

The Transition from Philanthropy to Corporate Social Responsibility (CSR) in Developing countries: An Analysis of Award-Winning CSR Projects in Turkey

Sevgi Dönmez Maç, Şule Aydın Turan, Semih Okutan, Onur Metin

Abstract: This study aims to contribute to the CSR literature in the context of developing countries by presenting a descriptive analysis of the award-winning CSR projects that have been carried out in Turkey. The sample of the research consists of the 28 projects awarded in three outstanding CSR contests in Turkey in 2017. The study uses content analysis as the analysis method. The analyses examine project owners' general profiles and the projects' orientations and organization. The findings demonstrate CSR projects in Turkey to have some characteristics consistent with the CSR literature regarding developing countries, as well as some significant differences. In this regard, while the effects of traditional philanthropy partially persist, religion, which has been identified as an indigenous factor in developing countries, has not been found in any project. Furthermore, the findings show large national and multinational companies to play active roles in the CSR field, the traditional concept of philanthropy in Turkey to have been institutionalized within the scope of CSR, and CSR to have expanded to include sustainability and strategic CSR. The study makes a contribution to the literature on CSR practices within developing countries by revealing the profile of CSR projects in Turkey and discussing the developments in CSR.

Keywords: Corporate social responsibility, CSR projects, Turkey, Developing countries, Content analysis

Öz: Bu çalışma Türkiye'de gerçekleştirilmiş olan ödüllü KSS projelerine ilişkin betimleyici bir analiz sunarak, gelişmekte olan ülkeler bağlamında KSS literatürüne katkı yapmayı amaçlamaktadır. Araştırmanın örneklemini 2017 yılında Türkiye'de önde gelen 3 KSS yarışmasında ödül kazanan yirmi sekiz projeden oluşmaktadır. Çalışmada analiz yöntemi olarak içerik analizi kullanılmıştır. Analizde proje sahiplerinin genel profili, projelerin yönelimi ve projelerin organizasyonu irdelenmiştir. Bulgular, Türkiye'deki KSS projelerinin, gelişmekte olan ülkelere ilişkin KSS yazını

@ Assist. Prof., Sakarya Üniversitesi, smac@sakarya.edu.tr

ID 0000-0002-3937-9703

@ Assist. Prof., Sakarya Üniversitesi, saydin@sakarya.edu.tr

ID 0000-0002-2927-545X

@ Assist. Prof., Sakarya Üniversitesi, okutan@sakarya.edu.tr

ID 0000-0002-9430-0367

@ Assist. Prof., Sakarya Üniversitesi, ometin@sakarya.edu.tr

ID 0000-0002-0773-6489

➔ 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), ss. 146-170

ile tutarlı bazı özelliklere sahip olduğunu, ancak bazı önemli farklılıklar da taşıdığını göstermektedir. Bu bağlamda, geleneksel hayırseverliğin etkileri kısmen devam etmekle birlikte, gelişmekte olan ülkelerde yerel bir faktör olarak tanımlanan din faktörüne hiçbir projede vurgu yapılmadığı görülmüştür. Öte yandan, ulusal ve çok uluslu büyük şirketlerin KSS alanında aktif rol oynadığı anlaşılmaktadır. Türkiye'deki geleneksel hayırseverlik kavramı KSS kapsamında kurumsallaşmıştır ve KSS anlayışı sürdürülebilirlik ve stratejik KSS temalarını da içerecek şekilde genişlemektedir. Çalışma, Türkiye'deki KSS alanına ilişkin gelişmeleri tartışarak ve ödül almış projelerinin profilini ortaya çıkararak gelişmekte olan ülkelerdeki KSS uygulamaları yazınına katkı sağlamaktadır.

Anahtar Kelimeler: Kurumsal sosyal sorumluluk, KSS projeleri, Türkiye, Gelişmekte olan ülkeler, İçerik analizi

Introduction

Corporate social responsibility (CSR) reminds organizations of their ethical and philanthropic responsibilities beyond their economic and legal responsibilities (Carroll, 1991). While being a USA-based concept, CSR has also spread to different regions, including developing countries (Blowfiel & Frynas, 2005; Chapple & Moon, 2005; Visser, 2008; Crane et al., 2008; Jamali & Sidani, 2012; Jamali & Karam, 2018). Accordingly, philanthropic activities are common among the CSR activities in developing countries (Chapple & Moon, 2005; Jamali & Mirshak, 2007; Yunis et al., 2017). Additionally, Visser (2008, pp. 492–493) claimed CSR in developing countries to be less formalized or institutionalized compared to developed countries and issue-specific/sector-led CSR codes, standards, and guidelines to also be common. Furthermore, large, high profile, national and multinational companies have active roles (Visser, 2008; Sajjad & Eweje, 2014) in the context of developing countries. Meanwhile, developed countries have higher CSR disclosures than developing countries (Bhatia & Makkar, 2019) and sustainability is an important part of communication in developed countries (Kvasničková Stanislavská et al., 2020).

However, CSR activities in developing countries have also undergone some changes in recent years. Matten and Moon (2008) claimed a more discretionary and instrumental perspective on CSR to be spreading from more developed countries to developing countries. Instrumental CSR is seen as customer-oriented, short-term issue management for persuading stakeholders and financial performance (Deren-van het Hof & Hoştut, 2017). The emergence of these developments in developing countries is seen to signal their convergence to developed countries in terms of CSR practices (Matten & Moon, 2008; Jamali & Sidani, 2012). Jamali & Neville's (2011) study conducted in Lebanon found businesses to respond to global CSR pressures in various ways and accordingly there was a convergence, but this remained superficial and the traditional philanthropy still presented. Another study from Jamali & Sidani (2012, pp. 2-3) found the traditional form of philanthropy in Middle Eastern countries to be changing into more institutionalized forms of giving, as a result of the influence from the Western conceptualization of CSR.

However, CSR has been found to exist there as a complement to philanthropic giving and traditions (Kassis & Majaj, 2012, p. 11) and to not yet have been institutionalized as strategic CSR (Jamali & Sidani, 2012, pp. 2–38). Strategic CSR activity goes beyond the understanding of instrumental CSR with its well-planned, long-term perspective in creating business value (Deren-van het Hof & Hoştut, 2017). In other words, corporate and social initiatives are intertwined, so companies ought to invest in CSR as part of their business strategy to become more competitive (Porter & Kramer, 2006).

This study aims to contribute to the CSR literature in the context of developing countries by presenting a descriptive analysis of the award-winning CSR projects that have been carried out in Turkey. The literature on CSR in developing countries constitutes the conceptual framework of the research. As a developing country, Turkey has a rich history of philanthropy (Ararat, 2008; Alakavuklar et al., 2009; Ertuna & Tükel, 2010; Saraç et al., 2016). Philanthropy is considered here as traditional philanthropy, which means doing good without expecting gain and with a religious understanding based on tradition and culture (Alakavuklar et al., 2009, p. 116). Meanwhile, the claim of “...as a result of institutional change, the practice of philanthropy in Turkey is transforming in favor of CSR” (Alakavuklar et al., 2009, p. 111) is consistent with the literature on CSR in other developing countries. Along with this institutional change, CSR practices such as signing international contracts, obtaining certificates, reporting, developing projects, and having CSR contests have emerged in Turkey. However, despite developments in CSR practices, a detailed examination of the field has not been achieved yet, which is the justification for the current study.

Examining the current literature reveals a limited amount of research to have been conducted on CSR projects. These studies provide general information about the projects’ subjects, target groups, partners, administrative structures, and visibility (Yüksel et al., 2008) or just mention the projects awarded or included in the success lists (Deren van het Hof, 2016). However, CSR projects in Turkey have not yet been systematically analyzed to reveal new developments in CSR in the context of developing countries. Thus, further empirical studies on CSR projects are required; as such, the current study’s empirical context is the award-winning projects. These projects are assumed to reflect CSR practices and be a sign of the transformation of traditional CSR understanding in the country.

The following section provides an overview of the field in Turkey by considering the historical transformation and evaluating the scholarly research on CSR,

after which comes the study's materials, methods, and findings. The findings have been evaluated by considering the literature on CSR in developing countries. Finally, the conclusion includes a summary of the significant findings and suggestions for CSR practice and further research.

Corporate Social Responsibility in Turkey

When considering the historical development of CSR in Turkey, a transformation is observed to have taken place in the following three steps. After establishing the Republic of Turkey in line with secularization (Göle, 1997), the state took its place as the dominant actor in the field and tended to fulfill social requirements beyond the mystical understanding of goodness (Alakavuklar et al., 2009, p. 116), where religion had previously also been influential.

With more liberal policies in the economic field and the development of the private sector after the 1960s (Alakavuklar et al., 2009), the state withdrew from the field, and business people and holdings got involved in philanthropic activities. In this phase, most family-owned business groups launched their associated foundations and started to allocate a percentage of their profits for these organizations (Topal & Gürdağ, 2009). This was the result of capital owners feeling responsible for society (Munyar, 2009) and also as a way to ensure legitimacy for themselves by supporting state and society.

After the 1980s, the field became open to influence from outside factors such as the CSR practices of multinational companies and their joint ventures, supply chain effects, laws and regulations imposed upon Turkey by international agreements, activist work of international non-governmental organizations (NGOs), the desire to join the European Union, and academic research and management education being transferred (Ararat, 2008; Alakavuklar et al., 2009). In addition to external influences, local NGOs promoting CSR practices and environmentally conscious customers have also been influential (Corporate Social Responsibility Association of Turkey, 2010a). During this time, the foundations of holdings and national companies as well as international companies emerged as new influential actors. Furthermore, the traditional philanthropic activities of the actors became institutionalized, and CSR activities were added to the charitable activities. Currently, CSR awards, reporting and monitoring CSR standards (Dönmez-Maç et al., 2019), and supporting United Nations Sustainable Development Goals (UN SDGs) reflect involvement in CSR (Hatipoğlu et al., 2019).

Various empirical studies are found on CSR in Turkey and generally focus on the firms listed in Borsa Istanbul Indexes 30, 50, and 500 as well as the Corporate Governance Index (Ararat, 2008; Özgüç, 2009; Ertuna & Tükel, 2010; Karademir İdağ-Suher, 2010; Saraç et al., 2016) and *Capital* magazine's list of most admired companies (Öztürk & Ayman, 2008; Eker-Akgöz & Engin, 2016; Özdora-Aksak & Atakan-Duman, 2016). These studies used business surveys (Ararat, 2008; PricewaterhouseCoopers Turkey, Business Council for Sustainable Development Turkey & Istanbul Stock Exchange, 2012; Confederation of Employer Associations of Turkey, 2016); business websites (Öztürk & Ayman, 2008; Karademir İdağ-Suher, 2010; Eker-Akgöz & Engin, 2016; Özdora-Aksak & Atakan-Duman, 2016); corporate governance compliance reports, annual and/or sustainability reports (Özgüç, 2009; Ertuna & Tükel, 2010); or multiple data sources including all of these (Saraç et al., 2016). Many of the studies have used content analysis (Öztürk & Ayman, 2008; Özgüç, 2009; Karademir İdağ-Suher, 2010; Eker-Akgöz & Engin, 2016; Saraç et al., 2016) as the analysis method.

Materials and Methods

Materials

This research uses the descriptive design. In order to access the materials, the purposeful sampling method has been adopted with the study focusing on award-winning projects. This is due to the contests and awards, which are given to companies by a legitimate organization, a group of experts, or the public (Deren-van het Hof, 2016, p. 2), disseminate information more accurately (Ásványi, 2009); and provide much more reliability than the company's platforms, internal reports, advertisements, or websites (Gruber et al., 2017, p. 399). Finally, awards are particularly interesting as a sign of the transformation from traditional philanthropic activities to a more instrumental and strategic CSR. Therefore, award-winning projects are assumed to provide a picture of CSR practices in Turkey as well as the transformations in the field from traditional philanthropy to CSR in the context of developing countries.

The criteria sampling strategy (Patton, 2002, p. 243; Creswell, 2007, p. 127) has been adopted for selecting the contests/awards. The criteria used here are to be national in scope, to have occurred for at least three years, and to be the most current (2017) contest as of the date of the research. According to the described criteria, three contests and 28 award-winning projects from 27 organizations have been

included in the scope of the research, the details of which are given in Table 1. Data about the projects have been compiled based on the application forms (if available), corporate websites, project pages, and social media accounts where applicable.

Table 1. Information About the Contests in the Sample

Organization	Event Name	Aim of the event	# of award-winning projects (2017)
Confederation of Employer Associations of Turkey (TİSK)	CSR Award Program	Awarding the projects finding solutions to social problems.	10
Corporate Social Responsibility Association of Turkey (TKSSD)	CSR Marketplace	Supporting the realization of UN sustainable development goals (SDGs).	14
Corporate Volunteers Association (ÖSGD)	Volunteer Awards Program	Awarding social benefits through employees.	4

Data Analysis Method

The data have been analyzed using the content analysis method. Using content analysis is appropriate to “reveal the focus of individual, group, institutional, or societal attention” (Weber, 1990, p. 9) and to “examine trends and patterns in documents” (Stemler, 2001, p. 1). Thus, scholars frequently use content analysis in CSR studies (i.e., Gray et al., 1995; Hackston & Milne, 1996; Unerman, 2000; Ertuna & Tükel, 2010; Öztürk & Ayman, 2008; Wanderley et al., 2008; Özgüç, 2009; Karademirlidağ-Suher, 2010; Eker-Akgöz & Engin, 2016; Saraç et al., 2016; Jamali & Karam, 2018; Witek-Crabb, 2019). When implementing content analysis, the primary aim is to do what Punch (2014, p. 219) states as the “direct analysis of the text in terms of meaning.” The unit of analysis (Graneheim & Luhman, 2004, p. 106) is the text about the project, and the unit of meaning is the sentences.

The code book used as a guide throughout the analysis was developed step by step with reference to Patton’s (2002, pp. 462–465) descriptions. Based on the con-

ceptual framework of the study and research questions, an initial code list was accordingly created by the researchers with trial coding being made first. In the second step, the overlaps and divergences of the titles included in the project texts from TISK's Corporate Social Responsibility Awards competition and the titles in TKSSD's Marketplace Activity catalog have been carefully examined and considered when developing the code list. Subsequently, the trial coding was repeated. At the end of this process, the code definitions (Miles & Huberman, 2016) were agreed upon and the final version of the code book was achieved.¹ As a result, the data from the 28 projects were coded with respect to the final version of the code book. Because the aim is to uncover the overall profile of the projects, the codes used in the content analysis are descriptive (Miles & Huberman, 2016, p. 57). All codes in the code book are classified under three main themes and 10 sub-themes, as given in Table 2.

Table 2. Main Themes of the Research

Themes	Sub-themes
Project owners' general profile	Organization type
	Ownership structures
	Other CSR initiatives
Project Orientation	Objectives
	Themes and topics
	Target groups
Project Organization	Continuity
	Collaboration
	Employee participation
	Online visibility efforts

Trustworthiness of the Research

Several tactics have been applied (Lincoln, 1995, p. 277; Miles et al., 2014, p. 271; Shenton, 2004, p. 73; Miles & Huberman, 2016, pp. 278–280; Denzin, 2009) to ensure the trustworthiness of the research process.

1 The final version of the codebook is given in Appendix 1.

For inter-coder reliability (Weber, 1990, p. 17), the final step of coding of the data was conducted by two researchers specialized in the field of CSR and in qualitative research methods. Miles & Huberman (2016) model has been followed for coding. Because memos strongly contribute to the development/revision of the coding system (Miles & Huberman, 2016), the memos have been written down from the very beginning of the study and used mainly in terms of developing the code system (and eventually for interpreting the findings). Additionally, a research diary has been kept (Miles & Huberman, 2016, p. 284) that includes information about the decisions and activities related to the research process.

Regarding the reliability, the consensus among coders has been evaluated in accordance with Miles & Huberman (2016, p. 64) internal consistency criteria. The consensus between the two coders varies between 81% and 96%; therefore, the consistency of the coding process can be said to be acceptable.

The primary data were also used in some cases for triangulating the secondary data. Questions about different issues were asked to the person responsible for the project and award programs for increasing the validity and reliability of the analysis process. The researchers' evaluations have also been shared, and interested parties' opinions were obtained. All but one of the people in charge responded positively to these requests. Data saturation is assumed to have been reached because all the award-winning projects of 2017 in outstanding contests in Turkey are contained in the scope of the research. The study was carried out between February and August of 2019.

Results and Discussion

Project Owners' General Profile

The findings show 70% of the organizations that received awards to be companies, 19% to be small- or medium-sized enterprises (SMEs), and the remaining three winners to be a local business association, a cost center, and a foundation. The foundation and cost center also operate directly in unison with companies. Within the companies, holdings (business groups in Turkey) additionally stand out: two business groups won awards, three business groups are shareholders in five of the award-winning companies, and the cost center serves under a business group. Regarding the ownership structures, 13 organizations (48.15%) are domestic and 14 (51.85%) have foreign business partners in terms of capital share. Eight (26%) organizations have signed the United Nations Global Compact (UNGC, 2019), 10 (37%) organizations had published reports under the heading of sustainability,

and 12 (44%) organizations have referred to the United Nation's SDGs through their sustainability reports, project application forms, and web pages. All these organizations are companies.

Table 3. Project Owners' General Profile

	f	%
Organization Type	-Company	19 70.0
	-SME	5 19.0
	-Other (Cost Center, Foundation, Local Business Association)	3 11.0
Ownership Structure	-Entirely Domestic	13 48.15
	-Partnership with foreign entities	14 51.85
CSR Initiative	-Signatory of the UNGC	8 26.0
	-Published CSR Reports	10 37.0
	-Referred to the UN SDGs	12 44.0

The first important finding is the dominance of companies in the CSR field. This finding is compatible with Visser's (2008). Already in the context of Turkey, the transition from philanthropy to CSR has been highlighted by the role of these actors (Alakavuklar et al., 2009). Companies also monitor current developments in the CSR field by becoming UNGC signatories, publishing sustainability reports, and mentioning the UN SDGs. This finding may raise the question of why SMEs have received fewer awards. In this context, TISK officials (personal communication, March 27, 2019) have asserted the justification that the number of applications received from SMEs is relatively few and to have been insufficient.

Project Orientation

Objectives

When examining the aims of the projects in light of the literature, ethical/voluntary, economic, and legal objectives are seen to have come to the fore as corporate social responsibility approaches. While evaluating these categories, the topics emphasized in the project texts have been taken into account. For example, while statements such as, "that has provided and will provide significant added value to our country," "By ensuring that future generations enjoy science and internalize it at an early age, they will be able to provide the solutions needed for developing humanity in the future," and "to raise awareness about gender equality and at the same time inspire

the realization of projects that will contribute to transformation in the business environment and society” have been evaluated as reflecting the ethical/philanthropic approach, the aim of the project encouraging young people toward vocational training by “contributing to the training of qualified workforce” has been evaluated as being economic because the firm also meets its own labor force needs from these young people. In another example, a project aiming “to improve the quality of life of society in general and of its customers in particular with preventive health solutions in line with its sustainability strategy” has also been evaluated as being economic because in this way the company has the opportunity to offer new products to its customers. Finally, the example of a project aiming to “enable companies to carry out social compliance audits internally” is considered to be legal in nature as it contributes to the realization of the legal audits mandatory in the sector.

When examining the distribution of project goals, 21 (75%) of the 28 total projects are prepared for ethical/philanthropic purposes. Four projects (~14%) consider ethical/philanthropic and economic goals together. Only two (~7%) projects have legal purposes, and only one project (~4%) has an economic purpose. The presence of ethical/philanthropic objectives in the majority of the projects is consistent with other studies; this suggests that philanthropy is prominent in the context of developing countries (Chapple & Moon, 2005; Jamali & Mirshak, 2007; Yunis et al., 2017; Ertuna & Tükel, 2010; Karademirlidağ-Suher, 2010).

Visser (2008) mentioned five reasons for the predominance of philanthropic responsibilities in developing countries: indigenous traditions of philanthropy related to religions and beliefs, countries’ socio-economic needs, the effects societies’ problems have on the success of enterprises, these countries’ reliance on foreign aid and donations, and the development of CSR. The last four factors are seen in the findings, whereas concerning the indigenous traditions of philanthropy, no projects were found to focus on religious values or motivations. This finding might be related primarily to the state’s secularization (Göle, 1997) and the impact secularization has had on private-sector organizations.

The scarcity of projects focusing on legal objectives may be related to the lower priority developing countries give to legal responsibilities (Visser, 2008) and companies’ avoidance of increased legal responsibilities (Schwartz & Carroll, 2003). One of the two project owners focusing on legal responsibilities is a state-owned business association, and the other is an SME affiliated with this business association. Therefore, private sector organizations are not oriented towards projects focusing on legal issues.

The fact that most of the projects have ethical/philanthropic goals can be seen as their perception of CSR remains mostly related to solving social problems and as philanthropy. However, giving awards to projects that have economic objectives can be considered a significant change in the field of CSR in Turkey. In this context, organizations have begun to establish and disclose the relationship between CSR and corporate interests. Porter & Kramer (2006) argued integrating CSR into business strategies to make the companies more profitable and productive. Thus, Matten & Moon's (2008) suggestion that an instrumental perspective on CSR is spreading from the more developed to the emerging and developing world also appears to be valid for the case of Turkey, and this may be considered as a step towards strategic CSR activities.

Themes and Topics

Quality education (21.43%), decent work and economic growth (14.29%), partnerships for objectives (14.29%), and gender equality (10.71%) are the foremost themes among the award-winning projects. Furthermore, project themes are found related to other principles of the UN SDGs, although to a lesser extent. The distribution of project themes, including their topics, is given in Table 4.

Table 4. Themes and Topics of the Projects

Theme	Topic	f	%
Goal 4: Quality Education	- Establishing a specialized education center for people with autism	6	21.43
	- Educating science teachers		
	- Vocational education		
	- Educating children and their parents		
Goal 8: Decent Work and Economic Growth	- Equal opportunity in education	4	14.29
	- Employment		
	- Social compliance		
Goal 17: Partnerships to Achieve the Goal	- Employee volunteer programs	4	14.29
	- Supporting civil society		

	- Raising public awareness		
Goal 5: Gender Equality	- Supporting scientific research	3	10.71
	- Supporting women in education, agriculture, and employment		
Goal 3: Good Health and Wellbeing	- Preventive solutions in the field of health	2	7.14
	- Healthy living awareness for children		
Goal 9: Industry, Innovation, and Infrastructure	- Supporting start-ups	2	7.14
	- Risk control of imported products		
Goal 11: Sustainable Cities and Communities	- Ensuring the safety of bicycle users in traffic	2	7.14
	- Raising awareness of sustainable cities		
Goal 12: Responsible Consumption and Production	- Energy-saving	2	7.14
	- Socially responsible sales		
Goal 10: Reduced Inequality	- Integrating immigrants	1	3.57
Goal 13: Climate Action	- Energy-saving	1	3.57
Goal 15: Life on Land	- Sustainable agriculture	1	3.57
	Total	28	100

The themes of education, human development, employment creation, and inequality are consistent with Jamali & Karam's (2018) findings in the context of developing countries. From Turkey's past to the present, the most discussed topic under CSR has been education (Ararat, 2008; Ertuna & Tükel, 2010; Karademir-lidağ-Suher, 2010; Yüksel et al., 2008). Accordingly, the high number of education-related projects overlaps with Turkey's requirements. Students who underperform are comparatively high according to scores from the Organisation for Economic Co-operation and Development (OECD) (2015), and education mismatch is still a big problem (Duman, 2018), which is a consequence of unplanned education policy and poor quality. Similarly, economic growth is one of the top-priority issues in the country; the unemployment rate is slightly above 13% and is a bigger problem for youth and women (20.1%/16.3%, respectively; OECD, 2019). Demand for action on these issues is also present in the community (Corporate Social Respon-

sibility Association of Turkey 2010b; Deren-van het Hof, 2009). Gender equality is a significant problem in Turkey, as well. The female employment rate is the lowest among OECD records. When considering women's social life related to education, health, politics, and the economy overall, the Global Gender Gap report shows Turkey to rank 133 among 149 countries (World Economic Forum, 2018).

When considering all this together, organizations are understood to have tended to fill gaps where the state fails to produce qualitative solutions, particularly on issues related to welfare and human development such as education and gender equality. In the context of developing countries, Bradley & Nathan (2019) associated this inclusion of private sector organizations with the expectations of the local community to occur when the state cannot provide products and services at the desired level or quality. Within the scope of partnerships to achieve the goal, employee volunteerism comes to the fore and is associated with increasing employee volunteerism in the field of CSR (Rodell et al., 2016) and in Turkey.

The presence of issues related to the other UN SDGs (although to a lesser extent) indicates new social needs and demonstrates sustainability to be gaining importance. For example, around 3.6 million immigrants have come to Turkey from Syria since 2012 under temporary protected status (General Directorate of Migration Management, 2019). One of the projects concerns integrating refugees in terms of reducing inequalities. Similarly, supporting start-ups is also compatible with the needs of the entrepreneurship ecosystem in Turkey (Ministry of Development, 2014, 2019). When considering all these factors, an increase in the number of CSR projects focused on these new issues can be expected in the coming years.

One significant finding is that some issues have also emerged related to sustainability. This finding overlaps with the Turkey Sustainability Reporting: National Review Report (Confederation of Employer Associations of Turkey, 2016), which set forth that Turkey has taken substantial steps in terms of its sustainability practices. The general trend Strand et al. (2015) indicated is consistent with this interpretation. Within this scope, all the reports of the companies have interestingly been made under the heading of sustainability. However, this report recalls that steps are still to be taken in areas such as renewable energy generation, poverty based on regional development, people with disabilities, and occupational health and safety. The limited number of projects on such issues supports the findings from that report.

Another critical point in terms of findings is related to issues that have never been addressed. Türker (2015) stated the perception and implementation of CSR

mainly being philanthropic activities to mean that organizations ignore their long-term economic, legal, and ethical responsibilities. Project topics related to child labor, human rights, and corruption, which Jamali & Karam (2018) pointed out in the context of developing countries, were not found in the examined projects; only one project addressed social compliance in the context of fair labor practices. However, a need exists for projects related to these issues in Turkey considering that the percentage of workers without any social security in Turkey is 35.2%, union density is at 9%, and collective bargaining coverage is at 7% (Turkish Statistical Institute [TurkStat], 2019).

The Relationship between Project Topics and the Project Owners' Activities

Of the projects, 17 (~61%) were somewhat related to the project owner's activities. This relationship can be seen in all projects with economic or legal objectives and in 10 of the 21 projects (~36%) with ethical/philanthropic objectives. In research on CSR projects in Turkey, Ararat (2008) mentioned none of the examined projects to be related to the core business of the corporations. The findings from the current study differ Ararat's (2008), showing that corporations' core business has started becoming the subject of CSR projects and activities or having a relationship with them. These findings support the claim that the understanding of instrumental CSR is emerging in developing countries (Matten & Moon, 2008).

Target Groups

Our findings show a wide range of diversity to exist in terms of target groups. In empirical studies in Turkey, the general public emerges as the most cited target group (Özgüç, 2009; Karademirlidağ-Suher, 2010; Ertuna & Tükel, 2010). As Jamali & Karam (2018) further stated, a wide range of CSR beneficiaries also occurs in developing countries. Consistent with the findings from these studies, the current study shows a wide range of groups to constitute the target groups in ethical/philanthropic projects and in projects with economic and legal objectives, customers and primary stakeholders such as suppliers, employees, and dealers to constitute the target groups. Lastly and consistent with Ararat's (2008) claims, the current study demonstrates hardly any mention of labor unions or shareholders to exist in CSR practices. This finding on labor unions may be related to the low level of union density in Turkey as mentioned above. On the other hand, and consistent with Jamali & Karam's (2018) suggestions, shareholders are not at the forefront as a target group in CSR activities in Turkey.

Project Organization

Continuity of the Projects

A total of 26 of the 28 projects (~93%) emphasize on continuity. Therefore, most of the projects designed or supported by organizations are not one-off but on-going. Jamali & Sidani (2012) suggested the traditional form of philanthropy in the Middle East to be changing into more institutionalized and coordinated forms of giving. Accordingly, the projects under scrutiny are examples of coordinated CSR programs due to their continuity characteristics. Therefore, these organizations' projects can be said to have been conducted in a planned manner beyond traditional philanthropic practices both financially and organizationally.

Collaboration

When examining the collaborations, approximately 53% of all the collaborations realized in the 28 projects were with NGOs. Of these NGOs, 47% are foundations, and 34% are associations. Of all collaborations, 36% have been made with public bodies. Furthermore, 33% of all collaboration made with public bodies and 55% of all cooperation made with the Ministries and their affiliated units were made with the Ministry of National Education and its affiliated units. This finding seems to be related to the predominance of education among the project topics. In addition, the project owners have in a few cases even cooperated with primary stakeholders such as suppliers, dealers, and customers. In the scope of CSR in Turkey, project owners cooperating with NGOs and public bodies is common (Öztürk & Ayman, 2008; Karademirlidağ-Suher, 2010; Yüksel et al., 2008). Establishing these partnerships serves both parties' interests. Accordingly, businesses benefit from the expertise and reputation of NGOs, whereas NGOs benefit from the human and material resources enterprises have (Deren-van het Hof, 2009).

Employee Participation

Employee involvement is found in 75% of the projects, with employees voluntarily participating in 50% of them. A previous study (Öztürk & Ayman, 2008) stated that enterprises do not provide much room for employee volunteer activities. According to the findings from the current study, employee participation has been observed in many projects. Thus, an increase is found in employee participation in CSR activities with respect to current developments in the CSR field (Rodell et al., 2016).

Visibility Efforts for the Projects

Of the 28 projects, 20 (~71%) have logos exclusively designed for the projects and that differ from the organization logo, the other eight projects have logos that refer to the company name or logo. Most of the projects' having a custom-designed logo can be interpreted as an effort to create a brand value for the projects. Meanwhile, when considering the project logos that reference the names of the project owners, companies appear to care about not only the visibility of the project but also about their own company name.

In total, 21 of the 28 projects (75%) have project websites and a section on the corporate websites as a CSR communication channel; this finding demonstrates the online visibility of CSR activities to have gained importance, as Du et al. (2010) also indicated. Social media accounts have also been examined. Accordingly, while Facebook, Twitter, and Instagram are used more, YouTube and LinkedIn, which may require more professional work than the others, are the least used social media platforms. When analyzing social media accounts, visibility on social media is found to be broadly provided through social media sharing with hashtags. When considering hashtag sharing and the number of social media accounts side by side, 20 projects can be said to be visible on Instagram, 19 on Facebook, and 14 on Twitter. The fact that projects are also highly visible on social media may be associated with social media's superiority (Branco & Rodrigues, 2006) in terms of providing more information, being more cost-effective, more up-to-date, and more interactive than traditional communication channels.

Additionally, organizations made no attempt at a systematic visibility effort in 25% of the projects beyond participating in the contest; this can be considered related to the traditional philanthropy approach (Alakavuklar et al., 2009). However, the low level of visibility cannot be explained by traditional philanthropy in all cases. For example, three out of seven projects that have neither a website nor any content on the corporate website, are related to the core business of the companies with their customers as the target group. Therefore, the lack of a need for a particular project web site or a specific section on the corporate web site can be argued. Finally, only two of the projects, which are related to building an education center and helping students in mountain villages) have no systematic visibility effort due to traditional philanthropy.

Conclusion

The current study has aimed to analyze CSR projects in Turkey and to discuss developments in the context of developing countries. Accordingly, the significant findings of the study can be summarized as follows:

- The majority of award-winning organizations are companies. In this context and as a country-specific business group, holdings and their affiliates as well as companies carrying various foreign components in terms of capital structure stand out in the field. Furthermore, these companies are at the forefront regarding CSR reporting, UNGC signing, and reference to the UN SDGs.
- When considering project orientation, the effects of traditional philanthropy partially persist. In this regard, the most common objectives for the projects have been defined as ethical/philanthropic; project topics generally focus on societal needs, and the leading target group is a wide range of groups in society. Meanwhile, religion, which has been identified as an indigenous factor affecting philanthropic activities in the context of CSR in developing countries, was not seen in any project.
- Emerging and remarkable developments also are present in terms of project orientation. In this regard, projects are found, even if the number is small, to have economic and legal objectives. Furthermore, some new topics being introduced in the context of the UN SDGs and topics being linked to the core business of organizations are also significant. The newly emerging social needs, sustainability agenda, and instrumental approach are understood to feed this situation. Additionally, primary stakeholders have emerged as the target group, even if only in a small number of projects.
- When considering project organization, many of the projects emphasize continuity and collaborate with public bodies and NGOs, and the majority of projects are seen to have visibility efforts. High levels of employee participation and, even if small in number, collaborations with primary stakeholders are significant new developments.

Briefly, in terms of project organization, the traditional concept of philanthropy in Turkey has been institutionalized within the scope of CSR, while in terms of project orientation, although traditional philanthropy persists to some extent, CSR has expanded to include sustainability and strategic CSR. These developments align with the claims that developing countries are affected by developed countries'

perspective on CSR. Hence, the study claims CSR practices in Turkey to converge with those of developed countries.

The findings from this study bring about some new research topics, and further research can be conducted on the following issues:

- Why are medium-sized firms less likely to apply to CSR contests? Conversely, how can the experience of the small number of SMEs that applied and won awards be explained?
- Why are no religious influences found in any of the projects as indigenous factors? Can companies' efforts to gain legitimacy by paying back to society be identified as an indigenous tradition (Visser, 2008) of philanthropy in Turkey?
- How do organizations decide on the topics for the CSR projects? Why are no projects found to have focused on certain issues even though they correspond to societal needs?
- What does the increased employee participation mean in terms of the transformation of CSR understanding in Turkey?
- What is the theoretical explanation for the developments of CSR in Turkey? Is this convergence with developed countries substantive or symbolic?

The current study has provided some suggestions for CSR practices, too. Accordingly:

- In terms of the effective use of limited resources allocated to CSR projects, deficiencies in project writing should be eliminated.
- The UN SDGs can be highlighted in all contests to motivate organizations to develop projects about social needs that have been ignored.
- The organizations that organize contests can guide medium-sized SMEs to be effective in the field of CSR.

Limitations of the Research

One of the limitations of the research has been the methodological problems contained in the projects' texts. Thus codes with titles such as project aim, target, outputs, and effects have been identified by the coders for the projects with conceptual disarray. This situation may have prevented greater inter-coder consensus from occurring. A second limitation concerns the fact that the projects cover the most

recent year. This situation does not allow researchers to see the changes experienced over time. In this sense, the study does not claim its results to be longitudinally generalizable; it does, however, claim transferability between different contests and CSR projects of companies from different sectors and sizes.

Kaynakça | References

- Alakavuklar, O. N., Kılıçaslan, S., & Öztürk, E. B. (2009). Türkiye’de hayırseverlikten sosyal sorumluluğa geçiş: Bir kurumsal değişim öyküsü. *Yönetim Araştırmaları Dergisi*, 9, 103–143.
- Ararat, M. (2008). A development perspective for corporate social responsibility: Case of Turkey. *Corporate Governance*, 8, 271–285.
- Ásványi, K. (2009). *CSR communication of a large bank* (p. 17). Paper presented at the FIKUSZ’09 Symposium for Young Researchers Conference. Budapest, Hungary.
- Bhatia, A., & Makkar, B. (2019). CSR disclosure in developing and developed countries: A comparative study. *Journal of Global Responsibility*, 11(1), 1–26.
- Blowfield, M., & Frynas, J. G. (2005). Setting new agendas: Critical perspectives on corporate social responsibility in the developing world. *International Affairs*, 81, 499–513.
- Bradly, A., & Nathan, G. (2019). Institutional CSR: Provision of public goods in developing economies. *Social Responsibility Journal*, 15 (7), 874–887.
- Branco, M. C., & Rodrigues, L. L. (2006). Communication of corporate social responsibility by Portuguese banks: A legitimacy theory perspective. *Corporate Communication: An International Journal*, 11, 232–248.
- Carroll, A. B. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. *Business Horizons*, 34, 39–48.
- Chapple, W., & Moon, J. (2005). Corporate social responsibility (CSR) in Asia: A seven-country study of CSR web site reporting. *Business & Society*, 44, 415–441.
- Confederation of Employer Associations of Turkey (2016). Turkey sustainability reporting national review report. Retrieved from: <http://tisk.org.tr/en/project/corporate-social-responsibility-for-all-project-turkey-sustainability-reporting-national-review-report/>
- Corporate Social Responsibility Association of Turkey (2010a). *CSR principles in international business*. Retrieved from: <http://csrturkey.org/publications/>

- Corporate Social Responsibility Association of Turkey (2010b). *Turkey corporate social responsibility association baseline report*. Retrieved from: <http://csrturkey.org/publications/>
- Crane, A., Matten, D., & Spence, L. J. (2008). *Corporate social responsibility readings and cases in a global context* (1st ed., pp. 3–20). New York, NY: Routledge.
- Creswell, J. W. (2007). *Qualitative inquiry and research design: Choosing among five approaches* (2nd ed., pp. 125–129). Thousand Oaks, CA: Sage.
- Denzin, N. K. (2009). *Qualitative inquiry under fire-Toward a new paradigm dialogue* (1st ed.). Walnut Creek, CA: Left Coast.
- Deren-van het Hof, S. (2009). *Türkiye’de Kurumsal Sosyal Sorumluluk Üçgeni: Şirketler, Toplum ve Toplum Kuruluşları*. Ankara: TÜBİTAK.
- Deren-van het Hof, S. (2016). Kurumsal sosyal sorumlulukta başarı ve ödüller. In S. Deren-van het Hof, & S. Hoştut (Eds.), *Kurumsal sosyal sorumlulukta güncel yönelim ve yaklaşımlar* (pp. 1–16). İstanbul, Turkey: Nobel.
- Deren-van het Hof, S., & Hoştut, S. (2017). Instrumental, strategic and political conception of corporate social responsibility. *Online Journal of Communication and Media Technologies*, 7, 126–146.
- Dönmez-Maç, S., Okutan, S., Metin, O., & Aydın-Turan, Ş. (2019). Evolution of traditional philanthropy to corporate social responsibility: The overview of the context and practices in Turkey. *Bilgi Dergisi*, 21(1), 210–231.
- Du, S., Bhattacharya, C. B., & Sen, S. (2010). Maximizing business returns to corporate social responsibility (CSR): The role of CSR communication. *International Journal of Management Review*, 12, 8–19.
- Duman, A. (2018). Education mismatches in the labor markets and their impact on wages across sectors: Evidence from Turkey. *Sosyoekonomi*, 26, 227–242.
- Eker-Akgöz, B., & Engin, E. (2016). Corporate social responsibility in Turkey: An analysis through web sites. *İşletme Araştırmaları Dergisi*, 8, 18–30.
- Ertuna, B., & Tükel, A. (2010). Traditional versus international influences: CSR disclosures in Turkey. *European Journal of International Management*, 4, 273–289.
- General Directorate of Migration Management. (2019). *Temporary protection*. Retrieved from: <https://en.goc.gov.tr/temporary-protection27>
- Göle, N. (1997). Secularism and Islamism in Turkey: The making of elites and counter-elites. *Middle East Journal*, 51, 46–58.
- Graneheim, U. H., & Lundman, B. (2004). Qualitative content analysis in nursing research: Concepts, procedures, and measures to achieve trustworthiness. *Nurse Education Today*, 24, 105–112.

- Gray, R., Kouhy, R., & Lavers, S. (1995). Corporate social and environmental reporting: A review of the literature and a longitudinal study of UK disclosure. *Accounting, Auditing & Accountability Journal*, 8, 47–77.
- Gruber, V., Kaliauer, M., & Schlegelmilch, B. B. (2017). Improving the effectiveness and credibility of corporate social responsibility messaging an Austrian model identifies influential CSR content and communication channels. *Journal of Advertising Research*, 57, 397–409.
- Hackston, D., & Milne, M. J. (1996). Some determinants of social and environmental disclosures in New Zealand companies. *Accounting, Auditing & Accountability Journal*, 9, 77–108.
- Hatipoglu, B., Ertuna, B., & Salman, D. (2019). Evaluation of a Turkish company's progress towards a CSR 2.0 approach to corporate governance. In *Corporate sustainability and responsibility in tourism* (pp. 343–360). New York, NY: Springer.
- Jamali, D., & Karam, C. (2018). Corporate social responsibility in developing countries as an emerging field of study. *International Journal of Management Review*, 20, 32–61.
- Jamali, D., & Mirshak, R. (2007). Corporate social responsibility (CSR): Theory and practice in a developing country context. *Journal of Business Ethics*, 72, 243–262.
- Jamali, D., & Neville, B. (2011). Convergence versus divergence of CSR in developing countries: An embedded multi-layered institutional lens. *Journal of Business Ethics*, 102, 599–621.
- Jamali, D., & Sidani, Y. (2012). Introduction. In D. Jamali, & Y. Sidani (Eds.), *CSR in the Middle East: Fresh perspectives* (1st ed.). Hampshire, UK: Palgrave MacMillan.
- Karademirlidağ-Suher, İ. (2010). Zirvedeki Türk işletmelerinin kurumsal sosyal sorumluluk iletişimi: Web sitelerine yönelik bir inceleme. *Selçuk Üniversitesi İletişim Fakültesi Akademik Dergisi*, 6, 33–48.
- Kassis, S., & Majaj, Y. (2012). CSR and philanthropy: Different forms of effective social investment. In D. Jamali, & Y. Sidani (Eds.), *CSR in the Middle East: Fresh perspectives* (1st ed., pp. 11–24). Hampshire, UK: Palgrave MacMillan.
- Kvasničková-Stanislovská, L., Pilař, L., Margarisová, K., & Kvasnička, R. (2020). Corporate social responsibility and social media: Comparison between developing and developed countries. *Sustainability*, 12(13), 5255.
- Lincoln, Y. (1995). Emerging criteria for quality in qualitative and interpretive research. *Qualitative Inquiry*, 1, 275–289.
- Matten, D., & Moon, J. (2008). Implicit and explicit CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of Management Review*, 33, 404–424.

- Miles, M. B., & Huberman, A. M. (2016). *Nitel veri analizi* (2nd ed.). Ankara, Turkey: Pegem.
- Miles, M. B., Huberman, A.M., & Saldaña, J. (2014). *Qualitative data analysis: A methods sourcebook* (3rd ed.). Thousand Oaks, CA: Sage.
- Ministry of Development. (2014). *Onuncu kalkınma planı 2014-2018*. Retrieved from: http://www.sbb.gov.tr/wp-content/uploads/2018/11/The_Tenth_Development_Plan_2014-2018.pdf
- Ministry of Development. (2019). *Onbirinci kalkınma planı 2019-2023*. Retrieved from: <http://www.sbb.gov.tr/wp-content/uploads/2019/07/OnbirinciKalkinmaPlani.pdf>
- Munyar, V. (2009, October 17). Carnegie hayırseverlik madalyası Koç ailesiyle ilk kez Türkiye'ye uzandı. *Hürriyet News*. Retrieved from: <http://www.hurriyet.com.tr/carnegie-hayirseverlik-madalyasi-koc-ailesi-yle-ilk-kez-turkiye-ye-uzandi-12710945>
- Organisation for Economic Co-operation & Development. (2015). *PISA country overview*. Available at: <http://www.compareyourcountry.org/pisa/country/TUR?lg=en>
- Organisation for Economic Co-operation & Development. (2019). *Labour force statistics*. Retrieved from: https://read.oecd-ilibrary.org/employment/oecd-labour-force-statistics-2019_g2g9fb3e-en#page1
- Özdora-Aksak, E., & Atakan-Duman, S. (2016). Gaining legitimacy through CSR: An analysis of Turkey's 30 largest corporations. *Business Ethics: A European Review*, 25, 238–257.
- Özgüç, E. (2009). *Kurumsal sosyal sorumluluk uygulamaları kapsamında IMKB-30 endeksi şirketler*. Retrieved from: <https://www.spk.gov.tr/SiteApps/Yayin/YayinGoster/988>
- Öztürk, M. C., & Ayman, M. (2008). Türkiye'de özel sektör ve sosyal sorumluluk projeleri. *Galatasaray Üniversitesi İletişim Dergisi*, 9, 145–163.
- Patton, M. Q. (2002). *Qualitative research and evaluation methods* (3rd ed.). Thousand Oaks, CA: Sage.
- Porter, M. E., & Kramer, M. R. (2006). Strategy and society: The link between competitive advantage and corporate social responsibility. *Harvard Business Review*, 84, 78–92.
- Punch, K. F. (2014). *Sosyal araştırmalara giriş: nicel ve nitel yaklaşımlar* (3rd ed.). Ankara, Turkey: Siyasal.
- Rodell, J. B., Breitsohl, H., Schröder, M., & Keating, D. J. (2016). Employee volunteering: A review and framework for future research. *Journal of Management*, 42(1), 55–84.

- PricewaterhouseCoopers Turkey, Business Council for Sustainable Development Turkey & Istanbul Stock Exchange. (2012). *Türk İş Dünyası'nda sürdürülebilirlik uygulamaları değerlendirme raporu*. Retrieved from: https://www.pwc.com.tr/tr/publications/arastirmalar/pdf/pwc_surdurulebilirlik_raporu-2012.pdf
- Sajjad, A., & Eweje, G. (2014). Corporate social responsibility in Pakistan: Current trends and future directions. In G. Eweje, (Ed.), *Corporate social responsibility and sustainability: Emerging trends in developing economies* (pp. 163–187). Bingley, UK: Emerald Group Publishing Limited. doi: 10.1108/S2043-90592014000008010
- Saraç, M., Acar-Erdur, D., & Bektaş, O. (2016). Corporate social responsibility in Turkey: A sectoral analysis. *European Journal of Applied Business Management, Special Issue*, 229–243.
- Schwartz, M. S., & Carroll, A. B. (2003). Corporate social responsibility: A three-domain approach. *Business Ethics Quarterly*, 13, 503–530.
- Shenton, A. K. (2004). Strategies for ensuring trustworthiness in qualitative research projects. *Education for Information*, 22, 63–75.
- Stemler, S. (2001). *An overview of content analysis*. Retrieved from: <http://PAREonline.net/getvn.asp?v=7&n=17>
- Strand, R., Freeman, E. R., & Hockerts, K. (2015). Corporate social responsibility and sustainability in Scandinavia: An overview. *Journal of Business Ethics*, 127, 1–15.
- Topal, R. S., & Gürdağ, H. (2009). Turkey: Civil society practices. In S. O. Idowu, & W. L. Filho (Eds.), *Global practices of corporate social responsibility* (pp. 343–372). Berlin, Germany: Springer.
- Türker, D. (2015). An analysis of corporate social responsibility in the Turkish business context. In S. O. Idowu, R. Schmidpeter, & M. S. Fifka (Eds.), *Corporate social responsibility in Europe united in sustainable diversity* (pp. 483–499). New York, NY: Springer.
- Turkish Statistical Institute. (2019). *Labor force statistics*. Retrieved from: <http://www.tuik.gov.tr/PreHaberBultenleri.do?id=30687>
- Unerman, J. (2000). Methodology issues-reflections on quantification in corporate social reporting content analysis. *Accounting, Auditing & Accountability Journal*, 13, 667–681.
- United Nations Global Compact. (2019). *UNGC participants*. Retrieved from: <https://www.unglobalcompact.org/what-is-gc/participants>
- Visser, W. (2008). Corporate social responsibility in developing countries. In A. Crane, A. McWilliams, D. Matten, F. Moon, & D. S. Siegel (Eds.), *The Oxford handbook of corporate social responsibility* (pp. 473–499). Oxford, UK: Oxford University Press.

- Wanderley, L., Lucian, R., Farache, F., & Sousa Filho, J. (2008). CSR information disclosure on the web: A context-based approach analyzing the influence of country of origin and industry sector. *Journal of Business Ethics*, 82, 369–378.
- Weber, R. P. (1990). *Basic content analysis* (2nd ed.). Newbury Park, CA: Sage Publications.
- Witek-Crabb A. (2019). CSR maturity in Polish listed companies: A qualitative diagnosis based on a progression model. *Sustainability*, 11, 1736.
- World Economic Forum. (2018). *The global gender gap report*. Retrieved from: http://www3.weforum.org/docs/WEF_GGGR_2018.pdf
- Yüksel, C. A., Bulut, D., & Tüzüner, L. V. (2008). *Corporate social responsibility programs in Turkey: A content analysis*. Paper presented at the Corporate Responsibility Research Conference, Leeds, UK.
- Yunis, M.S., Durani, L., & Khan A. (2017). Corporate social responsibility (CSR) in Pakistan: A critique of the literature and future research agenda. *Business & Economic Review*, 9, 65–88.

Appendix 1: Codebook of the Research

Project owners' general profile
<ul style="list-style-type: none">• Organization type: Company, SME², Other (local business association, cost center, foundation)• Ownership structure: entirely domestic, partnership with foreign entities• CSR initiative<ul style="list-style-type: none">◇ UNGC signatory: yes-no◇ CSR/Sustainability reporting: yes-no◇ Reference to the UN SDGs: yes-no
Project Orientation
<ul style="list-style-type: none">• Objectives: economic, legal, ethical/philanthropic• Themes and topics: The 17 UN SDGs<ul style="list-style-type: none">◇ Relationship between project topics and the project owners' activities: yes-no• Target groups: society, primary stakeholder (employees, customers, suppliers, dealers)
Project Organization
<ul style="list-style-type: none">• Continuity of the Projects: yes-no• Collaborations: public bodies, NGOs, firms, and international organizations• Employee participation: yes-no, if yes voluntary, professional• Visibility efforts for the projects<ul style="list-style-type: none">◇ Logo: yes-no, if yes, emphasize on the organizations' name◇ Project web page: yes-no◇ A section on the corporate website: yes-no◇ Project social media accounts: yes-no◇ social media sharing with hashtags on organizational social media accounts: yes-no

2 SMEs are defined in the provisions of the "Regulation on the Definition, Qualifications, and Classification of Small and Medium-sized Enterprises" dated 19.10.2005 and no. 2005/9617, as amended by Council of Ministers Decree dated 30.04.2018 and no. 2018/11828 and Council of Ministers Decree dated 10.09.2012 and no. 2012/3834 as small and medium-sized enterprises engaged in any kind of economic and commercial activity regardless of their legal status. Generally, businesses with fewer than 250 year-round employees and less than 125 million TL in annual net sales or any of the financial balance sheet items.