Developments in Corporate Social Responsibility Understanding and Practices in Turkey

Züleyha Sayın

Introduction

Businesses are open systems that operate in line with customer demands and needs, resulting in profit. Nowadays, as a result of the increase of competition in the national and international arena, it is not enough for businesses to offer quality products or services. Likewise it is not sufficient to offer this product or service to the market in accordance with the purchasing power of the consumer. Corporate social responsibility aims to comply with social norms and values in order to increase the quality of life of employees, families and society (Kotler & Lee, 2006; Bowen, 2009; Mohr, Webb & Haris, 2001, p. 47). At the same time, it can be expressed as the efforts of companies to reduce or eliminate their harmful effects on society and to maximize their long-term beneficial effects (Mohr and Webb, 2005).

With corporate social responsibility practices, businesses make their lives more sustainable by getting approval from their stakeholders (Vo, 2011, p. 90). While CSR is seen as an important tool in establishing a relationship with the society and giving back to the society what has been taken from the society, it is also an important factor in the formation of corporate reputation (Bear, Rahman, & Post, 2010, p. 208). In a study done by Pfau et al. (2008), it was concluded that CSR ac-

ወ Dr., Yıldız Teknik Üniversitesi, z.sayinn@gmail.com

0000-0002-2166-0070

Sayın, Z. (2021). Türkiye'de Kurumsal Sosyal Sorumluluk Anlayışında ve Uygulamalarında Yaşanan Değişim. İş Ahlakı Dergişi, 14 (1), ss 86-124.

🖉 Resaarch Paper

© İGİAD DOI: 10.12711/tjbe.2021.14.1.0720 Turkish Journal of Business Ethics, 2021 isahlakidergisi.com tivities have an effect on corporate reputation as a result of the perception created on individuals.

In the literature, there is no study examining the change in the field of CSR in Turkey in recent years. The contribution of this study is that it presents the change in the understanding of Corporate Social Responsibility in Turkey in a holistic framework in the light of published reports. The change experienced by year and subject, the change in the perspective of companies, society and NGOs on CSR has been discussed within the scope of the research. In this study, firstly, corporate social responsibility is discussed conceptually. Then, through the social responsibility studies conducted in Turkey, we examined the changes in the fields of corporate social responsibility activities in Turkey in recent years, the target group of the activities, how the enterprises evaluate CSR.

Conceptual Framework

Corporate Social Responsibility

Corporate social responsibility was conceptually included for the first time in Bowen's book "Social Responsibilities of the Businessman" published in 1953. Bowen stated that businessmen should engage in social responsibility studies in accordance with social norms and values (Bowen, 1953, p.6). After Bowen's work, this concept attracted attention after the 1960s, and after the 1980s, the necessity of evaluating businesses with their non-economic activities as well as their economic activities was emphasized (Lantos, 2001, p. 596).

Mohr, Webb and Haris (2001, p.47) explain corporate social responsibility as a company's commitment to minimizing or eliminating its harmful effects on society and maximizing its long-term beneficial impact. Kotler and Lee (2006, p. 201) state that social responsibility practices include psychological and emotional needs as well as welfare, health and safety.

While businesses are making profit, they have to do this by considering environmental and social factors. At this point, the stakeholders of the enterprise emerge as an important element. When the CSR literature is examined, the stakeholder theory comes first among the theories discussed. In the CSR literature, in addition to the stakeholder theory, the new institutional theory can also be used in a way that supports each other (De Villiers & Van Staden, 2006). While the new institutional theory focuses on the corporate environment, social sectors, organizational areas and social institutions (DiMaggio & Powell, 1983; Meyer & Scott, 1983), it associates the legitimacy and continuity of organizations with the adaptation to the corporate environment formed by social and cultural expectations (Meyer & Rowan, 1977; DiMaggio & Powell, 1983).

The Methodology of The Study, Data Sources, and Data Analysis

In this study, CSR practices in Turkey were examined by using the qualitative research model over the reports and research published after 2005.

In this research, the documents in Table 1 were examined within the scope of document analysis.

| <i>Table 1.</i> The Studies in the Scope of Our study | | |
|---|----------------------|-------------|
| | Institution Carrying | Date of |
| Name of the Research | Out the Research | Research |
| Corporate Social Responsibility of | | |
| the Private Sector: A Review of 10 | | |
| Companies in Turkey* | TÜSEV | 2005 |
| Corporate Social Responsibility Research | Capital Magazine | 2005-2020** |
| | Kurumsal Sosyal | |
| | Sorumluluk Derneği | |
| | (The Association | |
| Corporate Social Responsibility in Tur- | for Corporate Social | |
| key, Assessment Report | Responsibility) | 2008 |
| Corporate Social Responsibility Triangle | | |
| in Turkey: Companies, Community and | | |
| Community Organizations | TÜBİTAK project*** | 2009 |
| Corporate Social Responsibility Case | | |
| Study: A Study of 5 Companies and 5 | | |
| NGOs in Turkey | TÜSEV | 2011 |
| **** | TÜSEV | 2011 |
| Corporate Social Responsibility Almanac | | |
| Study in Turkey | İNGEV | 2019 |

* The research was prepared within the scope of the CIVICUS International Civil Society Index Project (STEP).

**The research has been repeated every year since 2005 in cooperation with GFK.

*** It was carried out within the body of Akdeniz University Faculty of Communication, Department of Public Relations and was supported by TUBITAK.

**** The research was prepared within the scope of the CIVICUS International Civil Society Index Project (STEP) II.

The contribution of this study is that it presents the change in the understanding of Corporate Social Responsibility in Turkey in a holistic framework. The change experienced by year and subject, the change in the perspective of companies, society and NGOs on CSR has been discussed within the scope of the research. The questions for which answers are sought within the scope of the research are as follows:

- 1. What kind of a change has occurred in Turkey in terms of corporate social responsibility?
- 2. What kind of change has occurred in the areas where corporate social responsibility activities are carried out?

Data Analysis

We made content analysis of the documents obtained in this study. With content analysis, it was tried to draw reproducible and valid results from the data obtained (Krippendorff, 1980, p. 25). In this study, the analysis process included the stages of organizing the dataset, pre-reading the resulting data set, annotating the texts, presenting and interpreting the data (Creswell, 2013).

Results

In order to reach the findings, the reports that answered the research question were analyzed. In this analysis phase, it was tried to reach the themes in which especially change was experienced. In this context, the first one reached is the perspective of companies and society on CSR. Others can be listed as sponsorship-public relations, strategy, communication, increase in CSR activities, NGO-company relationship, areas of focus and CSR reporting, respectively.

Companies and society's perspective on CSR

When companies and society's perspective on CSR were examined, the study conducted in 2008 stated that "From the point of view of companies, it can be said that CSR practices are progressing at a slow but steady pace." (Göcenoğlu and Onan, 2008). By 2020, it is reflected in the research results that the public became more conscious about CSR and they wanted companies to embrace this issue. Within the scope of public research, there has been a significant increase in the rate of those who state that companies have responsibilities for social problems, especially in the last four years. While 58% of the public said "I think companies have responsibilities" in 2016, this ratio increased to 84% in 2020 (Capital, CSR League Last Table, 2020).

Sponsorship-Public Relations

In the research conducted in 2005, it was observed that the sponsorship practices of companies in their cooperation with NGOs in the field of CSR attracted more attention (Özdemir, 2005), and it was observed that NGOs organized CSR trainings for companies (Corporate Social Responsibility Assessment Report in Turkey, 2008). When it comes to 2019, companies also have cooperation with NGOs that are experts in the field of CSR activity (Corporate Social Responsibility Almanac Study in Turkey, 2019).

Strategy

Research shows that the importance given to CSR activities by companies is increasing day by day. Nevertheless, in the study conducted in 2004, it is noteworthy that companies do not have a clear strategy in determining the target audience for CSR, which projects and how to support them (Bikmen, 2004).

In the research conducted in 2015, a significant difference was observed in the views of the companies at the top of the list towards CSR. Company representatives stated that they now look at CSR more strategically. It has been stated that CSR, which has been seen in connection with charitable works for many years, progresses only from the perspective of "company bosses", but recently, concepts such as new generation CSR and measurement in CSR have emerged. In a sense, now, efforts are made to measure the return of CSR to companies and the results (Capital, 2015).

Communication

Studies have revealed that CSR communication is a weak area (Deren Van Het Hof, 2009). Some companies in our country carry out their social contribution activities without announcing them. In the research conducted by Capital magazine in 2005, the subject of communication was explained as follows (Capital Magazine, 2005):

"Some companies in Turkey prefer to carry out their charitable works and social responsibility projects "quietly". They regard it as "a shame" to announce these things. However, 75 percent of the public agrees that companies tell what they do about social responsibilities by using communication tools such as television, radio and newspaper. The rate of those who do not find it appropriate to announce these issues remains at the level of 25 percent."

Another finding of the research conducted in 2011 was that companies announced their projects through advertising and promotional campaigns (Capital, 2011). In public voting, those who approve of the ideas about explaining corporate social responsibility activities to the society through communication tools increased from 80% in 2017 to 84% in 2018 (Capital, 2018).s

Increase in CSR activities

There has been an increase in the number of companies that support CSR activities not only on a project basis, but also with "responsible products" such as electric cars and environmentally friendly products in white goods. Companies that lead the way in these issues were ranked first in the "Corporate Social Responsibility Leaders 2011" research (Capital, 2011).

In the study conducted in 2020, it is striking that the public's sensitivity to CSR is increasing. The following statements were included in the research conducted by Capital magazine in 2020:

"It is observed that the rate of companies launching new CSR projects has increased significantly compared to last year. White-collar workers state that their corporate social responsibility activities will continue to increase in 2020. The rate of those who say "it will increase" has also increased to 50 percent last year. In this context, we can see new projects in the coming years. " (Capital, 2020).

NGO-Corporate Relations

NGOs generally frown upon cooperations with the private sector. According to 2006 STEP Research data, "The majority of those who participated in the survey conducted within the Civil Society Research in Turkey found the private sector-N-GO relations and corporate social responsibility activities of the private sector limited (63% and 62% respectively.)" (TÜSEV, 2006).

While companies carry out CSR activities, they make their own foundations intermediary, and sometimes they can carry out their activities in cooperation with NGOs that are experts in the subject they will deal with (Corporate Social Responsibility Almanac Study in Turkey, 2019).

Activity Areas of Focus

2005 yılında yapılan araştırmada toplumsal konularda katılımcıların %30'u şirketlerin öncelikle "eğitim ve öğretime", %20'si "sağlık ve sağlık hizmetlerine", % 12'si ise "çevre ve doğanın korunmasına destek" verilmesi gerektiğini düşünmektedir (Capital Dergisi, 2005). In the research conducted in 2005, 30% of the participants think that companies should primarily support "education and training", 20% think that they should support "health and health services", and 12% are in favor of "the protection of the environment and nature" (Capital Magazine, 2005).

In the research conducted in 2019, CSR project areas were determined as education, environment, social support and culture-art, health, economy, sports, awareness, and violence, respectively. In CSR projects, children took the first place with 33% of the target audience. After children, the target group is expressed respectively as the general population, youth, disabled, women, animal rights, agriculture-livestock breeding, elderly and refugees (Corporate Social Responsibility Almanac Study in Turkey, 2019).

CSR Reports

In the research conducted in 2008, it was stated that there was no reporting on CSR in general, and if information on CSR practices would be given, this issue was mentioned in the annual report. There is no such approach as having companies audit their CSR activities by independent institutions (Corporate Social Responsibility Evaluation Report in Turkey, 2008). As a result of the research conducted in 2011, it was seen that most companies that are at the top of the list of responsible companies prepared a report on CSR (Capital Magazine, 2011).

Discussion

This change, which has been experienced all over the world with globalization, has not affected every country to the same degree. Although the changes experienced with the spread of international businesses in the world have affected every country, basically the social, economic and political conditions of each country have caused these processes to be experienced differently. Therefore, CSR practices differ in each country. Although there are such differences, CSR practices of companies are prominent in the decisions of global investors and in credit and risk assessments (Özturan, 2011). This can be considered as a force that triggers CSR activities in Turkey as in the rest of the world. While CSR activities led by "bosses" were observed in Turkey in previous years, today studies are carried out within a strategic plan. A change has taken place in a process where it is not clear what kind of projects will be done on which subjects and for which target group (Bikmen, 2004), CSR activities are integrated into corporate strategies and social responsibility principles are regularly included in the agenda of the institution with the ownership of the senior management (Özturan, 2011).

When we look at the process of change in CSR practices in Turkey, the understanding of foundation has shifted to a strategic orientation in general. According to the researches, in the first years, the business world leaders and companies, whom the public found close and sympathetic, were placed in the first place, but this ranking changed in the following years. Arrangements made, stakeholder pressures, developments in the international arena have brought along an important change process in the field of CSR in Turkey in recent years. However, this change is far from the examples in developed countries in terms of both structuring, field of activity and applications.

Kaynakçal References

- Alakavuklar N. O., Kılıçaslan S. ve Öztürk B. E. (2009) Türkiye'de Hayırseverlikten Kurumsal Sosyal Sorumluluğa Geçiş: Bir Kurumsal De- ğişim Öyküsü, Yönetim Araştırmaları Dergisi, 9(2), 103-143.
- Alper, D. ve Aydoğan, E. (2018). Kurumsal sosyal sorumluluğun firma performansına etkisi: Türkiye örneği. Uludağ Üniversitesi Fen-Edebiyat Fakültesi Sosyal Bilimler Dergisi, 19(34), 185-214.
- Amran, A. ve Devi, S.S. (2008), The impact of government and foreign affiliate on corporate social reporting: The case of Malaysia. Managerial Auditing Journal; 23(4), 386-404.
- Ararat , M. (2008). A development perspective for corporate social responsibility: Case of Turkey. *Corporate Governance, 8*(3), 271-285.
- Ararat, M. (2006). Corporate social responsibility across the Middle East and North Africa.
- Ararat, M., ve Göcenoğlu, C. (2006). *Drivers for sustainable corporate responsibility, case of Turkey*. Türkiye Kurumsal Sosyal Sorumluluk Derneği.
- Ary, D., Jacobs, L. C., ve Sorensen, C. (2010). Introduction to research in education (8th Edition). California: Thomson Wadsworth.
- Avrupa ve Türkiye'de Kurumsal Sosyal Sorumluluk Yoluyla Özel Sektör Sivil Toplum İş Birliği Raporu. (2020). https://www.kssd.org/content/uploads/2020/03/Civil-Society-Dialogue-Rapor-TR.pdf

- Balaban Salı, J. (2016). Verilerin toplanması. A. Doğanay, M. Ataizi, A. Şimşek, J. Balaban Salı, ve Y. Akbulut, (Ed.), Sosyal bilimlerde araştırma yöntemleri içinde (161-135). Eskişehir: Anadolu Üniversitesi Yayını.
- Bayraktaroğlu , G., İlter, B., ve Tanyeri , M. (2009). *Kurumsal sosyal sorumluluk: Pazarlamada yeni bir paradigmaya doğru*. İstanbul: Literatür Yayınları.
- Bear, S., Rahman, N. ve Post, C. (2010). The impact of board diversity and gender composition on corporate social responsibility and firm reputation. *Journal of Business Ethics*, 97(2), 207-221.
- Bikmen, F. 2004. Türkiye'de fon geliştirme yönelimleri -STK'lar ve donörler üzerinde ampirik bir araştırma. Ankara: Sivil Toplum Geliştirme Merkezi.
- Bowen, G.A. (2009), "Document Analysis as a Qualitative Research Method", Qualitative Research Journal, 9(2), 27-40.
- Bobbitt, P. 2002. The shield of achilles: War, peace and the course of History. New York: Random House Inc.
- Bowen, H. R. (1953). Social responsibilities of the businessman. New York: Harper.
- Brown, J., ve Dacin, A. (1997). The company and the product: Corporate associations and consumer product responses. *Journal of Marketing*, 61(1), 68-84.
- Campbell, J. (2007). Why would corporations behave in socially responsible ways? An institutional theory of corporate social responsibility. Academy of Management Review, 32(3), 946-967.
- Capital Dergisi. (2005, 01 02). *Sosyal sorumlulukta türkiye'nin liderleri*. 20.12. 2020, https://www.capital.com.tr/capital-dergi/capitalde-bu-ay/sosyal-sorumlulukta-turkiyenin-liderleri.
- Capital Dergisi. (2011, 03 01). Yeni sosyal sorumluluk gerçekleri. 20.12. 2020, https://www.capital. com.tr/yonetim/pazarlama/yeni-sosyal-sorumluluk-gercekleri-003560.
- Capital Dergisi. (2015, 03 30). Yeni nesil kss dönemi. 20.12.2020, https://www.capital.com.tr/ is-dunyasi/arastirmalar/yeni-nesil-kss-donemi.
- Capital Dergisi. (2018, 03). *Kurumsal sosyal sorumluluk 2018 raporu*. 20.12. 2020, https://cdn2. hubspot.net/hubfs/2405078/cms-pdfs/fileadmin/user_upload/dyna_content/tr/gfk_capital_kurumsal_sosyal_sorumluluk_arastirmasi_2018.pdf.
- Capital Dergisi. (2020, 04 13). KSS liginde son tablo. 20.12. 2020, https://www.capital.com.tr/ is-dunyasi/arastirmalar/kss-liginde-son-tablo.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34(4), 39-48.
- Charmaz, K. ve Henwood. (2008). Grounded theory in psychology. C. Willig ve W. Stainton-Rogers (eds.), Handbook of Qualitative Research in Psychology içinde (s. 240-259). London, UK: Sage.
- Creswell, J. W. (2013). Nitel araştırma yöntemleri: Beş yaklaşıma göre nitel araştırma ve araştırma deseni. Ankara: Siyasal Kitabevi.
- Commission of the European Communities. (2001). *Green paper: Promoting a European framework for corporate social responsibility.*
- Corbin, J., ve Strauss, A. (2008). Basics of qualitative research: Techniques and procedures for developing grounded theory. Thousand Oaks: Sage.

- Çelik, A. (2007). Şirketlerin sosyal sorumlulukları. C.C. Aktan (Ed.), *Kurumsal sosyal sorumluluk: İşletmeler ve sosyal sorumluluk* içinde (84-61). İstanbul: İgiad Yayınları.
- Çelik, Y. ve Baran, M. (2017). Çalışanların işletmenin kurumsal sosyal sorumluluk faaliyetlerine yönelik algısı ile iş tatmini arasındaki ilişki ve kimya/ boya sektöründe bir araştırma. *İş'te Davranış Dergisi*, 2(1), 63-79.
- Çetinkaya Özdemir, G. ve Okur, M. (2020). Kurumsal sosyal sorumluluk faaliyetlerinin yetenekli çalışanları çekmeye ve elde tutmaya etkisi: algılanan dışsal prestijin aracı rolü. *Finans Ekonomi ve Sosyal Araştırmalar Dergisi*, 5(4), 670-687.
- Davis, K. (1973) The Case for and against Business Assumption of Social Responsibilities. Academy of Management Journal, 16(2), 312-322.
- De Villiers, C. ve Van Staden, C. (2006). Can less environmental disclosure have a legitimizing effects? Evidence from Africa. Accounting, Organization and Society; 31. 763-781.
- Denzin, N. K.ve Lincoln, Y. S. (1998). *The lanscape of qualitative research: Theories and issues*. Thousand Oaks: Sage.
- Deren Van Het Hof, S. (2009). Türkiye'de kurumsal sosyal sorumluluk üçgeni: Şirketler, toplum ve toplum kuruluşları. SOBAG Proje 107K182. TÜBİTAK. 03.01.2021, https://yada.org.tr/wp-content/uploads/2020/03/sosyalsorumlulukucgeni.pdf.
- Deren Van Het Hof, S , Hoştut, S . (2018). AB ve Türkiye Politikaları Ekseninde Kobi'ler ve Kurumsal Sosyal Sorumluluk . Selçuk İletişim , 11(1) , 102-124
- DiMaggio, P. J. ve Powell, W. W. (1983). The iron cage revisited: Institutional isomorphism and collective rationality in organizational fields. American Sociological Review, 48(2), 147-160.
- Dönmez Maç, S., Aydın Turan, Ş., Okutan, S., Metin, O. (2020). The transition from philanthropy to corporate social responsibility (CSR) in developing countries: an analysis of award-winning CSR projects in Turkey. *İş Ahlakı Dergisi*, 13 (2), 146-170.
- Eren, E. (1990). İşletmelerde stratejik planlama ve yönetim (Cilt 3). İstanbul: İ.Ü. Yayını.
- Forster, N. (1994). The analysis of company documentation. C. Cassell, & G. Symon (Eds.), In *Qualitative methods in organizational research: A practical guide* (147-166). London: Sage.
- Freeman, R. E. (1984). Strategic management: A stakeholder approach. Boston: Pitman
- Friedman, M. (1962). Capitalism and freedom. Chicago: University of Chicago Press.
- Friedman, M. (1970, Eylül 13). The social responsibility of business is to increase its profits. *The New York Times Magazine*.
- Golob, U., ve Bartlett, J. L. (2007). Communicating about corporate social responsibility: A comparative study of CSR reporting in Australia and Slovenia. Public Relations Review, 33(1), 1-9.
- Göcenoğlu, C., ve Girgin, K. (2005). Kurumsal yönetişimin Türkiye'deki kurumsal sosyal sorumluluk uygulamalarına olan etkileri. *IV. Orta Anadolu İşletmecilik Kongresi* içinde (79-72). Ankara: TOBB Ekonomi ve Teknoloji Üniversitesi.
- Göcenoğlu, C., ve Onan, I. (2008). Türkiye'de kurumsal sosyal sorumluluk değerlendirme raporu. Ankara: Türkiye Kurumsal Sosyal Sorumluluk Derneği. http://www.iye.org.tr/wp-content/ uploads/2012/12/KSS_Degerlendirme_Raporu_2008.pdf.

- Gephart, R. (2004). Qualitative research and the academy of management journal. Academy of Management Journal, 47(4), 454-462.
- Gülcan, N. ve Dalgar, H. (2019). İşletmelerin sosyal sorumluluk faaliyetlerinin finansal performanslarına etkisi. *Muhasebe Bilim Dünyası Dergisi*, 21(3), 603-627.
- Gürel, T. (2013). Kurumsal sosyal sorumlulukta yeni yaklaşımlar ve tartışılan konular . *Selçuk İletişim*, 6(3), 111-122.
- Pfau, M., Haigh, M. M., Sims, J. ve Wigley, S. (2008). The influence of corporate social responsibility campaigns on public opinion. *Corporate Reputation Review*, 11(2), 145-154.
- Kotler P. ve Lee, N. (2006). Kurumsal sosyal sorumluluk. (S. Kaçamak, Çev.). İstanbul: Mediacat Yayınları.
- Krippendorff, K. (1980) Content analysis: An introduction to is methodology. Beverly Hills: Sage.
- Küskü, F., ve Zarkada-Fraser, A. (2004). An Empirical Investigation of Corporate Citizenship in Australia and Turkey. British Journal of Management, 15(1), 57–72.
- Lantos, G. (2001). The boundaries of strategic corporate social responsibility. Journal of Consumer Marketing, 18(7), 595-632.
- Luce, M. F., Payne, J. W., ve Bettman, J. R. (2001). The impact of emotional tradeoff difficulty on decision behavior. E. U. Weber, J. Baron, ve G. Loomes (Eds.), Conflict and tradeoffs in decision making içinde (ss. 86–109). Cambridge University Press.
- Maignan, I. (2001). Consumers' perceptions of corporate social responsibilities: A Cross-cultural comparison. *Journal of Business Ethics*, 30(1), 57-72.
- Matten, D., ve Moon, J. (2008). Implicit and explicit CSR: A conceptual framework for a comparative understanding of corporate social responsibility. Academy of Management Review, 33(2), 404-424.
- Meyer, J. W. ve Rowan, B. (1991). Institutionalized organizations: Formal structure as myth and ceremony. W. W. Powell ve P. J. DiMaggio (Eds.), The new institutionalism in organizational analysis içinde (s.41-62). Chicago: University of Chicago Press.
- Meyer, J. W. ve W. R. Scott (1983) Organizational Environments: Ritual and Rationality. London: Sage.
- Meyer, J. W., & Rowan, B. 1977. Institutional organizations: Formal structure as myth and ceremony. American Journal of Sociology, 83 (2): 340-363.
- Michael, B., ve Ohlund, E. (2005). The role of social responsibility in Turkey's EU accession. Insight Turkey, 7(1), 136-146.
- Mogalakwe, M. (2006). The use of documentary research methods in social research. African Sociological Review, 10 (1), 221-230.
- Mohr, L., ve Webb, D. (2005). The effects of corporate social responsibility and price on consumer responses. *Journal of Consumer Affairs*, 39(1), 121-147.
- Mohr, L.A., D. J. Webb ve E. Haris. (2001). Do consumers expect companies to be socially responsible? The impact of corporate social responsibility on buying behavior. *The Journal of Consumer Affaires*, 35(1), 45–71.

- Mutlucan, N. (2019). İtibar yönetiminde etik liderlik, etik örgüt kültürü, kurumsal sosyal sorumluluk ve kurumsal itibar ilişkileri üzerine kuramsal bir çalışma. *Uygulamalı Ekonomi ve Sosyal Bilimler Dergisi*, 1(2), 19-35.
- O'leary, Z. (2004). The essential guide to doing research. London: Sage Publications Ltd.
- Orlitzky, M., Schmidt, F., ve Rynes, S. (2003). Corporate social and financial performance: A meta-analysis. *Organization Studies*, 24(3), 403-441.
- Önder, Ş. (2019). İşletmelerin kurumsal sosyal sorumlulukları ve finansal performansı arasındaki ilişkinin çift yönlü incelenmesi. *Muhasebe ve Vergi Uygulamaları Dergisi*, 12(2), 181-196.
- Özkan, A., Güngör Tanç, Ş. ve Taşdemir, B. (2018). Sürdürülebilirlik açıklamaları kapsamında kurumsal sosyal sorumluluğun kârlılık üzerine etkisi: Bist sürdürülebilirlik endeksinde bir araştırma. *Muhasebe Bilim Dünyası Dergisi*, 20(3), 560-577.
- Özturan, P. (2011). Kurumsal sosyal sorumluluk vaka analizi çalışması: Türkiye'deki 5 şirket ve 5 STK'nın İncelemesi. 24.12.2020 tarihinde http://step.org.tr/images/UserFiles/File/KSS%20 Vaka%20Analizi_P_Ozturan%20(2).pdf adresinden alındı.
- Payne, G., & Payne, J. (2004). Key concepts in social research. London: Sage Publications.
- Peng, Mike W. (2009). Global strategic management. Canada: Cengage Learning.
- Salamon, L. M., ve Anheier, H. K. (1996). Social origings of civil society: explaining the nonprofit sector cross-nationally. *Working Paper*. The Johns Hopkins University Institute for Policy Studies.
- Sarı Aytekin, S., Sis Atabay, E., Okan, T. ve Aytekin, E. (2019). Türk şirketlerinin kurumsal sosyal sorumluluk söylemlerinin kurumsal itibarları üzerindeki etkisi: Brand finance-100 şirketleri örneği. Uluslararası Ekonomi ve Yenilik Dergisi, 5(2), 197-211.
- Serinikli, N. (2018). Çalışanların kurumsal sosyal sorumluluk algılarının örgütsel bağlılıkları ile ilişkisi. *Pamukkale Üniversitesi Sosyal Bilimler Enstitüsü Dergisi*, 31, 285-301.
- Suchman, M. C. (1995). Managing legitimacy: Strategic and institutional approaches. Academy of Management Review, 20(3), 571-610.
- Seyitoğulları, O , Bilen, A. (2020). Kurumsal sosyal sorumluluk üzerine bir literatür taraması. Sosyal Bilimler Akademi Dergisi, 3(2), 195-205.
- Stake, R. E. (1995). The art of case study research. Thousand Oaks: Sage
- (2017). Türkiye ve Avrupa örnekleri ışığında kurumsal sosyal sorumluluk. İstanbul: TURKFONED.
- (2019, 03). Türkiye'de kurumsal sosyal sorumluluk almanak çalışması. 20.12. 2020, https://ingev. org/raporlar/Ingev-Rapor-KSS.pdf.
- Özdemir, G. (2005). Kurumsal sosyal sorumluluk çalışması özel sektörün kurumsal sosyal sorumluluğu: Türkiye'deki 10 şirketin incelenmesi. Sivil Toplum Endeksi Projesi Yan Raporları. İstanbul: TÜSEV. 12.12.2020, https://www.yumpu.com/tr/document/read/18325787/ step-kurumsal-sosyal-sorumluluk-calsmas-step-sivil-toplum-.
- Özen, Ş. (2013). Yeni Kurumsal Kuram. T.C. Anadolu Üniversitesi Yayını No: 2949. Örgüt Kuramları içinde, Deniz Taşçı ve Erkan Erdemir (Ed.), 120-139. Eskişehir: Anadolu Üniversitesi.
- SChnietz, K. E. ve Epstein, M. J. (2005). Exploring the financial value of a reputation for corporate social responsibility during a crisis. *Corporate Reputation Review*, 7(4), 327-345.

TCMB (2002), The Impact of Globalization on the Turkish Economy.

- TÜSEV. (2006). Türkiye'de sivil toplum: bir değişim süreci. CIVICUS uluslararası sivil toplum endeksi Türkiye ülke raporu. 14.12.2020, https://www.stgm.org.tr/sites/default/files/2020-09/turkiyede-sivil-toplum-bir-degisim-sureci.pdf.
- Torlak, Ö. (2001). Pazarlama ahlâkı: Sosyal sorumluluklar ekseninde pazarlama kararları ve tüketiici davranışlarının analizi. İstanbul: Beta Basın Yayım Dağıtım A.Ş.
- Van der Laan Smith, J., Adhikari, A. ve Rasoul, H.T. (2005) Exploring Differences in Social Disclosures Internationally: A Stakeholder Perspective. Journal of Accounting and Public Policy, 24(2), 123-151.
- Vo, L. (2011). Corporate social responsibility and SMEs: A literature review and agenda for future research. *Problems and Perspectives in Management*, 9(4), 89-97.
- Wach, E. (2013). Learning about qualitative document analysis.
- Yalman, Y., ve Çonkar, K. (2020). Türkiye'de, işletmelerin çalışanlarına yönelik kurumsal sosyal sorumluluk faaliyetlerinin kurumsal itibara etkisi. Uluslararası Ekonomi İşletme ve Politika Dergisi, 4(2), 393-408.
- Yıldırım, A., ve H. Şimşek. (2011). *Sosyal bilimlerde nitel araştırma yöntemleri*. Ankara: Seçkin Yayıncılık.
- Yılmaz, Y. (2017). İşletmelerde itibarın göstergesi olarak sosyal sorumluluk. *International Journal* of Management and Administration, 1(1), 18-23.
- Yin, R. K. (2009). Case study research: Design and methods. Thousand Oaks: Sage.