricultural country from its foundation until transition to the market economy in 1980's. The export commodities during these years were mainly cotton, wheat, tobacco, tea, rice, dried fruits, peach and hazelnut and fruit. However, after the 1980's together with the agricultural products the manufactured products were started to be exported and this exportation have been supported with the incentive policies of the state and the increasing company activities. Today Turkish companies are exporting to 152 countries and export that was 8 billion dollars in 1985 rose to 58 billion dollars in 2014. Due

to the increasing political and economic stability, Turkey became the top investing country in the Turkic Republics in the Central Asia. Moreover, as a reflection of this impact, Turkey drew the attention of the international investors and multinational corporations, especially in the field of privatization. As a result of this, it was observed that the international investors and the multinational corporations carried out independent investments along with engaging in co-investments with the Turkish companies. In the last decade, 144 billion dollars direct foreign investment was attracted to Turkey.

1.2. General View of the Business World

1.1.1. Foreign Trade

When the export figures of the enterprises examined, it is observed that on sectoral basis the most exporting sector is the industry. Germany is the top country for exportation

Table 1 Sectoral Exportation Figures, March 2015 (1.000 \$)

SECTORS	2015 March	%
Total Exports	12.569.747	100,0
Agriculture and forestry	490.010	3,9
Fishing	26.725	0,2
Mining and quarrying	187.141	1,5
Manufacturing	11.813.286	94,0
Other	52.586	0,4

Source: TUIK

Table 2 Top 10 countries to which exportation is made, March 2015 (1.000 \$)

COUNTRY (Thousand\$)	2015 - MARCH
Germany	1.079.714
England	1.031.087
Iraq	745.014
United Arab Emirates	597.307
Italy	567.754
USA	554.873
Switzerland	548.987
France	466.421
Spain	379.267
Saudi Arabia	314.253

Source: TUIK



Table 3 Export of Turkey by years 2002-2015 (\$ 1.000)

Years	Export Value
2002	36 059 089
2003	47 252 836
2004	63 167 153
2005	73 476 408
2006	85 534 676
2007	107 271 750
2008	132 027 196
2009	102 142 613
2010	113 883 219
2011	134 906 869
2012	152 461 737
2013	151 802 637
2014	157 616 885

Source: TUIK

1.2.1.Labor Market and the Developments

When the labor market data is examined in Turkey, it can be observed that as of January 2015, the unemployment rate is 11.3% and the non-agricultural unemployment rate is 13.4%. The young unemployment rate the age group of 15-24 is 20% and this rate for the age group of 15-64 this is 11.6%.

The number of employees is 25 million 454 thousand and the employment rate is 44.3%. The employment participation rate is 50%. According to the comparisons carried out for the same periods, the employment participation rate for men is 70.5% and 29.9% for women. (*Labor Statistics TUIK, January 2015*)

Historically Turkey has significant unrecorded economy. However, in the last 10 years, there have been efforts to record the economy and serious studies have been performed to encourage the recorded employment, and this in turn has resulted with the shrinkage of the unrecorded economy. The unrecorded employment rate has decreased from 50.1% (2004) to 35% (2014). It needs to be emphasized here that a significant portion of the unrecorded



employment has concentrated in the agricultural sector. Unregistered employment rate in the non-agricultural sector has been 22.3% in 2014. Unregistered employment rate is 17.5% for non-agricultural wage earners. Social Security Institution is implementing projects for encouraging recorded employment through active guidance instead of legal sanctions.

The SME's (Small and Medium Sized Enterprises) play an important role in the economy of Turkey in terms of employment, wage, payments, import-export and investments. When the figures for the year 2012 are examined, the SMEs constitute 99.8% of the total enterprises, 75.8% of the employment, 54.5% of the wages and payments, 63.3% of the turnover, 54.2% of the added value with the factor cost (FMKD) and 53.2% of the gross investment concerning the tangible goods. The SMEs realized the 59.2% of the exports in 2013.

In the exportation, while the share of the micro-size enterprises with 1-9 employees is 17.8%, the share of the small sized enterprises with 10-49 employees is 24.1%, the share of the medium sized enterprises with 50-249 employees is 17.3% and the share of the large sized enterprises with 250+ employees is 40.7%. (*Small and Medium Sized Enterprise Statistics, TUIK, 2014*)

Table 4

The employees with respect to their positions at work and economic activity

[15+ age] Employment status and economic activities	Total		Male		Female (Thousand person)	
	Number	%	Number	%	Number	%
Employment status	25454	100	17896	100	7559	100
Wageworker or casual employee	17132	67,3	12351	69,0	4781	63,2
Employer	1103	4,3	1011	5,6	92	1,2
At own account	4471	17,6	3771	21,1	700	9,3
Unpaid family worker	2748	10,8	763	4,3	1986	26,3
Economic activities	25454	100	17896	100	7559	100
Agriculture	4842	19,0	2710	15,1	2133	28,2
Industry	5350	21,0	4 084	22,8	1 266	16,7
Construction	1697	6,7	1630	9,1	67	0,9
Services	13 565	53,3	9 472	52,9	4 096	48,3

TUIK, Household Labor Force Research, January 2015



2. SUSTAINABILITY AROUND THE WORLD

When discussing sustainability, many economic concepts were taken into consideration as well as the social and environmental concepts. Therefore, many times sustainability and sustainable development were used in the same sense.

In 1970s, according to the written reports and the observations made, there were theories that the industrial development notion of the period was above the capacity of the environment and the aforementioned notion shall be reflected adversely to humanity in the future periods, thus the growth rate should be decreased and set to zero.

In the next years, with the initiative of the non-governmental organizations and international initiatives, these opinions were transformed into the notion, which emphasizes that the social, environmental and economic subjects should be handled as a whole and generally the idea should be the preservation of the rights and needs of the “future generations”.


According to the definition made by the World Environment and Development Commission in 1987, the term sustainable development is defined as “meets the needs of the present without compromising the ability of future generations to meet their own needs”; United Nations defined it in 2008 as “to meet the needs of the todays generation without giving harm to opportunity to meet the needs of future generations”

In the following periods, with the reports and observations prepared by many institutions and initiatives that work on the environmental subjects, the definitions were enhanced with an envisaged ecological change/crisis.

In a report prepared by the partnership of the World Conservation Union (IUCN), United Nations Environment Program (UNEP) and World Wide Fund for Nature (WWF), the sustainable development was defined as “the amelioration of the quality of life in a way that shall keep it within the life supporting natural systems in the environment”

The sustainable development requires peculiar applications together with the geographical, economic, social and cultural structure. In the economic approaches, it is required to act with a shared vision, strategy and principles, and a high level of political appropriation is required.





In the UN Environment and Development Conference (Rio Summit) held in 1992 and the World Sustainable Development Summit (Johannesburg Summit) held in 2002, a consensus was reached on many principles and agreements and application plans.

With the Agenda 21 Document, which is one of the outcomes of the Rio Summit, the Sustainable Forestry Principles were created, and the UN Climate Change Frame Contract and UN Biological Diversity Agreement were open for signature.

It is important that activities which companies carry out to ensure their sustainability in environmental and social areas as important as their financial investments. Stock markets of developing countries have begun to create indexes that allow the evaluation of capital more sustainable.

The Dow Jones Sustainability Index that financial markets and investors consider the global sustainability indicator at the end of 1990s and FTSE4Good indices that considering their performance mainly in environmental, social and corporate governance areas have been the sustainability indices developed in "Responsible investments"

The sustainability reporting is a platform where the activities of the company and the economic-environmental-social impacts in line with these activities, and the projects and applications realized in order to manage, lessen or use these impacts in a positive way are discussed, after a process which comes about as a result of the companies identifying not only the investors but also the society as their stakeholders.

Sustainability reporting is also defined as transparent explanation of the activities of the companies realized against society.

It can be seen that the sustainability reporting is improved due to the pressure on the companies applied by the society to be more transparent, the study of some NGOs on this topic and the companies not wanting to be kept away from the international agenda and competition. There are various initiatives in the world in order to discuss sustainability and to guide the institutions in writing their sustainability reports.



2.1. Guiding Organizations and Initiatives about Sustainability

For the companies which are working and aiming about sustainability and CSR, the identification of priority issues is one of the basic principles. Implementations which will be carried out for the country / region's sustainable development need, are qualified to meet local needs, and are country and region-specific, make the success and benefits of sustainability and CSR activities increase.

In this sense, there are many guiding organizations and initiatives which develop appropriate guidance on national development plans and are based on the participation of multiple stakeholders.

Reporting frameworks which are developed with the multi-stakeholder engagement method on sustainability help to create a common language and encourage the institutions for reporting.

The purpose of these organizations and initiatives is to promote more study on Sustainability and CSR.


2.1.1. GRI (Global Reporting Initiative)

Being accepted as one of the most important foundation for global sustainability reporting, the Global Reporting Initiative (GRI) is an international initiative that constitutes of a team consisting of specialists and guides companies for writing the sustainability reports.

GRI was established as a Non-Governmental Organization with the multi-stakeholder in 1997 in the United States by United Nations Environment Programme (UNEP) and CERES. In 2002, GRI moved to Amsterdam in the present location of the Secretariat. GRI has a global network consisting of 30,000 people.

The sustainability reporting is described by GRI as “The sustainability report is a report stating economic, environmental, social and governance performance data.

The numbers of the companies requiring setting up a sustainability reporting process that can render their operations more sustainable, measure their performance, set goals and manage the corporate change, are on the increase. The sustainability report is an important platform that continuously transfers the data affecting the company policy, strategy and operations, and communicates the negative and positive effects of the company's sustainability scope.”



GRI publishes the guides for the sustainability reporting of the companies. It is not mandatory to use these guides, the companies can use them when needed and their compatibility can be approved by GRI.

GRI's recently published guide is called G4 and in addition to this guide, many special guides for various sectors have been published. The sectors that have additional guides are as follows;

- Airport Operators
- Construction and Real Estate
- Electric Utilities
- Event Organizers
- Financial Services
- Food Processing,
- Media
- Mining and Metals
- NGO
- Oil and Gas

2.1.2. UNGC (UN Global Compact)

Kofi Annan, United Nations (UN) secretary general, convoked in the direction of “Millennium Development Goals” for leaders of business world and companies in an attempt to support universal environment and social principles at World Economic Forum in 31 January 1999. The aim of invitation is gathering UN with labor unions and NGOs with The Global Compact which is international initiative.

Within the Project, 10 fundamental principles are determined with the titles of human rights, labor, environment and anti- corruption. The Global Compact Project energized at UN head Office in 26 June 2000. Today, thousands of companies over the world, industrial unions and NGOs announce that these universal principles will be turned into a part of business strategies, operations and cultures. With this announcement, they are joined Global Compact.



The Global Compact is not a performance evaluation mechanism. Any confirmation isn't provided or performance is not assessed. Quality and honesty is concerned at companies' activities. The reports of the companies are shared with everyone in a transparent manner and are encouraged to comment on similar companies and other stakeholders.

(UNGC- Global Compact) Global Compact consists of 10 principles and it is expected from companies to support and comply with these principles. UN Global Compact principles have been taken from the statements that were universally accepted with regard to human rights, labor rights, environment and fighting against corruption.

UN Global Compact is the most comprehensive global sustainability platform with worldwide over 12,000 signatories. There are more than 25,000 sustainability reports at the Global Compact information systems.

10 Principles determined by Global Compact are;

1st Principle: Business world should show respect and support the human rights that are internationally announced,

2nd Principle: Business world should not allow for the violation of human rights,

3rd Principle: Business world should support the employer's freedom of unionization and provide actively the right for collective bargaining,

4th Principle: Business world should prevent the working of people against their will and forced employment,

5th Principle: Business world should prevent the use of child labors,


6th Principle: Business world should avert discrimination during the recruitment and employment,

7th Principle: Business world should support prevention of environmental problems and the environmentally friendly approaches,

8th Principle: Business world should support all kinds of activities and Organizations that raise the responsibility for environment,

9th Principle: Business world should support the development and spread of environmentally friendly technologies,





10th Principle: Business world should fight against all types of corruption including bribery and tributes.

It is expected from the companies signing the agreement, to deliver the developments in their corporations at least annually.

2.1.3. IIRC (International Integrated Reporting Council)


IIRC is a global unity which established by authorities on setting standard, accounting specialists and NGO's. This unity has view according to communicate about creating value is the next step at corporate reporting process. The International Framework was improved to answer to purpose regarding necessities and to constitute a structure which is prudential.

The aim of Integrated Reporting Guide by IIRC; reporting of institution's effects on economic, environment and social with performances on their strategy, corporate management and finance. IIRC Chairman of the Executive Board Prof. Mervyn King indicates that integrated reporting is a practice on financial and sustainability reports. It is foreseen that Integrated Reporting will be has integrative effect on reports which will be prepared with different methods and guides within sustainability at the future periods.

2.1.4. The OECD Guidelines for Multinational Enterprises

Another important guide for sustainability in the international arena is "OECD Multi-National Company Guide". Guidelines for Multinational Enterprises was created on 27th June 2000 by the Organization for Economic Co-operation and Development (OECD), as per decision of the OECD council of ministers, for the companies carrying out activities with responsibility within the scope of the current legal legislations and that contain the voluntary principles and standards , and so that a harmony is attained between the activities of these institutions and the government policies, the mutual understanding and trust with the society in which they are operating is strengthened and the contribution of the multinational corporations to the sustainable development is increased by creating a favorable environment for the foreign investors. In 2011, the aforementioned guide has been updated.

This guide includes the voluntary principles and standards in the fields such as employment and industry relations, human rights, environment, providing information to the public, competition, taxation, science and technology for the companies who are performing these activities in a responsible manner as per current legal rules. The main goal of the guide is to



provide the development of a government funded corporate responsibility behavior for maintaining the balance between the competitors in the international market and to increase the contribution of the multinational companies to the sustainable development. Even though the guide has no legal power, the governments working together with the businesses, employees and non-governmental organizations, have the opportunity to determine how to behave in order to fulfill the expectations of the global society from the economic development by following the values and standards in this guide. As of June 2013, the guide has been adopted by 43 countries including Turkey.

(Ministry of Economy)

2.1.5.CDP (Carbon Disclosure Project)

CDP was started according to gather and share information which will provide guarding against climate change for companies, investors and governments at 2000. Under favor of clarifying greenhouse gas emission and climate change strategies to public and investors, companies and government can set goals and make improvement regarding decreasing carbon emission. Company's data and information about environment which are gauged and prepared annual analyses and thematic reports by CDP. These data are gone shares with corporate investors, companies, people who give direction to public policy, legal institutions and academicians. CDP is an only independent international institution which reports how the climate change risks are managing by companies.



3. SUSTAINABILITY AROUND THE TURKEY

Turkey has become one of the first countries to sign the United Nations Convention on Biological Diversity (UNCBD) at the Rio Summit in 1992. In addition to this, it has signed the Agenda 21 United Nations Convention to Combat Desertification (UNCCD), which was opened to signing in 1994 and in 2005 it published the National Action Plan in the Official Gazette. Within this context the National Biological Diversity Strategy and Action Plan prepared in 2001 was updated in 2007. Turkey has also become a party in the United Nations Framework Convention on Climate Change (UNFCCC) in 2004 (UNFCCC), and the Kyoto Protocol in 2009.

The Agenda and the Local Agenda 21 prepared based on it, had serious impacts on governance and local administrations. One of the main objectives of the Local Agenda 21 is to increase the participation of the civil society to the decision making processes and thus the affect local investment and strengthen the local administration.

Turkey was chosen as the best application with its Local Agenda 21 program in 2001 and was introduced as a “good example” in the Johannesburg Summit in 2002.


The decision making and application mechanisms were developed as “City Councils”, women, youth, children, elderly and handicapped platforms were formed from the different sections of the society and the study groups were supported. In 2005, the City councils were included in the Municipality laws and they are institutionalized with legislation.

In 2004, the sustainable progress approach has been integrated into the plans, programs and strategies with the participation of all stakeholders, and the matters peculiar to Turkey are taken into account, and a National Sustainable Development Commission (USSK) was established.

Between 2003 and 2007, EU Integrated Environment Compliance Strategy (UÇES) including the sustainable development main principles, legislations and the policies is prepared. In addition to this, as of 2003, full participation to the Europe Environment Agency is ensured.

One of the key objectives at the Johannesburg Summit held in 2002 was to contribute the sustainable development studies of business world. International initiatives and the business





world, which has a crucial role in terms of the targeted studies, are the key points in this respect.

In Turkey, the sustainability concept is developing in the business world with legal and national decisions. The companies adopting the sustainability concept have higher competitive power in the global market. Especially with the improved consumer notion plays an important role in the protection of the natural resources, increasing the product productivity – product responsibility, in the development of the environmental and social implementations.

The development of the sustainability reporting in Turkey is directly correlated with the entrance of the sustainability concept to the country's agenda and its progress. In the recent years the rapidly evolving sustainability continues to develop in three essential fields (economic – environmental – social) with different applications, policies, models, strategies and projects.


Although the sustainability reporting was not publicly enforced, it is included within the concept of sustainable development and different applications are rapidly being implemented.

It is indicated that Turkey is rapidly taking the sustainability into its agenda, since the sustainable development was included in the tenth development program of Turkey, researches and reports are executed together with the Ministry, the sustainability Index is traded in İstanbul Stock Market.

3.1.1. BIST Sustainability Index

In parallel to world examples, with the agreement between İstanbul stock exchange and Ethical Investment Research Services Limited (EIRIS) which had signed at 2013, calculation of BIST Sustainability Index is aimed which predicate on performances of listed joint companies regarding environment, social and corporation management.

At first phase, information that open to the general public of companies who inclusive BIST 30 Index, is used. Later on, it is foreseen that company's network will improve with stakeholder's views and suggestions. And also, this network will extend with companies who are inclusive BIST 30 and BIST 100.



Criteria such as environment, biological diversity, and climate change, human rights, supply chain, structure of company's board of directors, corruption, health and security which are considered in evaluation phase.

3.1.2. Business World and Sustainability Development Organization (SKD)

One of the information sources with a key importance concerning the sustainability in Turkey is the Business World and Sustainability Development Organization (SKD).

Business World and Sustainability Development Organization (SKD) was founded in 2004 by the companies which were aiming to expand the sustainable development. The Business World and Sustainability Development Organization (SKD) are the only partner and representative of World Business Council for Sustainable Development (WBCSD) in Turkey.

SKD Turkey has four main goals;


1. Promoting the Sustainable Development term to the business world and to the public,
2. Promoting the increase of the good applications, which shall be good examples for the subject of Sustainable Development, ensuring their promotion to the business world and to the public,
3. Providing contribution for creating policies related to the subject of Sustainable Development,
4. Developing capacity with the proper tools and channels concerning the subject of Sustainable Development

(Business World and Sustainability Development Organization)

SKD Turkey is in collaboration with the business world, public institutions, universities, nongovernmental organizations, municipalities and communes in order to achieve the goals stated above.

3.1.3. Sustainability in the Turkey Press

Another significant tool for examining the development of sustainability throughout the country is the number of news about the matter. For that reason, in order to examine the development of the sustainability in the agenda of the country, 250 news have been examined by performing a research of the news published between the dates of 01.01.2013



and 01.01.2015 along with the keywords “sustainability”, “sustainable development”, “sustainability training”, “sustainability concept”, “sustainability conference”, “sustainability works” “corporate sustainability” and “sustainability reporting”.


In the researches carried out, the news have been classified in five main fields based on their sources. First field is the news published about training, conference, seminar and panel. The number of news examined about this matter, is 48. The trainings are mostly focused on the sustainability management. When the news are examined in terms of the conferences, seminars and panels, it is observed that they mainly consist of sector specific conferences such as sustainable retail, sustainability at the supply chain, sustainability in building materials and sustainable energy.

The second field is the news that consists of the statements of the private companies (association, company etc.) that mostly give information about their own works. The number of news published about this matter, is 99. In this news, projects mainly performed by the companies and international organizations and promoting the applications that they were accomplished and their announcement for published sustainability reports are observed.

The third field is the news that can be found in the news and the platform informing about the sustainability. The number of news examined about this matter, is 83. When examined on the basis of content, it is observed that some part of the news have similar content with the ones stated by the private organizations. In addition to the statement of the companies making reporting, the announcements of the received awards to public, the articles written about the different sides of the sustainability, are also included in this field. Also there are lots of news regarding the BIST sustainability Index.

The news, which is obtained by public, constitutes the fourth field. The number of news, examined about this matter, is 10. It can be observed that the approach to sustainability mostly concerns the development from the point of view of the public.

The last field is the field that concerns the news about the reports which were created about different subjects in the field of sustainability. The number of news examined about this matter, is 10. When the created reports are examined, it can be observed that they mostly focused on the sustainable development matter as we can see in the examples of



sustainable development priorities for Turkey and the renewable energy for sustainable development.

As a result of the media scanning, it can be observed from the fact that every sector holds events for discussing their futures, prepares sustainable development reports on various fields, especially on environmental sustainability, there is an abundance of works, which are executed, indicating that the matter of sustainability in Turkey is perceived as a priority within the private sector, associations, universities and public. With this development, the companies need to share their applications, which they have accomplished with the society, and the sustainability reporting is becoming widespread rapidly.

3.1.4. Sustainability Reporting Implementations in Turkey

Companies should designate focus point of governance process as sustainability applications. This strategy will increase gains of company and society. The adoption of sustainability application by company's management will provide long term success. The companies, who evaluate, plan and in the direction of plan, come into effect, get ahead on their business process.

Beyond legal legislation, companies who include sustainability in their business process as an business model, in long term will decrease operational costs and will be in demand at society. On the other hand, companies who do not manage well environmental effects, with increasing of the cost per unit, have difficulties regarding providing their sustainability.

In the Sustainability and CSR Implementations in Turkey Research which was performed by SUCSR, 501 companies from 13 sectors that direct the Turkish economy have been evaluated. Companies were selected based on BIST and Capital 500 lists. Holding companies, which are the movers and shakers of the Turkish economy, have also been included to the research.



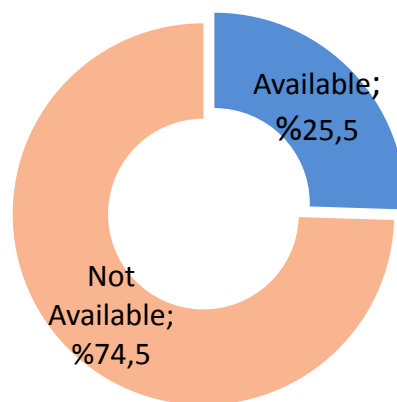
Table 5 Sustainability and CSR Implementations in Turkey Research -Distribution According to the Sectors

Sector	Number of Firms
Energy	35
Financial Companies	34
Food	62
Holding	54
Construction/REIT	55
Cosmetics	33
Automotive	35
Retail	27
Health/Medicine	34
Technology	
&Communication	35
Textile	23
Transportation/Logistic	28
Manufacturing	46
General Total	501

Non-Financial Reporting in Turkey

Non-financial reporting in Turkey is published under many names. The non-financial reports are announced as the Sustainability Report, CSR report, Corporate Responsibility Report, UN Global Compact progress notification report and sections of which are included in the annual activity reports

Figure 1Rate of the Companies Carrying Out Sustainability Reporting

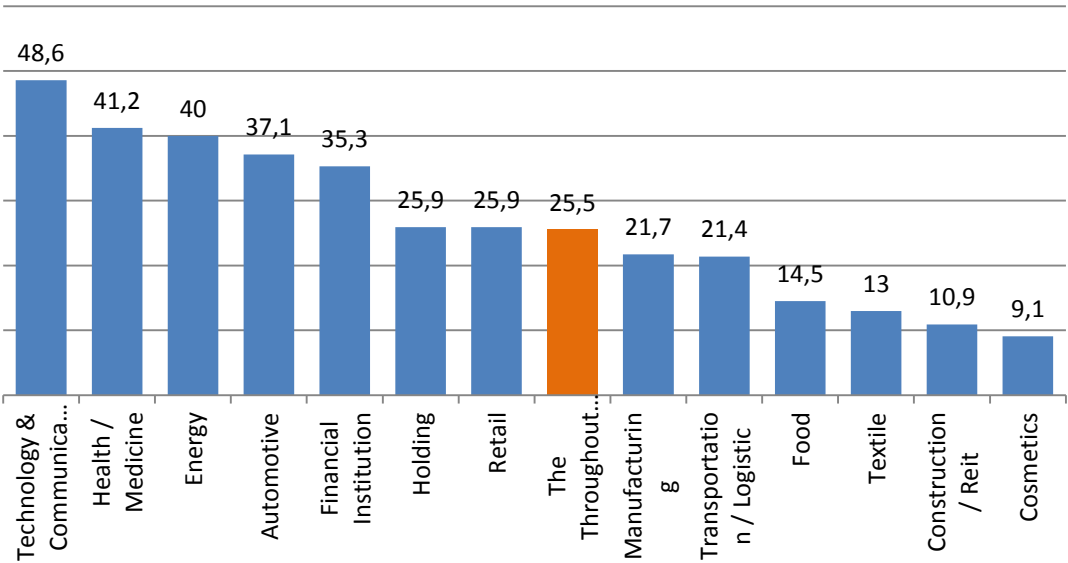


The rate of reporting non-financial information in Turkey is 25.5%. The 38% of the companies, who publish reports, provide the information within the activity report. In



addition to that, close to 43% of them publish sustainability reports. Approximately 65% of the companies publishing reports published their first report in 2009 and later. We can say that the awareness for reporting and preparing the non-financial information in Turkey has been formed within the last 5 years.


Figure 2 Sustainability Report Publishing Distribution According to the Sectors (%)



When non-financial reporting distribution is examined on the basis of sectors, the top three sectors that make the most reporting are technology and communication, health/medicine and energy with a rate of 40% and above. Contrary to these three sectors which are positioned over the average in Turkey, the textile, construction/REIT and cosmetics sectors are drawing attention as being the least reporting three sectors with a rate of 13% and below..

3.1.5. Sector Specialists' Views on the Subject of Sustainability (Public, Private Sector, NGO)

The basis of the report prepared by the Turkish Confederation of Employers' Associations (TISK) is the methodological analysis carried out with 110 companies operating in several sectors in Turkey for the purpose of determining the perceptions, activities, priorities and requirements of the enterprises, non-governmental organizations and the initiatives on the subject of sustainability reporting, and the views of the relevant company executives.



The report has been prepared according to the opinions and the views of the specialists, who have supported many enterprises in the field of sustainability and CSR practices in national and international fields and contributed to the development of advanced level applications concerning the topic, such as;

Programme Manager / Head of Istanbul Private Sector Office United Nations Development Program Hansin Doğan, Turkish Food & Beverage Industry Employers Association (TUGIS) Specialist Dr. İrfan Demiryol, Union of Turkish Construction Industrial Employers (INTES) Secretary General H. Necati Ersoy, Corporate Social Responsibility Association of Turkey President Serdar Dinler, Cement Industry Employers' Association General Dr. H. Serdar Şardan and Chemicals, Petroleum, Rubber and Plastics Industry Employers' Association of Turkey (KİPLAS) Senior Environmental Engineer and Occupational Safety Specialist Volkan Doğan.


The Integration of the Sustainability Subject to the Business Strategies and Business Processes in Turkey

The private sector companies in Turkey have to extend from inside to outside the networks (shareholders, employees, customers, suppliers etc.) with whom they are in relation with by adopting and internalizing the sustainability subject with a corporate governance understanding.

The rapid depletion of the natural resources causes the unit costs of the enterprises to increase in the medium and long term. In the business world, where change is continuous, a sustainability understanding adopted with an integrated approach, bring benefits to the companies by decreasing the operational costs as well as developing efficient products and processes, efficient supply chain management, innovation and evaluating risks and opportunities in the medium and long term.

Primarily, the companies have to develop stakeholder participation oriented management model in order to integrate the sustainability notion to their strategies and processes. The inclusion of the relevant parties to the corporate action and decision making processes provides the opportunity of managing the possible risks and turning them into opportunities while improving the performances of the companies in the environmental, economic and social fields.

Today, the investors accept the social values to be significant factors as much as the financial values of the corporations. The company's perception of reputation before the society, its



employee satisfaction and belonging, its sensitivity to social matters determine the consumer choice and the institutions, which created social corporation understanding, can develop “good practice” examples to be role models to their counterparts in the international field and for procuring competitive advantage.


The most significant method that ensures the perception of the sustainability notion among the internal and external stakeholders is the Corporate Social Responsibility applications. With the CSR applications, which have been developed in compliance with the sustainability notion and strategy of the company, the expectations and needs of the stakeholders in the environmental, economic and social fields have been met and thanks to the “win - win” strategy, the institution and the stakeholders can mutually benefit.

3.1.5.1. Main Focus Subjects in terms of Sustainability Implementations in Turkey

The main focus subjects of the sustainability implementations in Turkey are shaped in line with the areas of the companies that are open to amelioration. Since the years the companies started to focus on the subject of sustainability, the main focus subjects, whom have changed periodically, are determined according to the public policies and the priorities of the country. Today, it is observed that the main focus points of the companies are the environment, decreasing the energy costs, energy efficiency, the gender equality in the society and education. The renewable energy generation, the poverty alleviation based on regional development and the handicapped people appear to be the weak focus points.

It should be remembered that the main focus points of the sustainability subject have a sectoral distribution. The prioritization activities emphasized in the GRI G4 statements are the indicators that the main focus points may differ with respect to sectors. The sector oriented areas open to amelioration are the most determining factors in the planning process of the sustainability applications. In “Corporate Social Responsibility Project for All, National Review Report: Turkey” study which was prepared by TISK in 2013, the companies were asked about their CSR priorities. Among 279 companies, 58 companies stated their priorities as “responsibility towards environment”, 52 companies as “responsibility towards the employees”, 40 companies as “responsibility towards local society/region” and 32 companies as “loyalty to the ethical rules in business relations”.


The key issues in the specific sectors for which specialist opinion were received have the characteristic of determining effect over the main focus points of the sustainability



applications. According to the opinion of the Turkish Food & Beverage Industry Employers Association (TUGİS), it can be seen that the most essential problems in the food industry are; lack of adequate and same quality raw material provision, lack of educated and trained middle manpower, high cost of energy and logistics, shrinkage in the internal market and export that is experienced from time to time, unwieldiness in the development of new products and the problems experienced in informing the consumers.

According to the opinion Union of Turkish Construction Industrial Employers (İNTES) the most essential problems in the construction sector seem to be the actual work accidents. When the actual work accidents in Turkey are examined, it can be seen that 8.7% of the accidents take place in the construction sector, which is considered to be very dangerous. Most of those accidents were due to falling down from height, 40-50% of these accidents resulted with death. Considering this outcome, the most important problem of the sector is the accidents resulted with death. At this point, the occupational health and safety, which GRI also strongly emphasizes comes to the forefront. It seems to be the most reasonable outcome for the construction companies, who have adopted the sustainability notion as a part of their corporate culture to designate occupational health and safety as the first priority sustainability practices and the sustainability main focus point.

According to the view of the Cement Industry Employers' Association (ÇEİS), the primary sustainability focus in the cement sector, which has many different impacts, is the subject of “occupational health and safety”. The Union carries out many activities for the member companies to handle occupational health and safety subject throughout all of their supply chains. In addition to this, in the cement sector, which is energy intensive sector and dependent on the raw materials that are extracted from the aboveground mining areas, the climate change and the biological diversity problem is the one of the key problems in terms of the sustainability of the sector? This key problem is a matter that should be taken into consideration by the companies at the sustainability planning and application phases. The companies, which use natural elements as their raw materials, have to perceive the sustainability of the world or rather the environment as their own sustainability. In line with this, the companies have to carry out an environmental investment planning with which they can compensate what they have taken from the nature and to place sustainability at the focus of this investment planning.



According to the view of the Chemicals, Petroleum, Rubber and Plastics Industry Employers' Association of Turkey (KİPLAS), the major accidents, fires, environmental accidents, work accidents and the rise in the occupational illnesses experienced in the industries are the areas most open to amelioration in the sector. The fact that all of the enterprises in the chemical sector are classified as dangerous or very dangerous according to workplace hazard classification brings the necessity to pay closer attention to the occupational health and safety and the environmental measures in the sector. Another problem of the chemical industry, which develops continuously in Turkey, is the necessity to increase employment of the qualified personnel needed in the growing sector. In compliance with the "Regulation on the Occupational Training for Those Who Shall Be Employed in the Dangerous and Very Dangerous Works", which is a legislation of the Ministry of Labor and Social Security, it has been decreed that those who shall be employed at the workplaces in dangerous and very dangerous classes and the existing employees in those workplaces cannot be employed without having received an occupational training beforehand. However, there are problems concerning this matter arising from the enterprises and the insufficient infrastructure for the trainings to be provided. The inadequacy of the organizations and the institutions that shall provide the training, the lack of a direct education program for every occupation and the costs of the training of the short term employees or employees working with employment contract of definite duration being paid by the enterprises are some of the aforementioned problems.

Generally, the sustainability implementations differ with respect to sectors. However, there is not a definite alteration at this point. Sustainability has a wide range covering all the sectors. There are many different topics concerning different sectors under this great variety. In order to make an overall evaluation under the sustainability umbrella, the companies can be classified as manufacturing companies, companies with high ratio of employment, companies providing service directly to the consumers etc. As a result of this positioning, it is an expected outcome for the manufacturing companies to gravitate towards the subject of environment, the companies with high ratio of employment to perform activities for their employees and the companies, which provide service directly to the consumers, to adopt consumer responsibility. For the sectoral responses to the requirements of the differing sustainability applications, the sectors of automotive, food, transportation and energy can be given as an example.




3.1.5.2. Perception of CSR in Turkey and in the Sector

The CSR perception of the companies carrying out activity in Turkey is mostly directed towards the works that concern the society. The companies attach importance to which of the applications creating a CSR perception are more welcomed by the society. In return, the companies are carrying out studies in subjects concerning the society that are more welcomed by the people. This subject fundamentally has two significant reasons. The first one is that the presentation or rather the advertisement of the CSR activities performed concerning the society can be realized more easily and in a more striking way. The second one is that the companies, which carry out social CSR activities, have a stronger communication network with the society.

This approach of the companies is not sufficient. The response of an environmental project in the society can be small but the right steps might have been taken within the scope of the notion of sustainability and this should be the most important objective for the companies. CSR is an application area under the umbrella of sustainability. There are many different methods in this application area.

The fact that a company focuses on specific areas in order to draw the attention of the society does not necessarily mean that the company is considering its own sustainability. The perception of CSR in the society is insufficient in terms of these matters.

The benevolent businessmen have contributed greatly to the community development with their donations in the fields like hospitals, schools and museums. Within this context, the expectation of the society from the companies is taking shape around the philosophy of historical foundation and social responsibility is perceived in the same value with the donations and charity activities of the company. There is a confusion concerning the definition of CSR in the business world in general. The CSR activities and the sponsorship activities are considered as charity and they can be carried out as community development projects performed together with the NGOs. In the community development field, education is the subject that is handled by the companies and demanded by the society mostly. After education, health, environment, domestic violence and women's rights are the important subjects. The participation of the stakeholders in the CSR implementations is limited to various partnerships established together with the NGOs and joint projects. In addition to this the companies perceive CSR as public relations or marketing tools, and they can invest on CSR implementations that do not have strategic infrastructure.



However, it can be also observed that some of the business world makes great effort in order to develop their business activities and the society. The fact that Turkey is included in an increasing number of international agreements and becoming a part of campaigns and activities have played an important role for increasing the countrywide awareness level with regard to CSR and matters related to CSR. It can be observed that the CSR implementations are mostly performed by large companies and the companies, which export to Europe and America where there are responsible consumers.


It is not wrong to think that the CSR implementations are more emphasized by the companies that have international trade network and this is the reason for being the preference for these companies in the world market. When we look at the companies with this approach in Turkey, it can be seen that these companies have a wide export line. The objectives and the plans that have been set by the companies in order to maintain their sustainability should be evaluated within this concept.

The existing perception in the sector should be broken down and instead of this, the perception that the sustainability is more profitable in every respect in the long term should be imposed.

3.1.5.3. Perception of Sustainability in Some Sectors

Food sector is closely tied to the agricultural sector. The developments and negativities in the agricultural sector directly affect the food sector. When we look at the general state of agriculture in Turkey, it can be observed that, thanks to the great development realized especially in the recent years, Turkey has become the top country in Europe and the 7th country in the world in terms of value (The Ministry of Food, Agriculture and Livestock). Despite the fact that the development in agriculture and the present situation are of importance, the sector should not be considered as smooth. The subjects like extension of good agricultural practices, traceability and product standardization are not still at the expected level. Despite the developments in husbandry, there are problems concerning the continuity of import of animals. The amount and quality of the raw materials directly concern the food industry. Therefore, the problems or insufficiencies can be considered as the only denominator for the development of the agriculture and food sector..


The food companies are becoming more sensitive in their relations with the environment with each passing year. The applications such as the regulations etc. prepared by Ministry of



Environment and Urbanizations and the Ministry of Food, Agriculture and Livestock direct the sector. Especially, the fact that the multinational food companies have brought their experience gained in different countries to companies in Turkey results with efficient applications in the production-environment relation. Some of the large Food Companies in Turkey adapt to these applications in a short period of time and they carry out similar sustainability projects. Generation of less water and package wastes, the utilization of the wastes, the control of the chimney gases etc. and the efforts to leave less carbon footprint can be given as examples for these projects. It is possible to say that the food sector shall develop a more environment friendly reflex.

The construction sector is one of the sectors in Turkish economy that requires the most CSR investment in terms of sustainability approach. There are many construction companies who carried out successful projects in terms of CSR. However, when we look at the work accident rates in the sector, it can be understood that the sustainability and CSR approaches should be more internalized and adopted within the sector. From the point of view of the society, the construction sector always remains on the agenda due to its environmental impacts and its role in the economy. This being on the agenda situation creates a pressure on the large companies in the sector and directs the sector towards sustainability and social responsibility activities.

For the cement sector, the sustainability is a strategic factor that shapes the work culture of the companies and their existence in the future with environment, education, and cultural activity and health dimensions. In the environment with rapid developing technology and the increasing competition, the effort is created for a safer and more prosper future by continue to maintain the purpose of preserving the existing position of the sector globally as well as meeting the demands and requirements of the society. In some sector factories, annual reports in sustainability area are being issued and it is ensured that both the employees and the stakeholders and the suppliers are well informed within the scope of the transparency and the accountability principles. The fundamental sustainable development objective of the sector companies is the “occupational health and safety”. The Cement Industry Employers' Association has perceived the occupational health and safety since the 2000s as an inseparable part of their works and carried out numerous activities in the field of occupational health and safety that are directed towards its stakeholders and its members. The union members, who perceive the occupational health and safety of all its employees as




the top priority covering all business areas they are operating in and including the sub employer employees, are putting in effort to maintain their objectives by having the highest standards in the aforementioned area..

3.1.5.4. Turkey and World Comparison Concerning the Sustainability and CSR Implementations

The concept of CSR, which does not have a long history in Turkey, is observed to be in a significant change in the last 5 years. More companies operating in Turkey are interested in CSR, they require CSR for medium and long term success and CSR sector is growing with every passing day. In line with the need in question, the number of the stakeholders who are interested in CSR in Turkey has been rapidly increasing in the recent years. The NGOs and the consultancy firms which offer service in this field, and the CSR tools such as the Sustainability Index created by the Istanbul Stock Exchange in 2014 are increasing with every passing day. Moreover, the private sector, civil society and public collaborations that are more sustainable, rational and inclusive in the CSR field are increasing in number, the CSR applications have become more participative and the innovative business models are being developed.

There are some promising developments such as the Y generation, which comprises of the young population, preferring to work in responsible companies, the increase in the number of academic researches in the field of CSR, and media providing more news about CSR. The fact the social life and the cultural structures are assuming a more global aspect with the developing technology as a reflection of the economy which is becoming more global every day constitutes the basis of these developments. It is a natural outcome for the young generation, who can closely observe the reflections of the integration of the sustainability and CSR applications of the international companies to their business strategies and business processes by making use of the developing technology and the increasing education level, to be in search in their working area in line with these approaches and implementations.


On the other hand, as a return of the special position held by Turkey, there are different dynamics in terms of sustainability and CSR. The large companies operating in Turkey are affected by the dynamics of the region. For example, the Turkish companies are expected to act in line with the European Union standards. If the companies do not plan and implement their activities in this direction, the business operations realized with the European companies could be in risky situation. This natural risk creates a positive pressure on the



companies. The UNDP Turkey representative Hansin Doğan states that this pressure can create positive outcomes within two years. It comes out as an expected result for Turkish companies, which are included in the international supply chain in terms of import and export with each passing day, to develop sustainability and CSR applications and internalize them more.

While the CSR Ecosystem is strengthening in Turkey day by day, the number of companies, which have strategic CSR applications, executing the CSR applications together with the business strategies, and preparing CSR reporting in order for the public to be informed about the CSR applications and make comparisons, are not more than 100. While great emphasis is given to subjects such as the community development projects, environment, education etc., not much emphasis is put on the topics such as the Human rights in the Business Life (occupational health and safety, gender equality etc.), which is still a sensitive topic, fighting against corruption and the management of the responsible supply chain, and no investments are made in these fields. The need for the development in these areas still continues. The local initiatives such as the consumers and the local NGOs should be encouraged to have power over the companies. Within this framework, in order for the CSR to be put into practice more effectively, its definition, objectives and outputs should be discussed and shared in detail with the other social actors together with the high level of participation of the business world. For accountability and informing the public about the works carried out in CSR field, the CSR reporting should be adopted more and the inspection mechanisms regarding this topic should be strengthened. The subjects that are on the agenda of Turkey such as the employment and the skill courses, entrepreneurship and human rights in the business world should be on the CSR agenda of the companies. Moreover, in order to increase the CSR consciousness of the SMEs and in order to create their own CSR strategies, the key stakeholders' support is required. All the aforementioned topics are taken seriously in Europe and these topics are on the agenda of the business world.

Considering the sustainability topic on the basis of the companies, it should be remembered that there are many inclusive factors. The investments made on energy, environment or education field in the world are different since every country has its own dynamics concerning the sustainability. Therefore, when making comparisons the compared countries should have similar conditions. For example, although Brazil is a country, which has conditions similar to Turkey, it is a country well ahead of Turkey in terms of sustainability.



Especially with its investments in the environment and energy fields, it has taken considerable steps in the field of sustainability.


3.1.5.5. Tools and Applications Used in order to Solve the Existing Problems of the Sectors

Some specific activities are conducted in order to solve the problems in the food industry. Close collaborations are maintained with The Ministry of Food, Agriculture and Livestock, Ministry of Environment and Urbanization, Ministry of Labor and Social Security and the universities. Seminars, meetings and similar activities are organized where the problems concerning the technical and the business life is shared with the NGOs. In addition to these activities, the written and visual press opportunities are utilized in order to inform the public. Moreover, the professional organizations are carrying our studies in order to solve the existing problems.

In the construction sector, the employment of educated and qualified labor force appears as an important problem. The trained workers, who have required qualifications, are more conscious about the occupational safety and they are more attentive about the warnings and the precautions. By this way, the work accidents are attempted to be prevented.

For the purpose of bringing in qualified and certified labor force, İNTES founded Turkey Vocational Qualification Institute in 2010. This center has been accredited by TÜRKAK and authorized by MYK. The exams and certification activities in 18 occupations in the construction sector are continuing since 2012. The Union has realized many studies that would spread the vocational competency system and its importance with the collaborations of the public and the private sector. At the VOC test center established by the European Union projects, more than a thousand people took exams and their competencies were tested.

The actions taken in the cement industry in order to solve the problems are noteworthy. The energy intensive cement sector, which is dependent on the raw materials extracted from the aboveground mining areas, the problem of the climate change and the biological diversity appear to be the main problems of the sector and the world based on sustainability. The companies are setting some objectives for themselves concerning the operational, legal, commercial and reputation risks that might be arisen in the production and they are fighting against the aforementioned risks. Within this context, they are carrying out activities in the fields of forestation, waste fuel and rehabilitation/recultivation. The cement sector, which




aims to add environmental awareness to its economic successes while meeting the needs of today, is carrying out annual forestation activities and plants some of the selected lands as well as the factory fields. Moreover the activities of rehabilitation and recultivation are being carried out in order to harmonize to the natural topography of the quarries and limestone quarries, which are used in order to provide raw materials for the cement, and within the scope of the lands to be prepared for agricultural or forestation purposes. The sector, whose another environmental activity is the use of refuse-derived fuel, uses the wastes as resources and economizes the fossil fuels and produces from consumed items. The Union, has begun the preparations to sign the protocol with the Vocational Competency Institution (MYK) by carrying out the studies of vocational standards for the vocation of “Waste fuel personnel” in parallel with the spreading awareness among its members in the field of the disposing of the aforementioned waste fuel and economizing the fossil fuels.

Serious steps have been taken regarding the CSR and sustainability in the sector in the existing applications and it is envisaged that the applications shall diversify within the period of 2 to 5 years and the comprehensiveness regarding these subjects shall extend.

3.1.5.6. Situation of Sustainability Reporting in Turkey and the Advantages of Reporting in Practice

It should be emphasized that the sustainability reporting in Turkey is still in its initial phase. The fact that the companies are not aware of the advantages gained by the sustainability reporting is the most crucial factor in this respect. The sectoral companies mostly have the approach of obtaining short term outputs instead of the steps to be taken for the sustainability. Within this context, the awareness of the companies should be raised by informing them about long term gains in practice with a sustainability notion.

It should not be forgotten that the sustainability reporting is a result or an output. The companies need to adopt the sustainability notion as a part of their corporate culture and after taking solid steps in this direction the reporting stage needs to start. In line with this, the companies need to develop a methodology regarding actions to be taken. Gathering information on this topic, having access to this information and the self-evaluation of the company under the light of this information should be ensured. The report is an encouraging means for amelioration as a result of this evaluation process. However, many reports in Turkey are not at this awareness and evaluation level. Most of the reports are in the form of



public relations studies. Especially, while the activities realized by the companies are described in detail, the in-house information seems to be at a very limited level.

The many reports published for the subjects such as the Corporate Social Responsibility, Corporate Citizenship, Sustainability, non-financial reporting include briefly the environmental, social and corporate management performances of the companies.

The CSR reporting is also perceived as an important management tool in order to include CSR into the corporate strategies. While transparency of the social and environmental information becomes more important, the interest of the other actors in the CSR reporting is also increasing. The studies of the European Commission in this field stand as good examples for this. The Commission is carrying out a study in which “apply; if you cannot apply, explain” policy is taken as basis and which makes reporting compulsory in a legal framework. Moreover, the European Union aims the number of the CSR reporting, which is 2500 as of 2013, to reach 17.500 as of 2017.

Even if the CSR reporting is not adopted at such level in Turkey, the number of companies writing such reports is increasing with every passing year. The companies, which are active in the Corporate Social Responsibility in Turkey and which carry out successful applications, have to start the Corporate Social Responsibility Reporting. With reporting not only the activities carried out in the field of Corporate Social Responsibility shall be shared with the stakeholders in a transparent way, but also Corporate Social Responsibility strategy and vision are determined and, it shall have great value in terms of measuring the development in this field every year.



4. COMPANY OPINIONS ABOUT THE SUSTAINABILITY REPORTING SURVEY RESULTS

4.1. Methodology

4.1.1. Sampling Method

Research universe consists of 9,600 (+) workplaces, which are dependent on TİSK (Turkish Confederation of Employer Associations) and 22 unions. Number of the employees is about 1,300,000. The latest status list of Sub sector breakdown of the member workplaces have been provided by the TİSK. Layered random sampling method has been used during the creation of research's sample.

Sample Choosing was designated after creating the selection list, which the company names are blinded by the research center and with the aim to achieving representation in the following criteria:

- Workplace Size
- Workplace Sector
- Activity field/fields of the workplace.


With the work performed on the basis of a list, layer information of which has been processed, 95% of confidence level and an error margin of +/- 3,00 has been achieved in total. According to this the total sample (p/q values hypothetically taken as p=0,8, q=0,2) is aimed to be 170 and in order to make the chosen companies to participate in the work, the question form has been sent to companies via e-mail.

At the end of designated field work time, 130 companies gave feedback by answering the survey form. 110 surveys have been deemed as valid as a result of content control. Written/Oral support-according to their request- to the answerers have been given by the research center throughout the work.

4.1.2. Survey Form and Pilot Work

The survey form has been applied by giving its final form with a collaborated working with IOE. First of all, the translation and processing of the survey form provided by IOE, has been performed in 4 phases.

- Translation(1) – From English to Turkish
- Processing – Giving the survey form to its final form with additions.

- 
- Translation (2) – From Turkish to English
 - Final Revision - Approval

With the approval which was taken as the result of four phased work along with the final revision, the design of the survey form has been made.

Final printed designed survey form has been applied as a pilot in five companies chosen by convenience sampling method, and its functionality was tested. The companies, which were negotiated at the pilot work, were only used for controlling the functionality of the survey form, and the answers and the survey forms from those companies have been cancelled and they are not included in the research.

In the final phase, single use access link of the online survey form prepared in accordance with final printed design has been sent to the stock-exchange listed companies.

Depending on the delivery records, the addressee companies shall be supported in order to ensure successful participation and the feedbacks of the company. During the support work, the company (representers) shall be called by the authorized calling experts, support shall be provided for answering the survey forms and providing feedback.

Survey form consists of 13 main sections (inquiry/question topic). According to this, the survey content is as follows.

1. Information of the person filling out the survey
2. Company Information
3. Awareness Level of Corporate Social Responsibility (CSR)
4. Reporting Activities
5. Reasons for Explaining Non-financial information
6. Cost of sustainability reporting
7. Can you summarize the difficulties you have faced while you are preparing the Sustainability Reporting in a few sentences?
8. Difficulties faced while preparing the Sustainability reporting
9. Possible future advancement of reporting activities about Sustainability
10. Special Experiences regarding the reporting activities related to Sustainability
11. For which subjects support shall be provided?
12. Requirement for Training

13. Feedback

4.1.3. Analyze Strategy

The survey form which was drawn by IOE is the basis for the sustainability research, which has been performed by interviewing the companies. According to this, during the research, the aim was evaluating the status of companies with respect to the topics provided below.

- Company Main Profile (Its origin, sector, location, size, ownership structure, activity period)
- CSR awareness level determination,
- CSR attention level determination,
- CSR application reasons and created value definitions,
- CSR approach method (benefactor approach, operational development approach, work model conversion approach)
- CSR application (planning and application status)
- CSR applications at basic fields breakdown (economics, environmental, social, working life, human rights, community and product responsibility)
- Last period applications and approach change (2013-15)

4.1.4. Field Application, Information about the Survey Technique

The field application has been performed by sending the digital version of the tested survey form, which can be reached online, to the companies which were designated as stated above.

The surveys have been filled out by the company owners/managers who are authorized to represent the company and/or the top executives/mid-level managers who are authorized to represent the company.

In case a problem comes about during the filling out of the online survey, printed versions of the surveys are prepared and delivered to the project and/or research center as filled out.

Prior to the analyzing stage of the data, the data control is made by combining the printed and online survey forms.

4.2. Results

4.2.1. Company Information

Figure 3 Company Headquarters

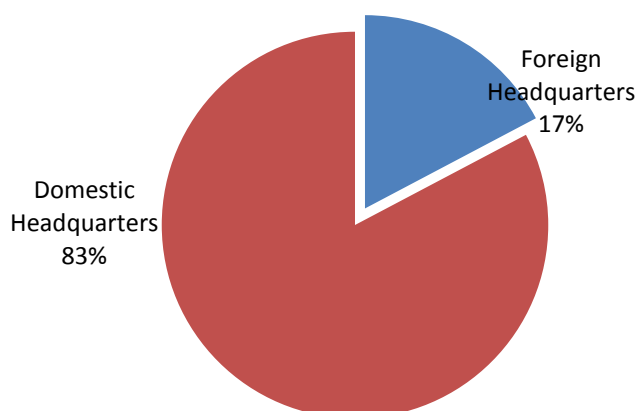


Table 6 Distribution of the Companies By Sector

Sector	Number of companies	%
Manufacturing industry	65	59,1
Other service activities	17	15,5
Electric, gas, steam and air conditioning manufacturing and distribution	13	11,8
Human health and social service activities	9	8,2
Construction	8	7,3
Wholesale and retail trade; repair of motorized land vehicles and motorbikes	7	6,4
Finance and insurance activities	6	5,5
Accommodation and food service activities	5	4,5
Mining and stone pit	4	3,6
Transportation and storage	4	3,6
Information and communication	4	3,6
Agriculture, forestry and fishing	3	2,7
Real- estate activities	2	1,8
Professional, scientific and technical activities	2	1,8
Culture, art, entertainment, vacation and sport	2	1,8
Management and support service activities	1	0,9
Education	1	0,9
Total	153*	

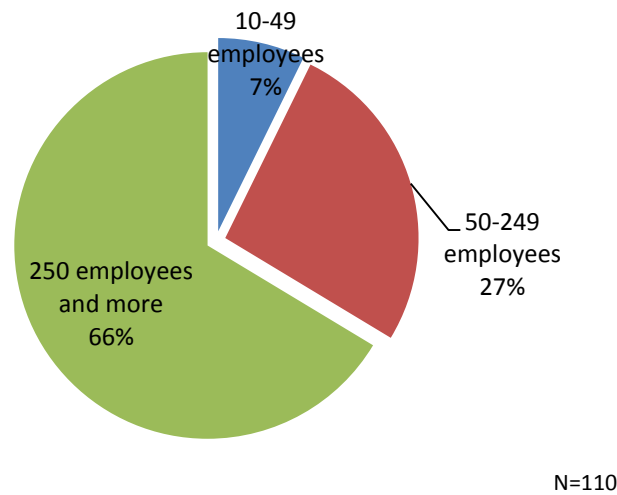
* 90 of the companies which have participated to the survey are active in the single industry, 20 of them are active in multiple sectors



Table 7 Distribution of Companies According to Ownership Structure

Ownership Structure	Number of Companies	%
Stock-exchange unlisted company	71	64,5
Stock-exchange listed company	28	25,5
Limited Company	9	8,2
STK	1	0,9
Union	1	0,9
Total	110	100,0

Figure 4 Distribution of the Companies Based on their Number of Employees



4.2.2. Awareness Level About CSR

It has been determined that significant and positive changes have been achieved in the past two years in the CSR awareness level of the companies in Turkey.

Within the project, when the survey from last term (2013) is examined, it is a noteworthy factor that the 52.9% rate of awareness level is increased to 95.5% in the application for the year 2015.

It is assumed that the works which have been carried out within the scope of the last term's project, the informative service of the CSR experts in the unions for working and companies and the award ceremonies and communication were effective for this positive achievement.



It can be observed that this positive awareness development – as we would see in the future analysis – observed in the general view is reflected independently from the company's ownership structure, origin and size, and the informing have a nature to affect the overall.

Table 8 CSR Awareness According to Ownership Structure

		Yes	No	Total
Stock-exchange unlisted company	Count	68	3	71
	%	95,8	4,2	100,0
Stock-exchange listed company	Count	27	1	28
	%	96,4	3,6	100,0
Other	Count	10	1	11
	%	90,0	10,0	100,0
Total	Count	105	5	110
	%	95,5	4,5	100,0

Figure 5 CSR Awareness According to Company's Origin

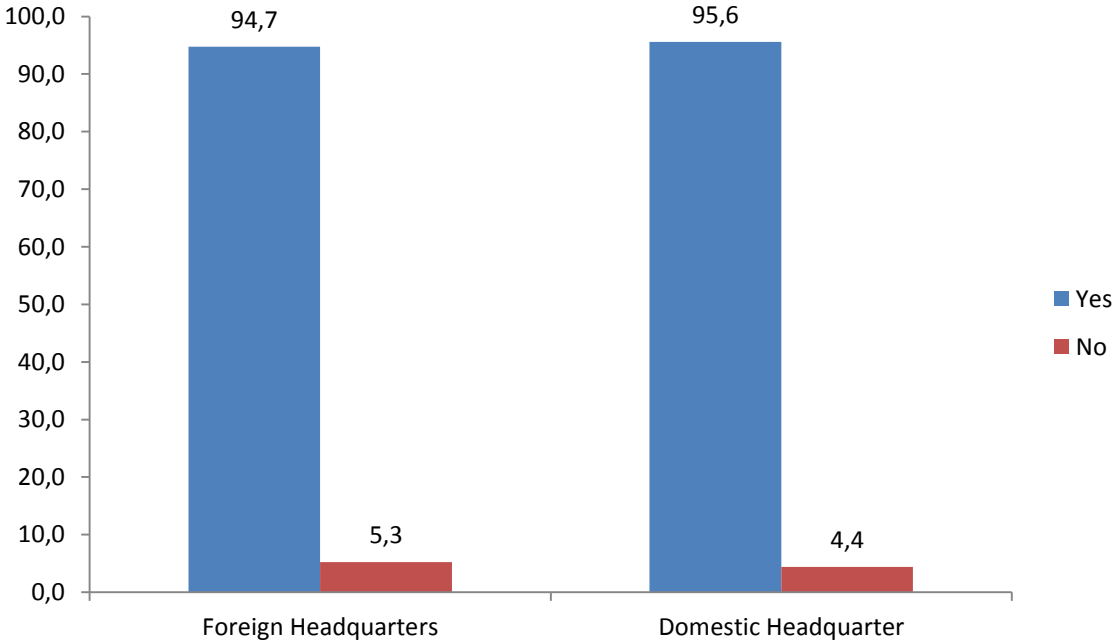




Table 9 CSR Awareness with respect to employee numbers

		Yes	No	Total
10-49 people	Count	7	1	8
	%	87,5	12,5	100,0
50-249 people	Count	28	1	29
	%	96,6	3,4	100,0
250 people and above	Count	70	3	73
	%	95,9	4,1	100,0
Total	Count	105	5	110
	%	95,5	4,5	100,0

4.2.3. Performing CSR Activities

Following the company's determination of CSR awareness, the status of performing CSR activities were also examined through the research. With a general evaluation, it was observed that the 80% of the companies engaged in CSR activities.

Table 10 Engaging in CSR Activities with respect to Ownership Status

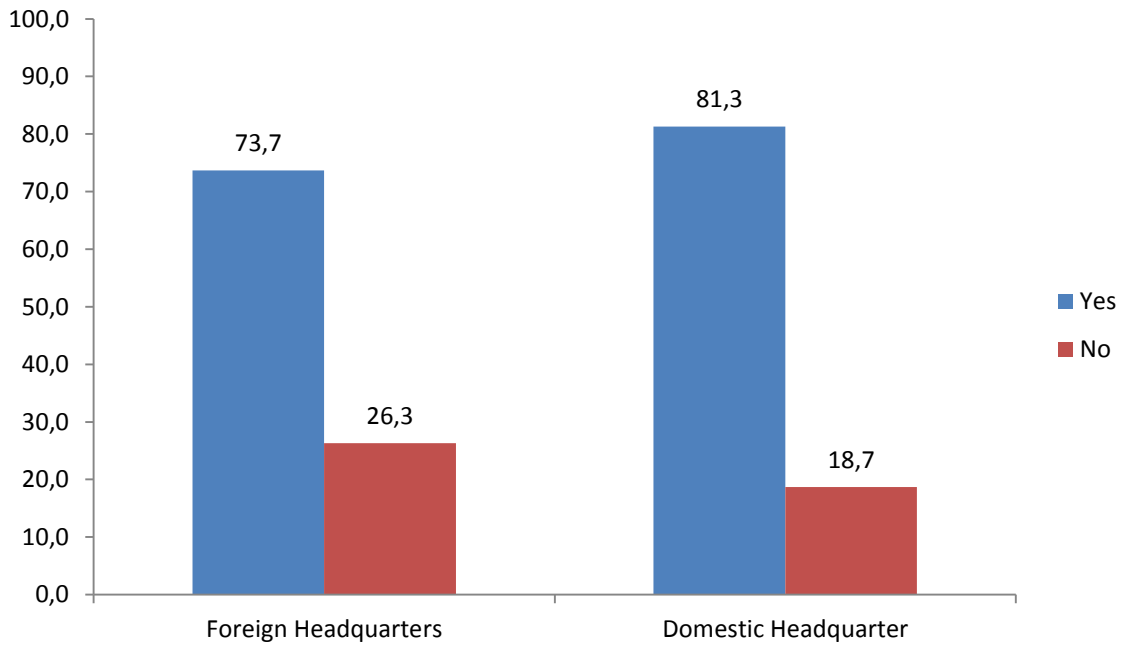
		Yes	No	Total
Stock-exchange unlisted company	Count	54	17	71
	%	76,1	23,9	100,0
Stock-exchange listed company	Count	24	4	28
	%	85,7	14,3	100,0
Other	Count	10	1	11
	%	90,0	10,0	100,0
Total	Count	88	22	110
	%	80,0	20,0	100,0

It is noteworthy that, the CSR activities are significantly higher for the stock-exchange listed companies. It is understood that the being a stock-exchange listed company provides the company more transparency and accountability sense, and these companies encourage orientation towards the CSR applications with a similar change.





Figure 6 Performing CSR Activities According to Company's Origin



It has been observed that the companies with domestic headquarters carrying on business in Turkey, are more interested in the CSR applications with a reasonable difference, compared to the foreign headquarters.

Table 11 Engaging in CSR Activities with respect to the Employee Numbers

		Yes	No	Total
10-49 people	Count	6	2	8
	%	75,0	25,0	100,0
50-249 people	Count	18	11	29
	%	62,1	37,9	100,0
250 people and above	Count	64	9	73
	%	87,7	12,3	100,0
Total	Count	88	22	110
	%	80,0	20,0	100,0



4.2.4. Companies Having CSR Management

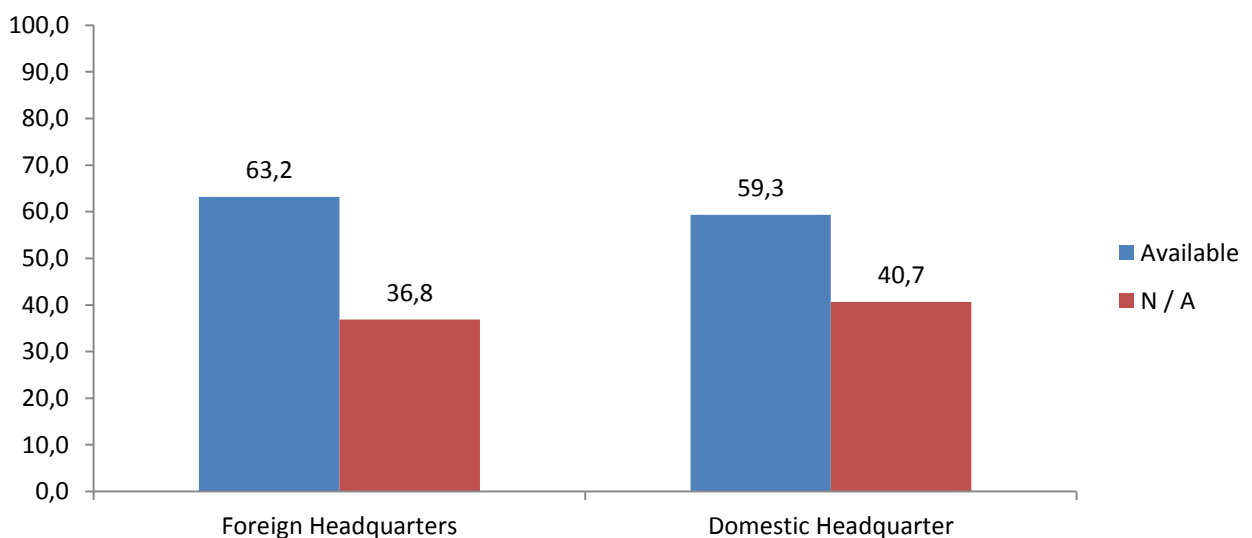
One of the important indications revealing that companies performing CSR applications do not only perceive those applications as charity events but also as sustainability factor is that they have departments conducting these CSR applications.

Table 12 Unit/Department managing CSR Activities and their Effects with respect to Ownership Status

		Available	Not Available	Total
Stock-exchange unlisted company	Count	38	33	71
	%	53,5	46,5	100,0
Stock-exchange listed company	Count	22	6	28
	%	78,6	21,4	100,0
Other	Count	6	5	11
	%	54,5	45,5	100,0
Total	Count	66	44	110
	%	60,0	40,0	100,0

It has been observed that, publicly-traded companies are performing CSR applications systematically and on the unit management compared to stock-exchange unlisted companies, with a significant difference. While it is observed that four out of five stock-exchange listed companies (%78,6) performed their CSR applications within an unit management, it is observed that this rate was reduced to one out of two companies (53,5%) for the other companies.

Figure 7 Department/Section Managing CSR activities of the Company and its effects with respect to the Company's Origin



However, it is observed that the approach of managing the CSR applications by an expert department did not create a reasonable difference from the point of being domestic/foreign origin in the eye of companies having this approach.

It is understood that the requirement of performing the CSR applications with an expert management is relevant to having a basic approach and understanding of CSR and sustainability, at this point the accountability to the society is the determinant and the other factors do not have any effects.

From this point of view, pursuant to CSR understanding and management -also in the future terms- it is understood that the works which increase the awareness and knowledge level will add value to the all local/foreign origin companies.

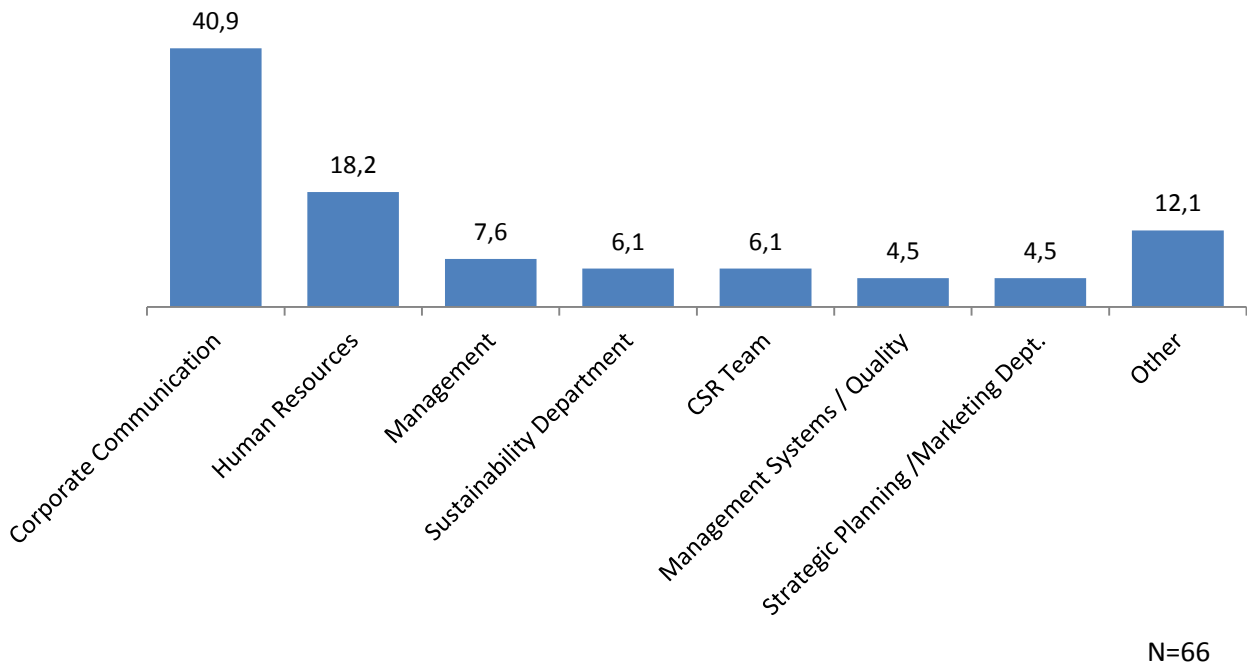
Table 13 Unit/Department managing CSR activities of the Company and effects of the company with respect to employee numbers

		Available	Not Available	Total
10-49 people	Count	4	4	8
	%	50,0	50,0	100,0
50-249 people	Count	11	18	29
	%	37,9	62,1	100,0
250 people and above	Count	51	22	73
	%	69,9	30,1	100,0
Total	Count	66	44	110
	%	60,0	40,0	100,0

Another effective factor for sustaining the CSR applications in a management of a department is of course the capability of employing the teams who are experts in their fields. It has been observed that capabilities of the companies for having a CSR management department are increased in line with their employment opportunities.



Figure 8 Department/Sections Which are Concern about CSR Activities



It has been observed that a significant portion of the companies accept CSR applications as a part of corporate communication (40.9%). It is understood that the scope differentiation of CSR applications conducted by the companies is an effective factor for this differentiation.

The company's approach to CSR applications with different topics and sizes creates differences in the determination of the managing departments.

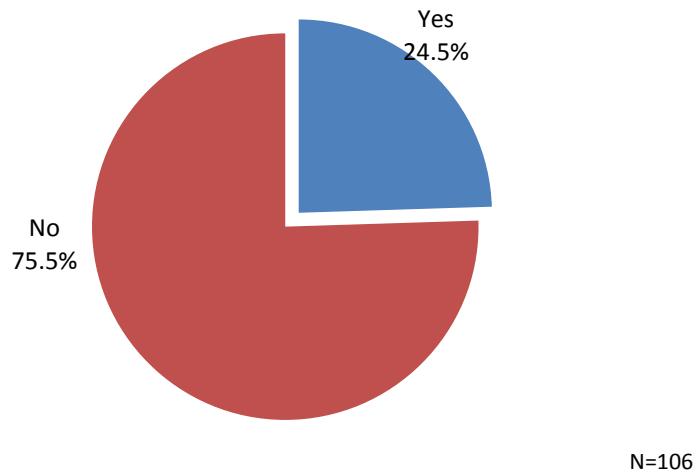
According to this, it is understood that companies perceive those CSR applications as listed below;

- 45.4% as positive communication and perception factor
- 22.7% as sustainability factor as in-house quality component and
- 19.8% as general corporate sustainability factor

And/or they were performing those CSR applications within this frame.



Figure 9 Companies Receiving Training/ Consultancy Service for the CSR activities



The 24.5% of the companies, which were examined, stated that they received training or consultancy services from the public or the private sector concerning the CSR activities. This rate goes up to 32% for stock-exchange listed companies. It is observed that while the personnel number of the company's increases and the Organization expands the rate of outsourcing service increases.

So far, this rate has dropped to 16% for the companies who have not prepare such reports so far, it is 32,0% for the companies who prepare reports.

When we examined 27 companies which outsource, STK's and private consultancy companies are rising to prominence. While 11 companies receive services from private consultancy companies, 8 of them stated that they are receiving support from the STK's. KOSGEB and the Ministries (Regarding this subject) are other important channels as the designated authority to apply.

4.2.5. Awareness of CSR for All Project

Figure 10 Having information about CSR For All Project started in 2012

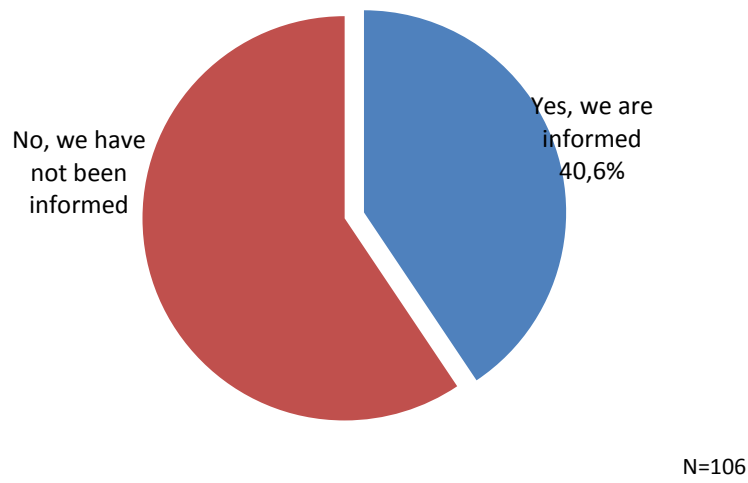


Figure 11 Having information about CSR For All Project started in 2012 according to the Status of Making Reports

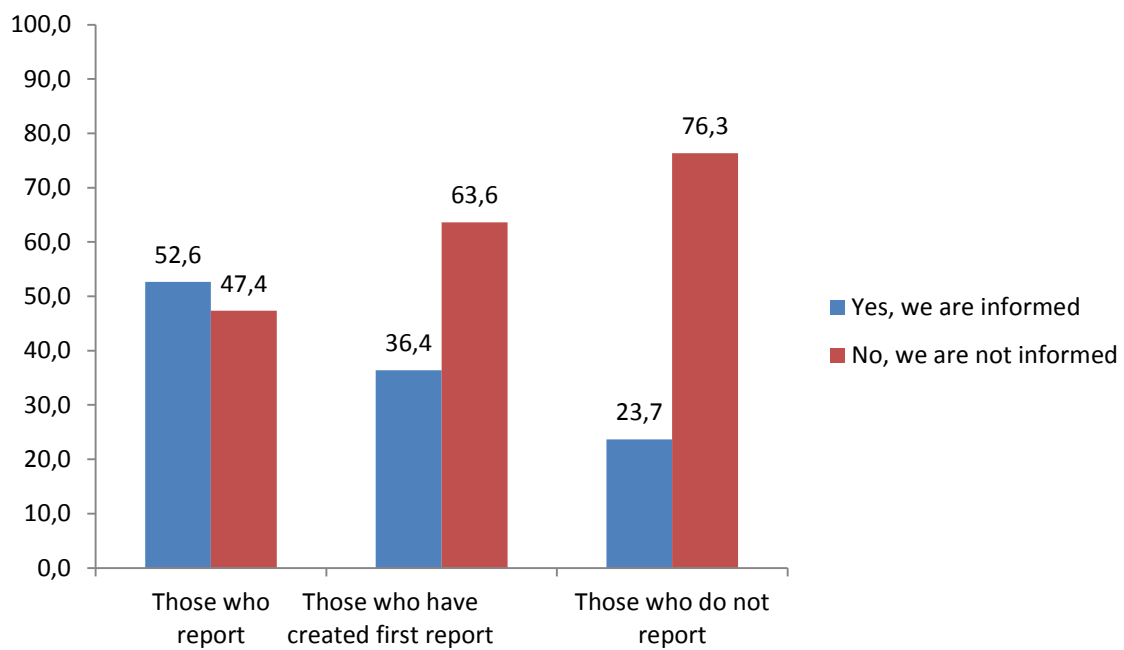


Table 14 Participation for CSR For All Project

Activities	Companies who make Reports	Those who have created the first report	Those who do not report	Total	
	n	n	n	n	%*
Providing the best CSR application examples	9		2	11	10,0
Participating in the training and seminars	15	1	1	17	15,5
Participating in the CSR award process	8	1		9	8,2
Equipment provision for CSR	7	1	1	9	8,2

*N=110

43 of the companies who were participating in the survey, which means 40.6%, have stated that they have knowledge about Corporate Social Responsibility Project. While there are not many differences with respect to their company structure, the rate of having knowledge about the project in the companies making reports increases up to 52.6%.

While participation to the activities is on the rise especially for the companies who make reporting, it is observed that the participation in the training and seminars is higher than the participation in the other activities. Only 4 companies which have participated in the research stated that they have participated in the project activities.

All of the participants who have participated in the CSR activities, stated that the events which were held were beneficial, and none of them have stated any negative opinions.

4.2.6.Reasons for Not Reporting

It is observed that there are 57 companies which do not share their non-financial information in-house or externally. Company's authorized departments were asked for their reasons of not reporting.

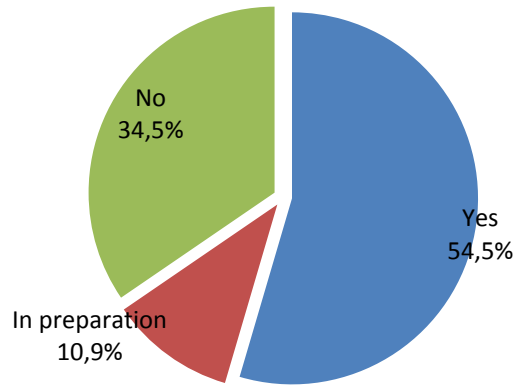
Table 15 Reasons for Not Reporting

Sector	Number of Companies	%
We do not have time nor budget for reporting	12	31,6
Never needed reporting so far	7	18,4
We cannot decide about where to start/how to explain our financial information ideally	5	13,2
We are having difficulties for measuring our effects on the public and the environment	5	13,2
Senior Management and/or board is not supporting us about this matter.	5	13,2
We are having difficulties for managing various demands from different shareholders.	5	13,2
Our customers do not give any feedback for reporting	3	7,9
We are having difficulties for requesting time and attention for data/information provided from employees/departments/sections.	2	5,3
We are a non-public company	2	5,3
We have not discussed about it	2	5,3
No Answer	5	13,2
Other	4	10,5
Total	57*	

*Includes the answers of 38 companies who do not make reports.

4.2.7. Reporting Activities

Figure 12 Declaring the Company's Non-Financial Information through Informing or Reporting



N=110

Table 16 Declaring the Company's Non-Financial Information through Informing or Reporting According to Its ownership structure

		Yes	Preparing	No	Total
Stock-exchange unlisted company	Count	32	8	31	71
	%	45,1	11,3	43,7	100,0
Stock-exchange listed company	Count	22	2	4	28
	%	78,6	7,1	14,3	100,0
Other	Count	6	2	3	11
	%	54,5	18,2	27,2	100,0
Total	Count	60	12	38	110
	%	54,5	10,9	34,5	100,0

Figure 13 Declaring the Company's Non-Financial Information Through Informing or Reporting According to Its Origin

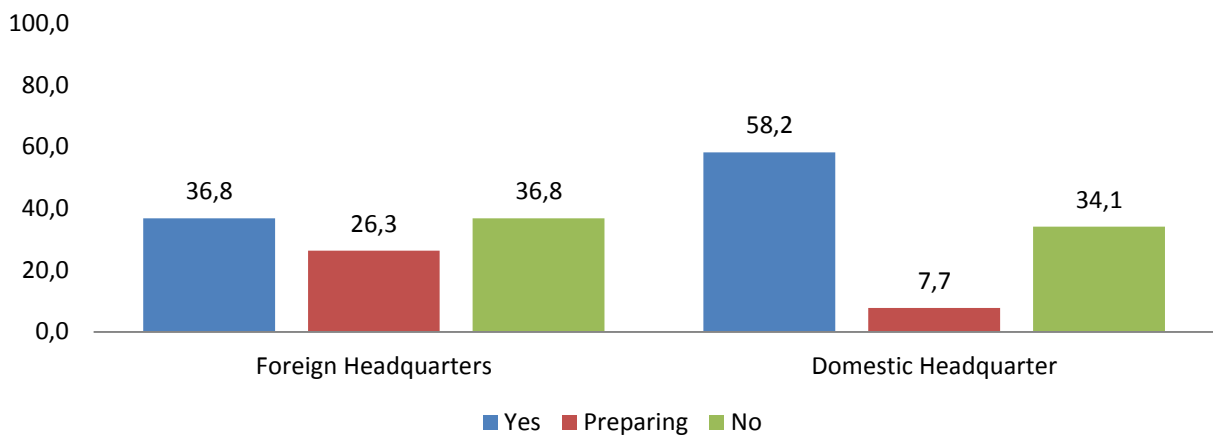




Table 17 Declaring the Company's Non-Financial Information through Reporting and Information with respect to sectors

		Yes	Preparing	No	Total
Manufacturing Industry	Number of Firms	31	8	26	65
Electric, gas, steam and air conditioning production and distribution	Number of Firms	10	2	1	13
Construction	Number of Firms	4	1	3	8
Human health and social service activities	Number of Firms	7	2	9	7
Other Service Activities	Number of Firms	10	1	6	17

Table 18 Reporting Approach of Companies

	Number of Companies	%	Valid %
CSR/Sustainability Report	21	19,1	29,2
Integrated Reporting	12	10,9	16,7
Only Informing the Shareholders	11	10,0	15,3
Information announcement via Internet	13	11,8	18,1
Arranging meetings with the stakeholders	3	2,7	4,2
Via screens in the Offices/salesrooms	2	1,8	2,8
Other	8	7,3	11,1
Sharing within Company	2	1,8	2,8
Sub Total	72	65,5	100,0
Those who do not report	38	34,5	
TOTAL	110	100,0	

When we examine the company features in the reporting approach, it is observed that there are only differences depending on the legal structure. The rate of writing CSR reports of the stock-exchange listed company is 41,7%.

4.2.8.Receiving Consultancy or Training for the Reporting Services

It has been examined whether any professional services were received during reporting in order to assess the reporting capability of the company departments and report writing status based on in-house/external memory.





Figure 14 Status of Receiving Consultancy for Reporting Service



N=72

Table 19 Receiving Consultancy or Training for Reporting Services with respect to the Ownership Structure.

		We are receiving a Consultancy Service from a Professional Institution/Person for writing our reports	Training Service about reporting from a Professional Institution/Person	No, report is written within our company	Total
Stock-exchange unlisted company	Count	6	2	32	40
	%	15,0	5,0	80,0	100,0
Stock-exchange listed company	Count	11	3	10	24
	%	45,8	12,5	41,7	100,0
Other	Count	1	3	4	8
	%	12,5	37,5	50,0	100,0
Total	Count	18	8	46	72
	%	25,0	11,1	63,9	100,0



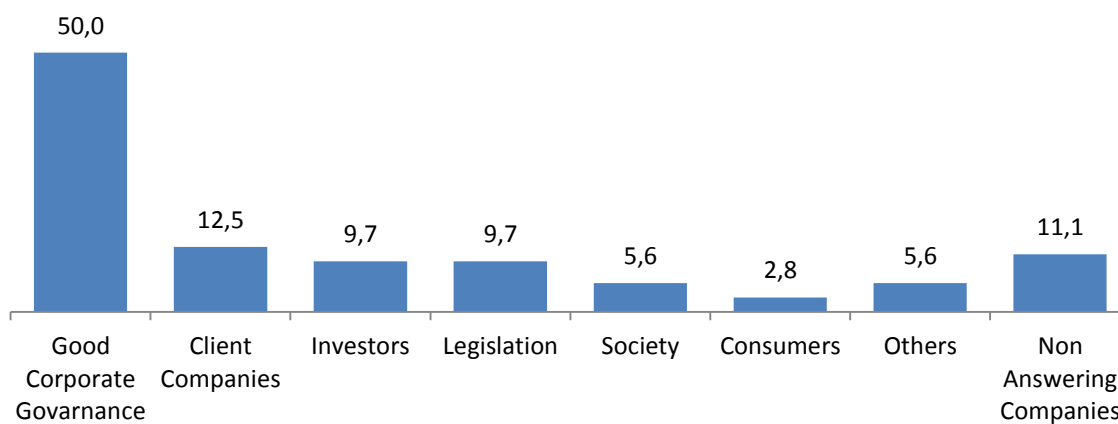
4.2.9. Special Standards Used for Reporting

Table 20 Special Standards Used for Reporting

	Number of Companies	%	Valid%
GRI Reporting Principles	29	26,4	40,3
Within United Nations Global Compact	19	17,3	26,4
Explaining CSR Activities and Key Perf. Indicators	15	13,6	20,8
In guidance of ISO26000 standards	3	2,7	4,2
Other	6	5,5	8,3
Sub Total	72	65,5	100,0
Those who do not make Reports	38	34,5	
TOTAL	110	100,0	

15 of the companies, which are making reports, prepare their reports in accordance with their in-house standards rather than using a special standard/frame.

Figure 15 Factors Which Evoke the Company for providing Information regarding the Reporting



N=72

It has been observed that the companies that are preparing reports are all joint-stock companies and report writing is performed as a result of adoption of the governance concept in those companies. It has been observed that this was created as a result of reporting governance.



Table 21 Declaration of the Non-Financial Information and Evaluation on the Costs in the Reporting Process

		No Answer	Yes	No	Total
Who write CSR/Sustainability Reports	Count	3	11	7	21
	%	14,3	52,4	33,3	100,0
Who write Integrated Reports	Count	1	5	6	12
	%	8,3	41,7	50,0	100,0

4.2.10. Difficulties During Reporting

There are 20 companies, which have given opinions about the difficulties the establishments face while making sustainability/CSR reporting, and we can consolidate these information as answered by the companies with an open-end data collection method as below;

It is stated by the companies that there are difficulties in the matter of designating the scope of report, and time wasting occurs when determining the scope. Sometimes there are difficulties faced by the companies concerning the transmission of the term of sustainability to the related departments and about gathering information within this scope. The difficulties which we refer as data gathering difficulties occur due to lack of data for the report or delayed transfer of the requested data.

While the scope is being determined during the first years of the reporting, a work performed based on data collecting capability would increase the speed and its quality.

It would be hard to create a compatible report because of the fact that some companies are in different sectors. For that reason generalizing the sample reports from each sector would help companies to write reports faster and more efficiently, and it would be easier for the companies, which have not written a non-financial report yet.

When we evaluate the opinions from the companies preparing reports, the following issues come to the forefront;

- Need for the past reporting data along with the data of the year to reported
- Consulting Support
- Providing Regular Trainings
- Giving detailed information about reporting



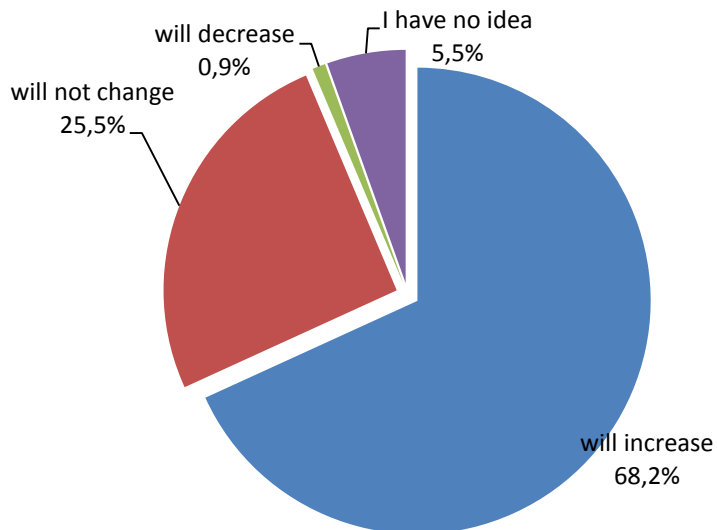


Personnel support for report writing

Providing support for report design

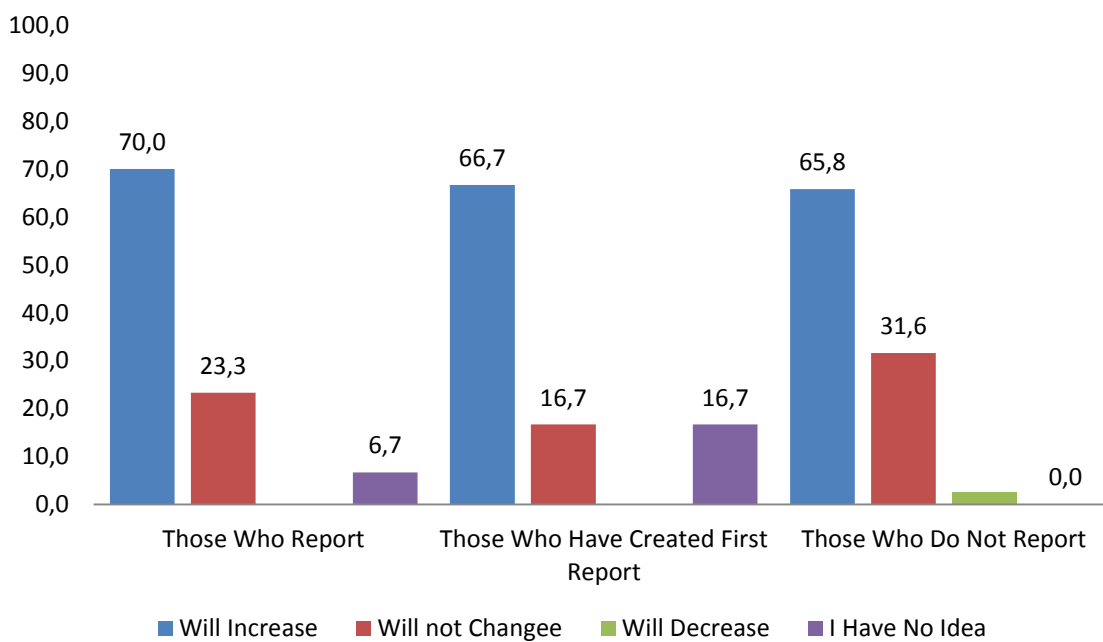
Providing support during the shareholders evaluation process

Figure 16 How would your company's effort of declaring Non-Financial Information change in the future?



N=110

Figure 17 How would your company's effort of declaring the Non-Financial Information change in the future? (Depending on the Status of Report Writing)



4.2.11. Need for Training

The questions about the training to be performed in the future phase of the Corporate Social Responsibility Project for All were asked to 110 corporations via online surveys. The opinions of the companies have been taken regarding to which section should be focused on for the training to be provided and their interest in these trainings.

Figure 18 Are you interested in the trainings to be provided in the next phases of the project?

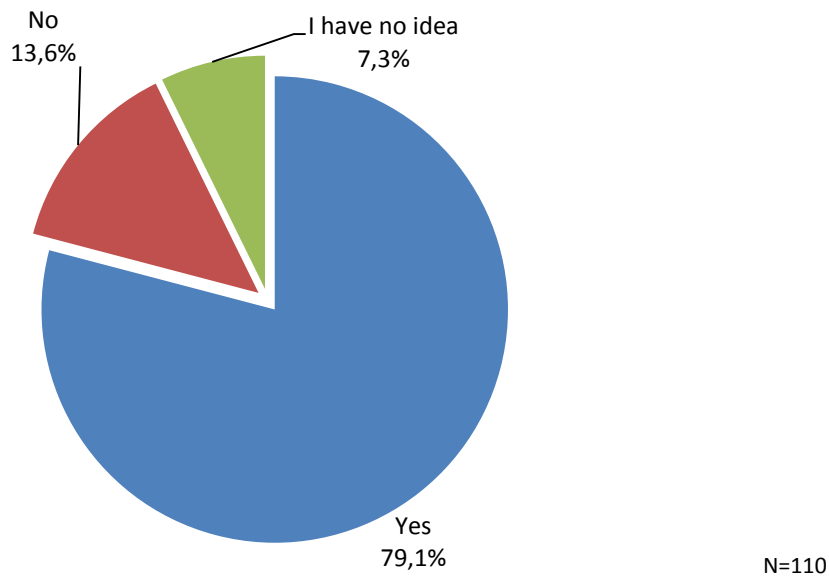


Figure 19 Interest in the Trainings with respect to the Reporting Status

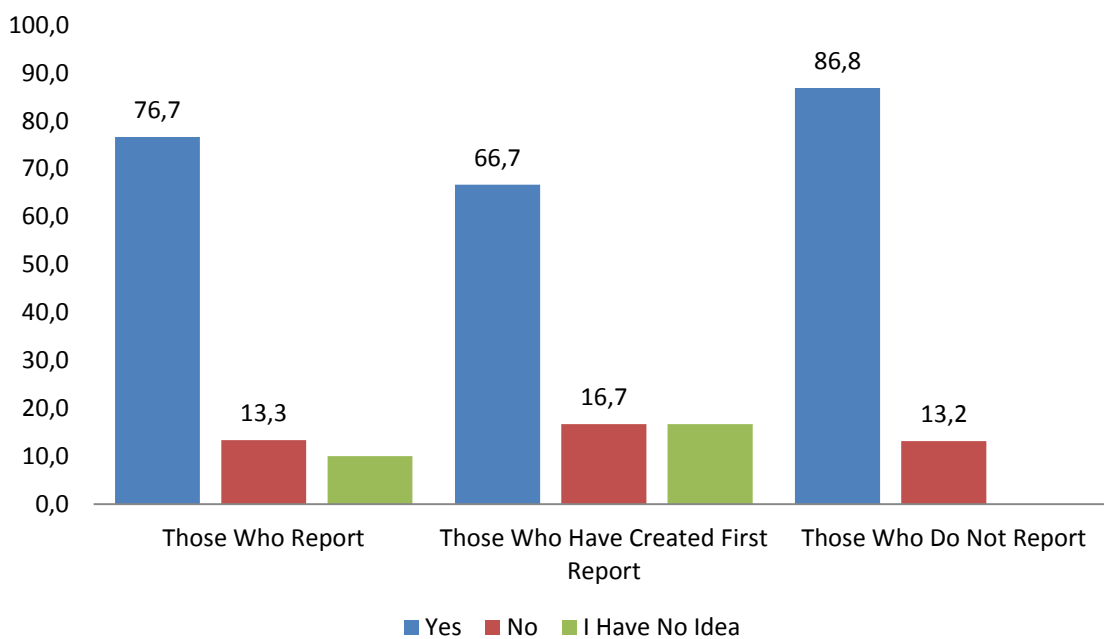




Figure 20 Interest in the Trainings with respect to the ownership status

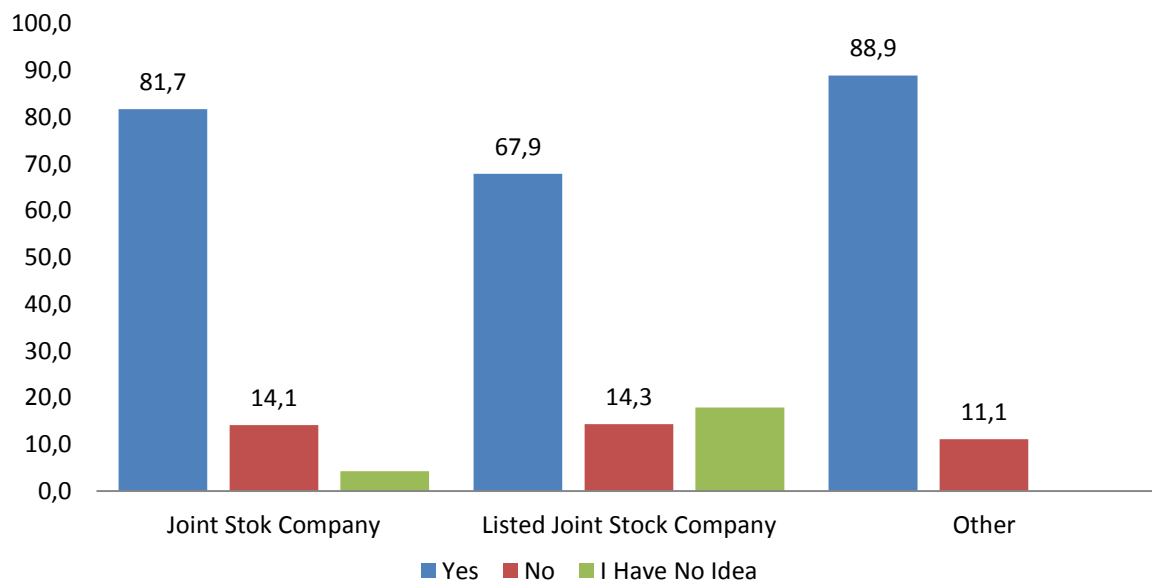


Table 22 Some of the Education Demands which are Prominent Within The Project

	Number of Companies	%
Reporting systematic/Good reporting Examples	21	19,1
How to make CSR Applications	10	9,1
CSR and Media Relations/Communications	7	6,4
Working Conditions and ISiG (<i>Occupational Health and Safety</i>)	6	5,5
Training about Environmental Practices	5	4,5
Sustainability management, planning and reporting communication	5	4,5
Personnel Development	4	3,6





5. CONCLUSION


Goddess Gaia who is a mythological figure and shamanistic rituals that reinforce the culture of respect for the natural assets could inspire us today to strengthen culture of sustainability. This idea is as old as humanity and deep-rooted. O'Riordan (1998) takes the appearance of sustainability idea to ancient Greek mythology and suggests that this idea appeared for the first time at earth goddess Gaia who feed all being like own children. Goddess Gaia who is believed all that everything derived from her and come back to her when they died had evaluated the progress of the country. In a sense, she was monitoring the rulers of the country and, she had punished or rewarded them according to their performance about making sustainability necessities.

The idea of sustainability which has their origins in the past, has gained more agenda due to the fact that threats have occurred against the ontological continuity of the global society.

Milestones that provides the institutionalization and taking part in international law of sustainability idea which is brought to agenda today and especially in 1960s, are as follows; Environmental issues in the context of addressing poverty-inequality Our Common Future / Brundtland Report (1987); United Nations Conference on Environment and Development (Rio de Janeiro, 1992), at the Agenda 21, the "Forest Principles" was adopted; Sustainable Development Commission; The Fifth Environmental Action Programme-European Union, United Nations Habitat Conference (Istanbul, 1996); UN-Habitat; Rio + 5 Forum; Kyoto Protocol (1997); The World Summit on Sustainable Development (Johannesburg Summit 2002); Rio + 20 (Rio, 2012). Turkey participated in all of these critical studies, contributed, gave importance to necessary legal regulations. In these studies, collaboration between civil society, business world and government draws the attention the last 20 years¹.

Even though Turkey has taken important step about sustainability practices and the companies concern the environment, reducing energy costs, energy efficiency, gender equality and education as the main focus points, there are quite critical areas among poor

¹Turkey was one of the first countries to have signed the UN Convention on Biological Diversity (UNCBD) at the Rio conference in 1992; signed the UN Convention to Combat Desertification (UNCCD) which was developed as a result of Rio conference in 1994 and the National Action Plan was published in the official gazette in 2005. National Biodiversity Strategy and Action Plan which prepared in this context in 2001, was updated in 2007. Turkey became a party to the UN Framework Convention on Climate Change (UNFCCC) in 2004 and the Kyoto Protocol in 2009.




focus points such as renewable energy generation, the elimination of poverty based on regional development and people with disabilities. New policies are needed to focus these areas. Another topic which Turkey should give importance is occupational health and safety which is regarded highly important by GRI and, it is needed to make progress in many sectors such as construction and chemical sectors.

According to research findings of the project which determines macro state about above mentioned topics, development in terms of sustainability awareness in Turkey has been observed. As part of the project, rising of awareness level to 95.5% in 2015 implementation which is 52.9% in the previous term (2013) is remarkable development. CSR experts begin to get into act at unions and service to inform the companies. These conditions lead to this rising. In addition, the sustainability and CSR awards and their communication also are among the factors explaining this rise.

When CSR awareness levels of firms in which research samples is searched with descriptive statistic according to CSR activities and presence of CSR management at firms; (i) origin of firm (foreign and domestic headquarters company), (ii) listed company or not listed company and (iii) number of employees. These consequences were determined; CSR awareness level is similarly high at listed and not listed companies, foreign and domestic headquarters companies. While CSR awareness level is around 95% at firms which have above 50 employees, this ratio is 87% at firms which have fewer than 50 employees.

Level of CSR activities varies according to three features that are mentioned above of companies. While ratio of CSR activities at listed companies (85.7%) is significantly higher than non-listed companies (76.1%); companies whose number of employees are 250 and over is higher (85.7%) than companies whose number of employees are 50-250 (62.1%). Registering in the stock market, encourages realizing more CSR activities to the companies as bringing more transparency and accountability conception. Rising of number of employees can become a precipitating factor for getting more transparency understanding and allocating resource to sustainability but making an assessment regarding company's corporateness and relationship with sustainability and employees' attaching importance to sustainability principle and applications will be beneficial at future researches.

Companies with domestic headquarters compared to companies with foreign headquarters have more orientation to CSR practices with significantly difference. The issue of having less




CSR activities of companies with foreign headquarters could be approached as part of discussions which whether multinational corporations act in accordance with sustainability. These discussions became subject of lots of academic studies according as they become the main topic of conversation in United Nations conference² by 1990s. The research conducted in this regard drew attention that multinational companies have high potential to contribute to the sustainability, in addition research also emphasized that featuring the sustainability policy of host country and the for profit motivation make negative effects³. When considering the number of multinational companies in developing countries like Turkey, it is clear that these companies should be encouraged to be the engine of sustainability

The presence of CSR management at companies shows that the companies perceive the CSR practices not only as the foundation activities but also as one of the important indicators of sustainability. Within the scope of the survey, the presence of CSR management has been examined according to some features such as (i) the company's origin (foreign or domestic (Turkey) headquarters, (ii) listed company or not (iii) number of employees. According to research findings, listed companies compared to not listed companies implement CSR practices high frequently and systematically and manage with a specific unit. Four of every five companies (%78.6) listed on stock market manage their CSR practices, the ratio in other companies decrease one of the two companies (%53.5) level. However, there is not a significant difference between companies with domestic / foreign headquarters when it is considered the presence of CSR management and approach of the managing the CSR activities by expert unit. When it looks at the presence of the CSR management in terms of number of employees, there is higher ratio with a significant difference at number of employees 250 and up companies compared to number of employees 250 - 6 companies.

Features like listed in stock market and number of employees are compatible with CSR activities and quality of companies. In addition, these features could have positive impact on taking training and consulting from public or private sector for CSR activities ratio. At listed companies, ratio of taking these services (%32) is higher than sample average (%24.5). When the number of employees increase and organizations also expands, the rate of the outsourcing increases. The training requirements in this field is related to presence of basic

² See also; Stephen Viederman (1997)

³See also; (Clapp, 2005); Abdul-Gafaru (2006).




CSR and sustainability approach and understanding, and at this point, accountability to society is a decisive factor but other factors are not highly effective.

NGOs and special consultancy companies come into prominence when analyzed 27 corporations which get service outside. Eleven of these corporations get service from special consultancy companies while eight corporations indicate that they take support from NGOs. KOSGEB and ministries (related to subject) are other important channels which are designated authority to apply. This finding overlaps with detection of remaining limited of constituted various partnerships and joint projects with NGOs of abovementioned participation of stakeholders to CSR applications throughout Turkey. When role of internal and external stakeholders is considered at reaching the sustainability goals, contribution of NGOs is not enough as well as important in terms of creating awareness and inviting companies to transparency. The other stakeholders should be promoted for participation to CSR implementations.

It was determined that an important part of companies who are in the scope of the Project, look on CSR applications as a part of corporate communication (40,9%). This situation overlaps with the position of CSR in the eye of people which is CSR is an instrument of corporate communication or marketing. On the other hand; this situation might be showed that, companies perceive sustainability conceptually as a competition element. Starting from this point of view, we can make out; companies, who approach the sustainability with the pursuant to legislative regulations and liabilities, can have competitive edge and can take risk as an entrepreneur in the forthcoming periods. CSR applications should be executed by expert unit for popularizing of manner of approaching. It is necessary to inform companies regarding expert unit of CSR because these expert applications is going to have effect on competition. Informing companies regarding effects of CSR experts on the competition should be taken in consideration in the proposed education activities.

Within the scope of the Project, the situation of having information about Corporate Social Responsibility for All Project was investigated. 43 in a percent 40.6% of the companies, who answer the questionnaire, indicate that they have information. This situation does not show any differentiation temper to institutions structures. The rate of having information about the project between reporting companies, rises until 52.6%. In consequence of the improving of governance concept, the companies had started reporting. This finding has




critical importance regarding transparency and sustainability. The rate of receiving consultancy or receiving education for reporting service is higher in the listed companies who pay special attention to transparency than companies who are not listed. It is determined that the rate of reporting is less at companies with foreign headquarters (36,8 %) who have less CSR applications than companies with domestic headquarters (58,2%). It could be suggested that Companies with foreign headquarters is encouraged regarding CSR applications.

Between reasons of not reporting which are indicated by companies, lack of resources and time is placed on the top. Other reasons such as “senior management and / or board of lack of support in this regard” and “no need until today” denote that company’s visions not correspond to sustainability. As lack of vision, lack of information and human resources are among determinations regarding sustainability reporting.

On the basis of all research data; economic, environment, social, work life, human rights, society and product liability have significant effects on CSR applications. Other significant effects in macro level are attaching importance to exist and variety of inclusionary and equalitarian⁴ companies, existence of binding laws by politics which are encourager CSR application. In micro level are attaching importance to have structure which requires companies to pay attention to transparency, companies sustainability strategies requires correspond to companies mission and vision, to have a person or department who is responsible from this strategies, to show that the strategies are regarding correct indicators with measurement and sharing performance reporting, sharing sustainability values by employers of companies and society. In this way, principles and applications are critical, which strengthen good governance.

Among other significant subjects, the elimination of extreme economic inequality in all countries that adopt global goals include the national development strategy is regarded as The Millennium Development Goals and after 2015 development goals. In this context, to become widespread of charity culture and creating values regarding sustainability culture are important. There would be positive contribution by national and local press on bringing up these subjects to the countries agenda.

⁴ For relation of sustainability and inclusionary and equalitarian companies see also: DaronAcemoglu, James A. Robinson (2012).



It is necessary that; to inform press about this subject, to come up the subjects which above mentioned and to perform studies regarding creating sustainability values and the studies which include how the values are coded and well-attended workshops. As far as education is needed for company's sustainability and reporting activities, it is important that sustainability culture fall into curriculum for learning and interiorizing at early ages. All these studies can be supported with informative and inspirer public service announcement and popular cultural tools.

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