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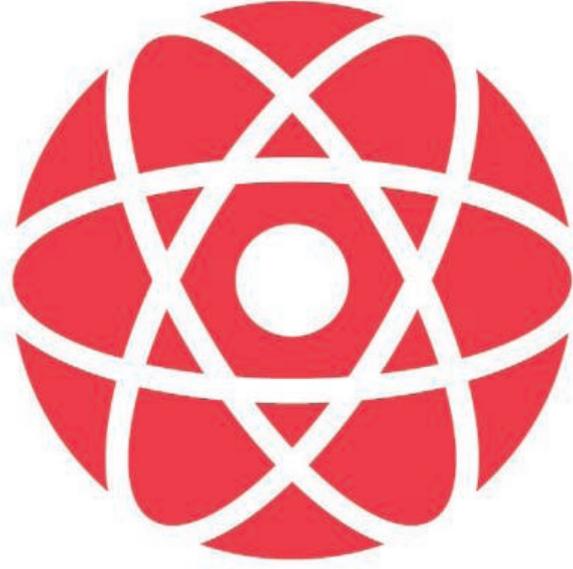
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## *RESEARCH and APPLICATION*

**A MODEL PROPOSAL RELATED THE CREATION  
OF ENTREPRENEUR UNIVERSITY IN TURKEY  
AND EVALUATION OF APPLICABILITY** 1-28  
*Muhammet BAŞ, Habib ÖZGAN*

**THE IMPACT OF CULTURE ON ETHICAL DECISION-  
MAKING: A STUDY ON ACCOUNTING STUDENTS IN  
TURKEY, UNITED KINGDOM AND IRAN** 29-45  
*Gülgün ERKAN, Fulya TEMEL, Mohsen MOEİNİZADEH*

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## A MODEL PROPOSAL RELATED THE CREATION OF ENTREPRENEUR UNIVERSITY IN TURKEY AND EVALUATION OF APPLICABILITY <sup>1</sup>

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**Abstract: Aim:** In this study it has been focused on entrepreneurial university trend which has been very popular especially for a few decades. Entrepreneurial university interlinks its three missions: education, research and serving society. That has meant partly having in a university structure besides traditional education and research functions a technology transfer office (TTO) and active patenting of own research results by the university. That means also creating entrepreneurial competencies and mind set among university members, active position to production and implementation of university knowledge for prosperity of society and entrepreneurial environment inside and around the university supporting knowledge transfer. The concept of entrepreneurial university emerged as a response to a fast changing business environment and to the necessity to delivered graduates more capable to solve more and more complex problems that business face in the era of globalization. Here the target audience of the entrepreneurial university is industry and business world, and the cultivation of qualified manpower to do work in this area is directed to enter the entrepreneurial university of the field. In this study it has been revealed a entrepreneur model that can be applied in universities in the country. The proposed model consists of six themes and their sub-categories. These themes are: evaluation of campus facilities, academic and administrative management, government effect, financing, educational activities, industry cooperation (commercialization) Within the first 50 universities 2014 Index of Entrepreneurial and Innovative University announced by TUBITAK to the public is the population of this study. This index is determined by the method of sampling for 12 university officials and face to face interview was conducted to evaluate the applicability of the model with 12 lecturers having publications in the relevant field. It has been expressed that applicability of proposed third generation (entrepreneurial) university model has been shown to be applicable, but in our country, due to the legal, financial and administrative constraints entrepreneurial university model may not fully be implemented.

**Key Words:** Entrepreneurial University, Third Generation University, Multiversity, University-Industry Collaboration, Innovative University

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## INTRODUCTION

The constraints on universities to be more sensitive to the changing needs of the society are being constantly expressed, and at the basis of these calls underlie the transition of the society to the information based economy (Farsi and Talebi, 2009:11). It is not a realistic and reasonable policy in now when economic activities are becoming more information intensive to expect universities to avoid economic and social changes in their environment and the needs that these changes create (information based production, innovation, commercialization of information, etc.). Today, universities get into act within the open innovation system and are in contact with companies, public institutions and non-governmental organizations instead of being closed education and research institutions in universities, (Guenther and Wagner, 2007:26).

The universities which are the center of historical mission (education and research), scientific knowledge, production center of new ideas, the place of massive high education in the last century, have not been considered as a tool of economic development until recently (Shattock, 2005:6). Factors such as globalization, information revolution, differentiation of education, change of labor market' expectations about education, rapid increase of competition in educational institutions,

change of traditional university education and paradigm, fulfillment of expectations are forced universities on a structural basis to turn into entrepreneurial university (Oleksiyyenko, 2002). The continuing change in the world has forced higher education institutions to give up the "ivory tower" metaphor they once had (Colado, 2001). Universities have become more responsive to new scientific and technological demands by changing into more flexible vision to overcome the isolated perception from traditional, social environment and economy (Harloe and Perry, 2005:21).

Today's perceptive of the university is progressing to a structure that classical functions are not sufficient alone, keep up with the new economic order, more willful to transform knowledge into a commercial meta, more sensitive to market demands by cooperating with other stakeholders, and generating revenue out of public resources, (Özer, 2011:9). It was executed what kind of cooperation the entrepreneurial university can make with the state, the market and non-governmental organizations, and what the possible gains of the university can be as a consequence of the collaborations in this study.

As the public universities in Turkey are examined, it is seen that the almost all of the financing resources are received by the government. The financing of higher education in our country is mostly public support due to with



the decision about the removal of tuition fees taken by the Council of Ministers in 2012. On the other hand, the number of universities in our country especially in Istanbul, Ankara and Izmir, Konya, Kayseri, Gaziantep has almost doubled in the last decade with the slogan of opening a university in every city since 2006. As the increase in the number of students, the quota increase has come up and the public resources transferred to the universities have been limited despite to the masses in higher education. Therefore, the need for forming additional resources particularly for public universities has arisen. One of the things to be able to respond this need is to achieve a transition from university towards the entrepreneurial university. As stated above, the basic point of entrepreneurial university is to provide the information, technology and innovation obtained from educational and research activities for the industry in order to provide additional non-public funding to the university and in return to provide funding for further education and research. Entrepreneurial universities are considered an option for public universities whose resources are decreasing.

Entrepreneurial university is a new model that makes independent research by establishing research centers, research institutes, private companies in order to create resource on own and thus makes income, invests in new venture opportunities, recruits personnel and academicians, renews processes by

acquiring new research and project grants, engages in income-generating activities that makes income from it (Shattock, 2009a:26). Hereunder, the components of the entrepreneurial university can be listed as follows (Green, 2010:6):

- Providing consulting services and knowledge transfer
- Studying for commercialization of scientific knowledge
- Setting spin off and spin out
- Setting incubator centers
- Developing social entrepreneurship
- Contributing to regional development through production
- Providing distance learning opportunities
- Offering innovative educational opportunities (virtual education, short-term courses, continuous personal development, in-service training)
- Entrepreneurship training

### **PURPOSE of the STUDY**

The purpose of this study is to present the conceptual framework of the entrepreneurial university paradigm. Also it was aimed to design an entrepreneurial university model that can be adapted to Turkey based on the



literature and discuss the applicability of the model in accordance with the views of expert academic members about entrepreneurial university in the study. This study will offer a new perspective to higher education institutions, state bureaucracy and industry representatives on the basis of entrepreneurial university (Dönger, Özkartal and Sarıgöz, 2016-2017:41). Moreover, model of entrepreneurial university presented in this study provide guide for administrators of traditional university who want to transform entrepreneurial university and resource for the researchers and will contribute academically to the field and bring innovation to the studies conducted in this area. Lastly, this study is substantial from the point of view of proposing an entrepreneurial university model on the basis of theory and practice, unlike similar studies conducted in this issue.

## PROBLEM STATEMENT

The following problems were sought in accordance with the research purpose.

What is the entrepreneurial university model that can be adapted to Turkey and what are the views of the professors in this field about the applicability of the proposed model?

### Sub-Problems

Sub-problems oriented main problem are listed as follows:

1. What are the views of expert faculty members in this field on the applicability of the dimension of campus facilities in the entrepreneurial university model?
2. What are the opinions of expert faculty members in this field on the applicability of the dimension of administration in the entrepreneurial university model?
3. What are the opinions of expert faculty members in this field on the applicability of the dimension of state in the entrepreneurial university model?
4. What are the opinions of expert faculty members in this field on the applicability of the dimension of education in the entrepreneurial university model?
5. What are the opinions of expert faculty members in this field on the applicability of the dimension of financing in the entrepreneurial university model?
6. What are the opinions of expert faculty members in this field on the applicability of the dimension of cooperation with industry in the entrepreneurial university model?

## METHOD

This study is a descriptive and qualitative study in the survey model. The general survey model is a research approach purposed to describe a past or present situation as it exists and the event, individual and object are be-



ing investigated are attempted to be defined as within its own conditions (Karasar, 2014). The concept of entrepreneurial university has been put forward in all aspects in study and a model based on literature and can be applied in our country has been designed and the applicability of the model has been presented to evaluation of the experts of faculty members in this field. Therefore, it has been decided that the research model should be qualitative so that information collected by qualitative data collection methods such as document analysis and interviews will provide an in-depth review.

The applicability of the entrepreneurial university paradigm in Turkey and a modeling for the “Entrepreneurial University” were made based on the literature in the study. The basis of the purposed new model is grounded on the twenty applications of the entrepreneurial university that Clark (1998) put forward in his studies.

50 most innovative and innovative universities of Turkey in each year is determined with TUBITAK’s Entrepreneurial and Innovative University Index prepared for the first time in 2012. In the Entrepreneurial and Innovative

University Index, universities range 23 sub-indicators under the dimensions of scientific and technological research competence, the pool of intellectual property, cooperation and interaction, entrepreneurship and innovation culture and economic contribution and commercialization according to the indicators set out in the Entrepreneurial and Innovative University Index Indicator Set.

144 universities were assessed in 2014 and the first 50 universities that entered the Entrepreneurial and Innovative University Index were announced to public by TUBITAK. Universities to be interviewed were selected from the list of the first 50 universities that entered the Entrepreneurial and Innovative University Index in 2014 published by TUBITAK. Maximum diversity sampling technique was used by choosing participants from a total of 12 universities including 8 public universities and 4 foundation universities and 9 different cities and 11 different fields (see Table 1) in the study group. The aim in the maximum diversity sampling method is not to generalize to the world by enabling diversity, but to find out what kind of similarities exist among the diversity situations (Şimşek and Yıldırım, 2006:130).



**Table 1. Study Group For Qualitative Research**

Item no	University	Interviewees	Field of the study
1	TOBB University	Banu Aktalay	TTO Manager, Science and Technology Policies (Master)
2	Yıldız Teknik University	Prof. Dr. Osman Çakmak	Chemistry
3	Atılım University	Asst. Prof. Dr. Elif Kalaycı	Economy
4	Anadolu University	Prof. Dr. Yavuz Odabaşı	Marketing
5	Süleyman Demirel University	Asst. Prof. Dr Seher Derya Kula	Business Administration
6	K.Maraş Sütçü İmam University	Prof. Dr. Mustafa Taşluyan	Business Administration
7	MEF University	Prof. Dr. Erhan Erkut	Industrial Engineering
8	Mersin University	Asst. Prof. Dr Sezen Bozyiğit	International Trade and Logistics
9	Okan University	Asst. Prof. Dr. Mehmet Kabasakal	International Relations
10	Karadeniz Technical University	Asst. Prof. Dr. Oktay Yıldız	Food Engineering
11	Pamukkale University	Asst. Prof. Dr Engin Tan	Mechanical engineering
12	Niğde University	Assoc. Prof. Dr. Öner Yusuf Toraman	Mining Engineering

While the study group of the thesis is forming after the universities were determined, criterion sampling technique one of the purposeful sampling techniques was used among the instructors in these universities.

The criterion taken as the basis for determining the participants in this study is the choosing instructors who have done doctorate and / or master thesis studies in the areas “entrepreneurial university, university-industry

cooperation, commercialization of university researches, universities as a means of regional development” or instructors who have scientific publications in these fields and who are assigned administrative positions in technology transfer office and incubation center. The demographic information of a total of 12 participants, 11 faculty members and 1 Technology Transfer Office Manager are given in Table 2.



**Table 2. Demographic Characteristics of Participants**

Characteristics	N
Gender	
Female	4
Male	8
Age	
20-30	1
31-40	4
41-50	2
50+	5
Title	
Professor	4
Assoc.Prof.Dr	1
Asst.Prof.	6
TTO Manager	1
Service period in worked institution	
Years 1-10	4
10+	8
Administrative job	
Yes	7
No	5
Total number of participants:	12

A semi-structured interviewing approach comprising of standardized open-ended questions has been adopted in this study. A semi-structured interviewing is type of interview between structured and unstructured interviews. In semi-structured interview technique, the researcher prepares interview questions in advance but allows for the rearrangement and discussion of the questions formed by providing partial flexibility to the

people surveyed during the interview (Ekiz, 2007:44).

The process of development of the semi-structured interview form developed by the researcher is as follows: The theoretical basis is derived from the data obtained through the literature review about the subject field; the entrepreneurial university model that was prepared in this way was transformed into a semi-structured open-ended interview form by adapting the research problem and sub-problems. Model in interview form is divided six basic themes: campus facilities, management, government, education and training, finance and cooperation with the industry, and commercialization and also open-ended questions about that theme were prepared under each theme. There are twenty questions on the interview form, two of them under the campus facilities, four in the management, three in the government, three in the education and instruction, four in the financial dimension and four in the dimension of cooperation with sector and commercialization.

The data including the modeling part of the study were obtained by interview technique. Interview technique has some strong features such as flexibility, response rate, nonverbal behavior, control over interview environment, question sequence, instant response, confirmation of data source, completeness, in-depth knowledge compared to question-



naires used in quantitative research (Geçer and Özel, 2012:18).

The study group was contacted by telephone and e-mail and a meeting appointment was requested and the appropriate meeting time was set. All interviews were conducted in the participants' working room.

All of the interviews were performed face to face with the researcher and all the interviews were recorded with the voice recorder with the participants' consent and then it transferred to the computer environment by the researcher. The interviews were conducted took between 1 hour and 5 minutes and 2 hours and 12 minutes and 12 interviews taking 16 hours and 40 minutes in total. A brief presentation about the topic of study and the model designed for the entrepreneurial university of all participants were done before the interview. Moreover, interview questions were sent about designed model with the (six themes, sub-themes, and templates) to all participants' e-mail addresses fifteen days before the interviews.

Open coding method by performing content analysis was applied in order to evaluate the obtained data so that the research is a qualitative research and the data collection tool is composed of open-ended semi-structured interview questions.

## ENTREPRENEURIAL UNIVERSITY MODEL

Elements, components and sub-dimensions of the entrepreneurial university are extensively explained in the second part by examining the related literature. The entrepreneurial university model centered in the light of data obtained from the literature review and conducted interviews consist of six dimensions and their sub dimensions.

In this section, entrepreneurial university model and its sub-dimensions are discussed. The Entrepreneur University model consists of the following six dimensions:

1<sup>st</sup> Dimension: Evaluation of **campus facilities**

2<sup>nd</sup> Dimension: Entrepreneurial university **management**

3<sup>rd</sup> Dimension: Entrepreneurial university-**government** relationship

4<sup>th</sup> Dimension: **Education** and instruction activities in Entrepreneurial University

5<sup>th</sup> Dimension: **Financing** of the Entrepreneurial University

6<sup>th</sup> Dimension: Entrepreneurial university-**industry cooperation**



## Evaluation of Campus Facilities; Model and Evaluations

A response to the first sub-problem of the study under this title has been sought. The evaluation of the campus facilities in the model is divided into two main headings; transformation of campus facilities to gain and the ability to attract and retain brilliant students and qualified academicians on the basis of internationalization. The basis of starting point of entrepreneurial university is the ability to attract brilliant students and qualified academicians in their field. For example, when we look at universities such as Stanford, MIT, University of California, Princeton, Cambridge, Oxford, L'Université de Paris and Technische Universität Berlin in the USA, which are immediately come to mind when the entrepreneur university is called, we see that the students who prefer these universities are the most selected students of the world (most of which come from international markets and are usually scholarships), as well as academics working at these universities will be seen as the most respected academicians (star scientists) in their field. So what is the power that attracts both brilliant students and qualified academics to these universities? There are countless answers to this issue, but one of the main reasons is the rich campus environment the university enables with extraordinary and oriented social life.

Entrepreneurial universities provides rich campus environment for students, academics and the business community they collaborate with. Now, students who select higher education do not behave according to the criteria such as area, department, city, university type (public, foundation, private), post graduate employment and at the same time they are in the expectation of a campus environment offering a rich social environment for at least four years. Moreover, the student expects a social living environment enriched with sporting, artistic and cultural activities that can further evaluate the remaining time in a fun way apart from the educational activities. A participant expressed the present situation about this sub-dimension and the necessary things to do as follows:

*“When I look at university, there seem to be a lot of things missing toward students. The student is very weak in social issues. Social clubs are very weak. Everything is looking at the material power. There is a social clubs building, I did not see it as active. That is, there is need to be active, financially supported, student-oriented services be increased. ... I agree with the idea of increasing social facilities.” (K5)*

One of the main dynamics of the entrepreneurial university is the ability to have diversified sources of financing. Counseling services should also be enabled to represen-



tatives from the business world in addition to encouraging students and academicians to establish start-ups, spin offs and spin-outs, which provide additional revenue streams for the university. Intermediate units such as technology transfer offices, consultancy centers, accelerators, incubator centers serving in university campus should increase cooperation with the sector and open new business associations (Schulte, 2004:23).

Universities have to use the present financial resources and human resources at the maximum level in order to have the third income stream that is the public finance facilities according to Clark’s statement. Universities can increase additional funding resources by entering into cooperation with stakeholders such as industry, government and non-governmental organizations. Here, the key element is providing information, technology and innovation emerging from the conducted projects, R&D and educational activities in university for stakeholders and enabling university, academicians, students, the government, the sector and the society in the broadest sense to benefit from it. For achieve this and provide funding, the prior condition is necessary for the university is to have sufficient infrastructure facilities, technical and physical equipment and intellectual capital. In fact, one participant:

*“I emphasize the idea that university does not satisfy with the budget given by the government only, in the sense that is an example to its own student ... earning income in different fields and establishment of the necessary infrastructure in terms of the creation of own capacity or physical opportunity” (K12)*

Gaining income of universities using the campus facilities depends on the facilities of the university. In other words, having the third income stream is directly related to the infrastructure, academic staff and number of faculties, departments, institutes and their types in the university. For example, an interviewer explains this situation as follows:

*“We have distance learning and secondary education as Business Administration department with the team consists of 18 people. Undergraduate and graduate level ... In this sense, we are entrepreneurs as department, it is good to be applied by everyone. However, our advantage is that the business department and the courses to be opened are very popular. We can enter every field and we have human resources, management organization, financing, marketing so we have possibilities for various courses and seminars. I believe that it is necessary to use it exceedingly.”*

The university has to response the challenges and constraints of internationalization;, presenting standard programs and course contents with processes such as Bologna, Lis-



bon Process and forming European Higher Education Area, using technology in research activities, presenting innovative education materials (Rinne and Koivula, 2005:13) such as flipped classroom (course at home homework at school model), giving English education can be listed as solution. At a foundation university, the situation can be summarized as follows:

*“We are one of the universities approve most students from abroad and apart from this there are many students who came to us with different cooperation. Some of them are students from due to the cooperation between the holding behind university and Kazakhstan. There are projects and associations supported by the foundation universities due to the external affairs of Turkey and students came from there. ... good income is gaining from all of them” (K2)*

### **Management Dimension; Model and Evaluations**

In their strategic plans where they prepare events for the purpose of entrepreneurship, entrepreneurial universities blatantly state mission and vision documents; an entrepreneurial culture within the entire university is aimed with the pioneering of a leader. The theme of management is classified into five subheadings in the model: The effect of leaders in transformation, the process of strategic planning, the ability to form entrepreneurial

culture in the institution, lateral organization structure and executive autonomy.

Administrator should search for the ways of long term and sustainable fund sources instead of decreasing public resources and possess additional financial resources to improve the quality of education and research in the future. Wissema (2009:146) argues that today university administration is not only perceived as a bureaucratic issue and operations; a university executive must be a good CEO in his/her abilities, a good CFO in enriching finances and utilizing the existing finances efficiently, a good CTO in following the information and development on education and research operations and using them optimum within the university. For example in Finland it has been discussed that universities should not be only managed by academicians; managers of business world should be included in the administration for the purposes of improving efficiency, utilizing the cash resources and intellectual capital correctly, hiring qualified staff (executive and academic), and imposing the entrepreneurial spirit on students (Williams and Kitaev, 2005:8).

In the meetings it was observed that a vice rector was held responsible for cooperation's with the sector, commercializing the information and technology that results from education and research activities, TTO, incubation center, and entrepreneurship; the planning,



execution, conclusion, monitoring and control of all entrepreneurial activities were carried out by the supervision of a vice rector. A participant, for instance, describes this situation as follows:

*“Sure, an attentive vice vector, as we have in our office in the leadership, he is the vice rector responsible for R&D and we work together. All workshop activities and some movements in industry take place with his guidance. ... Here the events targeted at entrepreneurship takes place at the level of vice rector. Administration appears to be very supportive in matters such as entrepreneurship; I think that contributes a lot.” (K5)*

Participants state that they are supported by the management and do not confront any obstacles when they try to initiate an entrepreneurial activity. A participant for instance states:

*“When people want to conduct researches and utilize project funds, they may not able to do it because they don't know how to do it. I think administration should take the role of guide and leader in this case. ... The effect and contribution of leader is irrefutable. You see that sphere of influence for rectors are very large and that might be stemmed from the rigid hierarchy within the university. Therefore if the rector wishes, conferences and seminars could be arranged and guidance and direction can be done.” (K6)*

Most participants interviewed revealed that strategic planning is of paramount importance for entrepreneurial university, however, strategic plans were not that functional in terms of application and mostly prepared due to the legal obligations. A participant refers to this as follows:

*“We had some duties in strategy planning. And it was a very successful plan. We went down as far as students. Did we get to all the parties? No. Surely a larger study is required in terms of families. We only made connections with our closed circles among ourselves. Although not sufficient, I think we carried out a good strategic planning with our staff and students. If we had larger participation, if we had made targeted plans after the facts were revealed and if there were controls afterwards, more accurate results could have been obtained... In strategic plans of entrepreneurship, the bare statement of the institution only is not adequate, I believe other parties should also involve in the planning process.” (K12).*

It was observed that university administration could not direct the students and academicians towards entrepreneurial activities adequately, but in some special occasions they contributed to the illustration of entrepreneurial manner of students and academicians with individual efforts. In the words of a participant:



*“I’m talking about the aspect of vice rector, he explains his goals and desired event organizations. That makes us feel free, we know that if a problem occurs it can be handled, but doesn’t inject creativity. Ideas are our own products. We refer to him when we face a problem or have setbacks. We go to him when we demand his initiative. Same goes for the dean. Dean is asking us what they can do about entrepreneurship? He proposes bringing lecturers, playing theaters, conducting brainstorming, organizing workshops and meetings. We apply some of his outputs and leave some unapplied. ... All in all, the impact of executives on the formation of entrepreneurial culture inside the institution is undeniable.” (K9)*

In literature, it is emphasized that the acquisition of entrepreneurial culture on all parties is at the hands of academic and administrative staff (Rinne and Koivula, 2009:4). Yet, a participant argues that the government poses an obstacle on the facilitation of entrepreneurial culture both by legal regulations and funding finances:

*“The government doesn’t show the alternative ways of entering university. They don’t illustrate the other possible frames. Then what happens? The bureaucratic mindset, centralist, anti-democratic structure gets stuck in the transition to entrepreneurial university...*

*It tries to change us later on. You’re trying to change an existing culture but those who are trying to change does not have that targeted cultural qualities... Unless the entrepreneurial spirit is present in the government in a real sense, why would the university change itself then? It would simply maintain the status quo. The finances are entering anyways.” (K11).*

It is foreseen that the new administration model, especially in management aspects, is turning from colleague administration into board of trustee type structure consisting of people from academic environment, business world, civic society organizations and local administration agents. One of the participants explain this transition in these words:

*“Maybe it’s not possible to change the organizational model right away; it’s too hard because there is YÖK, presidential appointments and etc. There are too many administrative discussions, I won’t even mention that. In my research, there were continuous attributions to HEC (Higher Education Council) and the system. ... I think this organization model should evolve. ..In my opinion, a change of system and regeneration in process is possible, administrative regulations can be altered.” (K6)*



## Governmental Dimension; Model and Evaluations

Examining the literature on entrepreneurial university, the government has the responsibilities of coordination, mediation for connecting university and other institutions with transparency and commercializing information and technology by bringing together university and industrial sectors. For instance, in the famous triangle of Clark (1998), the government stays on top of the triangle and is responsible for the coordination between the two institutions underneath (university and industry). Similarly, one of the circles in the Triple Spiral Model of Etzkowitz belongs to the government. In the advised model of this study, the theme of government is classified into three subheadings (Etzkowitz, 2003:26). According to this, the government is projected to make legal regulations to facilitate and improve successful university-industry collaborations, design intermediary institutions to reinforce coordination between parties and provide funds to projects and R&D studies.

Participants, in general, agree that the government is taking considerable steps towards government-sector cooperation and the government is doing a better job than before but still far from the expectations. In the interviews made, suggestions such as increasing circulation capital revenues, reducing/removing taxes from circulation capital, making

regulations about patent and license revenues and reducing the lecture hours of academicians that involve in the R&D studies and projects were put forward. For example, a participant stated:

*“Partial commercialization and entrepreneurship is now possible for us. There is the case where the patent of the academician’s product can be gained in partnership with the university. That’s how it is supposed to be since things are done with the opportunities of university. To excite people to find new things, that organization should be designed so as to benefit itself as well. I find the developments quite positive. It’s still a little bit slow. The government is late to deliver the possibilities to academicians compared to corporations. The government should be more active in terms of support.” (K12)*

The existing traditional, conservative culture of university should evolve to entrepreneurial culture that promotes innovation and creativity; a change of mindset should take place and that would only be possible with government’s encouragement and support to such activities and bring together the two sides (university-industry) with various mechanisms.

A participant who believes that universities cannot become entrepreneurial with the existing valid YÖK legislation says:



*“There is the obvious obstacle of autonomy before the succession of being third Generation University. Administrative autonomy, you’re both dependent on HEC (Higher Education Council) and board of trustees. What does a third generation university do? It produces firms, how could you make it in spin out? ... For that you have to found a company. We did found a company. HEC (Higher Education Council) responded to this saying “you can’t create a firm, a firm is a commercial institution. University cannot produce firms.” They made us close it down. We were forced to do it through a foundation, we located it as the commercial institution within the foundation, however the issue here is foundation and university are two separate entities. The foundation might assert “I’m not giving this capital to you” to university. The foundation doesn’t have to let university use all of its sources. Then the university is the victim here. University can’t get any money from that operation. .. In Turkey, you claim to build a third generation university but HEC (Higher Education Council) arrives at your door and prevents you from being partner to firms. .. Existing legislation is one of the obstructions ahead of third generation university.” (K4)*

Most of the participants thought that regulations and laws were the obstacles of entrepreneurship and HEC (Higher Education Council) was leading the way for that matter. Participants expressed that HEC (Higher

Education Council) , in its current structure, was limiting creativity, entrepreneurship and innovation; academicians aiming to develop patent and license, cooperate with the market and conduct contractual research were not supported sufficiently; serious amount of tax and circulation capital cuts were made over their projects and R&D studies and entrepreneurial activities should be utilized in academic advances.

According to a participant whom believed that entrepreneurial activates within the university were not supported adequately while private sector with its various public institutions (KOSGEB, TÜBİTAK, Ministry of Development, Ministry of Science, Industry and Technology etc.) were encouraged more:

*“I’m checking the grants towards private sector, let me give you a simple example. Government claims to grant 30 thousand liras for each student in a class consisting of 30 people. So, I am facing a team that can get the grant at the amount of 900 thousand liras for 30 people. Yet, the education system that claims to give them 900 thousand liras has spent ridiculous prices so far. The total amount I got until now is 3 thousand liras. Think about it, the education that was supposed to cost 900 thousand liras is granted 3 thousand liras, how could you be confident about the quality of education. I get 3 thousand liras as a professor.” (K12)*



## Educational Dimension; Model and Evaluations

One of the most important steps in the transition from traditional universities to entrepreneurial universities is the change and transformation needed in the dimension of education and teaching. In this context, along with the undergraduate, graduate and post-graduate education provided in university, special content service education courses, particularly designed education seminars, distance education and the development of reformist, innovative curriculums under the life-long education theme and new departments in accordance with the expectations of the sector, mutual post-graduate educations in partnership with the industry and scientific thesis studies in compliance with the needs and expectations of the sector in postgraduate level can be evaluated.

Entrepreneurial university aims to perform educational and research activities in multi-disciplinary fields. Information production modes that were first suggested by Gibbons symbolizes a radical change in educational and research approaches of university. Gibbons et. al (1994) emphasize that traditional Humboldt type research operation is based on single discipline researches (Mode 1) but factors such as rapid change and development in the information and communication technol-

ogies, globalization, more intimate cooperation with the market, rising demand for high information and technology based products and services and innovation requires interdisciplinary studies (Mode 2).

This type of interdisciplinary studies requires the demolition of single discipline rigid hierarchy units (faculty, department) arising from Humboldt type university organization and facilitation of inter-departmental and inter-unit transmittance. Indeed, according to a participant:

*“Definitely an engineer and a designer or a manager should come together to create something. Maybe a mechanical engineer and a civil engineer can get together to develop objects. They have to develop new concepts for emerging construction materials. Therefore, I think the destruction of inter-disciplinary walls and formation of lateral hierarchy would stimulate entrepreneurship.” (K4)*

One of the sub-dimensions of the suggested model is the education of entrepreneurship towards students in undergraduate and graduate level. In this courses, the culture of entrepreneurship should be imposed to students especially those studying in science, engineering and medical faculties; awareness in the field of management to help them start their own business after graduation should be raised (Gibbs, 2007:10).



A participant attending entrepreneurship courses describes the students' approach to the education as follows:

*"I lecture in entrepreneurship course sand they came to class for grades. Should I start a business or not? They are not taking this too seriously. They might earn money but they don't care about it... Additionally, the student doesn't know the needs of the sector. One should develop product or service that can address to the needs. Then the courses become just useful for grades. ... I can't say that entrepreneurship course has given the desired impact as of now."* (K9)

Doctorate-level trainings create synergy for new partnerships between sector and the university. The trend in the doctorate degree in whole world is shifting towards this method. For instance in countries such as Norway, Denmark, Sweeden, Britain industrial doctorate programmers are being formed and these programmers are highly demanded. The starting point of this programmers is that; The student begins the doctorate education with the sponsorship of the company, the subject of graduation thesis is determined together with the sector in accordance with a definite physical field and a research towards the solutions in this field at the doctorate level is conducted (Garcia-Quevedo, et. al., 2011: 11). These researches are usually based on developing new

products or processes and innovation centered manufacturing.

In the interviews, a participant states his post-graduate education and thesis topics related to this sub-dimension as follows:

*"That's how I think about result-oriented post-graduate thesis for the solution of sector's problems: For instance, a different title can be brought up on this; industry doctorate degree. People from engineering and economics and administrative sciences may gather together. Inter-disciplinary studies might take place here in my opinion. Why shouldn't a professor in engineering carry out a thesis together with an economics professor? In or field, many thesis are prepared towards the problems of SMEs, finance searches and new accounting system applications. Remarkable majority of these studies can be applied in implementation."* (K6)

### **Financing Dimension; Model and Evaluations**

Investigating the definitions of entrepreneurial university in the literature, the concepts of creating own finance resources and having own capital are prominent. Because the departure point of entrepreneurial university is to find finance resources for education and research independent from public sources, and having financial autonomy in utilizing these resources. Decrease in traditional public finances, rise



in the costs of education and research and internationalization has given rise to competition in higher education, increasing demands of students on quality education, the concern of being in higher ranking on various institutions' lists (QS World University Ranking, The Times Higher Education World University Rankings, The Academic Ranking of World Universities-ARWU, URAP - University Ranking by Academic Performance), the pressure of quality control and accreditation institutions, higher influence of markets on university (Doane and Pusser, 2005:7).

In this part of the model, it is advised that the university should give incentives to public and foundation universities and make legal arrangements to attract foreign students. YÖK should also take initiatives and introduce Turkish higher education institutions abroad by ways of seminars, conferences and so on. The last data of HEC (Higher Education Council) shows that the number of foreign national students studying in Turkey is around 70 thousands.

In the interviews, all of the participants emphasized the importance of attracting foreigner students from the global market and expressed that internationalization will improve both country's and university's economy. A participant went on to say:

*"I think especially Anatolian universities remain oblivion in terms of preference because*

*of their geographical obstacles. ... Therefore the dimension of internationalization is important in an environment with competition where universities build multiple campuses and search for reaching every student. ... I would like to see Turkey getting better on this matter."*(K6)

Especially some of the education programs on the levels of undergraduate, graduate and doctorate should be conducted in distance learning. Public and foundation universities providing master programs with or without thesis and online master programs gain significant revenues. A participant states:

*"Here, vocational high school education is completely based on distance learning. Anything you can think of; medical representation, pharmacy technician education, marketing has distance learning units. These are two-year degrees but university also has master programmers. It was founded in 2008 and has various distance learning programmers on Social and Physical Sciences Institution. These attract a lot of attention and as far as I know it brings a remarkable amount of capital to both university and professors. ... I believe this kind of educational programs should be advanced."* (K1)

In the interviews, the idea of related sector in our country should fund the researches of university was embraced. It was found that there were some expectations from both gov-



ernment and university institutionally. For instance, a participant mentioned:

*“Their involvement in the subjects that could be patented is surely more useful for the nation. Not only the academic career, but we should engage in studies in which findings can be commercialized. To this end, the office of technology has started directing. The foundation of Technopark will provide the opportunities of starting a business, commercialization and working together with the firms to professors. That lays the foundation of studies. ... It is beneficial to bring together different disciplines and different universities in guided projects. In fact, instead of little and self-directed projects, we need to focus on larger projects by combining our power. The government is already trying to open doors to professors through institutions for medium and large scale projects and that’s how it’s supposed to be.” (K5).*

### **Cooperation with the Sector; Model and Evaluations**

Information, technology and innovation have started to be the core of production systems of our time (Mora and Vieira, 2009). Computational edge of countries and companies requires intense informative technology and innovation, and that largely takes place in universities. Thus, an economy based on information, technology and innovation cannot be reached without the help of universities.

University should convey in which fields it can run projects for the purpose of gaining incomes with contractual researches to related sectors through a website designed by TTO, electronic mail, introduction flyers, booklet, posters and etc. Also TTO’s should introduce the university to public and companies operating in the region through various project markets, seminars, conferences, exhibitions and so on.

A participant similarly states that contractual research can be run by the guidance of TTO’s in this matter:

*“Their involvement in the subjects that could be patented is surely more useful for the nation. Not only the academic career, but we should engage in studies in which findings can be commercialized. To this end, the office of technology has started directing. The foundation of Technopark will provide the opportunities of starting a business, commercialization and working together with the firms to professors. That lays the foundation of studies. ... Universities should involve in large projects along with industry, otherwise academic studies remain in academy, thesis or present the thesis to science as publication but doesn’t contribute to the society sufficiently.” (K5)*

In fact academicians themselves agree that through contractual researches university, academy and in general society will get ben-



efits and this kind of cooperation's should be supported by government bureaucracy and university administrations. Considering the fact that researches at the field of science and engineering is now being conducted more for the business world rather than for the drive of curiosity and research trend has evolved in this manner, researchers in our country are expected to accept and internalize this change. A participant, for example:

*“Here, you help the sector at first hand. Actually as academy we contribute to the well-being of society that is much desired and longed for. I personally wish there were more of these researches. What does the connection with the sector provide? Being together with the professors inside the sector or in cooperation with the sector, learning how to apply theories and comparing the states... Result-oriented contract is indeed applicable and has positive outcomes. That is the real physical result, a tangible product or service. The real phenomenon that produces for the solution might be related to the process, I wish there was more.” (K11)*

For the universities not containing TTOs, these interfaces are advised to reinforce cooperation with the industry. For example, in 2014, TÜBİTAK gave support to 14 different universities at the total amount of nearly 14 million liras under the concept of Supporting Technology Transfer Offices. In the suggest-

ed model, apart from TÜBİTAK, Ministry of Development, Ministry of Science Industry and Technology, other related ministries, and local administrations are predicted to support TTOs. A participant emphasizes the public support as follows:

*“You plan your teaching hours according to it, you are in cooperation with the government but as a consequence even if you organize your sub-structure properly, an interface must be involved there. Activities have to facilitate works, both coordination and co-operation must be provided and activities must be monitored. Now, we got support from TÜBİTAK this year as TTO and then we won also 1513 support. What this brings to us? The entrepreneurial potential of our university is increasing as TTO structure.” (K10)*

As we look at applications in the world about the establishment phase of TTOs, it is generally assumed that these interfaces are usually installed by the private sector and that the operating costs (personnel costs, transportation, subsistence and accommodation costs, tool, equipment, software, service procurement) are generally supplied by companies take service from these units. For example, R & D and project studies, private companies requesting contract research through TTO have to transfer a certain percentage of the assumed funds for research (usually 5-10%) to the TTO unit. Likewise, spin off and spin



out companies that are incubated in the TTO and are in the stage of corporation transfer a certain percentage of their annual income to the TTO. That is, as the entrepreneurial ideas that TTO incubate start to commercialize; spin off, spin out companies receive profit as provision of rent.

## CONCLUSION

In the first and second section of this study, the concept of entrepreneurial university, which has been frequently come up in our country since the last few years in the higher education community has been put forward in all its aspects. The reasons for the transformation to the entrepreneurial university are explained and the internal and external factors affecting the universities towards change are emphasized in the first part. The definition of entrepreneurial university, developmental stages, financing with administrative and academic dimension, university-industry cooperation via commercialization of university researches in the process of transformation to entrepreneurial university were discussed in the second part of the study. An entrepreneurial university model that can be implemented in our country based on the literature is presented in the fourth part of the study. The model comprises of six sub-dimensions and sub-dimensions. It is suggested that traditional universities should progress to a new structure based on these dimensions

in the transformation towards entrepreneurial university. The prepared model is introduced to twelve instructors who are expert in field and according to evaluations; the instructors who are interviewed believe that the model is applicable.

The dimensions of the proposed model and the participant's views on the applicability of the model are as follows:

**Evaluation of Campus Facilities:** Universities have needed additional funding resources besides traditional public funding since the last thirty years. Although support for higher education institutions by the government is increasing, universities need additional non-public financing support due to massification of higher education and the number of university education areas is increasing day by day.

### Management Dimension:

The university administration should provide open the campus to all parts of the society by triggering entrepreneurial spirit in all of the stakeholders. The university administration should provide commercialize the research activities carried out within the university by communicating with the companies operating in regional, national and international markets or provide to realize the R&D activities towards the expectations of sector.



A substantial aspect of the model is the forming of an entrepreneurial culture in the institution and cultivating and passing on by all stakeholders. Participants in the interviews believe that the creation of entrepreneurial activities and the channeling of students and academics towards it can only be achieved by the support and guidance of management unit in the campus.

#### **Governmental Dimension:**

As successful university-industry collaborations, entrepreneurial universities, academics and students are examined, it is seen that the government supports such collaborations and initiative activities.

Participants in the interviews expect government to make some improvements towards academicians in entrepreneurial activities besides the task of coordination and orientation.

#### **Education Dimension:**

In the proposed entrepreneurial university model, it is foreseen that the education and research should be rearranged so as to recommend interdisciplinary education and research. It is necessary for the administration to bring together academicians who study in close areas to each other in various ways, to award researchers who conduct interdisciplinary research, and to use some inspirer tools for further studies.

Participants in the interviews under the education theme emphasized that the interdisciplinary research should be the basic mission of the university and that management should take steps to provide and cooperate towards this goal and the graduate theses carried out especially in the graduate school of natural and applied sciences and engineering faculties should be in a result and application oriented manner that will respond the sector expectations and entrepreneurship courses should be must course.

#### **Dimension of Financing and Cooperation With Sector:**

Universities are building new funding sources by selling the information and technology obtained from R & D studies and conducted projects to companies or government operating in the relevant field and evaluating R & D demands with application-oriented result-oriented contracts. The purpose is to create added value by converting the information, technology, license and patents generated in the university to good and service and in return, have resources that are regarded as third income revenue. Entrepreneurial universities are raising their income sources to gain additional income in several ways (spin off - spin out companies, patents and licensees, contract research, HIE courses, online training, consultancy services, etc.).



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## TÜRKİYE'DE GİRİŞİMCİ ÜNİVERSİTENİN OLUŞTURULMASINA İLİŞKİN BİR MODEL ÖNERİSİ VE UYGULANABİLİRLİĞİNİN DEĞERLENDİRİLMESİ

**Öz: Giriş: Amaç:** Bu çalışmada yükseköğretimin yeni bir yapılanması girişimci üniversite kavramı üzerinde durulmuştur. Girişimci üniversite, teknoloji transfer ofisleri, kuluçka merkezleri üniversite temelli teknoparklar yoluyla teknolojinin ve bilimsel bilginin akademiden endüstri sektörüne doğrudan aktarımını sağlayan ve girişimcilik eğitimi ile de endüstri sektörüyle dolaylı bağlantılar kuran çok katmanlı bir yapıdır. Girişimci üniversite, geleneksel üç rolünü -eğitim, araştırma ve topluma hizmet- yeni bir yaklaşımla sürdürür. Bu şu anlama gelmektedir, eğitim ve araştırma yapmanın yanı sıra kurumsal olarak girişimci üniversite, teknoloji transfer merkezleri, araştırmaya dayalı patent ve lisans hakları elde eder. **Önem:** Bu çalışmada ortaya konan girişimci üniversite modelinin girişimci üniversiteye dönüşmek isteyen geleneksel üniversite yöneticileri için rehber, araştırmacılar için bir kaynak niteliğinde olup kuramsal olarak alana katkı sağlayacağı ve bu alanda yapılan çalışmalara bir yenilik getireceği düşünülmektedir. Son olarak bu çalışma, bu konuda yapılan benzer çalışmalardan farklı olarak kuram ve uygulama temelinde girişimci üniversite modeli önermesi açısından da önemlidir. **Problem Cümlesi:** Türkiye'ye uyarlanabilecek girişimci üniversite modeli nedir ve önerilen modelin uygulanabilirliği konusunda bu alanda uzman öğretim üyelerinin görüşleri nelerdir? **Yöntem:** Bu araştırma, tarama modelinde betimsel ve nitel bir araştırmadır. Tarama modeli, geçmişte ya da halen var olan bir durumu, var olduğu şekliyle betimlemeyi amaçlayan araştırma yaklaşımı olup araştırmaya konu olan olay birey ya da nesne, kendi koşulları içinde var olduğu gibi tanımlanmaya çalışılır (Karasar, 2014). Araştırmada girişimci üniversite kavramı tüm yönleriyle ortaya konarak literatüre dayalı, ülkemizde uygulanabilecek bir model tasarlanmış ve modelin uygulanabilirliği alanda uzman öğretim üyelerinin değerlendirmesine sunulmuştur. Dolayısıyla doküman analizi ve görüşme gibi nitel veri toplama yöntemleriyle toplanacak bilgilerin konunun derinlemesine inceleme olanağı sağlayacağı düşüncesiyle araştırma modelinin nitel olması gerektiğine karar verilmiştir. Araştırma iki kısımdan oluşmaktadır. Birinci kısımda okuyucuya girişimci üniversite ile ilgili kavramsal çerçeve sunulmaktadır. Girişimci üniversite paradigmasının tanımı, parametreleri, ilkeleri ile üniversite-sanayi işbirliği, üniversite araştırmalarının ticarileşmesi vb. alt alanlarda ayrıntılı bilgiler verilmiştir. Araştırma ile ilgili yerli ve yabancı kaynaklara üniversite kütüphaneleri ve internet aracılığı ile ulaşılmıştır. Araştırmada verilerin toplanması amacıyla önce alan yazın taraması yapılmış, konuyla ilgili



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yayın ve kaynaklar toplanmıştır. Çalışmanın birinci kısmında dünyadaki “Girişimci Üniversite” konsepti literatür taraması yapılarak ortaya konmuştur. Türkiye’de Girişimci Üniversitenin Oluşturulmasına İlişkin Bir Model Önerisi ve Uygulanabilirliğinin Değerlendirilmesi” başlıklı bu çalışmada gelişmiş ülkelerde özellikle son otuz yıldan bu yana sıkça gündemde olan ve birçok ülkenin yükseköğretim sistemlerinin de girişimci üniversiteye doğru evrildiği günümüzde bu yeni paradigmanın tüm boyutları ortaya konulmaya çalışılmıştır. Literatüre dayanarak ortaya konulan model altı temadan ve bunların alt boyutlarından oluşmaktadır. Tüm temalar ve alt boyutların eşgüdümle harekete geçirilmesi ve paydaşlar arasında koordinasyon sağlanması durumunda geleneksel üniversitenin girişimci üniversiteye doğru dönüşebileceği düşünülmektedir. Etzkowitz ve Clark’ın çalışmalarında da vurgulandığı üzere girişimci üniversite modeli ancak devletin, üniversitenin ve sanayinin desteği ile bu kurumlar arasında kurulacak eşgüdüm ve irtibatla sağlanabilir. Girişimci üniversite, bilimsel araştırmalardan elde edilen sonuçları direk mal ve hizmete çevirerek karşılığında maddi kazanç sağlar ve böylelikle hem kendine ve hem içinde bulunduğu topluma hizmet eder. Aynı şekilde girişimci üniversite, hızla değişen işletme dünyasına bir cevap olarak, iş dünyasının küresel çağda karşılaştığı git gide artan karmaşık sorunlara çözümler bulabilecek niteliklere sahip mezunlar yetiştiren üniversitelerdir. Burada girişimci üniversitenin hedef kitlesi sanayi sektörü ve işletme dünyasıdır. Bu çalışmada, ülkemize uygulanabilecek bir girişimci üniversite modeli ortaya konmuştur. Önerilen model, alt boyutları bulunan yerleşke olanaklarının değerlendirilmesi, akademik ve idari yönetim, devlet boyutu, finansman boyutu, eğitim-öğretim faaliyetleri, sektörle işbirliği (ticarileşme) gibi altı temadan oluşmaktadır. TÜBİTAK’ın 2014 Girişimci ve Yenilikçi Üniversite Endeksi’ne giren ilk 50 üniversite bu çalışmanın evrenini oluşturmaktadır. Bu endeksten amaçlı örnekleme yöntemiyle belirlenen 12 üniversitede görevli ve ilgili alanda yayınları bulunan 12 öğretim üyesi ile modelin uygulanabilirliğini değerlendirmek amacıyla yüzyüze görüşmeler yapılmıştır. Yapılan değerlendirmelerde önerilen girişimci üniversite modelin uygulanabilir olduğu görülmüş, ancak ülkemizde yasal, mali, idari kısıtlamalar nedeniyle girişimci üniversite modelinin tam olarak uygulanamayacağı ifade edilmiştir. **Sonuç:** Bu araştırmanın birinci ve ikinci bölümünde ülkemizde son birkaç yıldan bu yana yükseköğretim camiasında sıkça gündeme getirilen girişimci üniversite kavramı tüm yönleriyle ortaya konulmuştur. Birinci bölümde girişimci üniversiteye doğru dönüşümün gerekçeleri açıklanarak değişim yönünde üniversitelere etki eden iç ve dış etmenler üzerinde durulmuştur. Çalışmanın ikinci bölümünde girişimci üniversitenin tanımı, gelişim evreleri, idari ve akademik boyutu ile finansmanı, girişimci üniversiteye geçiş süreciyle üniversite araştırmalarını ticarileşmesi suretiyle üniversite-sanayi işbirliği gibi konular



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ele alınmıştır. Çalışmanın dördüncü bölümünde ise literatüre dayanarak ülkemizde uygulanabilecek girişimci üniversite modeli ortaya konmuştur. Model altı temadan ve alt boyutlardan oluşmaktadır. Geleneksel üniversitelerin girişimci üniversiteye doğru dönüşümünde bu boyutları temele alarak yeni bir yapılanmaya gitmeleri önerilmektedir. Hazırlanan model alanında uzman on iki öğretim üyesinin görüşüne sunulmuş ve yapılan değerlendirmelerde görüşülen öğretim üyeleri modelin “uygulanabilir” olduğuna inanmaktadır.

**Anahtar Kelimeler:** Girişimci Üniversite, Üçüncü Kuşak Üniversite, Multiversite, Üniversite-Sanayi İşbirliği, İnovatif Üniversite

## THE IMPACT OF CULTURE ON ETHICAL DECISION-MAKING: A STUDY ON ACCOUNTING STUDENTS IN TURKEY, UNITED KINGDOM AND IRAN <sup>1</sup>

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**Abstract:** The purpose of this study is to examine the ethical decision making differences between cultures in an international context. For this purpose a quantitative study was conducted in Turkey, England and Iran on university level accounting students. The cultural dimensions of Hofstede is established as the cultural framework of the study. In this context it is hypothesised that there is a relationship between cultural dimensions of individuals and an their ethical decision making tendency. It is also hypothesised that between nationalities there is a difference in ethical decision making tendency. By revealing the relationship between culture and ethical decision making in accounting field with a cross-cultural research in 3 countries, the study has original work qualities in Turkey. Study was conducted that on 3 countries. The data was gathered with face to face surveys in Turkey and Iran. Data from English students was gathered via e-mail. In the data collecting phase a survey was conducted on 154 English students, 202 Turkish students, 185 Iranian students and 57 students from various nations. In accordance with the purpose the gathered data is tested by factor analysis, correlation analysis and anova analysis via SPSS program. The findings reveal that there is a partial relationship between cultural dimensions and ethical decision making tendency. Findings also reveal that ethical decision making tendency partially differs from nation to nation.

**Key Words:** Accounting, Ethical Decision Making, Culture, Cross Cultural Study

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## INTRODUCTION

To this day ethical decision-making of individuals carry importance in many fields. In organizations decision-making tendency is researched from many perspectives to identify its antecedents. However because there is too many factors that influence ethical decision-making tendency it is not easy to determine and reveal the causes behind these variables. Especially in accounting field, with regards to standardization of accounting practice, in spite of all harmonization efforts, the desired level has not been reached. Especially with regards to ethical decision-making, there isn't a standardization in accounting field. This is because there are many factors that influence ethical decision-making tendency, which has an important place in social life. Ethical perception and ethical decision-making tendency of individuals can vary according to many factors such as individual characteristics, the society they are in, and the education they receive. Ethical decision-making is one of the important issues of social cultural and economic life. In particular, ethical decision-making is crucial in terms of the decision makers in the financial segments of businesses. Unethical decision made in finance causes significant damages to organizations as well as governments. In this context, in this study it is tried to determine the ethical decision making of university students who may be in the decision-making position in accounting-

finance field in the future, considering the differences of the cultures they are in.

## THEORITICAL FRAMEWORK

Reviewing the literature it can be seen that, in cross-cultural researches examining ethical decision-making in accounting field in a cultural context, reaching accounting students as a sample is common (Goodwin and Goodwin, 1999: 267; Salter, 2001: 37; Dellaportas, 2004: 48; Dunn, 2006: 116; Ho, 2011: 294). In this context, in a survey conducted on business students in Malaysia and New Zealand, Goodwin and Goodwin (1999: 267) reveal that ethnic background and nationality influence ethical scenarios. Also similarly, on a study conducted on students, Salter et al. (2001: 37) found that American students are more sensitive to deception than English students. Dellaportas (2004: 48) conducted a survey on accounting students in Australia and Malaysia and found that culture has no impact on ethical dilemmas and moral judgments. Dunn (2006: 116) conducted a survey in Canada and China. As a result of the study is revealed that situations perceived as unethical and inappropriate by Canadians are perceived as appropriate and ethical by Chinese students. Dunn (2006: 116) also notes that social desirability effect is a frequently encountered problem in cross-cultural ethical studies. Ho and Lin (2011: 294) reveal differences in undergraduate and graduate



accounting students in America and Taiwan with regards to ethical decision-making. The research reveals that are differences in ethical awareness, ethical development and ethical intention among these two groups of students with different cultures.

The cultural dimensions of Hofstede is established as the cultural framework of the study. Hofstede has significant contributions in the field of cultural differentiation. Hofstede (1984: 81) claims that a management practice or philosophy which is suitable for a culture can be unsuitable for another culture. Hofstede (1984: 86-98) reveals the cultural differences and impact of these differences in his study conducted on 50 countries. In his improved research Hofstede (2011: 8) specifies six cultural dimensions which are power distance, uncertainty avoidance, individualism/collectivism, masculinity/femininity, long/short term orientation, indulgence/restraint. This study measures the dimensions of power distance, uncertainty avoidance, individualism/collectivism, masculinity/femininity, long/short term orientation.

In this context the CVSCALE which is generated to measure the cultural values on an individual level is used in the study. Yoo et. al. (2011: 193) claims that the culture scale of Hogstede is not psychometrically suitable in individual level studies and generates the CVSCALE with the framework of Hofstede's

cultural dimensions with the purpose of filling this gap.

In order to measure ethical decision-making, the survey and the case scenario taken from American Accounting Association which is used by Roxas and Stoneback (1997: 513-514) in their study which they evaluate the ethical decision-making in various cultures. Roxas and Stoneback (1997: 514) makes use of the ethical dilemma model of Hunt and Vitell (1986: 5-16) to construct their ethical decision-making framework. Hunt and Vitell (1986: 5) introduced the decision making process in problematic situations in the ethical context.

### Hypotheses

**H<sup>1</sup>:** Ethical decision making differs according to nationality.

**H<sup>2</sup>:** There is a relationship between cultural dimensions and ethical decision making.

### METHODOLOGY

Concurrent with the purpose of the study quantitative methods are used. The universe is determined as university students who participate in accounting lessons and can be accounting professionals in the future. Sample group is selected as undergraduate and graduate level students who are studying in Turkey, United Kingdom and Iran. In this context firstly the 80 surveys collected from Turkey



are analyzed as a pilot study. After the pilot study the survey is corrected and applied as the main study. In the study 622 surveys were gathered from 206 students studying in Turkey, 182 students studying in United Kingdom and 234 students studying in Iran. The gathered data is subjected to factor analysis to evaluate the CVSCALE. In order to test the hypotheses relational and experimental models are used. Correlation analysis is used to determine the relationship between variables and anova analysis is used to reveal the differences between groups.

The survey is translated to Turkish and Farsi from English and applied in Turkey, United Kingdom and Iran. After pilot studies in Turkey and Iran corrections were made in the translations of surveys before they are applied in the main study.

In order to reduce the impact of social desirability effect on ethical decisions the parti-

cipants are asked to rate their views and the views of the society with a 5 point likert scale. The data which represents the views of society is analyzed.

## FINDINGS

### Demographic Analysis

As it can be seen in Table 1, 2 and 3 a total of 623 students participated in the study. All participants are university students who are given professional accounting education. Because there are no expectations with regards to differences in these data no data on age and education were gathered. In terms of gender 40.8% (254) of the participants are female and 54.6% of the participants are male. In terms of religion %62.4 (389) of the participants are Muslim, 27.9% (174) of the participants are Christian. In terms of nationality of the participants 24.7% (154) are English, %32.4 (202) are Turkish and 29.7(185) are Iranian.

**Table 1. Gender**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	254	40,8	42,8	42,8
	Male	340	54,6	57,2	100,0
	Total	594	95,3	100,0	
Missing	System	29	4,7		
Total		623	100,0		



**Table 2. Religion**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Muslim	389	62,4	67,7	67,7
	Christian	174	27,9	30,3	97,9
	Budhist	1	,2	,2	98,1
	Catholic	2	,3	,3	98,4
	None	8	1,3	1,4	99,8
	Other	1	,2	,2	100,0
	Total	575	92,3	100,0	
Missing	System	48	7,7		
Total		623	100,0		

**Table 3. Nationality**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	English	154	24,7	25,8	25,8
	Turkish	202	32,4	33,8	59,5
	Iranian	185	29,7	30,9	90,5
	Other	57	9,1	9,5	100,0
	Total	598	96,0	100,0	
Missing	System	25	4,0		
Total		623	100,0		

### Factor Analysis

As the result of applying the survey in three different countries and languages, the data is subjected to factor analysis and reliability analysis with concerns to differences in meaning of the items. The reliability analysis shows that the cronbach alpha of the scale is 0,634 and is acceptable. As a result of the factor analysis 6 items are removed from the 26 item cultural values scale. The 4. and 5. items of the power distance dimension, 2. and

3. items of uncertainty avoidance dimension, 5. item of individualism/collectivism dimension, 5. item of long/short term planning dimension are removed from the scale because of low factor loads and are not used in the analysis. The results of the factor analysis can be seen in Table 4 and 5. As a result of the analysis the items are separated into 5 dimensions with concurrent with literature. The distribution of items and their order by factor loads can be seen in Table 5.



**Table 4. KMO and Bartlett's Test**

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,658
Bartlett's Test of Sphericity	Approx. Chi-Square	822,773
	Df	190
	Sig.	,000

**Table 5. Factor Analysis**

Items	Dimensions				
	Masculinity/ Femininity	Individualism/ Collectivism	Long/Short Term Planning	Power Distance	Uncertainty Avoidance
Masculinity3	,635				
Masculinity2	,631				
Masculinity1	,622				
Masculinity4	,618				
Collectivism3		,677			
Collectivism6		,525			
Collectivism4		,524			
Collectivism2		,497			
Collectivism1		,483			
Planning3			,611		
Planning4			,577		
Planning2			,538		
Planning6			,524		
Planning1			,507		
Power Distance1				,698	
Power Distance3				,645	
Power Distance2				,572	
Avoidance1					,664
Avoidance5					,500
Avoidance4					,491

Extraction Method: Principal Component Analysis.  
Rotation Method: Varimax with Kaiser Normalization.



**Table 5. Factor Analysis**

Items	Dimensions				
	Masculinity/ Femininity	Individualism/ Collectivism	Long/Short Term Planning	Power Distance	Uncertainty Avoidance
Masculinity3	,635				
Masculinity2	,631				
Masculinity1	,622				
Masculinity4	,618				
Collectivism3		,677			
Collectivism6		,525			
Collectivism4		,524			
Collectivism2		,497			
Collectivism1		,483			
Planning3			,611		
Planning4			,577		
Planning2			,538		
Planning6			,524		
Planning1			,507		
Power Distance1				,698	
Power Distance3				,645	
Power Distance2				,572	
Avoidance1					,664
Avoidance5					,500
Avoidance4					,491

a. Rotation converged in 8 iterations.

### Correlation Analysis

After the factor analysis and determining the dimensions the data is subjected to correlation analysis. The relationship between the variables formed by items belonging to di-

mensions of power distance, uncertainty avoidance, individualism/collectivism, masculinity/femininity, long/short term planning and ethical decision-making items with regards to case scenario are analyzed via correlation analysis.



**Table 6. Correlation Analysis**

		Masculinity/ Femininity	Individualism/ Collectivism	Long/Short Term Planning	Power Distance	Uncertainty Avoidance
Masculinity/ Femininity	Pearson Correlation	1	,175**	,111**	,105**	,051
	Sig. (2-tailed)		,000	,006	,009	,208
	N	620	620	619	620	620
Individualism/ Collectivism	Pearson Correlation	,175**	1	,162**	,055	,165**
	Sig. (2-tailed)	,000		,000	,171	,000
	N	620	620	619	620	620
Long/Short Term Planning	Pearson Correlation	,111**	,162**	1	-,106**	,173**
	Sig. (2-tailed)	,006	,000		,008	,000
	N	619	619	619	619	619
Power Distance	Pearson Correlation	,105**	,055	-,106**	1	,067
	Sig. (2-tailed)	,009	,171	,008		,097
	N	620	620	619	620	620
Uncertainty Avoidance	Pearson Correlation	,051	,165**	,173**	,067	1
	Sig. (2-tailed)	,208	,000	,000	,097	
	N	620	620	619	620	620
Ethical Dilemma1	Pearson Correlation	,084*	,129**	,099*	-,005	,053
	Sig. (2-tailed)	,038	,001	,014	,909	,190
	N	615	615	614	615	615
Ethical Dilemma2	Pearson Correlation	,081*	,078	,135**	,056	,080*
	Sig. (2-tailed)	,046	,054	,001	,162	,047
	N	614	614	613	614	614
Ethical Action1	Pearson Correlation	,153**	,042	-,002	,064	,017
	Sig. (2-tailed)	,000	,298	,969	,112	,672
	N	611	611	610	611	611
Ethical Action2	Pearson Correlation	,072	,134**	,042	,103*	,123**
	Sig. (2-tailed)	,077	,001	,305	,010	,002
	N	614	614	613	614	614
Ethical Action3	Pearson Correlation	,138**	,148**	,143**	,069	,127**
	Sig. (2-tailed)	,001	,000	,000	,086	,002
	N	615	615	614	615	615
Ethical Consequence1	Pearson Correlation	,194**	,182**	,176**	,031	,082*
	Sig. (2-tailed)	,000	,000	,000	,439	,043
	N	609	609	608	609	609
Ethical Consequence2	Pearson Correlation	,156**	,136**	,258**	,018	,161**
	Sig. (2-tailed)	,000	,001	,000	,657	,000
	N	609	609	608	609	609
Ethical Consequence3	Pearson Correlation	,177**	,069	,112**	,034	,090*
	Sig. (2-tailed)	,000	,089	,006	,409	,026
	N	607	607	606	607	607

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\*. Correlation is significant at the 0.05 level (2-tailed).



As it can be seen above in Table 6 partial two way weak correlations can be seen between cultural dimensions and ethical decisions.

Between power distance dimension and ethical decision-making only at the 2. item of ethical action dimension there is a weak correlation significant at the 95% level.

Between uncertainty avoidance dimension and ethical decision-making there are partial weak correlations. There is a weak correlation between uncertainty avoidance and 2. item of ethical dilemma dimension significant at the 95% level. There are weak correlations between uncertainty avoidance and 2. and 3. items of ethical actions dimension significant at the 99% level. Between uncertainty avoidance and 1. and 3. items of ethical consequences dimension there are weak correlations significant at the 95% level, with the 2. item of the ethical consequences dimension there is a weak correlation significant at the 99% level.

There are partial weak correlations between individualism/collectivism dimension and ethical decision-making. Between individualism/collectivism dimension and the 1. item of ethical dilemma dimension there is a weak correlation significant at the 99% level. Between individualism/collectivism dimension and 2. and 3. items ethical actions dimension there are weak correlations significant at the 99% level. Between individualism/collecti-

vism dimension and the 1. and 2. items of ethical consequences dimension there are weak correlations significant at the 99% level.

Weak correlations can be seen between masculinity/femininity dimension and ethical decision making. Between masculinity/femininity dimension and 1. and 2. items of the ethical dilemma dimension there are weak correlation significant at the 95% level. Between masculinity/femininity dimension and the 1. and 3. items of ethical actions dimension there are weak correlations significant at the 99% level. Between masculinity/femininity dimension and all items of the ethical consequences dimension there are weak correlations significant at 99% level.

Between long/short term planning dimension and ethical decision-making there are weak partial correlations. Between long/short term planning dimension and 2. item of the ethical dilemma dimension there is a weak correlation significant at the 95% level. Between long/short term planning dimension and the 3. item of ethical action dimension there is a weak correlation significant at the 99% level. Between long/short term planning dimension and all items of ethical consequences dimension there are weak correlations significant at 99% level.

With these findings **H2** is partially accepted



### Anova Analysis

In order to test the differences between nationalities with regards to ethical decision-making the data gathered with surveys is sub-

jected to anova analysis. The homogeneity of variances is tested and it is found that there wasn't a homogeneous distribution as it can be seen at Table 7 ( $p < 0.05$ ).

**Table 7. Test Of Homogeinity of Variances**

	Levene Statistic	df1	df2	Sig.
Ethical Dilemma1	17,656	3	589	,000
Ethical Dilemma2	13,728	3	588	,000
Ethical Action1	7,550	3	585	,000
Ethical Action2	16,516	3	588	,000
Ethical Action3	12,138	3	589	,000
Ethical Consequence1	11,972	3	583	,000
Ethical Consequence2	12,526	3	584	,000
Ethical Consequence3	8,785	3	581	,000

Because there is no homogeneous distribution in data Games-Howell test is applied. The differences between groups is analyzed via one way anova analysis. The results of the analysis can be seen at Table 8. Because no

hypotheses are proposed between the relationship of other nations the results of the differences between 4. other nations group are removed from the table.



**Table 8. Anova Analysis**

Dependent Variable	(I) NATION	(J) NATION	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
Ethical Dilemma1	English	Turkish	-,69281*	,13616	,000	-1,0448	-,3408
		Iranian	-,89021*	,15584	,000	-1,2926	-,4878
	Turkish	English	,69281*	,13616	,000	,3408	1,0448
		Iranian	-,19739	,12916	,422	-,5309	,1361
	Iranian	English	,89021*	,15584	,000	,4878	1,2926
		Turkish	,19739	,12916	,422	-,1361	,5309
Ethical Dilemma2	English	Turkish	-,72078*	,14128	,000	-1,0860	-,3555
		Iranian	-,77908*	,15630	,000	-1,1828	-,3754
	Turkish	English	,72078*	,14128	,000	,3555	1,0860
		Iranian	-,05830	,12629	,967	-,3843	,2677
	Iranian	English	,77908*	,15630	,000	,3754	1,1828
		Turkish	,05830	,12629	,967	-,2677	,3843
Ethical Action1	English	Turkish	-,76700*	,14241	,000	-1,1350	-,3990
		Iranian	-,86837*	,15528	,000	-1,2694	-,4674
	Turkish	English	,76700*	,14241	,000	,3990	1,1350
		Iranian	-,10137	,13370	,873	-,4465	,2437
	Iranian	English	,86837*	,15528	,000	,4674	1,2694
		Turkish	,10137	,13370	,873	-,2437	,4465
Ethical Action2	English	Turkish	-,43447*	,13636	,009	-,7869	-,0821
		Iranian	-,87936*	,15055	,000	-1,2681	-,4906
	Turkish	English	,43447*	,13636	,009	,0821	,7869
		Iranian	-,44489*	,12661	,003	-,7717	-,1181
	Iranian	English	,87936*	,15055	,000	,4906	1,2681
		Turkish	,44489*	,12661	,003	,1181	,7717
Ethical Action3	English	Turkish	-,87879*	,13003	,000	-1,2148	-,5428
		Iranian	-,81548*	,14849	,000	-1,1989	-,4321
	Turkish	English	,87879*	,13003	,000	,5428	1,2148
		Iranian	,06331	,12751	,960	-,2659	,925
	Iranian	English	,81548*	,14849	,000	,4321	1,1989
		Turkish	-,06331	,12751	,960	-,3925	,2659
Ethical Consequence1	English	Turkish	-1,10046*	,12837	,000	-1,4323	-,7687
		Iranian	-,87260*	,14698	,000	-1,2521	-,4931
	Turkish	English	1,10046*	,12837	,000	,7687	1,4323
		Iranian	,22786	,12405	,258	-,0924	,5482
	Iranian	English	,87260*	,14698	,000	,4931	1,2521
		Turkish	-,22786	,12405	,258	-,5482	,0924
Ethical Consequence2	English	Turkish	-1,26230*	,13172	,000	-1,6027	-,9219
		Iranian	-,99870*	,15035	,000	-1,3870	-,6105
	Turkish	English	1,26230*	,13172	,000	,9219	1,6027
		Iranian	,26360	,12859	,172	-,0684	,5956
	Iranian	English	,99870*	,15035	,000	,6105	1,3870
		Turkish	-,26360	,12859	,172	-,5956	,0684
Ethical Consequence3	English	Turkish	-1,05773*	,13619	,000	-1,4097	-,7058
		Iranian	-,85705*	,15181	,000	-1,2491	-,4650
	Turkish	English	1,05773*	,13619	,000	,7058	1,4097
		Iranian	,20068	,13015	,414	-,1353	,5367
	Iranian	English	,85705*	,15181	,000	,4650	1,2491
		Turkish	-,20068	,13015	,414	-,5367	,1353

\*. The mean difference is significant at the 0.05 level.



As it can be seen above in Table 8 in the 1. item of ethical dilemma dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). Between the Turkish and Iranian students no statistically significant differentiation can be seen ( $p > 0.05$ ).

In the 2. item of ethical dilemma dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). Between the Turkish and Iranian students no statistically significant differentiation can be seen ( $p > 0.05$ ).

In the 1. item of ethical actions dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). Between the Turkish and Iranian students no statistically significant differentiation can be seen ( $p > 0.05$ ).

In the 2. item of ethical actions dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). There is also a statistically significant differentiation between the Turkish and Iranian students ( $p < 0.05$ ).

In the 3. item of ethical actions dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). Between the Turkish and Iranian students no statistically significant differentiation can be seen ( $p > 0.05$ ).

In the 1. item of ethical consequences dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). Between the Turkish and Iranian students no statistically significant differentiation can be seen ( $p > 0.05$ ).

In the 2. item of ethical consequences dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). Between the Turkish and Iranian students no statistically significant differentiation can be seen ( $p > 0.05$ ).

In the 3. item of ethical consequences dimension English, Turkish and Iranian students differ ( $p < 0.05$ ). Between the Turkish and Iranian students no statistically significant differentiation can be seen ( $p > 0.05$ ).

With these findings **H1** is partially accepted.

## CONCLUSION

According to the results of analysis it is concluded that there is a partial relationship between the cultural dimensions and the case scenario items which is used for the ethical decision-making model. In addition it is seen that answers to the case scenario differ according to the nationality. Findings show that English students differ in all ethical decisions from Turkish and Iranian students. Between Turkish and Iranian students, which are close to each other with regards to cultural dimensions no significant differentiation is found with the exception of the 2. item of ethical actions dimension. These findings also support that culture has an influence in ethical decision-making. In this context the findings obtained in the study are consistent with the literature with regards to the relationship between culture and ethical decision-making



(Miller and Bersoff, 1992: 541; Vitell et. al. 1993: 759; Lu et. al. 1999: 91 ; Robertson and Fadil, 1999: 387-388; Stewart et. al. 2000: 22; Ho and Lin, 2011: 306-307; Liu and Chen, 2012: 58; Zheng et. al. 2014: 510) In the context of harmonization of accounting practices especially in international field a lot of research is being conducted. The harmonization of accounting practices is important in terms of standardization of financial statements and their comparability in international context. However, as it is with any field, in which people act as practitioners, in accounting field some factors are unpredictable and can't be standardized. Culture, as one of these factors, emerges as one of the factors that can't be standardized in accounting practices. Findings also indicate that with regards to ethical decision-making there is no standard among countries. Whether the international accounting standards can overcome the cultural factor is one of the issues that should be addressed in future studies. Also another subject that should be focused on is the use of artificial intelligence applications in the field of accounting. Whether these practices can remove the cultural factor and the social elements that belong to humans is an important issue that should be focused on.

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## KÜLTÜRÜN ETİK KARAR VERME ÜZERİNDEKİ ETKİSİ: TÜRKİYE, İNGİLTERE VE İRAN'DAKİ MUHASEBE ÖĞRENCİLERİ ÜZERİNE BİR ARAŞTIRMA

**Öz: Giriş:** Sosyal bilimlerde disiplinlerarası etkileşimler önem arz etmektedir. Farklı disiplinlerin araştırma konusunu oluşturan değişkenlerin arasındaki ilişkilerin hassas ve karmaşık olduğu bilinen bir gerçektir. Özellikle insan faktörü göz önüne alındığında, onun karar ve davranışlarının, düşünce ve eylemlerinin altında yatan sebepler birçok araştırmacının yıllardır üzerinde durduğu önemli bir husustur. Psikoloji biliminin gelişmesi ile insan davranışını anlama açısından büyük adımlar atılmaktadır. Bununla birlikte, günümüzde insan davranışının altında yatan faktör ve tetikleyicilere ilişkin araştırmalar hala devam etmekte ve diğer disiplinlerdeki insan davranışlarına odaklanan araştırmalar açısından bakıldığında kritik önem taşımaktadır. Bu bağlamda, dış çevre ile etkileşim halinde bulunan işletmeler ve bu işletmelerde faaliyet gösteren karar vericilerin davranışları literatürde önemli bir araştırma konusu olarak karşımıza çıkmaktadır. Özellikle muhasebe finans alanında, karar vericilerin alacağı kararlar bireyleri, örgütleri ve hatta devletleri ilgilendirmektedir. Amerika'da 2001 yılında gerçekleşen Enron Skandalından sonra oluşturulan Sarbanes Oxley Yasası bağlamındaki düzenlemeler, muhasebe yolsuzluklarının sadece işletmeleri etkileyen olaylar değil toplumun tümünü hatta uluslararası kuralları etkileyebilecek olaylar olduğunun bir kanıtı niteliğindedir. Bu durum yalnızca Enron ile sınırlı değildir. Worldcom, Parmalat gibi literatürde yer alan daha birçok muhasebe skandalı dünya çapında büyük dikkat çekmektedir. Bu bağlamda muhasebe ve finans alanında karar verici konumundaki bireylerin aldığı kararların geniş kitleleri ilgilendirmekte olduğu görülmektedir. Karar ve eylemlerin etik boyutlarına etki eden faktörlerin çok fazla olması, muhasebe alanında etik karar verme konusunu araştırmacılar açısından çekici hale getirmektedir ve birçok araştırma bu konuya odaklanmaktadır. Bu araştırmanın amacı, muhasebe alanında, kültürler arasında etik karar verme farklılıklarını uluslararası bağlamda incelemek ve kültür ile etik karar verme ilişkisini ortaya koymaktır. Bu amaç doğrultusunda literatür incelenerek ilk olarak etik karar verme eyleminin milliyete göre farklılık gösterdiği hipotezi oluşturulmuştur. İkinci hipotez olarak ise kültür boyutları ve etik karar verme eylemi arasında ilişki bulunduğu öne sürülmektedir. Hipotezleri test edebilmek amacı ile veri toplamak için, gelecekte muhasebe meslek mensubu olarak çalışabilecek, muhasebe eğitimi almakta olan üniversite öğrencilerine anket uygulanmıştır. Araştırmada öğrencilerin kültür boyutlarını belirlemek amacı ile Hofstede'in kültürel boyutları çerçevesinde oluşturulmuş ölçek (CVSCALE) kullanılmıştır. Etik karar verme yakla-



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şımlarını değerlendirmek amacı ile Amerika Muhasebe Derneği tarafından oluşturulmuş ve etik karar verme araştırmalarında kullanılmış bir örnek senaryo kullanılmaktadır. Bu senaryoya ait sorular öğrencilerin etik ikilem, etik eylem ve sonuçlarına ait tutumlarını değerlendirmektedir. Kullanılan ölçeğin öncelikle Türkiye’de bir pilot çalışması yapılmış ve sonuçlara göre ölçekten bazı sorular çıkarılmış faktör analizi yapılarak ölçüğe son hali verilmiştir. Türkiye, İngiltere ve İran’dan toplam 623 öğrenciye anket yapılmıştır. Sınırlılıklar dolayısı ile Türkiye ve İran’da anketler yüzyüze uygulanırken, İngiltere’deki örnekleme e-posta aracılığı ile ulaşılmıştır. Özellikle etik karar verme, hile vb. konular bireylerin taraflı cevap verebileceği toplumun hassasiyete sahip olduğu konulardır. Bu konuların hassas olması sebebiyle, anketlerde toplumsal cazibe yanlılığı verilerin güvenilirliği ve tarafsızlığını etkileyebilmekte ve araştırmacıların işini zorlaştırmaktadır. Ankette toplumsal cazibe yanlılığının etkisini azaltmak amacı ile katılımcılardan ifadeleri toplum görüşü ve bireyin kendi görüşü olmak üzere 5’li likert ölçeği ile puanlamaları istenmiştir. Öğrencilerden kendi fikirlerini ve onlara göre toplumun görüşlerinin sorulduğu her iki sütunu ayrı ayrı değerlendirmeleri istenmiştir. Toplumsal cazibe yanlılığının etkisini azaltmak amacıyla öğrencilerin toplum görüşüne ilişkin algılarını yansıttıkları cevapları dikkate alınarak, veriler analizlerde kullanılmıştır. Kültür boyutları ve etik karar verme eğilimleri arasındaki ilişkiyi ifade eden hipotezi test amacı ile korelasyon analizi yapılmıştır. Milliyetler arasında etik karar verme eğilimlerinin farklılık gösterip göstermediğini ifade eden hipotezi test etmek amacı ile veriler anova testine tabi tutulmuştur. Homojenlik testi sonucunda verilerin homojen dağılıma sahip olmadığı sonucuna ulaşılmış ve bu sebeple Games-Howell testi uygulanmıştır. Analiz sonuçlarına göre etik karar verme eğiliminin kısmen milliyete göre farklılık gösterdiği görülmektedir. Ayrıca korelasyon analizi sonucunda elde edilen bulgulara göre, etik karar verme eğilimi ile tüm kültür boyutları arasında kısmen ilişki olduğu sonucuna ulaşılmaktadır. Analizler sonucunda elde edilen bulgulara göre, özellikle İngiltere’nin Türkiye ve İran’a göre farklılık gösterdiği sonucuna ulaşılmaktadır. Bu açıdan, kültür boyutları açısından birbirine yakın olan İran ve Türkiye arasında etik eylemler boyutunun 2. İfadesi dışında bir farklılaşma görülmemektedir. Bu sonuçlar da yine kültürün etik karar verme eğilimi üzerindeki etkisini ortaya koyar niteliktedir. Bu araştırma, etik karar verme eğiliminin kültür ile ilişkisini, çapraz kültürel uygulama ile 3 ülke bazında ortaya konması açısından özgün araştırma niteliği taşımaktadır. Araştırma, etik karar verme eğilimleri ile kültürün ilişkisi olduğunu ortaya koymaktadır. Gelecek araştırmalar, çapraz kültürel uygulama ile finans yöneticilerinin ya da bağımsız denetçilerin karar verme eğilimleri üzerine odaklanabilir ve sonuçlarını öğrencilere ilişkin yapılan çalışmalar ile karşılaştırabilirler. Böylece eğitim, yaş ve bireyin bulunduğu hi-



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yerarşik konum bağlamında kültürün karar verme açısından etkisi ortaya konulabilir. Ayrıca konuya ilişkin gelecek araştırmalar, bireyin rasyonel kararlar verebilmesi amacı ile kültürün karar verme üzerindeki etkisinin nasıl azaltılabileceği üzerine odaklanabilir. Bu bağlamda, geliştirilen yapay zeka uygulamalarının, muhasebe alanındaki etik sorunlar üzerindeki etkisi araştırmalarda tartışılması gereken konulardan biridir. Bununla birlikte, karar verme üzerinde etkisi olan diğer faktörler değerlendirilerek, bireyin rasyonel, tarafsız ve etik karar verme eğilimlerine ilişkin çözüm önerileri getirilebilir.

**Anahtar Kelimeler:** Muhasebe, Etik Karar, Kültür, Çapraz Kültür

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IIB Journal began its publication life in 2011 and still accepts publications from financial and administrative sciences, particularly economics and from sub-disciplinary of these fields. Our journal is a national and international refereed journal and the publications submitted to the journal are initially investigated by the field editors and the studies in compliance with writing and acceptance conditions of the journal are sent to two field referees without any further delay. The evaluation period is 2 months for the journal and field editors and manual evaluation process come into the play for referee evaluation giving no positive or negative feedback during this process. Studies which have completed the referee process are transferred into the system and are visibilized in the web environment. All information is announced to authors through the system as this is a web-based journal. In addition, information is given to authors in mail environment as well in order to prevent any systematical error and victimization of the authors. The studies to be submitted to our journal should definitely be from the disciplines accepted by our journal to be published. Studies submitted out of these disciplines are not involved in the evaluation process and they are rejected upon informing the authors. In this case, no sanction can be applied on our journal and journal administration by the authors. Our journal is reviewed by varying indexes and also other indexes constantly apply to our journal. For these reasons, no information is provided for the authors related to the indexes reviewing the journal or the international status. This information is followed by the authors through the web system of the journal at that moment. Spelling rules in this journal are arranged in accordance with the sample article format that can be found in the journal's website. Articles written out of this format are not taken into consideration for the evaluation and 15-day period is given to authors for correction. Publications, which are not corrected within this period, are rejected. The same author(s) is not entitled to publish multiple publications in related issues of our journal. An author can make the same number of publications, having completed the referee evaluation, published in the same issue. This is a unilateral case for the journal administration. The journal prioritizes different specific studies, which are related to the acceptable disciplines, yet can serve literature and the field other than specific subjects. The number of articles is not taken into account in related issues of our journal. An issue may involve more than one article. This case, once again, can be ensured within the line of the editors' decisions upon the resolution of the Board of the journal unilaterally. The publication language of the journal is English, but publications in different languages, which are assumed to serve the field, can be accepted. However, this is a

unilateral case for the journal administration. Authors cannot make a demand on the publication or evaluation of the studies in any other language than English; even if they do, their demands are not accepted. Each publication uploaded to the system is evaluated under the same equal conditions and justly taken into publication process. No author or publication has superiority on others. Relevant authorities are informed about the plagiarism in publications. Authors are not asked any publication copyright agreement for the publications uploaded to our journal. For the studies which require the permission of ethical committee or official permission, authors are obliged to upload this information to the system. All responsibility that might arouse otherwise is incumbent on the authors. The laws of the Republic of Turkey are valid for any kind of legal problem in our journal and the obligations of these laws are applied. Studies published in our journal can be only used on condition that they are cited. The uploaded studies in the journal can be unilaterally rejected upon the decision of editor-in-chief or field editor where necessary. Related author(s) is informed about the reason of this case. In such cases, author(s) does not have any right to re-claim on our journal. Our journal complies with the publication laws and the laws on intellectual parent rights. The journal fulfills the related duties in this matter. In case of any detection of improper conditions related to abovementioned provisions within publications, all liability is unilaterally incumbent on related authors. Our journal reserves all legal, financial and emotional rights. No information transfer is available to any institution or organization except for authors. The journal exchanges no information except for the legal proceedings in this matter. The publication of our journal is on the Internet or written media. For that reason, the journal is not liable to give written material to any person except for the obligatory cases. The issues published in our journal's website can be printed and used upon the written permission of the journal Board on condition that they are to be used for scientific and academic purposes. Our journal preserves all legal, financial and emotional rights in all processes conducted without permission.

## FREQUENTLY ASKED QUESTIONS

- 1. Is your journal a refereed and international journal?** Our journal is a refereed, scientific and international journal. It is indexed by many international indices.
- 2. Which fields are accepted in your journal?** Only the papers in the fields accepted by the journal are approved.
- 3. Does your journal charge any publication fee?** A certain amount of fee is requested per the manuscript accepted for publication in return for some expenses. There is no such demand for the rejected papers.
- 4. Are the readers allowed to access to the volumes and the articles without being a member of the journal?** All the volumes can be downloaded from our website in pdf format without being a member.
- 5. What is the publication frequency of the journal?** The journal publishes three times a year; the volumes with full texts are uploaded to the system at the end of April, August and December. However, some special issues can be published in some cases.
- 6. Are the authors informed about the evaluation process of the submissions?** The journal is web-based, and the authors can follow all kinds of information concerning their submissions from the membership panel of the system. The authors will also be provided with the necessary information about the process and procedure.
- 7. How many referees evaluate a manuscript?** Manuscripts are firstly evaluated by the field editors and then the ones found appropriate are sent to the referees by the field editors. Field editors send the approved papers to two field referees and referee evaluation process begins. This process takes two months at most according to the referee evaluation. If evaluation reports are not received within three months, the article is sent to the third referee. If there is still not any progress, field referee, and the editorial board decide on the publication process.
- 8. Is any information concerning “the author and authors” confidential?** In this journal and all the international refereed journals, information, concerning the author(s) is known

only by the system editors, field editors, chief editor and assistant chief editors. This information is completely kept confidential. The referees or members of the journal are not allowed to access to the relevant information.

- 9. Are there a certain number of articles to be published in the journal?** There are not a certain number of articles in the journal. Each article, approved by the referees and the editorial board, is accepted to be published in the journal without delay and sent for the layout process which is the final stage.
- 10. Is an author allowed to submit more than one paper in the same issue?** It is out of the question in terms of ethics. However, more than one manuscript of the same author can be published in the same journal or the following issues if the publication and editorial board approve the articles. But this situation is only valid for specific cases and those requiring initiative. This case is only valid for special conditions and those requiring initiative.
- 11. Is there sufficient number of referees in all the fields that the journal accepts articles?** All the submissions sent to our journal are subjected to evaluation by expert academicians and scientists and referees are not getting paid for the evaluation they make. Evaluation and reports are only on a volunteer basis.
- 12. What is the duty of the science and advisory board?** The science and advisory board is responsible for solving the incompatibility problems that the referees experience; the board gives the final decision independently, and they act actively to solve such problems. The decisions of the science and advisory board are accepted without questioning. The decisions are applied accordingly. Their decisions cannot be changed and offered to be changed.
- 13. Is an author allowed to submit his/her paper to the science and advisory board in a negative situation?** This situation is out of the question. Functionality of science and advisory board occurs only with the approval of the editor-in-chief.
- 14. If an author submits her/his paper simultaneously to another journal for consideration, and the paper is accepted in that journal too, what kind of procedures is taken?** The executive board and editorial board give the final decision in such cases. As the publication board does not regard such attitudes as ethical, even if the paper has been published, it is removed from the system on condition that refutation is published, necessary institutions are informed, and the rights are reserved. However, in order to avoid such problems, the guidelines for the authors should be read carefully and the appropriate papers should be submitted. Our journal's all rights are kept reserved under the guidance of journal's legal advisors within the framework of Turkish Commercial Law and Law on Intellectual and

Industrial Rights in such negative conditions. It defends its material and moral rights within the framework of Laws of Turkish Republic.

- 15. Does your journal accept papers from other languages?** Currently, the language of our journal is Turkish and English. However, studies in English and other languages are also accepted.
- 16. Is an author allowed to get information about referees evaluating her/his paper?** It is out of question. The names of the referees will never be revealed to the authors even if they want to learn. The author cannot recommend a referee for the paper s/he sent. Only the editor-in-chief, assistant editors, field editor and system editor can decide on this. It is also out of the question to assign a referee outside those boards and to give information.
- 17. Is an author allowed to give a name of a referee that s/he does not want her/his paper to be evaluated by?** If such a problem occurs, and the referee is in the journal list, on condition that the process is confidential, the author should submit the necessary explanations and reasons in an official document to the editor-in-chief. If this is approved by the chief editor, necessary steps are taken; otherwise, common procedures and standard working are carried out.
- 18. Is an author allowed to suggest a referee to contribute to the evaluation process?** It is out of question. The field and system editors decide on the issue. Authors cannot interfere in this process.
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- 21. What is the process in papers requiring the approval and report of ETHICS BOARD?** As in “Media Organs” of National and International journals, author(s) has to upload “Date of Report”, “Report Information-Report Number” to “Ethics Board Report Information” part of the publication submission system of the journal in “EXPERIMENTAL, CASE

STUDY and INSTITUTIONAL” works requiring ETHICS BOARD approval and report. The chief editor has the right to ask for the original report if deemed necessary with an official approval of the institution. In such cases, if the chief editor doesn't get the ethics board report despite the request made, the manuscript cannot be included in the system and published even if it has obtained referee approval and completed the publication process. The paper is rejected with the decision of chief editor and other editors. In this case, author(s) cannot make a demand for right. This information isn't necessary for the papers not requesting ethics board report or being lack of this report. However, this information should be uploaded to the system by author(s) for the papers requesting and having the ethics board report. Author(s) are held responsible for this situation. Our journal doesn't accept any liability and responsibility regarding this matter. The whole responsibility in legal process belongs to author(s). Otherwise, our journal cannot bear any legal, spiritual and material responsibility. Journal management and referees cannot be imposed any liability in this matter. In case of a possible negative condition, our journal unilaterally reserves its legal rights.

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2. If the editorial board and the administrative board approve the papers prepared in different languages, it is accepted. The journal acts unilaterally.
3. The journal has a printed and electronic version. The articles are downloaded from the website and the relevant manuscript can be used on condition that it is referred to our journal and “article”. The readers can have an access to all volumes of the journal for free on the website.
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- The main text of papers, abstract, tables and footnotes that will be sent to the journal must be written in MS Word Program, with Times New Roman in 12 pt. and single spaced.
- Page layout must be with 3 cm margin in the top, bottom, left and right.
- Texts must be between 15-20 pages, they must be no longer than 20 pages and page number must be indicated at the bottom of the page. Annex documents, tables, figures, charts and similar materials aren't included in the number of pages.
- Page layout must include the titles, abstract and tables written in one column, the main text and the references should be given in two columns, justified and without indentation, spacing 12nk below the titles and paragraphs. Extended English Abstract must be provided after the references in 12 pt. and one column.
- On the first page, Özet and Anahtar Kelimeler in Turkish must be below the Turkish heading, Abstract and Key Words must be below the English heading. Abstract in Turkish and English must be no longer than 150-200 words in 12 pt. Sub-headings must include Abstract, Aim, Method, Findings, Conclusion and Key Words. Anahtar Sözcük(Ler)/Key Words must be given in 3-7 words below the Abstracts by capitalizing the first letters of each word. In addition to this, key words must be written in the space provided by the system by capitalizing the first letters of each word and by separating each word by comma. It is necessary to choose the Turkish keywords according to "Türkiye Bilim Terimleri" and English key words in accordance with the "Index Medicus Medical Subject Heading (MeSH)" standards (<http://www.bilimterimleri.com>).
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been presented at “1.Ulusal Ana Çocuk Sağlığı Kongresi,” on 19-20 December 2014, in İzmir as an oral presentation.

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- The main text must include such parts as Introduction, Method, Findings, Discussion, Conclusion, References, Acknowledgement (persons and institutions not participated in the study but contributed to the development of the study should be acknowledged here) and Extended Abstract. Extended English Abstract must be 750 words and more. Extended abstract must be prepared apart from Turkish abstract. It must be added to the paper after the references. The title (Extended English Abstract) must be written in capital letters, bold and centered, and the text must be justified without indentation, in 12 pt. and one column. Below the titles of Definition and Importance (references can be given only in this part), Aim, Method, Findings, Results and Conclusion, data concerning the article must be provided.
- Tables and figures must be placed in the text appropriately. Numbers and headings of tables/figures must be above the table; sentence case must be used in 12 pt., bold and justified. There must be a full stop between the table number and heading. Tables must only contain horizontal line. Each table must be referred to within the text. Items in the table must be in 1 line spacing and 12 pt. Explanations of the tables must be indicated below the table in 10 pt. and by putting \* before it. E.g.: \*Saraçoğlu, 2004:416-21.. Explanations about the abbreviations must be stated below the table and figure by using “\*,\*\*” or “a, b” in 12 pt. The number of tables and figures must be no longer than 6.
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written in capital letters, bold and centered, and the text must be justified without indentation, in 12 pt. and one column. Below the titles of Definition and Importance, Aim, Method, Findings, Results and Conclusion, data concerning the article must be provided within the Extended English Abstract.

- Case reports must include Turkish and English headings, Abstract, Introduction, Case Report, Discussion, References and Extended English Abstract. Headings and Abstracts must be 12 pt. and in one column; Introduction, Case Report, Discussion, References must be 12 pt. and in two columns justified without indent and with 12 nk spacing in heading and at the end of the paragraph. Extended English Abstract must be 750 words and more. Extended abstract must be prepared apart from Turkish abstract. It must be added to the paper after the references. The title (Extended English Abstract) must be written in capital letters, bold and centered, the text must be justified without indentation, in 12 pt. and one column. Below the titles of Definition and Importance, Aim, Method, Findings, Results and Conclusion, data concerning the article must be provided. Reports can be supported with photos and flow charts. Necessary permissions must be taken for photos and flow charts and references must be indicated in 10 pt. with “\*”. E.g.: \*Saraçoğlu, 2004:416-21.

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- The sample article in the system must be used for citation rules. In other words, references are indicated with the name of author, the year of publication and page numbers in parentheses beside the main text (Surname, Year of Publication: Cited Page Number).
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- Citations made from a source are indicated between double quotes in the text.
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- If the name of the author is in the text, only the publication date of source and page number is given in parenthesis: Oskay et al.. (2005:36) in his/her study.....
- In sources with two authors, the surnames of both authors are indicated. If it is an English publication, it is separated with "and" (Morley and Robins, 2007:20).
- If it is Turkish, in sources with more than two authors, "vd." is indicated: (Yücel vd., 2012:236).
- If it is English, in sources with more than two authors, "et al." is indicated: (Hossain et al., 2007:156).
- If more than one study from the same author published in the same year must be used, the sources are separated by adding the letters like a, b, c: Such as (Ortaylı, 1999a:25) (Ortaylı, 1999b:43).
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## WRITING REFERENCES

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- If the number of the authors is 6 or less, all the authors must be listed, if it is 7 or more, the first 6 authors must be listed and “vd.”, for Turkish articles and “et al.” for English articles must be used. After the last author, “&” must be used before “vd.” or “et al.”
- Anonymous writers from Internet sources must not be cited.

### \* BOOKS

**SEVİL, Ü., YANIKKEREM, E., (2006).** Kadına yönelik aile içi şiddet. İzmir, Türkiye: İzmir Güven Kitabevi, ss.36-66

### \*CHAPTERS IN A BOOK

**TAŞKIN, L., YANIKKEREM, E., (2014).** Aile planlaması. İçinde Kadın Sağlığı Hemşireliği, 12. Baskı, Ankara, Türkiye: Özyurt Matbaacılık, ss.527-545

**SEVİL, Ü., YANIKKEREM, E., (2008).** Adölesan dönemi. İçinde A. Şirin (Ed.), Kadın Sağlığı , İstanbul, Türkiye: Bedray Basın Yayıncılık, ss.57-90

**BAYIK, A., SEVİL, Ü., (2004).** Hemşirelik disiplini ve araştırma. İçinde İ. Erefe (Ed.), Hemşirelikte Araştırma İlke Süreç ve Yöntemleri, 3. Baskı, İstanbul, Türkiye: Odak Baskı Ofset, ss.13-26

### \* ARTICLES

**EGELİOĞLU, N., MUSLU, G.K., ŞEN, S., GÜNERİ, S.E., BOLİŞİK, B., SARUHAN, A., (2014).** Ege Bölgesinde doğum sonu dönemde uygulanan geleneksel uygulamalar. Uluslararası Hakemli Hemşirelik Araştırmaları Dergisi (UHD), 1(1):22-35. Doi: 10.17371/UHD.2014018935

**ÖZCAN, B., KOCAMAN, H., (2016).** Eşler Arasındaki Yaş Farkının Boşanmalar Üzerindeki Etkisi, ACED Dergisi, 10:1-17 Doi: 10.17359/ACED.20161024262

**ŞEN, E., GÜNERİ, S.E., YANIKKEREM, E., HADIMLI, A., KAVLAK, O., ŞİRİN, A., et al., (2012).** Determination of knowledge requirements and health practices of adolescent pregnant women. International Journal of Caring Sciences, 5(2):171-178

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- 2** Papers outside the accepted disciplines and fields in our journal are rejected. The accepted fields are stated under the “DISCIPLINES” title of our journal. None of the papers outside these fields can be published or requested to be published in this journal.
- 3** The content and scientific responsibility of the papers cannot be imposed on the journal under any circumstances. The whole responsibility belongs to relevant author(s).
- 4** In articles with more than one author, the correspondent author is the one who ranks first. Or the member uploading the paper to the journal accepts and has to accept the whole responsibility.
- 5** The abstract should be prepared both in Turkish and English and between 150 and 250 words. The title should also be both in Turkish and English. The purpose of the paper, scope, method, limitations of research, findings and conclusion should be included in Turkish and English parts.
- 6** If the paper has been prepared from such organs as thesis, book etc., it should be stated at the end of references part with “Author’s Note” by referring to the first title. If the paper has been prepared from a master’s or doctoral thesis, the name of the advisor should be ranked in the second place. If the thesis advisor doesn’t want to see her/his name in the relevant paper, our journal should be informed about this situation with a document. It should be a document with wet signature. Our journal and management doesn’t have such a liability to question author(s) about the source of papers reproduced from thesis or another paper. The whole responsibility belongs to author(s). The author(s) already accept these conditions.

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- 8 Every paper evaluated should get the approval of two referees. If one of the referees has rejected and the other one has approved, the editor sends the paper to the third referee. In line with the opinions and suggestions of the third referee, editor acts in accordance with her/his own authority. Chief Editor of the journal unilaterally reserves the right to REJECT even if the paper has been approved by referees. In this case, none of the author(s) can claim a right or demand. All kinds of management, practice and procedure belong to the chief editor of the journal. The relevant paper prepared in English is evaluated by the English language editor. Also, every paper is evaluated in terms of the writing rules of our journal by the technical editor. If the English language editor decides that the paper is inappropriate for our journal, the authorized person who will REJECT or amend this decision is the chief editor. Language editor and technical editor don't have the right to REJECT. They transmit their suggestions to the chief editor and the chief editor unilaterally applies the decision in line with the demands and suggestions. Field editors transmit their opinions regarding evaluation and publication of the papers uploaded to the system to the chief editor. The chief editor acts with her/his own authority in line with the opinions and suggestions of field editors. Major or minor corrections can be made after the evaluation of papers. Author(s) are requested for corrections THREE times. If the corrections aren't made after three demands, the article is rejected after the chief editor is informed by the system editor. The manuscripts uploaded to the website are first analyzed by system editor or technical editor before sending to the referee. This analysis is performed within the framework of spelling rules. System or technical editor informs author(s) about the necessary demands. If these demands aren't satisfied, the chief editor is informed about the result. Chief Editor makes the final decision according to the information. This decision is unilaterally up to the chief editor either in a negative or positive way. None of the institutions and individuals has the right to impose sanction on the decision made.
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- 1 Is your journal a refereed and international journal?** Our journal is a refereed, scientific and international journal. It is indexed by many international indices.
- 2 Which fields are accepted in your journal?** Only the papers in the fields accepted by the journal are approved.
- 3 Does your journal charge any publication fee?** A certain amount of fee is requested per the manuscript accepted for publication in return for some expenses. There is no such demand for the rejected papers.
- 4 Are the readers allowed to access to the volumes and the articles without being a member of the journal?** All the volumes can be downloaded from our website in pdf format without being a member.
- 5 What is the publication frequency of the journal?** The journal publishes three times a year; the volumes with full texts are uploaded to the system at the end of April, August and December. However, some special issues can be published in some cases.
- 6 Are the authors informed about the evaluation process of the submissions?** The journal is web-based, and the authors can follow all kinds of information concerning their submissions from the membership panel of the system. The authors will also be provided with the necessary information about the process and procedure.
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- 9 Are there a certain number of articles to be published in the journal?** There are not a certain number of articles in the journal. Each article, approved by the referees and the editorial board, is accepted to be published in the journal without delay and sent for the layout process which is the final stage.
- 10 Is an author allowed to submit more than one paper in the same issue?** It is out of the question in terms of ethics. However, more than one manuscript of the same author can be published in the same journal or the following issues if the publication and editorial board approve the articles. But this situation is only valid for specific cases and those requiring initiative. This case is only valid for special conditions and those requiring initiative.
- 11 Is there sufficient number of referees in all the fields that the journal accepts articles?** All the submissions sent to our journal are subjected to evaluation by expert academicians and scientists and referees are not getting paid for the evaluation they make. Evaluation and reports are only on a volunteer basis.
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- 13 Is an author allowed to submit his/her paper to the science and advisory board in a negative situation?** This situation is out of the question. Functionality of science and advisory board occurs only with the approval of the editor-in-chief.
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# IIB - Uluslararası Hakemli Akademik Sosyal Bilimler Dergisi

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