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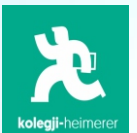
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ICONSR 2021

International Conference on Social Science Research

September 8-10 in Budva, MONTENEGRO

ABSTRACTS & PROCEEDINGS BOOK

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Dear readers;

The fourth of ICONSR organization was held in Budva/Montenegro between 8-10 September 2021. ICONSR organizations aim to provide and encourage interdisciplinary interaction by bringing together scientists from all disciplines of social sciences. We try to provide a discussion and meeting environment for those working in the field of social sciences to share their research findings and thoughts, and to evaluate the latest developments in social sciences. This year, 42 papers from different 13 countries presented by scientists in ICONSR organizations. Turkey is the country with the highest participation with 45%, followed by Kosovo with 23.8%, Croatia 7%, Azerbaijan, Czech Republic, Hungary, Israel, Kazakhstan, Montenegro, North Makedonia, Serbia, Spain and Tunisia with 2.4%.

As ICONSR organizations, we will continue to organize events that will give you the value you deserve. To see you in our other organizations where different disciplines of social sciences come together.

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Contents

A Rare Case of Right-Sided Infective Endocarditis Caused By Pantoaeagglomerans in a 8-Year Immunocompetent Girl Brahem D., Besbes H., Ben Azaiez M., Haj Salem R., Chouchene C., Chouchene S.	Oral Presentation	Tunisia	1
British Actors' Ultimate Goals, Grand Visions And Specific Activities Inextricably Related to Palestine Yumna Bakırtaş	Oral Presentation	Turkey	2
Fantastic Fiction in Children's Novel Titled "Matilda" of Roald Dahl Esma Dumanli Kadizade, Tuğçe Pirli	Oral Presentation	Turkey	3
Beyond Tough Business: Developing Compassion as an Integrated Skill in Undergraduate Business Students Kata Dósa, Déri András Péter	Oral Presentation	Hungary	4
Music and Memory: Influence of Background Music on Encoding and Recall of Words Tereza Hruskova	Online Presentation	Czech Republic	5
The Features of Orkhon Speeches Regarding Turkish Education And Language Policy Nermin Er Aydemir	Oral Presentation	Turkey	6
The Turkish Thinkers and Their Features in The Sets of Teaching Turkish to Foreigners As A Foreign Language Özgür Kasım Aydemir	Oral Presentation	Turkey	7
Analysis of The Primary Factors Affecting The Most Fatal Aviation Accidents: a Machine Learning Approach Tüzün Tolga İnan, Cengiz Mesut Bükeç, Neslihan Gökmen	Oral Presentation	Turkey	8
Financial and Operational Efficiency Related to Diversified Models of Airports: Application of Data Envelopment Analysis Tüzün Tolga İnan	Oral Presentation	Turkey	9
On-The-Job Training: The Innovation Trigger in The Castilian-Leonese Agri-Food Industry Bralind Kiri, Santiago M. López	Online Presentation	Spain	10
Attitudes of Preschool Teachers Towards Art Education and Activities Kazım Biber, Hülya Cankorur, Duru Özçınar, Bengü Güngör	Oral Presentation	Turkey	11
Examination of The Satisfaction with Life and Happiness Levels of Physical Education Teachers Working in High Schools Mahmut Ulukan, Yunus Şahinler, Engin Çinibulak	Oral Presentation	Turkey	12
Marketing Approach in Non-Profit Organizations Alp Par	Online Presentation	Turkey	13

Training and Career Development Perceptions of Current and Graduated Students	Poster Presentation	Croatia	14
Ivana Tadić, Andrea Kosmos			
Political Developments and Judicial Review During The Pandemic Covid	Oral Presentation	Kosovo	15
Bashkim Rrahmani			
The Future of Botanical Tourism in Turkey	Oral Presentation	Turkey	16
Fatih Özdaşlı			
Examination of EU Countries and Turkey with Cluster Analysis in Terms of Logistics Performance Index	Oral Presentation	Turkey	17
Okan Dağ, Şerafettin Atmaca			
Unemployment Issue in Turkey and Solutions	Oral Presentation	Turkey	18
Asena Erdoğan, Ali Kemal Nurdoğan			
Examination of The Intelligence Types of Football Players	Oral Presentation	Kosovo	19
Yunus Şahinler, Soner Yıldırım			
Determining The Awareness Level of Integrated Reporting in SMES: A Research in Istanbul	Oral Presentation	Kosovo	20
Hatice Şimşek Şahinler, Venet Shala			
Investigation of Factors Affecting Academic's Destination Preferences During The Covid-19 Pandemic Process	Oral Presentation	Kosovo	21
Hatice Şimşek Şahinler, Ergin Kala			
Student Assessment Practices in Preschool Institutions (Age 5-6 Years Old)	Oral Presentation	Kosovo	22
Abidin Nuhui			
The Contract of Transport, Organization of Traveling and Allotment During Pandemic COVID-19	Oral Presentation	Kosovo	23
Majlinda Belegu			
The Effect of Working Mothers Work Alienation on Intention to Leave	Oral Presentation	Turkey	24
Selin Umutlu, Hamza Kandemir			
Financial Problems of Local Governments in Turkey	Oral Presentation	Kosovo	25
Eyuphan Özdaşlı, Jyxhel Spahi			
Analysis of Turkish Tamgas in The Seljukian Period Buildings in Denizli	Oral Presentation	Turkey	26
Murat Aydınli			
Investigation of Athletes' Anxiety Levels of Containing New Type of Corona Virus	Online Presentation	Turkey	27
Taner Atasoy			
Characteristics of The Passive in The German Language	Oral Presentation	Kosovo	28
Ilir Krusha			
A Distant Threat Made Local? The Carry-Over Effect of Perceived Threat From Asylum Seekers in Europe to Israeli Local Outgroups	Oral Presentation	Israel	29
Sabina Lissitsa			
The impact of Education on Economic Development – Case of North Macedonia	Oral Presentation	North Makedonia	31
Sulbije Memeti, Era Memeti			

Maori Epistemology: Can Knowledge Haka? Petar Nurkic	Oral Presentation	Serbia	32
Benchmarking Analysis On Capacity Building For Internationalization of Stem University Damira Jantassova, Daniel Damiev	Oral Presentation	Kazakhstan	34
A Survey on Creative Cash-Flow Reporting in Croatia Željana Aljinović Barać, Duška Ovuka	Poster Presentation	Croatia	41
Human Rights Management of The Council of Europe: Principles, Process and Practice Seda Çankaya Kurnaz	Oral Presentation	Turkey	52
Covid 19 and Labour Market Kosovo Ylber Aliu, Lavdim Terziu, Albulena Brestovci	Online Presentation	Kosovo	59
What is The Balkans?: Perception of The Balkans Among Students in Croatia Tado Jurić, Anja Bakota, Bruno Rukavina	Online Presentation	Croatia	75
Challenges of Destination Management in the Post-Pandemic Period Rade Ratković, Dragana Zečević, Milica Jablan	Oral Presentation	Montenegro	99
World Experience in The Formation of Oil Strategy Punhan Huseynov	Online Presentation	Azerbaijan	109
Analysis of CPI and PPI indexes Ayşe Durgun Kaygısız	Oral Presentation	Turkey	117
Professional Competences in Foreign Language Learning In Kosovo Kimete Canaj	Online Presentation	Kosovo	129
Analysis of Tax Misdemeanours at Tax Courts According to The Subjects Ramazan Armağan, Ayşe Armağan	Oral Presentation	Turkey	131
Integrated Evaluation of Countries' Logistic Performances, Economic and Financial Indicators: SD-ROV Analysis Şerafettin Atmaca, Esra Aksoy	Oral Presentation	Turkey	145

A Rare Case of Right-Sided Infective Endocarditis Caused by *Pantoea agglomerans* in a 8-year Immunocompetent girl

Brahem D^{1*}, Besbes H, Ben azaiez M, Haj Salem R, Chouchene C, Chouchene S.

Abstract: Infective endocarditis (IE) at the right side of the heart is quite rare. The common symptoms are respiratory such as cough, chest pain, dyspnea, pneumonia which can delay the diagnosis. We report a case of an 8-year-old girl originally misdiagnosed with recurrent pneumonia, who was eventually found to have (IE). Despite appropriate antibiotic therapy, she progressed unfavorably leading to bioprosthetic valve replacement. This case report highlights the importance of echocardiography in the diagnosis of IE in children with recurrent respiratory symptoms. An 8-year old girl, Operated for Fallop tetralogy, presented to our emergency department with fever and non productive cough. She had a medical history of recurrent pneumonia. On arrival, physical examination showed a high grade fever (40°C), hemodynamic and respiratory stability, crepitation in the base of the right chest, and systolic heart murmur. Investigations revealed a white blood cell (WBC) count of 15.600 /mm³ and C-reactive protein (CRP) 119 mg/L. Chest X ray showed a right heterogeneous basal focal condensation. We concluded to a right basal pneumonia. The initial management included intravenous administration of 100 MUI/kg/day of penicillin G. The patient felt better and her inflammatory markers normalized. An etiological assessment of recurrent pneumonia was performed: Immune deficiency was ruled out. Transthoracic echocardiography showed the presence of 1 cm vegetation. A diagnosis of an infectious endocarditis complicated with right pneumonia was made. Gentamycin was associated to Peni G at the dose of 5 mg/kg/day. CT pulmonary angiography showed an acute pulmonary embolism with bilateral pulmonary infarction. The Follow-up showed the recurrence of fever with increase in vegetation size to 2 cm. Blood cultures were positive to *Pantoea agglomerans* (Gram negative bacillus). The empirical antibiotic therapy was adapted according to the results of the antibiogram: penicillin G was switched by cefotaxime at the dose of 200 mg/kg/day, Gentamycine was maintained for 2 weeks. The girl began to feel lethargic and the fever persisted. The vegetation size increased to 3 cm. An urgent cardiac surgery was done with excision of the vegetation and valvular replacement. Following surgery, outcomes were favorable. Transeosophageal echocardiography (TEE) helps to demonstrate the presence of vegetations in patients operated for congenital heart disease, who are highly at risk. Thus, a screening program should be considered for those children.

Keywords: protein, children, girl

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British Actors' Ultimate Goals, Grand Visions and Specific Activities Inextricably Related to Palestine

Yumna Bakırtaş^{1*}

Abstract: The struggle between the Israelis and the Palestinians stems from one of the longest conflicts in the world. The last 100 years have brought Palestinians colonialism, exile and military occupation that have ultimately turned into the struggle for self-determination in the process of time. Israelis has aimed to consolidate territory and defend Israel, while Palestinians has been seeking the formation of an independent state linking Gaza, the West Bank and East Jerusalem. The roots of the Question of Palestine can be traced back to the decision of the World Zionist Congress organized by Theodor Herzl held in Basel in 1897 to establish a Jewish State in Palestine. Since this Congress, the attempts of Jews to return to Palestine with the help of the European states corresponded to their aims in the Balfour Declaration in 1917, and the British Empire to provide a homeland for Jews in Palestine triggered Jewish immigration.

Accordingly, Jewish immigration to Palestine was accelerated under the British Mandate System since the Balfour Declaration. The Jewish immigration to the region starting in 1922 in large numbers caused conflicts between the Palestinian Arabs and Jews. Britain intervened in conflicts, mainly because of its individual interests – the control over Suez Canal- or for restoring order in the region. Conflicts between the Palestinian Arabs and Jews became more intense after the Arab general strike in Mandatory Palestine of 1936 to protest Jewish immigration, and Britain realized how arduous to administer the region.

The pan-Arab idea and a vigorous Jewish nationalism (Zionism) in Palestine presented far more complex issues for the Western countries, especially for Britain. Therefore, the post-WWII international dynamics has launched an institutionalized coordination for the Middle East peace process. To provide a comprehensive approach to changing balances and the main goals of the Western countries in the region, the historical background of the conflict may explain the origins and significance of events.

Although the Question of Palestine has been linked to the adoption of the UNGA Resolution 181, which was a partition plan of Palestine in 1947 and the establishment of the modern state of Israel in May 1948, the conflict in the region has a considerably longer and detailed history. This paper presents a brief timeline of the a) Israeli-Palestinian conflict and the chain of events that resulted in the proclamation of a Jewish state in Palestine, b) British foreign policy over the region and c) future projections about the peace process and British actors' role in the process.

Keywords: Question of Palestine, Peace process, Balfour Declaration, UNGA Resolution 181

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Fantastic Fiction in Children's Novel Titled "Matilda" Of Roald Dahl

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Abstract: Fantastic is a genre in which the unlimited imagination is used by taking part in reality. This genre provides endless opportunities both to the author and the protagonist in the fiction. Therefore, it can be called the most creative genre among literary texts. Desperate in the face of the difficult situations of reality in fantastic fiction, the protagonist escapes to the dream world with the help of a talisman object or an unplanned journey. The extraordinary imagination of the dream world causes the protagonist to be indecisive by being caught in the middle of dream and reality. This genre in which indecisiveness continues during the fiction enables the protagonist to mature with the experience acquired in the dream world and to find answers to their questions. The protagonist, who returns to reality at the end of the fiction, will change with his/her experiences in the dream world. This genre, in which the protagonist develops, can be used in the development of children, overcoming their fears or problems and adapting to real life. Therefore, it is necessary to write quality books in this genre which can appeal the children the most. In this study, the book titled "Matilda" of Roald Dahl, which was selected with simple random sampling, is examined in terms of properties required in fantastic fiction. Content analysis was employed as a data collection tool in this study, in which qualitative research method was used. This study aims to evaluate the Roald Dahl's "Matilda" and to examine its fantastic fiction based on indecisiveness, escape, talisman, dream, space and time, people, journey codes determined in the book's fantastic fiction. In the examination, the codes used were found as 58% people, 24% talisman, 8% indecisiveness, 8% escape and alienation, 4% space. The people code is highly effective throughout the fiction. There is no dream element in the fiction. The state of indecisiveness continued until the end of the book. The book was evaluated in terms of Nikolajeva's spiral relation (reality-dream-reality) and found to have a fantastic fiction conforming to this.

Keywords: Roald Dahl, Matilda, fantastic, fiction

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Beyond Tough Business: Developing Compassion as an Integrated Skill in Undergraduate Business Students

Kata Dósa^{1*}

Abstract: Business management is experiencing a paradigm shift in how we approach organizational leadership; in the last decade, the compassionate leadership model appears to be the coin of the realm, for evidence suggests this approach benefits clients, employees and the organization, not to mention the wider social and natural environment. Given the current trend, business education programs in higher education institutions have a responsibility to prepare their students for this expectation, if they are to remain in sync with market demands.

Compassion has long been viewed as anathema to classic business values such as strength, decisiveness and strategic thinking. Subsequently, save sporadic examples, it is yet to be figured out how compassion should or can be taught in the business curriculum. In an undergraduate business course, we endeavored to pilot a series of course interventions through which compassion is developed consciously across the semester via class exercises, simulations, and class projects.

Compassion is defined as the „sympathetic consciousness of others’ distress together with a desire to alleviate it.” As such, it essentially includes two key components: empathy and a motivation to help. We correspondingly focused on these two factors in our research questions; we were curious to find out to whether we could detect a positive change in empathy and motivation to help among students, between the beginning and the end of the semester. We draw on two sources of data: the Toronto Empathy Questionnaire (TEQ) administered pre- and post-class, in four separate semesters, and student artifacts – essays and reflections from three projects.

The TEQ scores revealed that, while overall there was only a marginal positive shift in students’ empathy, particular items on the questionnaire showed relatively larger shifts than others, with potential ramifications to curriculum revision. The qualitative data, on the other hand, provides clear evidence of students conquering key threshold concepts relating to compassion. An unexpected but welcome finding in the data in addition to developing compassion is budding humility, another understated quality in nurturing future leaders.

We conclude that while it is possible to develop compassion as a skill in an undergraduate business class, it is likely that students will have a difficult time generalizing their newfound competency to contexts other than the ones explored in this particular course. For compassion to become their second nature, and thus a solid foundation for their compassionate leadership skill, it is necessary to infuse compassion across the curriculum.

Keywords: Business, Compassion, Integrated Skill,

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Music and memory: Influence of background music on encoding and recall of words

Tereza Hruskova^{1*}

Abstract: Background music and sounds are a part of our everyday experience and living. Music and technologies, which we are using to listen to music, have changed all aspects of our lives to a great extent, their growth and impact on human life, especially on memory, has reached remarkable levels. It is a common phenomenon for people today to listen to background music while studying or working.

The very first study dealing with music-dependent memory (MDM) was the experiment of S. M. Smith (1985). He was experimentally studying whether memory can be influenced by different acoustic backgrounds (instrumental music and silence). Differentiations of background music in which encoding, and recall occurs have been shown to affect memory and learning. However, inconclusive findings in the literature are still uncertain, whether and in which circumstances background music can facilitate or deter learning. As a result of this changing view of music, knowing how specifically music is affecting memory is even more important.

In this experimental study, the conceptual replication of S. M. Smith's research (1985), the relationship between the presence or absence of background music on memorizing and recalling, and a number of memorized words, were investigated. Thus, this study aimed to investigate the effect of listening to music on the same or altered background context and its beneficial or distractive effect. Quantitative experimental research was used as the method.

A sample of 116 participants (age 19-33) took part in the experiment and was administered a standardized memory test, mathematical test, and questionnaire. The 116 volunteer participants were mainly students from the Faculty of Arts of Masaryk University from the Czech Republic. The motivation to participate was fulfilling the part of the course requirements of psychology classes. All participants attended only one experimental session in which subjects saw a list of 15 words from the memory test screened on the computer. Immediately following, the mathematical test was administered for 20 minutes to distract participants from the rehearsal of the list between memorizing and recalling. A free recall test (3 min) of words was given after the mathematical part of the experiment. The acoustic background music (white noise or Ave Maria) of each session was manipulated between the 13 groups of students randomly. Each group consisted of 14 students. The selection of background music was chosen based on several criteria on behalf of previous studies. Following the experiment, participants completed a short questionnaire based on the topic of individual learning preferences of participants and their music taste.

The relationship between the experimental (music) and control conditions (white noise) during memorizing and recalling was evaluated using Welch ANOVA. Significant relationships between the conditions and the number of memorized words were not found in any conditions. The results of this study were not able to replicate Smith's concept and his results, not even the majority of the results of studies on MDM.

Keywords: Music-dependent memory, Memory, Music, cognitive psychology

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The Features of Orkhon Speeches Regarding Turkish Education And Language Policy

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Abstract: Language serves the function of socialization of the individuals, nationalization of the society while also providing the creation of the collective memory. The monuments of the creation area of the specified collective memory are the pioneering and effective texts of the nations and their states. Thus, among the texts owned by the societies, the speech has an effective function based on the to the position of its creator in the society. Beyond the feature of being a literary genre, the speech forms the basis of language, culture, and education policies as it is the statement and advice of the state administrator. While the speech serves the function of building and protecting the state tradition, it can be considered as the founding language teaching policy texts in terms of its formation purpose and content. We can state that the features of language and education concepts forming the basis for the state construct on a cultural basis are engraved in stone in the Orkhon Monuments, as the first kind of speech work in Turkish history. The Orkhon Monuments have the feature of being the very first speech in Turkish cultural history revealing the Turkish universe thought and the state system. The Orkhon Monuments have the key significance in that that their contents as the criticisms against the society to regulate the nation to make the state stronger are the echoes in Turkish language for more than 1200 years, and the preserving the effects of this echo and its survival has the utmost importance for the sustainability of the historical roots of Turkish language, Turkish culture, and education. In our presentation, the Orkhon Monuments were evaluated as the speech type with their feature of being narrated directly by history makers. In line with this, the Vizier Tonyuquq Monument, as the first type of commemorative literature based on the absence of a head of state/kagan, was excluded from the scope of our thesis because of not having the feature of speech although it exists within the Orkhon Monuments. The scope of our thesis is limited to the Orkhon Monuments, Köl Tigin and Bilge Kagan Monuments due to having the speech feature. Within these specified limitations, the monuments that fall within the speech features were determined in terms of the features regarding the Turkish education based on the discourse analysis as a sub-branch of linguistics.

Keywords: Turkish Education, the Orkhon Monuments, Speech, Linguistics, Discourse Analysis.

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The Turkish Thinkers and Their Features in The Sets of Teaching Turkish to Foreigners As A Foreign Language

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Abstract: In recent years, the teaching of Turkish language to foreigners within and outside the borders of the Republic of Turkey has an increasing interest, activity and development area. The sample of our presentation consists of four sets of course materials written in Turkey in the field of teaching Turkish to foreigners as a foreign language as a sub-branch of Turkish language education. Language education needs to be evaluated not only from the perspective of transmitting the pure grammar system or vocabulary transfer, but also from the perspective of cultural interaction. In line with this, one of the most significant elements of the Turkish culture universe is the Turkish wisemen, thinkers and philosophers. In our study, the Turkish education sets for teaching to foreigners were investigated based on giving place directly to Turkish thinkers or their thoughts and functional usage characteristics in the context of semiotics as a sub-branch of linguistics. Thus, the concept area of Turkish philosophy was determined based on the functional use values in Turkish education sets used in different continents and evaluated within the boundaries of structural and post-structural semiotics.

Keywords: Turkish Language Education, Teaching Turkish to Foreigners, Linguistics, Semiotics.

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Analysis of the Primary Factors Affecting the Most Fatal Aviation Accidents: A Machine Learning Approach

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Abstract: The safety concept is examined in this study with the most fatal accidents in aviation history primarily human, technical, sabotage, and terrorism factors. Although the aviation industry started with the first engine flight on 17 December 1903, the safety concept has been examined since the beginning of the 1950s. However, the safety concept was primarily examined with technical factors, in the late 1970s, human factors have started to analyze. Afterward, at the beginning of the 1990s, the organizational factors covering human factors have been analyzed. The findings show that approximately %70 of accidents are about human factors by adding the organizational factors. Technical factors have mostly been solved with the aid of technology and operational success, however, it is impossible to solve human factors with these approaches. Human factors can only be minimized with the understanding of the reasons that caused the human error. The purpose of this study is to define the determining causes of accidents by segmenting them with the methodology including the machine learning application for the safety of aviation. Besides the accidents' analysis, the originality of this study is to examine the factors of human (including organizational), technical, sabotage, and terrorism by comparing most fatal accidents. For this purpose, 50 most fatal accidents are included in the study, and Artificial Neural Networks (ANN) is used to classify survivors and non-survivors. The number of layers was determined as 1 and the hyperbolic tangent function is used as activation function. 70% of the data was separated as the training set and 30% as the test set. Input variables with importance above 50% have been found from large to small: the number of total passenger/affected people, primary cause human factor, flight phase, and medium-haul flights. In future studies, the number of fatal accidents and machine learning techniques used can be increased.

Keywords: Most fatal accidents, air transportation, safety concept, machine learning.

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Financial and Operational Efficiency related to Diversified Models of Airports: Application of Data Envelopment Analysis

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Abstract: Airports are one of the most important elements in the civil aviation industry for ensuring the transportation of passengers and freights from different places. For this reason, the issue of airport management has been important for the countries that have specialized in the development of their economies under different strategies. Airports that meet the high annual passenger numbers with their large scales have started to be managed with the build-operate-transfer model under the concept of privatization, especially in the late 20th century. Under this model, a private company obtains the right to operate the airport by leasing it for a certain period of time. The study's purpose presents the comparison of the airports operated with the Build-Operate-Transfer and the State-Owned model airports by the application of Data Envelopment Analysis (DEA) that specified in financial and operational variables. 51 airports are operated with the State-Owned Authority in Turkey. This study contributes to the literature evaluating the financial parameters as passenger traffic, aircraft traffic, freight traffic, and operational parameter as navigational service revenue. Financial parameters are taken as inputs and operational parameter is taken as output in DEA. In this study, input oriented Charnes-Cooper-Rhodes (CCR-I) and Banker- Charnes, Cooper (BCC-I) models are utilized to obtain efficiency measures under CRS and VRS assumptions. As a result of CCR-I model with CRS, 2 of 6 airports are found efficient. These airports are Istanbul Airport and Ankara Esenboğa Airport. BCC-I model with VRS, 3 of 5 airports are found efficient. Muğla Milas- Bodrum Airport is also found efficient in BCC-I. If a DMU is fully efficient according to the BCC model and inefficient according to the CCR model, it can be said that the DMU works efficiently locally, but not generally. Therefore, Muğla Milas- Bodrum Airport is found efficient locally but not generally. Istanbul Airport and Ankara Esenboğa Airport are found efficient for both locally and generally. In the following studies, Build-Operate-Transfer model and the State-Owned model airports can be compared in terms of financial and operational parameters using 51 airports' data.

Keywords: Efficiency, airport management, build-operate-transfer model airports, state-owned model airports.

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On-the-job Training: The Innovation Trigger in The Castilian-Leonese Agri-food Industry

Bralind Kiri^{*}, Santiago M. Lopez²

Abstract: We focus on the agri-food industries of the Spanish autonomous community of Castile and León, which turns out to be an approximately representative region for the Spanish agri-food industry on the whole. First, we examine the historical modernization model for the Spanish agri-food industry since the early 1950s; after, we conjecture that such earlier modernization may have shaped the current pattern of professional training, along with the collateral implications on firms' growth in size and in innovation capacity. As expected, we find out that the shift towards the mass production system—where animal husbandry gains importance—is reflected, at least, over the last decade, on the intensity of the on-the-job training. The implementation and gradual stabilization of the mass production system is mainly reflected on the *type* and *size* of industries, which predominantly provide on-the-job training to their employees. The hypothesis that larger firms (*e.g.*, meat production firms and the “new restructured” wheat/flour-based firms) provide more professional training for their employees is fully corroborated by the most recent empirical evidence. We hold that the intensification of professional training commitment may operate as a trigger mechanism to improve the scale of production, technology, and innovation processes in the agri-food firms.

Keywords: 12 punto, Times New Roman, not italic, between 4-6 words

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Attitudes of Preschool Teachers Towards Art Education and Activities

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Abstract: The aim of the study is to determine the attitudes of preschool teachers towards art education and art activities. The study group of the descriptive research in the scanning model consists of 315 preschool teachers working in Balıkesir in the 2020-2021 academic year. The Personal Information Form, the Inclusion of Art Education Questionnaire developed by the researchers, and the Attitude Scale towards Art Education developed by Aykanat, Güneysu (2018) were used in the research. The Cronbach α coefficients of the scale, which consists of four sub-dimensions: Pleasure from Art and Contribution to Art (0.94), Negative Attitude towards Art (0.95), The Role of Enhancing Communication (0.89) and Contribution to Art (0.94), are the Importance Role (0.81) was calculated. The scale consists of 23 items in total. The data were collected face to face by the researchers. While 249 of the teachers participating in the research use pastel paint in art activities, they prefer tear-paste (202) as a type of art activity, and to show and have it done (222) as a method and technique in art education. Most of the teachers who participated in the study believed that art education enjoyed and contributed to art (94.6%), showed a positive attitude towards art (96.84), believed in its role as a communication enhancer (92.76), and believed that art education was important (87, 6) has been seen. These results show that the participants have a positive attitude towards art education.

Keywords: Early childhood, art education, visual arts, art activity

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Examination of The Satisfaction with Life And Happiness Levels of Physical Education Teachers Working In High School

Mahmut Ulukan¹, Yunus Şahinler^{2*} Engin Çinibulak³

Abstract: This research examines the relationship between life satisfaction and happiness levels of physical education teachers working in high schools in Aydın. This study is descriptive in the relational screening model.

The research universe consists of physical education teachers working in high schools affiliated with the Ministry of National Education in Aydın. A random sampling method was used to determine the study sample. The study sample consists of 198 physical education teachers, 102 (51.5%) male and 96 (48.5%) female, working in high schools in Aydın. As data collection tools, "the Satisfaction with Life Scale" and "the Oxford Happiness Scale".

Research data were analyzed using SPSS 25.00 statistical package program. Descriptive statistics, correlation and regression statistical techniques were used in the analysis of the data. According to the research findings, life satisfaction and happiness levels of physical education teachers were moderate. In addition, it was found that there was a moderate positive relationship between physical education teachers' life satisfaction and happiness levels, and life satisfaction was a significant predictor of happiness.

As a result, it can be said that physical education teachers have good levels of life satisfaction, their expectations from life, and they are satisfied with their current lives so that individuals are happy and feel highly motivated.

Keywords: Physical Education and Sports, Life Satisfaction, Happiness.

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Marketing Approach in Non-Profit Organizations

Alp Par^{1*}

Abstract: Marketing efforts targeting customers based on the customer's experience, is aimed to lead the organization to differentiate from competitors. Thus, it constitutes one of the most basic functions of all businesses. Non-profit organizations are organizations that deal with various problems in the society independently and undertake the duties of informing the public and raising awareness, and their members work on a voluntary basis. The marketing researches carried out generally examine the enterprises, that is, the structures that expect profit from their activities. However, in today's conditions, it is observed that non-profit organizations make serious marketing efforts as much as profit-making organizations. Especially in these days when the pandemic has penetrated our lives, there has been a great increase in online marketing efforts in parallel with this, especially in the use of social media and social media ads, which are the most important part of online marketing. The study primarily examines the adaptation of the traditional marketing mix in nonprofits. The marketing mix is complex in nonprofit organizations. First of all, the concept of product is not as clear as it is in businesses, instead of products there are expressions such as "raising awareness" or "ending poverty". Pricing also increases confusion as there is no product competition, the production cost and the customers' readiness to buy are often lacking. For these reasons, academics are concerned about the suitability of the traditional marketing mix for nonprofits. At this point, the concept of "social marketing" has emerged based on the basic functions of non-profit organizations. Social marketing; It is a type of marketing where commercial marketing techniques, analysis, plan, implementation and evaluation studies are used to influence the behavior of the target audience. In the research, the role of fundraising, gaining volunteers, creating relationships and communication, which are the basic functions of non-profit organizations, was examined in the light of social marketing tools.

Keywords: Social Marketing, Non-profit Marketing, Fundraising, Volunteer Acquisition

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Training and career development – perceptions of current and graduated students

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Abstract: Knowledge, learning, education, training and career development represent prerequisites for contemporary business, organizational growth and market survival, as well as for individual professional prospects and development. Knowledge, once acquired by students and employees, becomes obsolete in short time, if it is not nurtured and upgraded through different means and mechanisms of formal, informal and lifelong learning. After acquiring desired educational level and being employed, individuals require continuous upgrade of their knowledge and skills, important for their work, progress and career development. Generally, employability skills are differentiated as hard and soft skills. Hard skills are recognized as “entrance ticket” to the labor market and generally incorporate technical skills acquired during education, training and work experience. On the other hand, soft skills represent potential for further development and career advancement and are recognized as personal skills, such as communication skills, presentation skills, creative thinking or problem solving abilities. The main focus of this paper is to analyze perception of the importance of training and career development between current and graduated students in the field of economics, business and tourism, presuming statistically significant differences between two groups of respondents. The research was conducted surveying current (final year) students and (former) graduated students at University of Split, Faculty of Economics, Business and Tourism, during December 2020. and January 2021. Obtained results point statistically significant differences relating the level of possession of hard and soft skills between current and graduated students. Results suggest that graduated students possess significantly higher level of hard and soft skills, which can be the result of their employment, familiarity with the market requirements and the fact that they had already started developing their careers being aware of the importance of hard and especially soft skills. On the other hand, the research results reveal that current and graduated students perceive the same level of awareness relating the importance of gaining additional trainings and skills, which are important for their further career development. Namely, provided statistical tests don't express any statistically significant differences relating this observation, perceiving the same importance. Topic of training and career development is of significant importance for students starting from their freshman year in order to thoughtfully plan and achieve substantial results through their entire education process as well as to encourage them to discover notable talents and path through their individual career development.

Keywords: training, career development, hard skills, soft skills, students, graduated students

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Political Developments and Judicial Review During The Pandemic COVID-19 in Kosova

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Abstract: Several measures were taken by the state authorities in Kosovo during the Pandemic COVID-19 which were opposed by the opposition and which in a way, with the other reasons brought to the fall of the Kosovo Government at the top period of Pandemic. These measures initially were opposed with the justification that they were violating the human rights and afterwards some decisions taken by the Ministry Health were brought to the Kosovo Judicial Court for judicial review whereas simultaneously there were developed other political activities that initiated the no-confidence vote which resulted with over through the Kosovo Government (known as Kurti -1). To some extent the fall of the government could be attributed also to the international politics within and around Kosovo. Paper aims to analyze legal and political issues developed during the Pandemic COVID-19 related to the mentioned issues and for the needs of paper the methods of legal analysis, method of comparison analysis, method of systemic analysis will be used and the paper is expected to be a contribution toward further academic and political debate internationally and internally about Kosovo.

Keywords: Pandemic, Government, Constitution, Constitutional Court, Opposition, International, debate

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The Future of Botanical Tourism in Turkey

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Abstract: Biodiversity resources occupy an important place in the world. Plants constitute one of the most important parts of this biodiversity. Tourism revenues provide high economic returns to countries. Due to the negative reasons caused by the mass tourism movements in the tourism sector, individuals have tended to more individual tourism activities, and individuals yearning for natural life, clean air, nature and green have turned to botanical tourism, which is an alternative type of tourism. Botanical Tourism is a type of tourism that includes exhibitions, walks, concerts, bicycle tours, plant watching and plant sales activities between botanical gardens for individuals to see new places and have fun. The geography of Turkey has very rich resources in terms of botanical tourism. The number of plant species spreading in Turkey is almost close to the number of plant species seen in the European continent. Differences in geographical structures, vegetation cover and soil structure in Turkey lead to plant diversity. Botanical tourism has an important share in tourism sector revenues in the world. Although Turkey is the country with the largest plant species scale in Europe, botanical tourism has not developed sufficiently. The endemic plant diversity in Turkey should be reviewed, suitable areas should be turned into botanical gardens and opened to tourism.

Keywords: Botanical Tourism, Plant Diversity, Turkey

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Examination of EU Countries and Turkey with Cluster Analysis in Terms of Logistics Performance Index

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Abstract: Today, logistics has a very important place for countries. Especially with its contribution to the economy, it has brought competition with other countries. When we look at the countries with a high level of logistics performance, it is seen that they are developed countries or rapidly developing countries. Therefore, international logistics performance evaluations are extremely important for countries that want to determine their own positions. In this context, the World Bank publishes a report called Logistics Performance Index every two years. In this study, it is aimed to cluster the European Union countries and Turkey in terms of logistics performance based on the Logistics Performance Index criteria (customs, infrastructure, international transportation, logistics service quality, traceability and timely delivery) published by the World Bank. While the Weka program was used in the study, countries were divided into four clusters in terms of logistics performance with the Expectation Maximization-EM, one of the clustering analysis algorithms. As a result of the study, it has been seen that Turkey is in the same cluster with Czechia, Poland and Portugal.

Keywords: Logistics Performance Index, Expectation Maximization, European Union.

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Unemployment Issue in Turkey and Solutions

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Abstract: Nowadays, unemployment is an important social phenomenon that affects individuals and societies considerably. In addition to imbalances in its economic and social structure, Turkey has been facing with employment and unemployment problems worsening each day with the effect of applied macro-economic policies. In order to solve this problem, it is very important to reveal the characteristics of unemployment and to determine the appropriate struggling policies. The aim of this study was to determine the causes of the unemployment problem in Turkey, to discuss applied policies related to the problem, resolve the problem of unemployment and to offer solutions for this context. As a result of the evaluations, it has been observed that the implemented policies are not sufficient to increase employment and prevent unemployment..

Keywords: Employment in Turkey, Unemployment, Unemployment Causes

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Examination of The Intelligence Types of Football Players

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Abstract: Nowadays, unemployment is an important social phenomenon that affects individuals and societies considerably. In addition to imbalances in its economic and social structure, Turkey has been facing with employment and unemployment problems worsening each day with the effect of applied macro-economic policies. In order to solve this problem, it is very important to reveal the characteristics of unemployment and to determine the appropriate struggling policies. The aim of this study was to determine the causes of the unemployment problem in Turkey, to discuss applied policies related to the problem, resolve the problem of unemployment and to offer solutions for this context. As a result of the evaluations, it has been observed that the implemented policies are not sufficient to increase employment and prevent unemployment..

Keywords: Sports, Football, Intelligence.

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Determining The Awareness Level of Intergrated Reporting in SMES: A Research in Istanbul

Hatice Şimşek Şahinler^{1*}, Venes Shala²

Abstract: Integrated reporting, which is seen as the future of financial and non-financial reporting today, is a type of reporting that allows all stakeholders with which businesses interact to include environmental and social resources in financial reports as well as economic resources. The aim of the study is to examine the awareness level of integrated reporting, a new type of reporting, within the scope of SMEs. For this purpose, a research was conducted on SMEs operating in various sectors in Istanbul. The data were analyzed in SPSS 22 statistical analysis program. At the end of the study; It has been determined that SMEs operating in Istanbul do not have sufficient knowledge about integrated reporting.

Keywords: Financial Reporting, Integrated Reporting, SMEs.

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Investigation of Factors Affecting Academic's Destination Preferences During The COVID-19 Pandemic Process

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Abstract: The COVID-19 epidemic, which affects the whole world, has a wide variety of effects on every sector. The Covid-19 outbreak has also caused changes in consumers' demand and shopping preferences. The aim of this study is to determine the factors affecting the destination preference of consumers during the pandemic process. The study was carried out through a survey conducted with academicians living in Istanbul. Data were analyzed using SPSS 22 statistical analysis program. As a result of the research, the priority factors in the destination preferences of the academicians; hygiene and cleanliness and quietness of the region.

Keywords: Destination Preferences, Covid-19, Consumer Behaviors.

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Student Assessment Practices in Preschool Institutions (Age 5-6 Years Old)

Abidin Nuhui^{1*}

Abstract: The student assessment system is one of the biggest reforms designed by the Pre-University Education Curriculum Framework in Kosovo (2011). The reform of the evaluation system according to the MA extends into two dimensions. On the one hand, assessment by curriculum, plans changes on the structural side by addressing the aspects of the difference between continuous assessment throughout the school year, final assessment (at the end of the school year) and final assessment (at the end of the degree). On the other hand, the curriculum approach requires teachers to broaden their perspective on assessment by not thinking about the actual learning activity but by thinking more broadly whether their learning activity is otherwise contributing to the development of the competencies set out in the Curriculum. . The competency-based curriculum calls for teachers to be well prepared for an accurate, fair and equitable assessment, in order to meet the known challenges of competency assessment.

This paper aims to show the theoretical ascetic how I become a student assessment practice in pre-primary and primary education institutions, given that according to the Curriculum Framework student assessment has undergone changes in that of the previous assessment.

Keywords: Question of Palestine, Peace process, Balfour Declaration, UNGA Resolution 181

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The Contract of Transport, Organization of Traveling and Allotment During Pandemic COVID-19

Majlinda Belegu*

Abstract: During the period of Pandemic, a big number of contracts were suspended. This starting with the contract of rent which was not executed especially during the payment of rent. One of the contracts that was realized most was the sales contract and that of transportation of items. Other contracts as the contract for transport of passengers and that of engagement of hotel capacities (allotment) differ from the way of execution. Regarding the contract of organizing the traveling it could be said that they were not executed at all by the institutions because the transportation was forbidden by buses, planes, ships or trains. By passing the time the number of passengers was limited and thus the transportation began operating. Contract of transport of items especially food and medicals has normally functioned. During the period of Pandemic the contract of allotment was almost not at all executed due to the fact that businesses of gastronomy and the hotel ones were closed. After a determined period of time after the measures were released the function of businesses has started to operate in a controlled way. For the needs of paper, the methods of comparative analysis and the method of systemic analysis were used. The paper will be a contribution to analyze legal norms, legal practice and the legal doctrine during the mentioned period of time.

Keywords: contract, transport, travel, law, pandemic

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The Effect of Working Mothers Work Alienation on Intention to Leave

Selin Umutlu^{1*}, Hamza Kandemir²

Abstract: Alienation can be defined as “Individuals passive acceptance of themselves and everything around them and their behavior in this direction; staying away from each other in work, family and social relations”. Hoy et al. according to (1983) work alienation is defined as “A person's frustrations in business life turn into feelings and actions, he finds his work simple and meaningless, he constantly makes individual self-criticism, the idea that he does not have a production that benefits him and people, he is not satisfied with his relationships with colleagues or employers, he looks to the future in a desperate way”. According to Bartlett (1999), intention to leave is defined as “The decision or tendency of employees to consciously leave an institution or organization.” Perceptions towards the job, existence of the union, co-workers, demographic characteristics and wages are considered as effective factors in the intention to leave. It is very important that women are educated and employed in terms of both the development of the country, individual satisfaction, and the conscious upbringing of the next generation. Working women perform their work activities with single overtime, as do men during the day.

However, if they are married when they go home at the end of the working day, they have to do food, dishes, laundry, cleaning, etc. responsibilities; If they have children, in addition to these, childcare responsibilities are placed on their shoulders. Being a working mother “working woman in business life; wife, mother in home life; means to undertake more than one role together in family life, such as siblings, children, and brides”. Working women are also actively involved in working life during pregnancy. A working woman who has the adjective “mother” with the birth is entitled to a period of paid leave within the framework of legal permission granted by institutions or organizations. In addition, if the paid vacation is not sufficient, they can also be given unpaid leave. Working mothers who started to be employed after their leave periods may experience alienation from their jobs due to the sadness, anxiety, dissatisfaction with the job they do, distance from their colleagues, psychological or physical inability to bear the responsibility of too many roles. Every day with alienation to work, desperate, exhausted, lack of motivation can form intentions to leave work over time.

The aim of the study is to determine the effect of working mothers work alienation on their intention to leave. With the research, some statements were asked to the working mothers who were members of the branch of a labor confederation with the highest number of members. The obtained data were analyzed with the variance-based structural model in the SmartPLS program. As a result of the analysis, it was concluded that work alienation had a 0.60 effect on the intention to leave.

Keywords: Women, Working Mother, Work Alienation, Intention to Leave, Structural Equality Model, SmartPLS

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Financial Problems of Local Governments in Turkey

Eyuphan Özdaşlı^{1*}, Jyxhel Spahi²

Abstract: The state, which is a political organization, is responsible for meeting the needs of the people living on it, such as justice, internal and external security, social welfare and development. States have established local government organizations to meet some of these needs. Local governments, the local needs of the people living within the borders of their settlements, landscaping and environmental health, parks and green areas, zoning, housing, water, sewerage, transportation, cleaning, emergency aid, police, fire brigade, urban traffic, burial and cemetery services, afforestation, culture and art services are the institutions that are obliged to provide many important services. Local governments need to have sufficient own resources to meet these services. Local government resources are real estate income, intergovernmental transfers, borrowing, fees, goodwill, economic enterprise income, fines, tax shares, property income, financial aid and donations, participation in expenditures. While local governments met the increasing service demands, they experienced an income-expense imbalance and their increasing financing needs could not be met. Financing refers to the handling of the funds that businesses need in order to survive, in the most appropriate conditions, and the situation in which these funds are used most effectively. The financing problems of local governments are generally due to the criteria used in the distribution of the shares received from the center as a source of income and the local governments' inability to have sufficient own income. In this context, at the beginning of the financing problems in local governments, the effect of globalization on local governments, the increase in urbanization and unplanned urbanization, financial indiscipline and increasing debt level, unplanned services, increase in service diversity and quality service expectation of local people.

Keywords: Financing, Local Governments, Financial Problems, Financial Problems of Local Governments

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Analysis of Turkish Tamgas in The Seljukian Period Buildings in Denizli

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Abstract: Tamgas are one of the indispensable practices of Turkish culture, which we encounter in all kinds of materials since the early ages in Turkish history. Tamga, which means belonging, independence, property, clan-lineage unity and sanctity, is almost as old as the history of humanity. Some of them turned into letters, and some of them formed a composition with geometric ornaments. The Turkish tribes, who took part in the conquest of Anatolia, often gave the names of their tribes to the places they conquered. The Turkish tribes, who also took part in the conquest of Anatolia, mostly gave their clan names to these places they conquered and settled, and they also left their mark on the architectural works and objects of use they made. They have made it a tradition to mark their tribes that they think belong to the small or large architectural works they have built. This study is on the stamps that have turned into motifs on the architectural works built in Denizli during the Seljukian period.

Keywords: Tamgas, Seljukian, Denizli, Turkish.

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Investigation of Athletes' Anxiety Levels of Containing New Type of Corona Virus

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Abstract: The current research aims to examine the anxiety levels of athletes catching the new type of coronavirus (Covid-19). The survey method, one of the quantitative research models, was used in the research. The research population, the sportsmen (n=198) who actively do sports in various sports clubs and various branches in the Zeytinburnu district of Istanbul province, participated voluntarily. The data were collected online by applying the questionnaire technique. The Athletes' Anxiety of Conceiving New Type Coronavirus (Covid-19) Scale (SYTKYKÖ) was used as a data collection tool. Mann Whitney U, Kruskal Wallis-H analyzes were used as statistical procedures. It is seen that there is a difference between the anxiety levels of catching Covid-19 according to the gender of the athletes, their education level, the status of people around them catching covid, the level of chronic disease, and their training status. There was no difference between the anxiety levels of catching Covid-19 according to the age, sports branch, and years of doing sports of the participants. As a result, it was concluded that the anxiety levels of the athletes about contracting COVID-19 were high.

Keywords: Covid-19, anxiety, pandemic, sports

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Characteristics of The Passive in The German Language

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Abstract: The main purpose of this paper was to describe and recognize the special characteristics of the passive in the German language (*Besonderheiten des Passivs: Passivsatz ohne Subject; Passive mit Modalverben im Nebensatz*).

This research investigated two languages, two systems, two structures, and by describing them the researcher discussed the differences and similarities between these two languages. This research was conducted using the contrastive analysis method.

Keywords: passive, participle, morpho-syntactic construction, contrastive analysis.

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“A distant threat made local? The carry-over effect of perceived threat from asylum seekers in Europe to Israeli local outgroups

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Abstract: The increased numbers of recent immigrants and asylum seekers who arrived in the European Union (EU) from African, Middle Eastern and Asian countries has come to dominate political and media discourse. The media has reported this phenomenon as a so-called “refugee crises”, suggesting an allegedly unmanageable influx of foreigners. Even though they offer opportunities for economic growth, cultural enrichment, and a solution to declining native birth rates, their presence is mainly accompanied by perceptions of threat. Many studies have corroborated that perceived threat is an important mechanism explaining exclusionary attitudes to immigrants. Furthermore, attitudes toward one object can be generalized toward other objects, and this process also applies to groups. Following this generalization logic, studies examined the effect of a distant threat and found that people become more prejudiced toward local outgroups when distant threats carry over into local intolerance.

The purpose of this study was to identify sources and hidden mechanisms of distant perceived threat creation through content analysis of Israeli media coverage of EU asylum seekers (EUAS) and to investigate the effect of perceived threat on attitudes toward various local outgroups: Israeli Palestinians, Non-Israeli Palestinians, and Asylum Seekers in Israel, controlling for face to-face interaction with these groups.

The study used mixed methods. Qualitative Study 1 consists of a content analysis of Israeli media coverage of EU asylum seekers. The sample included 213 media items that were broadcasted on Israeli TV programs, printed newspapers, radio broadcasts, online news websites, and social media from 2014-2019. Quantitative Study 2 uses an online survey of 1311 Israeli Jews, aged 18+, to investigate effects of distant threat on attitudes toward local outgroups.

The findings of the qualitative analysis indicate mainly negative EUAS coverage in Israeli media. The main subjects presented in the Israeli media in the context of EUAS are violence, crime, and disorder. Asylum seekers are often depicted as guilty of crimes such as rape, murder, and injury to innocent people. This coverage is intensified by accompanying images of flames, fire on city streets, and police opposing shouting and rioting demonstrators. There is also coverage representing them as victims. However, such coverage is relatively rare and does not appear in the same capacity and frequency as its negative counterpart. Our quantitative findings show that realistic threat from EUAS was negatively related to positive attitudes toward three local outgroups, while the association between symbolic threat from EUAS and attitudes toward the local outgroups was insignificant.

Considering that perceived distant threats are originated predominantly from the coverage of asylum seekers crisis in EU in Israeli media, we conclude that how migrants are described,

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categorized, and represented makes a difference. The media actively contributes to and constructs our perceptions of EUAS, shaping a society's image of local outgroups and minorities, with vast political and cultural implications. Hence, escalation of the EU asylum seeker crisis may aggravate the Israeli-Palestinian conflict, tightening legislation regarding asylum seekers in Israel and empowering relatively extreme political platforms.

Keywords: realistic threat, symbolic threat, carry-over effect of perceived threat, asylum seekers in European Union, media coverage.

The impact of education on economic development – case of North Macedonia

Sulbije Memeti¹, Era Memeti²

Abstract: The main purpose of this paper is to analyze the determinant of education and its impact in economic development of North Macedonia. Education is one of the main indicators for the economic development of a country. The analysis of investment in education is unified in the human capital approach. The content of this paper is divided in two parts: the theoretical part which includes literature review and describing the importance of education as a determinant that affects directly of the economy of the state. On the other hand, the empirical analysis of this paper are based on annual data for period 2008-2019 with overview on the education and its impact in the economic development of North Macedonia. In order to examine whether the variables are distributed normally, we used Jarque-Bera statistics and on the next section assesses the causality of education - economic development. The Granger causality test has been applied in such a way as to study the predecessor relationship between education and economic development.

Keywords: Education, economic development, investment, human capital

Maori Epistemology: Can Knowledge Haka?

Petar Nurkic^{1*}

Abstract: The aim of this lecture is to emphasize a reevaluation of ontological assumptions, epistemic norms and methodological frameworks from a distinctive Maori perspective. We will also try to provide a conceptual framework for the basic assumptions of Maori philosophy in order to better understand the challenge that *kaupapa Maori* poses to mainstream epistemology and science. By definition, *kaupapa Maori* represents the entire Maori culture, the „Maori way“ of acting, being and thinking.

Ever since the *Treaty of Waitang*, signed by the Maori people in 1840. with the British Crown, their culture has progressively suffered political, social and economic pressures. As with any colonization, in this case, too, the native ontology, epistemology and methodology were suppressed. Until the arrival of *Pakeha*, as the Maori address Europeans, their tribal, kinship communities were ruled by an economy of affectation and gift-giving, as opposed to an economy of exploitation (Herare, 1995) resulting from the colonization of *Aotearoa* (New Zealand). Traces of traditional culture are also evident in the beliefs and practices of contemporary Maori. Maori culture is inextricably linked with their religion and is characterized by a continuous openness to reconsidering and changing of the ethical principles and values in the search for *tika*, which for the Maori means the right path (Harare, 1998). The spiral *koru* is a sacred symbol dominant in Maori art. *Koru* signifies a new life, the intertwining of the ropes of the navigators of the first canoes with which the Maori first came to *Aotearoa*. *Koru* also signifies latent and potential energy, life principle, and enlightenment (Tanenuiarangi, 1988). At the heart of the *koru* are the primary beliefs of the Maori.

Io represents the supreme deity of the Maori and the origin of life from which *Papatuanuku* (Mother Earth) and *Ranginui* (Father of Heaven) originated. Maori consider themselves descendants of the gods, *atua*. *Atua* are the guardians of life and nature. *Tapu* is the sacred in all things, the intrinsic power given at the moment of creation. *Mana* is similar to *tapu*, spiritual power and authority applied to people, deeds and words. *Mauri* are the life force, the intrinsic essence of a person or an object. *Hau* is the vital essence embodied in a person and transferred to the gifts that that person gives as well as to everything he possesses.

Fundamental ethics of the Maori is derived from the basic beliefs (*tika*) and represent a connection with the spiritual aspects, the sacred, the vitality of all things and the importance of reciprocity among people. Maori ethics reveals the internal structure of Maori epistemology and hermeneutics based on knowledge and interpretation of oral tradition, events and history. The cosmological view of the world, interwoven with Maori philosophy and religion, forms the basis of their economy of affection and the utilization of the resources that serve the Maori people (Herare, 1998). The last few decades can be called „The Maori

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Renaissance“, since the empowered Maori culture poses increasing challenges to Western models and the construction of knowledge.

Kaupapa Maori research is a "culturally safe" mentoring of older members of the Maori people that is both culturally relevant and meets the rigorous requirements of science. In accordance with the openness of Maori philosophy, the *kaupapa* researcher does not have to be a Maori, it is enough that he contributes to the interest for the revitalization of Maori culture (Irwin, 1994). The main difference between *Pakeha* and the *Maori* approach to epistemological questions is the way in which knowledge is acquired and constructed. The purpose of knowledge for Maori is to perpetuate the *mana* of the community while for *Pakeha* knowledge is a cumulative phenomenon whose constituent parts produce universal laws (Cram, 1993).

The process of colonization creates an alienated consciousness that results in deprivation of fundamental life principles among the native people. Alternative education programmes revitalizes the Maori language, knowledge and culture. The set of philosophical beliefs and social practices that such program should provide is called *tikanga*. Such set of beliefs is based on the principle of interdependence (*whanaungatanga*) between people (*kotahitanga*), the cosmos (*wairuatanga*) and nature (*kaitiakitanga*) which is protected by people. This interconnectedness of spirit, body, and mind is the foundation of an ethic that guides Maori ontology and assumptions about human nature (what is "real" to Maori). The basic principle of Maori ethics is to live in accordance with *tikanga*, with what is true.

Finally, the significance of the Maori Renaissance is reflected in the identification of epistemic violence committed against Maori knowledge (*matauranga Mauri*). Collective consciousness, historical and cultural concepts, do not necessarily have to be reflected in qualitative-quantitative and interpretively critical categorizations, and that is precisely the idea that comes with colonial epistemology. Maori houses of high learning (*wananga*) and language nests for young people (*kohanga reo*) are precisely the places where the close connection between Maori spirituality and epistemology will be highlighted.

Keywords: Maori epistemology, kaupapa Maori, decolonizing knowledge, colonial epistemology.

Benchmarking analysis on capacity building for internationalization of STEM University

Damira Jantassova^{1*}, Daniel Damiev¹

Abstract: The project will study the process of university internationalization, curriculum and learning outcomes affecting the indicators of academic mobility, educational technologies and integration of foreign students, implementation of joint degree programs, possibility to improve the level of English and use of digital technologies which activate the international activity at the university. The objective of the project is to develop and implement a model of capacity building for internationalization of technical university by means of digital learning technologies to implement sustainable and feasible strategies for internationalizing the educational process of training specialists in technical fields, taking into account the national and international context. Assessment of internationalization capacity needs, formulating and implementation of capacity building response for internationalization of educational programs on technical specialties based on the development of specialized competencies that enhance the qualifications and abilities of students and teachers at the international level. In the paper there is presented the outcomes of benchmarking approach by means of applying a variety of tools such as process mapping, process performance measurements, project management, questionnaire design, interviewing skills, etiquette and legal issues.

Keywords: internationalization, capacity building, benchmarking analysis, international experience, foreign languages, degree program

1. Introduction

The process of internationalization creates new opportunities for higher education institutions, contributes to increased accessibility, the introduction of innovative methods in higher education systems and is certainly one of the important indicators of the competitiveness of a technical university in the current development situation. The internationalization of a higher education institution consists in recruitment of foreign teachers, in the training of foreign students, in foreign internships, academic student exchanges, international joint online educational space research, foreign conferences, projects and the presentation of the university in the electronic educational space in a language accessible to the whole world.

This study is carried out within the framework of the project "Capacity building for the internationalization of a technical university by means of digital learning technologies" (IRN project AP08052214), approved for the priority "Scientific foundations" Mangilik el "(education of the XXI century, fundamental and applied research in the humanities)" for

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The project explores the process of internationalization of the university, curricula and learning outcomes that affect the indicators of academic mobility, learning technologies and integration of foreign students, the implementation of joint study programs, the possibility of improving the level of the English language and the use of digital technologies that intensify the international activity of the process at the university.

The goal of the project is to develop and implement a model for capacity building for the internationalization of a technical university via digital learning technologies to implement sustainable and feasible strategies for the internationalization of the educational process for training technical specialists, taking into account the national and international context. Assessment of the needs of the potential for internationalization, development and implementation of measures to build the potential for the internationalization of educational programs in technical specialties based on the development of specialized competencies, which allow strengthening the qualifications and abilities of students and teachers at the international level.

2. Research Methods

In the course of this study, the following methods are used: classification methods, comparative analysis, benchmarking methods, information systems design methods, SWOT analysis, modeling technology and monitoring methods.

The formation of the research base, namely the analysis of the development of the potential for internationalization, was carried out through benchmarking analysis, including a multifunctional SWOT analysis of needs.

Benchmarking is a method of analyzing the performance of any organization in comparison with the best firms and organizations in a particular industry in order to implement the changes made to achieve competitiveness, and, therefore, maintain it. The purpose of this analysis is to identify the methods of their work for a successful organization with the identification of a "tool of implementation", which indicates in benchmarking the main factors that allow a company to achieve high efficiency in the production of products, business processes or resource use.

Evaluation of educational and methodological documentation and regulatory documents, determination of measures to capacity building for internationalization of the educational process is carried out through the use of methods of classification and comparative analysis.

The development of a model and an information system as the key stages of the study will be carried out through the theory of modeling, methods of individual and typical design, taking into account the international standard Quality Matters (QM).

The implementation of the model and the operation of the information system will be monitored via modern monitoring methods such as comparative assessment, expert method, collection and analysis of statistical data, and trial operation of the information system will be carried out.

This project study has an interdisciplinary nature, since the process of internationalization of the system of higher technical education is being investigated, its improvement is carried out due to digital technologies, namely by designing a digital system for the internationalization of the educational process, which provides for the use of the science of digitalization, as well as computational linguistics, cognitive linguistics and comparative pedagogy.

3. Literature Review

In recent years, the topic of the international activities of Kazakhstani universities remains one of the most important for the professional society, and the mandatory participation of universities in international rankings added new accents to the discussion.

Internationalization serves the purpose of increasing the world ranking of an educational institution. World rankings are tied to specific criteria related to the achievement and merit of a university, but an excellent university will not achieve a high ranking if few people know about its existence. In addition, the presence of international students is a measurement point in most of the world's ranking systems such as the QS World University Rankings, Webometrics, and the Academic Ranking of World Universities (also known as the Shanghai Ranking).

A striking example of the internationalization of Kazakhstani higher education is the experience of Nazarbayev University, in connection with the opportunities provided to it in the field of financial and human resources. On the basis of this university, a lot of research has been carried out on the internationalization of the educational sector [1], a university committee on internationalization has been created to facilitate the internationalization of the entire university, generate ideas and develop mechanisms that support the desire to become a world-class research university, priorities for internationalization have been identified and their implementation as well. However, this experience does not take into account the peculiarities of the functioning of a regional university with all its problems and difficulties in capacity building in the field of internationalization.

The interest of the Kazakhstani experience is aroused by a pilot project based on foreign experience. The purpose of this study is the development and implementation of competence-oriented educational programs into the educational process of engineering universities, which has made positive changes in the modernization of the content of higher education, its optimization and transfer to a practice-oriented approach in training competitive specialists in demand in the labor market. The development of modular training programs based on professional standards is caused by a change in demand for updated skills and a revision of the work organization system, a desire for new knowledge and, accordingly, for a new training content; development of digital control systems for technological processes; erasing the boundaries between professional areas due to the increased distribution of economic responsibility and the emergence of quality management mechanisms. This practice-oriented research gives us an impetus to implement the renewal of educational programs in accordance with international experience as the next stage of development [2].

In 2018, within the framework of the British Council project, an analysis of internationalization in regional universities of Kazakhstan was carried out [3], the research of which indicated specific scientific needs in the field of internationalization of the higher education system. With full recognition of the need and benefits of developing international activities, universities have created restrictions on internationalization due to emigration of

young people and lack of funding. Academic mobility is mainly implemented only for undergraduate programs, while students coming from abroad also study under undergraduate programs. The main partners of the universities are the universities of the neighboring countries, namely the universities of Russia and the countries of Eastern Europe. Knowledge of languages and intercultural communication have become the most common barriers in international cooperation, as a result of which there is a low level of programs in English and a decrease in the possibility of recruiting foreign students to a Kazakh university.

It is clear that language is the main driving factor and barrier. It is known that studying abroad contributes to the development of language competencies, as well as the acquisition of academic knowledge and international experience. However, language is also a cause for serious concern. Most students and teachers often do not consider studying abroad, because they do not speak foreign languages fluently. Therefore, one of the recommendations of this study on the prospects for the development of internationalization will be to analyze and improve the quality of teaching English as a foreign language in universities of the Republic of Kazakhstan in accordance with international standards.

Taking into consideration international practice, it is necessary first of all to refer to the experience of the Russian Federation. In his speech, the head of the Department of International Cooperation of SPU, focuses on the discrepancy in the concept of internationalization in comparison with the understanding of the European Scientific Society. He introduces the concept of "internationalization" as "the process by which the objectives, functions and organization of the provision of educational services acquire an international dimension." In his opinion, the Russian understanding of this term is based on a completely different psychological perception of the concept of "internationalization", since in various interpretations it is presented as "the inclusion of an international aspect (component) in the educational and scientific activities" of the university. The difference in approaches is quite obvious, since the Russian approach focuses on the acquisition and further use of extra value in the external environment, and the European understanding is based on the process of improving a scientific and educational product, taking into account international realities, that is, on its own product [4].

Particular attention in his report was drawn to the statement that the leading foreign universities have received approval and are actively using innovative pedagogical technologies, methods and forms of education. The relevance is visible in today's time and in a combination of various educational approaches, including those related to a radically non-standard paradigm of education. The relevance is visible in today's time and in a combination of various educational approaches, including those related to a radically non-standard paradigm of education. And we are forced to admit that foreign practice far surpasses domestic experience in the use of digital technologies and teaching aids, not in terms of the quality of the technical didactic capabilities of these means, but in terms of the internal methodology and philosophy of its application in the educational process. In this regard, the study of foreign experience in the context of their approach to using digital learning technologies and then introducing it into our theory and practice can provide positive results in the field of internationalization of universities in Kazakhstan, including within the framework of the European approach to the process of internationalization.

3. Research Findings

It is obvious that the globalization of industrial production and the internationalization of business lead to the demand for specialists with the appropriate knowledge and skills that help to quickly and at the lowest cost adapt to any new conditions and national characteristics. And, since in recent years the availability of international experience among graduates has become an increasingly important factor in their successful positioning in the labor market, the university's ability to provide ample opportunities for internships or even part of the study abroad is considered by the applicant as a significant advantage of the university. In turn, this enhances the motivation of universities to develop competitiveness through the presence of foreign relations. In other words, the criteria of internationalization are becoming very significant in the integration of methods and technologies of teaching educational programs in technical specialties in general.

The practice of far-abroad countries shows the urgent need and the presence of long-term programs for the internationalization of universities in various aspects of its development. The African experience in the development of research potential and the training of scientific personnel at an international level shows positive results through the application of a results-based management system [5].

Within the Canadian research experience in building a framework for the conceptualization of internationalization processes, five interrelated areas of educational practice are formulated: experience of international mobility, international educational partnerships (offshore courses, consulting projects, or dual and joint degrees), international research partnerships, internationalization of the Canadian curriculum and training of educators and leaders of the education system [6]. The importance of this study for our project is that much attention is paid to promoting the internationalization of curricula by strengthening and value of multilingualism, supporting students in the development of intercultural and cross-cultural relations, taking into account the development of worldview programs through the study of links between local and global processes.

The results of the Accelerated Capacity Building study [7] present us knowledge in an accelerated step-by-step system of digital training of students and teachers for the professional practice of internationalization of the educational process of a technical university. This experience will be considered in the project in the process of developing an information system for the internationalization of the educational process of training technical specialists. The project of the British Council for the Internationalization of Brazilian Universities [8] showed the similarity of problems with language policy and the model of development of languages in our country, namely the urgent need to develop internationalization strategies aimed directly at integrating language education policy through the international integration of curricula and teaching staff training.

The initial analysis of the studied works on the internationalization of higher education showed the presence of problems in the results of international activities of domestic and foreign practice and the lack of work on building the potential for the internationalization of technical universities.

Research on globalization and internationalization of higher education through the prism of computer technologies, which turned out to be a limited number, aroused great interest. Thus, a theoretical study of the integration of global education created by computer technology

contributes to a renewed sense of learning, which means that online learning is an important concept today [9].

It can be concluded that in addition to speed, cost savings, overcoming time and distance, and opportunities for intercultural learning, the effective implementation of information communication technologies allows for the expansion of international relations, promotes the adoption of high-quality international standards and strengthens ties with foreign institutions. Online learning is gaining speed and is one of the most popular in the global educational space. Thus, the well-known online course bases with a variety of distance and blended learning methodologies, such as Coursera, FutureLearn, MOOCS and others, have become a vivid example of the process of internationalization of education with open direct access to global knowledge, and this proves the presence of a variety of research in this area [10, 11].

In the scientific and educational space, the issue of the development of digital libraries as an international initiative in the field of higher education is vividly presented, which is of interest in terms of the distribution of educational resources in the plane of digital platforms, which gives us the basis for the need to consider digital solutions to implement the tasks of our project research.

The results of our research will definitely contribute to the development of socio-educational and scientific and technological progress. So, in the development of a model for capacity building for the internationalization of education in a technical university, the potential for building partnerships based on reciprocity, social responsibility and sustainability of relationships is clearly visible, since internationalization makes it possible to establish joint, ethical partnerships, contributing to the mutual improvement of educational research and practices. Internationalization has the potential to enable participants to critically understand local and global relationships, expanding the frame of reference and providing opportunities for rethinking relationships.

Digital technologies as a component of the Model and the development of a philosophy for their use play a decisive role in the practical implementation of the internationalization of education by creating opportunities for the co-production of knowledge and the impact of different contexts and worldviews, conducting more complex and detailed analyzes, and increasing the ability to respond to change and diversity.

4. Discussion and Conclusions

The development of a methodology for the training of teachers, administration and university students in a foreign language as a condition for the emergence of key scientific and methodological competencies for teaching and learning in English is considered by us as a potential for integrating learning into all curricula of a technical university, since a deeper understanding and improved pedagogy will help to increase the quality of national curricula in an international context.

One of the solutions to the initial review of the theory and practice of internationalization was the creation of a cross-cultural scientific and academic space of the university of a new formation within the context of the internationalization of the education system and modeling of an e-learning space within the information system for the formation of professional foreign language competence of future engineers. The purpose of this e-learning space is to expand intercultural understanding and dialogue through the implementation of the preservation and

support of intercultural contacts, which will create opportunities for individual and collective thinking, creative cooperation. Taken together, such events will contribute to a deeper understanding of the local-global connection and improve the quality of educational services provided.

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A Survey on Creative Cash-Flow Reporting in Croatia

Željana Aljinović Barać^{1*}, Duška Ovuka²

Abstract: Information about the cash flows reported in the Statement of Cash Flow (SCF) provides the data about firm's ability to generate cash and cash equivalents. Moreover, information about current cash flows, especially from operating activities, is a useful tool in the prediction of sustainable cash flow. In spite that International Financial Reporting Standards (IFRS) regulate the preparation and presentation of SCF in detail, there are still many shadow accounting items that enable creative accounting practices, because International Accounting Standard (IAS) 7 allows flexibility in the classification of loans, interests, dividends, etc (Mulford and Comiskey, 2005). Although creative accounting does not violate the law, it negatively affects true and fair view of the firm's financial statements. This paper provides insights into creative cash flow reporting practices in Croatia. The sample consists of 71 randomly selected accountants to whom questionnaires were electronically sent in the period from March until August 2020. Respondents' opinions on the importance of the data provided by SCF, as well as on the efficiency of existing accounting regulations in preventing creative accounting are researched. Also, the most common methods and objectives of cash flow manipulations are identified. Findings show that most respondents consider IAS 7 suitable for the application of creative accounting techniques, and identified the timing of revenues/expenses recognition over multiple financial reporting periods as the most often technique. Furthermore, manipulation of cash flows from operating activities is determined as usual goal of creative accounting, and the stretching out payables, especially at the end of the reporting period, is identified as the most common way of boosting operating cash flow.

Keywords: Financial statements, creative accounting, cash flow statement, operating cash flow, Croatia

1. Introduction

Financial statements are one of the most common sources of information about firm's financial performance because users look for information that is less likely to be affected by different accounting policy choices and possibilities of creative accounting practices, or "financial numbers games" (Mulford and Comiskey, 2002). Information about the cash flows reported in the Statement of Cash Flow (SCF) provides the data about the firm's ability to generate cash and cash equivalents. Moreover, information about current cash flows, especially from operating activities, is a useful tool in the prediction of sustainable cash flow. Thus, operating cash flow (OCF) is the most common object of creative accounting. In spite that International Financial Reporting Standards (IFRS) regulate the preparation and presentation of SCF in detail, there are still many shadow accounting items that enable

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creative accounting practices, because International Accounting Standard (IAS) 7 allows flexibility in the classification of loans, interests, dividends, etc.

Although creative accounting does not violate the law, it negatively affects the "true and fair view" as it distorts the firm's economic reality. Naser (1993:2) defines it as "the transformation of financial accounting figures from what they actually are to what preparers desire by taking advantage of the existing rules and/or ignoring some or all of them". However, in its beginnings, creative accounting has been primarily related to manipulations of the balance sheet and income statement items. Meanwhile, Đukić and Pavlović (2014) noticed that the importance of SCF information, on the one hand, increases the intent for their manipulating, on the other hand. Moreover, accounting scandals like Parmalat and Enron redirect the focus on creative reporting practices in the Statement of Cash Flow (Aljinović Barać and Šimundža, 2012; Perčević and Mićin, 2016) which resulted in numerous research.

Broome (2004) studied misclassifications of cash flows among operating, investing, and financing activities and found out that certain cash flows classifications were aimed to inflate reported OCF. Another common thread the same author has identified was the use of an indirect method, which provides a type of cover for manipulations because of its complexity. Furthermore, Cunningham and Harris (2006) provided evidence of cash flow manipulations by boosting OCF on the case study of Enron and Arthur Andersen, as well as Lee (2012) who found shifting items between the SCF categories as a tool for OCF boost. Lee (2012) also identified the timing of certain transactions such as delaying payments to suppliers or accelerating collections from customers associated with incentives to inflate CFO. Baik et al (2016) examined classification shifting of interest payments only and found that in Korea, financially distressed firms, firms with high interest payments, firms with high bank ownership, and Chaebol affiliated firms tend to shift their interest payments from operating to financing cash flows, thereby increasing the OCF. Luo (2008) analyzed potentially manipulated cash flows, i.e. cash flows from unusual operations, and examined the effects of their characteristics on future cash flows predictions. His findings suggest that the current reporting practice may mislead investor perceptions of a firm's ability to generate cash flows. In analyzing the consequences of reporting flexibility, Gordon et al (2017) found that the market's assessment of the persistence of OCF and accruals varies with the firm's classification choices and moreover that the results of certain OCF prediction models are sensitive to classification choices.

However, it should be noticed that findings on creative cash flow reporting are not unique because are influenced by a variety of economic, social, and political factors, primarily legal system and stage of country economic growth. Matis et al (2009) have studied the cash flow reporting issues in Romania, trying to establish if there is an interest in using creative accounting techniques in order to manipulate cash flow reporting. They concluded that creative cash flow reporting does not seem as a point of interest and that these practices are only partly known and used by Romanian companies. Moreover, Megan et al. (2009) presented the main informational strengths of SCF and pointed out the potential "make-up actions" made by Romanian companies to give wrong information about a firm to decision-makers. In Croatia, Aljinović Barać and Šimundža (2012) found that IAS 7 enables the use of creative accounting techniques in the preparation of SCF. Furthermore, manipulation of OCF was determined as the most common goal of the creative accounting application, and the stretching out payables was identified as the most common way of OCF boosting. Stevanović et al (2013) and Šestanović et al (2015) analyzed shadow accounting items in IAS 7 that enable creative accounting practices. Arsenijević and Đukić (2017) plea for stricter definitions

in accounting standards to reduce cash flow manipulations. Similar to Aljinović Barać and Šimundža (2012) research, the survey with accounting professionals was conducted by Miti et al (2018) in Albania. The authors found the medium level of knowledge and application of creative accounting in SCF and identified capitalization of costs and the use of different methods in cases where the standard allows basic and alternative treatments for the identification of an event or transactions as main techniques.

In summary, previous researches have perceived the problem of creative cash flow reporting practices and identified OCF as the main object of manipulations. Thus, this paper aims to research the most common methods, techniques, and objectives of cash flow manipulations in countries with bank-oriented financing system and macro-oriented accounting system, like the Croatian one.

2. Materials and Methods

This paper provides insights into creative cash flow reporting practices in Croatia. The sample consists of 71 randomly selected accountants to whom questionnaires were electronically sent in the period from March until August 2020. The majority of the respondents (40, i.e. 56%) are employed in the firms that are preparing SCF, while 31 respondents (44%) do not prepare SCF in firms employed, as it is presented in Figure 1.

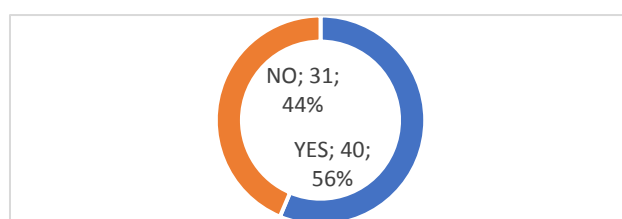


Figure 1. Preparation of Statement of Cash Flows
Source: Authors according to data from Ovuka (2021)

However, regardless of the fact of preparation of SCF, all participants have adequate accounting knowledge and information on the subject researched that results from their years of experience in accounting presented in figure 2. Namely, more than half of the participants have 10 and more years of experience so they are competent to participate in the study and their responses can be considered representative.

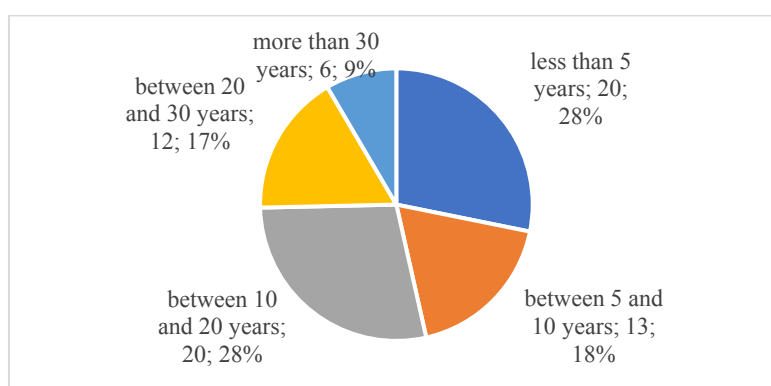


Figure 2. Respondents working experience in accounting
Source: Authors according to data from Ovuka (2021)

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Respondents' opinions on the importance of the data provided by SCF, as well as on the efficiency of existing accounting regulations in preventing creative accounting are researched. Also, the most common methods and objectives of cash flow manipulations are identified.

The questionnaire consists of 18 questions divided into five sections in compliance with similar relevant research (Megan et al., 2009; Aljinović Barać and Šimundža, 2012): (1) demographic characteristics: gender, age, working experience; (2) firm's characteristics: size, ownership, type of industry; (3) cash flow reporting characteristics: elaboration of Statement of Cash Flows (CFS), utility of CFS information, users of CFS and main reasons for unsustainable operating cash flow; (4) attitudes on creative accounting application: methods and techniques, significance and extent of creative reporting practices, demanding of application; (5) International Accounting Standard 7: background knowledge, shadow items, role in preventing creative accounting.

Based on the results of relevant previous researches, our aim is to investigate cash flow reporting practices in Croatia and to identify areas and techniques of creative accounting used in the preparation of the SCF, so two research hypotheses are developed:

H1 - Existing legislation and International Accounting Standard 7 serve creative accounting techniques in the preparation of SCF

H2 - OCF is the most common target of creative accounting practices in SCF

The data was analyzed using the IBM SPSS Statistics 23, and different non-parametric tests like the Mann-Whitney U test and the Kruskal–Wallis one-way analysis of variance by ranks are used to identify the techniques and characteristics of creative accounting in SCF. Also, techniques of graphical presentation like pie-charts and bar-charts are applied.

3. Results

3.1. Characteristics of respondents' firms

The majority of the participants (72%) are employed in privately-owned firms and more than one third of them are small entities (37%). The size of the firm may influence the fact of elaboration of Statement of Cash Flows, because Article 19 of the Accounting Act (Official Gazette of the Republic of Croatia, No. 78/2015) required only medium and large companies to prepare a full set of financial statements, including SCF. The largest percentage of respondents (24%) are employed in trading companies and one fifth of the respondents (20%) are employees of firms in financial business. Dispersion by industry indicates a representative sample concerning the total population. Sample structure regarding the preparation of SCF and characteristic of respondents firms are presented in Table 1 and discussed below.

Table 1. Preparation of SCF and firms' characteristics cross table

SIZE		Large	Medium	Small	Micro	TOTAL
Preparation of SCF	Yes	7	13	12	8	40
	No	3	5	14	9	31
Total		10	18	26	17	71
OWNERSHIP		Privately	State	Public	Mix	TOTAL
Preparation of SCF	Yes	30	1	5	2	38
	No	21	4	6	0	31

Total	51	5	11	2	69*
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INDUSTRY	Preparation of SCF		TOTAL
	Yes	No	
Trade	10	7	17
Production	3	3	6
Construction	1	1	2
Transport	2	1	3
Financial services	10	4	14
Accounting services	4	2	6
Education	0	6	6
Tourism and hospitality	3	2	5
Other services	5	3	8
Total	38	29	67**

* 2 missing data

** 4 missing data

Source: Authors according to data from Ovuka (2021)

Presented data show that large and medium-sized companies compile the SCF to a greater extent, which is expected due to the regulatory requirements. Namely, 70% of respondents employed in large firms and 72% of participants from medium-sized enterprises prepare the SCF. However, it is interesting that almost half of the respondents employed in small and micro enterprises (46.2% and 47.1%, respectively) prepare SCF, although they are not required by the law. This may be due to increased awareness of the importance and usefulness of the information it provides to financial statement users.

Regarding ownership, the majority of participants are private firms' employees, and the smallest shares have respondents from mixed and state-owned companies. This dispersion by ownership indicates a representative sample with regard to total population. Among privately owned companies, 59% of them are preparing SCF, possibly to attract investors and raise capital. In state-owned firms, SCF is prepared rarely (i.e. 20%), while almost half of public (46%) and all mixed-owned (100%) firms are SCF preparers. However, this data should be interpreted with caution because of a very small number of observations in the sample (5, 11, and 2 participants).

The distribution of firms regarding the main activity shows that the largest number of respondents who compile the SCF are employed in finance (71%) and trade (59%) industries. This result is to be expected given the type of business, and thus the awareness of the importance and usefulness of information obtained through SCF. High percentages of SCF preparers are also noticed in transport and accounting services (67% both), tourism and hospitality (60%), and production sector (50%). It is interesting to note that none of the respondents from the education sector do prepare SCF, probably because they are state budget-funded, and therefore, according to part IX., Budget Act (Official Gazette of the Republic of Croatia, No. 87/2008), obliged to apply budgetary accounting.

3.2. General findings

The Likert scale as a type of psychometric response scale that presents a set of attitude statements was used to identify respondents' attitudes about the creative accounting practices in cash flow reporting in Croatia. Participants were asked to indicate their degree of agreement with the statements presented in table 2. Each degree of agreement is given a numerical value from one (1) to five (5), where one is the lowest level and five is the highest level.

Table 2. Central tendency estimates: mode and mean

STATEMENT	Mode	Mean
The extent to which respondents consider information of SCF useful	3	3.54
The extent to which respondents consider OCF fundamental driver of firm's financial performance	4	3.70
The extent to which respondents consider existing regulations efficient in preventing or eliminating creative reporting practices.	3	3.20
The extent to which respondents consider IAS 7 effective in creative accounting prevention.	3	3.03
The extent to which respondents dispose of knowledge about IAS 7 application.	3	3.07
The extent to which respondents consider cash flow manipulations demanding of application.	3	3.47

Source: Authors according to data from Ovuka (2021)

Results presented in the table above show that the respondents rated their attitudes about the efficiency of national legislation and IAS in creative accounting prevention as well as their knowledge about IAS and creative accounting techniques as average (rate 3). On the one hand, it can be considered as “golden mean” indicating that they have sufficient knowledge and experience about creative cash flow reporting, but also it can suggest that respondents, i.e. accountants still do not have a high level of knowledge about SCF and the information it provides, so they tried to be neutral (neither agree nor disagree). Answer to question about the extent to which respondents consider OCF a fundamental driver of the firm's financial performance (mode is 4, i.e. in a great extent) point out that accountants are aware of the importance of cash flow metrics. Analysis of mean values shows that questions related to the usefulness of SCF and OCF as well as the complexity of cash flow manipulations have satisfactory ratings, i.e. grade 3 tends to grade 4, while questions related to the efficiency of accounting legislation, IAS 7, and knowledge about Standard application are average. Additionally, respondents were asked to identify, in their opinion, the main users of SCF, and the answers are presented in figure 3.

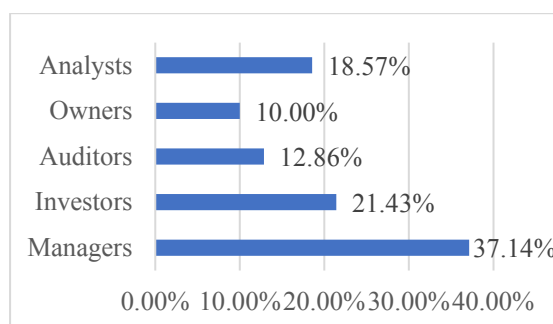


Figure 3. Main users of Statement of Cash Flows

Source: Authors according to data from Ovuka (2021)

Results show that approx. one third of accountants (37%, or 26 respondents) considered managers as major users of reported cash flows information because they need information about the firm's cash balance in order to arrange future payments to suppliers or long-term investments, which is almost equal to findings of Megan et al (2009) in Romania. According to the opinion of the respondents, investors and analysts (21.43% and 18.57%) are the second ones who are interested in information about cash flows, and perhaps are interested in similar kinds of information.

3.3. Insights into creative accounting practices in cash flow reporting in Croatia

Prior to hypotheses testing, it is necessary to examine the differences in the level of knowledge about IAS 7 between the participants who prepare SCF and those who don't. Results of conducted Mann Whitney U-test for two independent samples ($M-W = 263.5$; $\text{sig} \approx 0.000$) indicate statistically significant difference, so only respondents who comply SCF and have a greater level of knowledge about regulatory framework are included in this part of the research.

To test the hypothesis about differences in attitudes on the efficiency of accounting regulations and IAS 7 in preventing manipulations as well as the complexity of creative accounting techniques, Kruskal-Wallis test is applied. It determines whether three independent groups (i.e. efficiency of existing legislation, efficiency of IAS 7, and extent that cash flow manipulations are demanding of application) differ regarding the respondents' level of knowledge. Obtained results indicate that there is no statistically significant difference of tested variables accounting regulations ($\text{Chi-Square} = 4.073$; $\text{sig} = 0.254$), IAS 7 ($\text{Chi-Square} = 3.666$; $\text{sig} = 0.300$) and complexity of creative accounting techniques ($\text{Chi-Square} = 5.960$; $\text{sig} = 0.114$).

In order to provide insight into creative accounting practices in cash flow reporting in Croatia, Respondents were asked to identify the most common method of creative accounting, which is presented in Figure 4.

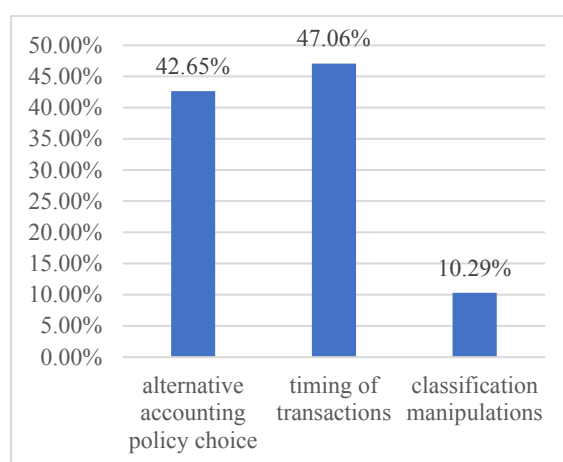


Figure 4. The most common methods of creative accounting
Source: Authors according to data from Ovuka (2021)

As it can be seen from the above chart, almost half of respondents (47%) identified the timing of genuine transactions to give the desired impression of the financial result as the most common method of creative accounting in SCF. Similarly, a large percentage (43%) of accountants consider the choice between different accounting methods as usual technique of

creative accounting, while classification manipulations are the least popular method of creative accounting. Accordingly, it can be concluded that accountants are inclined to choose simple methods of creative accounting instead of demanding, complex methods that tend to fraud rather than creative accounting.

Furthermore, respondents were asked to identify the items of SCF that are the easiest for application of classification manipulations using the flexibility of IAS 7 for the items that are permitted to be classified into few categories. In this way, insights into classifications manipulations in Croatia are provided.

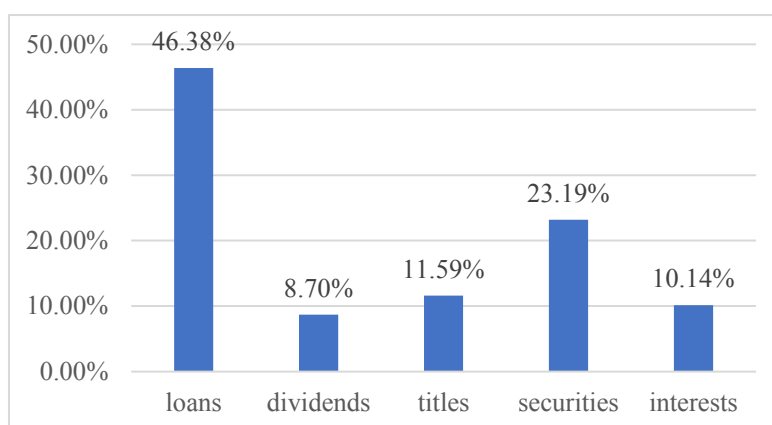


Figure 5: The easiest manipulative shadow items in SCF
Source: Authors according to data from Ovuka (2021)

Results presented in Figure 5 show that almost half of respondents (46%) consider loans as the most “suitable” item for classification manipulations, probably because of their diversity in nature, purpose, terms, and counterparties which offer a wide range of possible classifications. Also, classification of securities (23%) is identified as the item that is easy to manipulate, while titles, dividends, and interest are categorized as the items that are rarely misclassified with the aim of manipulation.

Finally, to test the hypothesis about the OCF as the most common target of creative accounting, respondents were asked to select techniques for OCF inflation, which are in their opinion, commonly used in Croatia.

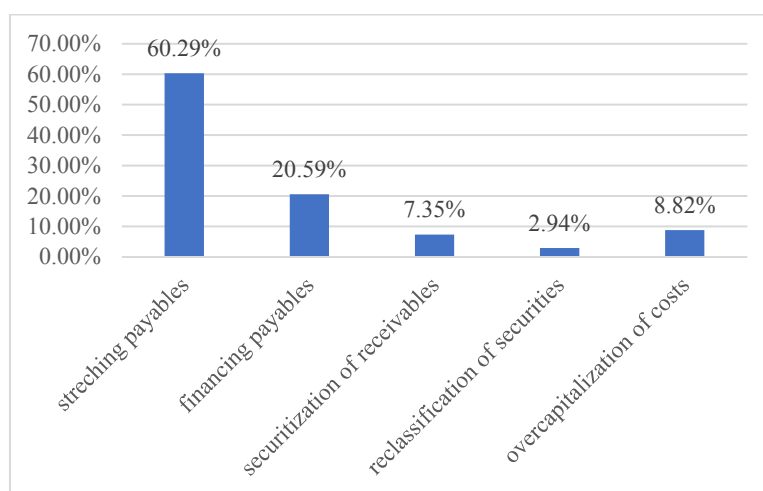


Figure 6: The commonly used OCF boosting techniques
Source: Authors according to data from Ovuka (2021)

Obtained results show that accountants recognized stretching out payables, especially at the end of the reporting period, as the most common technique of boosting operating cash flow. This opinion is shared by 60% of respondents and 20% of them consider financing of payables as the most popular method of creative accounting in cash flow reporting. In addition, a relatively high percentage of respondents (9%) think that management of the expenses and their capitalization in order to transfer cash out from operating activity to investing activity is a popular way to improve operating cash flow. These findings support Lee (2012) results, who concluded that operating cash flow is managed by shifting items between the statement of cash flows categories and by timing certain transactions such as delaying payments to suppliers or accelerating collections from customers.

4. Discussion and Conclusions

Results of our research show that most respondents consider existing legislation and IAS 7 suitable for the application of creative accounting techniques, and identified the timing of revenues/expenses recognition over multiple financial reporting periods or choice between different accounting methods as the most often techniques, similar to Aljinović Barać and Šimundža (2012), Stevanović et al (2013), and Šestanović et al (2015) findings.

Research also shows that accountants employed in companies that prepare SCF have a high level of knowledge about regulation and standards dealing with cash flows which enable them to use loopholes in preparing and creating SCF, mainly with the reclassification of loans item. These findings comply with Baik et al (2016) results about classification shifting of interest payments in Korea.

Furthermore, OCF manipulation is determined as usual goal of creative accounting, and the stretching out payables, especially at the end of the reporting period, is identified as the most common way of it. This is consistent with the findings of Broome (2004), Cunningham and Harris (2006), and Lee (2012). According to the opinion of the participants, internal users of financial statements, i.e. managers most often use the information provided in SCF.

Prior studies on creative accounting practices were mainly focused on the manipulation of accruals. The recent research of Lennox and Yu (2020) documents that some fraud firms also manipulate OCF in order to fraudulently overstate earnings. More importantly, the same authors predict that these earnings-cash flow frauds are harder to detect, have larger estimated damages, elicit more negative market reactions, are more likely to result in CEO and executive turnover, and are more likely to result in securities lawsuits. Additionally, the question of sustainable operating cash flow became a very important issue because the insolvency of business partners significantly affects the liquidity and sustainable financial performance of the firm by itself.

To conclude, following recommendations may be derived: (1) the international standard setters as well as national legislative authorities should constantly draft and propose amendments and laws in order to restrict the occurrence of creative accounting; (2) accountants should forbear application of “financial numbers game” in cash flow reporting to provide true and fair view of firm’s financial performance; (3) future researches should expand the scope and identify features and determinants of creative cash flow reporting with the intent to clarify their negative effect on actual financial performance.

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Human Rights Management of the Council of Europe: Principles, Process and Practices

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Abstract: In today's globalized world, all countries are increasingly faced with social issues. Therefore, the contribution of international organizations on social issues are becoming increasingly important. Countries are trying to find solutions to these issues by signing conventions prepared by international organizations.

The Council of Europe is one of the oldest international organizations in Europe with 47 members, contributing to the establishment of democracy and stability in states and the development of cooperation between states. After 72 years since its establishment, its effectiveness continues. The Council of Europe which deals with almost all issues faced by societies, especially human rights, corruption, Cyber Security, affects the national policies of countries with the conventions it has prepared. The issue of human rights is one of the main and most important working areas of the Council of Europe. The European Council of Human Right (ECHR), the first convention on human rights prepared by the Council of Europe, is the most important international text on human rights in the international arena.

In the light of this information, the role of the Council of Europe in the protection of human rights will be evaluated. It has been concluded from the study that although the Council of Europe does not have a compelling effect on member states on human rights, its effectiveness is gradually increasing due to its control mechanisms.

Key Words: Council of Europe, Democracy, Human Rights, International Organization,

1. Introduction

Protection of human rights and promoting democracy have become one of the most fundamental issues of countries in today's world where globalization is felt intensely. Therefore, countries are increasingly following other countries' practices and benefiting from the regulations of international organizations. For this reason, human rights management, which is the most important working area of the Council of Europe, has been an important subject that attracts the attention of most researchers. Founded in 1949, Council of Europe was the first and biggest international organization in Europe. The aim of the organization is to promote democracy, main principles of Human Rights and the rule of law in Europe. The Council of Europe works with member states to achieve this goal with more than 200 agreements and conventions. In particular, the European Convention on Human Rights is very important in increasing the scope of the Council of Europe. The European Convention on Human Rights, which has a significant role in the success of the Council of Europe, still maintains its effectiveness after its signing. The Convention on Human Rights and

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Biomedicine, The Framework Convention for the Protection of National Minorities and The European Commission against Racism and Intolerance are the other important conventions on human rights. It is advantageous for states to benefit from the regulations of a comprehensive and effective international organization on human rights. Member states can find solutions to many problems in their countries thanks to the regulations of these organizations.

This study tries to examine the role of the Council of Europe in the protection of human rights. In the study firstly basic information about the Council of Europe will be given. Secondly, the main conventions in the field of human rights and especially the European Convention on Human Rights (ECHR) will be evaluated.

2. Council of Europe Brief Fact

The Council of Europe was established to eliminate the human rights violations caused by the Second World War in the European Continent and to ensure democracy and the rule of law. According to Bond (2011), The European Union, the Council of Europe, NATO (North Atlantic Treaty Organization) and OSCE (Organization for Security and Co-operation in Europe) are the four organizations that are the architecture of politics and security in Europe. After the Second World War, European political, constitutional, legal and economic systems have converged around a common institutional model, formally defined by the values of democracy, human rights (<https://www.coe.int/en/web/yerevan/the-coe/about-coe/overview>, 2021) The idea of building an environment of dialogue in the international system was first mentioned in the speech made by Winston Churchill (Kutlu ve Kahraman, 2020: 18). Churchill in his speech of 19 September 1946 expressed the need for "a remedy which, as if by miracle, would transform the whole scene and in a few years make all Europe as free and happy as Switzerland is today. We must build a kind of United States of Europe". (<https://www.coe.int/en/web/yerevan/the-coe/about-coe/overview>, 2021). The idea of establishing an international organization such as the Council of Europe was a joint decision of the governments of the United Kingdom, France and Belgium at the end of 1948. Ireland, Italy, Denmark, Norway and Sweden were invited to participate in the negotiations (Greer and Williams, 2009: 462). The aim of the Council of Europe is to take human rights under preservation and determine universal standards (Yüzbaşıoğlu, 2000: 397).

The Council of Europe is one of the oldest and biggest European Councils which comprises 47 countries of Europe and headquartered in Strasbourg. The Council of Europe which was founded in 1949 aims to contribute to the protection and further realization of human and fundamental rights through agreements and joint actions on economic, social, cultural, scientific, legal and administrative matters, through its organs (<https://www.coe.int/en/web/yerevan/the-coe/about-coe/overview>, 2021). The Council of Europe builds closer relations between its member states by negotiating conventions to develop common standards related to human rights, local governments, and corruption etc. (Bond, 2011).

The Committee of Ministers, the Parliamentary Assembly, the Congress of Local and Regional Authorities of Europe, and the Secretariat are the four principal bodies of the Council of Europe. (<https://www.coe.int/en/web/about-us/structure>, 2021).

As it can be seen from Table 1 Greece, Iceland, Turkey, Germany, Austria, Cyprus, Switzerland, and Malta joined the organization between 1949 to 1970. Hungary in 1990, Poland in 1991, Bulgaria 1992 and Estonia, Lithuania, Slovenia, and Romania in 1993, Latvia, Moldova, Albania, Ukraine and the former Yugoslav Republic of Macedonia in 1995 joined to the Organization (<https://www.coe.int/en/web/yerevan/the-coe/about-coe/overview>,

2021). Other members are Andorra, Albania, Azerbaijan, Bosnia and Herzegovina, Czech Republic, Denmark, Armenia, Finland, France, Georgia, Croatia, Netherlands, Ireland, Spain, Sweden, Italy, Montenegro, Latvia, Liechtenstein, Luxembourg, Hungary, Monaco, Poland, Portugal, Russia, San Marino, Norway, Serbia and Slovakia. (<https://www.coe.int/tr/web/about-us/our-member-states>, 2021). The establishment of the Council of Europe and the signing of the ECHR are the most important phases for human rights to take a place in international law (Surlu, 2010: 158).

Table 1 :Member State of Council of Europe

Member State	Year Admitted	Member State	Year Admitted	Member State	Year Admitted	Member State	Year Admitted
Czech Republic	1993	Greece	1949	Malta	1965	Bosnia and Herzegovina	2002
Estonia	1993	Iceland	1950	Romania	1993	Bulgaria	1992
Hungary	1990	Turkey	1950	Albania	1995	Denmark	1949
Latvia	1995	Germany	1950	Ukraine	1995	Armenia	2001
Lithuania	1993	Austria	1956	Macedonia	1995	Finland	1989
Poland	1991	Cyprus	1961	Andorra	1994	France	1949
Slovenia	1993	Switzerland	1963	Azerbaijan	2001	Georgia	1999
Poland	1991	Portugal	1976	Russia	1996	Norway	1949
Montenegro	2007	Latvia	1995	Liechtenstein	1978	Luxemburg	1949
Monaco	2004	San Marino	1988	Hungary	1990	Italy	1949
Croatia	1996	Netherlands	1990	Ireland	1949	Spain	1977
Slovakia	1993	Sweden	1949	Serbia	2003		

(<https://www.coe.int/tr/web/about-us/our-member-states>, 2021)

The United States of America, Japan, Canada, Mexico, Vatican and Israel are the Observer states of the Council.

3.Human Right Management

Protection of Human Rights is one of the important global issues that the Council of Europe has focused on. The Council of Europe has adopted the promotion and protection of human rights as fundamental principles. The Council of Europe has an effective control mechanism on countries with the conventions, regulations, and practices it has developed (Akgün, 2006: 270-271). Between these conventions, ECHR, The Convention on Human Rights and Biomedicine, The Framework Convention for the Protection of National Minorities and The European Commission against Racism and Intolerance are the important documents on human rights.

3.1. European Convention on Human Rights (ECHR)

The greatest achievement of the Council of Europe for the purpose of protecting human rights has been the adoption of the ECHR and the establishment of the European Court of Human Rights (The Court) (Aybay, 2010: 227). More than 830 million people are protected by the human rights convention in Europe (<https://www.coe.int/en/web/impact-convention-human-rights/how-it-works>, 2021).

The ECHR is one of the most effective conventions of the Council of Europe on human rights management. The convention, which entered into force on September 3, 1953, consists of 59

articles and additional protocols (Bilir, 2006). In the first article of the ECHR stated that the parties are responsible to provide the rights and freedoms in the contract to the individuals within their jurisdiction. The way in which these responsibilities are fulfilled is left to the states. However, it is necessary to choose the ways that are appropriate for the contract (Türmen, 2000: 32). In the Convention, the limited part of civil and political rights has been included. But this limited rights has been expanded with the protocols that come into effect afterwards. There are additional 16 protocols to the Convention. There are additional 16 protocols to the Convention. Protocol No. 16 came into force on 1 August 2018 (<https://insanhaklarimerkezi.bilgi.edu.tr/tr/content/49-avrupa-insan-haklar-sozlesmesi/>, 2021). Some of the rights and freedoms that secured by the Convention and its additional Protocols are right to a fair trial, right to respect for private and family life, freedom of expression, right to respect for his private and family life and freedom of conscience and religion (Council of Europe, 2020:15)

The European Convention on Human Rights has been signed by all members to protect human rights, the rule of law and æ, 2021). The Court Operates as the only control mechanism for the rights recognized by the Convention (Doğan and Seven, 2003: 101-102). The Court differs from other international agreements in that it imposes obligations on signatory states (Bilir, 2006). Every state, individuals and non-governmental organizations that have signed the convention can apply to the The European Court of Human Rights. In order to be accepted applications, it required that all domestic remedies have been exhausted in its own country (Kutlu ve Kahraman, 2020:22). The rights which are contained in the European convention are protected within countries in many ways. The Court's principles and the case law of the European court are considered legislation passed by parliaments and decisions made by national authorities. Judgments from the European court are only one way that human rights are protected in Europe. (<https://www.coe.int/en/web/impact-convention-human-rights/how-it-works>, 2021). Decisions of The Court are not binding. The Court first determines whether there has been a violation and if there is, it decides on compensation. The European Committee of Minister oversees the implementation of the decision. If the violation continues, it demands that the violation be terminated. If it continues, The letter will be sent to the relevant government. Then it takes a decision and asks for the necessary arrangements to be made (Türmen, 2000). The European Court of Human Right has delivered more than 10,000 decisions since 1959 (Council of Europe, 2020: 16).

Convention has created a common field of law in Europe. The judgments of The Court and the principles mentioned in these decisions constitute common legal standards that are valid in all European countries (Türmen, 2000: 37).

3.2. The Convention on the Prevention of Torture

The Convention on the Prevention of Torture is another convention prepared by the Council of Europe for the protection of human rights. The Convention entered into force in 1989. The Committee for the Prevention of Torture (CPT) is the monitoring mechanism for the prevention of Torture in member states established by the Council of Europe. Committee is not a judicial body which decides about violations of the convention. The basis of the Committee's audit procedures is to prevent violations before they occur (<https://insanhaklarimerkezi.bilgi.edu.tr/tr/content/47-avrupa-iskencenin-onlenmesi-komitesi/>,

2021). Therefore, it differs from other conventions (Yalçın, 2017: 61-65). The CPT may visit places of deprivation of liberty in all member states to assess how detained persons are treated. These places are prisons, police stations, immigration detention centers, psychiatric hospitals, etc. After visits, The CPT writes a confidential report that contains its findings and recommendations and sends it to the state concerned (<https://www.coe.int/en/web/cpt/-/council-of-europe-anti-torture-committee-announces-periodic-visits-to-eight-countries-in-2022>, 2021).

Some of the other conventions prepared on human rights are as follows:

- The Convention on Human Rights and Biomedicine: It is the first internationally binding human rights document in this field. It provides protection against the misuse of biological and medical techniques by establishing fundamental principles (Labey, 2005; <https://www.coe.int/t/dg3/healthbioethic/Activities/Bioethics%20in%20CoE/>, 2021). The Convention on Human Rights and Biomedicine has placed bioethical issues within the framework of human rights law (Schotsmans, 2005: 8).
- The Framework Convention for the Protection of National Minorities: It's the first legally binding multilateral instrument to protect the rights of minorities (<https://www.coe.int/en/web/minorities>, 2021).
- The European Commission against Racism and Intolerance (ECRI): It was formed to struggle with anti-Semitism, racism and xenophobia. (https://www.nyulawglobal.org/globalex/Council_of_Europe.html#A1, 2021).

Conclusion

The Council of Europe which was established in 1947 aims to protect and promote respect for human rights across Europe. After the Second World War, the Council of Europe took a leading role in the development of democracy and human rights and tried to establish these aims through more than 200 conventions. As it can be also seen from the paper, the issue of protecting human rights has been among the most important objectives of the organization since the establishment of the Council of Europe. Therefore, The Council of Europe has developed a wide variety of regulation for the management of human rights. The Council of Europe's regulations on human rights have been effective in solving many issues. Especially The Council of Europe played a leading role in the struggle for the abolition of capital punishment.

The ECHR and The Courts Are among the most important achievements of the Council. The effective functioning of the Court has a great impact on the success achieved in the field of human rights. But The Court faces an overload crisis and its most visible problem of the court. In order to secure the Court's future, I should be found definitive solution to these problem.

The Council of Europe has contributed to the implementation of reforms on democracy and human rights in countries through Conventions. But countries will need to implement the necessary reforms and practices in order to full implementation of the conventions on human rights. Therefore, In order to be successful in the ECHR in the future the states party to the convention must be disposed to make necessary adjustments in their domestic legal structures

and to keep the channels for dialogue open. Otherwise, the key role of the supervisory mechanism of the conventions and Council of Europe may be jeopardized.

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COVID-19 and The Labour Market in KOSOVO

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Abstract: The paper is implemented in the context of the pandemic situation that the labor market in Kosovo is facing. The purpose of this paper is to understand the impact of the pandemic on the labor market in Kosovo, as well as the response of institutions to address the challenges produced by the pandemic. The research model was based on the quantitative approach. Furthermore, this study focused on the study of several variables such as the impact of Covid 19, the labor market, and the relationship between Covid 19 and the labor market in Kosovo. Meanwhile, the questionnaire was used as a tool for data collection. The main findings of the paper are: (i) the pandemic has a significant impact on the labor market in Kosovo; (ii) Kosovo institutions have adopted an emergency package as well as the economic recovery package as a response to the challenges produced by the pandemic; (iii) from the results of empirical research we understand that employers, workers and the unemployed consider that the institutions have not done enough to support them in the time of the pandemic; (iv) From the results of the empirical research we understand that 90% of the respondents surveyed stated that they did not benefit from the emergency package measures, as well as the package measures for economic recovery..

Keywords: Kosovo, Covid - 19, labor market, measures, institutions

I. Introduction

Measures taken by Kosovo institutions have only partially addressed the challenges of the pandemic in the labor market. The main importance of studying this topic lies in the fact that the pandemic has a significant impact on the labor market in Kosovo; Kosovo institutions have adopted the emergency package, as well as the economic recovery package in response to the challenges posed by the pandemic; as well as the results of empirical research we understand that employers, workers and the unemployed consider that institutions have not done enough to support them in the time of the pandemic.

The pandemic has a significant impact on the labor market in Kosovo. According the GAP Institute (2020) "The data of Employment Agency show a significant increase in the number of jobseekers registered in the Employment Offices" (p. 3). Thus, the number of jobseekers registered in the Employment Offices by the end of June 2020 is 75,939, of which 35,246 are female, while 40,693 are male. While, mediations in regular employment due to the pandemic have been very low, in which case, in the period January - June mediated in regular employment

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through the Employment Offices are 897 people, of which 366 women, while 531 men (p. 3). The sector most affected by the pandemic in terms of employment is the wholesale and retail trade sector in this case the number of employees in this sector from 80 thousand at the beginning of the pandemic has dropped to 43 thousand. However the extent of the impact of the pandemic on the labor market will be seen after the pandemic ends because many employers are now keeping workers on hold.

According to the quarterly assessment of the Central Bank of Kosovo (2020), Kosovo's economy during 2020 is facing the economic and social crisis caused by the COVID-19 pandemic (p. 6). Restrictive measures on the movement of citizens and closure of certain economic activities have caused economic shock, broadcast by external channels as well as domestic demand. In particular, the structure of Kosovo's economy, which is highly dependent on foreign income (exports of services and remittances, which together account for close to one-third of GDP), make it very sensitive to this global shock.

Especially for Kosovo World Bank Group (2020) finds that:

- Kosovo was projected to grow by about 4 percent by 2020; however, due to the Covid 19 explosion, the economy is expected to shrink by 4.5 percent while services exports, public and private investment fall;
- If the outbreak is prolonged and control measures are maintained during the third quarter of 2020, the recession may be longer and the revenue shortage greater, limiting further policy response;
- The government has announced an incentive package of 2.8 percent of GDP to support affected citizens, businesses and professions. Proper targeting of this package remains essential in mitigating the economic, poverty and social impact of the crisis (p. 19-24).

The main research objectives of the paper are:

- To analyze the experiences of other countries regarding the measures taken by the institutions to address the challenges caused by the effects of the pandemic on the labor market;
- Understand the measures taken by Kosovo institutions to address the challenges of the pandemic in the labor market in Kosovo;
- Understand and analyze the effect of measures of Kosovo institutions in addressing the challenges of the pandemic in the labor market.

The main research questions of the paper are:

- What measures have institutions of other countries taken to address the challenges of the pandemic in the labor market?
- What measures have Kosovo institutions taken to address the challenges of the pandemic in the labor market in Kosovo?
- How many citizens have benefited from these measures in Kosovo, and have they met their expectations?

II. Literature review

One of the main measures taken by almost all the world's governments to avoid spreading the virus and protect workers is to promote works from home. International Labour Organization and Organization for Economic Co-operation and Development (2020a) find that “In order to promote a rapid shift towards work from home, governments took many measures to simplify its use, including financial and non-financial support for companies” (p. 21). Another measure taken by Governments was to allow work within companies by restricting business activities to essential services by enforcing anti-virus standards (p. 22). Providing sickness benefits and paid leave for all workers is another measure taken by governments (p. 23). However paid leave is an effective tool only in cases of limitation periods. Increasing the demand of many workers to provide family care, extending the duration of paid leave (parental leave) or providing financial means to pay for care services, as well as special measures to address the care needs of employee’s essential service, many of whom are women. Other measures taken by Governments were a combination of different measures, as well: job support subsidies (p. 25), liquidity support for businesses (p. 27), income support for workers who have lost their jobs through the self-employment scheme (p. 29), employment services and training for jobseekers and workers (p. 32), promoting social dialogue (p. 33).

The Organization for Economic Co-operation and Development has found that the pandemic has affected almost all countries of the world and more than 50 million people worldwide. According to the OECD (2020) “In socio-economic terms governments are providing massive fiscal support to protect businesses, families and the population in need. Governments have spent more than \$ 12 trillion globally since March 2020” (p. 2). Many countries, including European Union countries, have reallocated public funds to crisis priorities by supporting health care, small and medium-sized enterprises, the population in need and crisis-stricken regions.

The institutions with the greatest responsibility for managing the consequences of the pandemic in the labor market are the public employment services. The International Labor Organization (2020b) has listed the main points of response of the Public Employment Services to the pandemic:

Active labor market policies and programs have been very important in helping workers and employers during the pandemic; use of technology to adapt and facilitate the capacity of Public Services in providing employment services even during a pandemic; active labor market support is much more important when offered as an integrated package with other economic measures in business support, especially in countries with a high degree of informality in the labor market (p. 1-2).

Kniffin, et.al (2020) say that “The impacts of Covid - 19 on workers and jobs across the globe have been dramatic” (p. 1). Blocking businesses and industries in order to stop the spread of the virus has produced unique and fundamental challenges for employers and workers. At the level of individual workers affected by the closure overnight turned into: (a) workers from home; (b) essential workers as: medical staff and shop workers; (c) unemployed who are looking for ‘equivalent’ work or seeking unemployment benefit (p. 4). Also Kaushik and Guleria (2020) says that closure during the pandemic “Has affected different sectors to varying degrees (p. 1).

Airlines, hotels, manufacturing industry are completely banned and it will take a long time to get out of this situation, if it can ever come out. Consequently, millions of people in such sectors are likely to lose their jobs forever.

Seen as a whole the pandemic has caused a massive rise in unemployment in western countries. Eichhroost, Marx and Rinne (2020) say that “Looking at the growth of unemployment during 2020, there has been a massive increase in countries like Spain and Sweden. This increase has been even greater in the US, while other countries saw a fairly moderate reaction to unemployment, e.g. France, Great Britain or Italy” (p. 2). Some countries have seen a massive decline in working hours in general, and in particular a massive increase in announcements for and short-term employment. The United States is the most prominent case of a large increase in unemployment.

The UK has faced major difficulties in the labor market due to the pandemic. Dias et.al, (2020) have find that “The public health response to COVID - 19 has led to a significant decline in job demand in many sectors of economic activity in the UK” (p. 32). Immediate policy response to the pandemic imposed the closure of entire sectors of the economy, including non-core retail businesses, hospitality and leisure, while air travel was halted mainly due to travel restrictions. The initial policy response has focused on softening the blow to the finances of families and allowing the majority of workers and firms to resume their original activities once the crisis is mitigated (p. 32).

France has mobilized various measures to address the challenges posed by the pandemic in the labor market. The French government has approved measures for active workers, the unemployed and those suffering from the pandemic. Wage subsidy is one of the main measures. Tatiana (2020) find that “Under this type of scheme, the suspension of employment contracts is combined with the maintenance of a part of the remuneration (70% of the gross remuneration, 84% of the net remuneration) paid by the state. Employers must advance the payment of wages, with the state paying its assistance later” (p. 28). The next measure is unemployment support. The government has adopted new rules on unemployment benefits. The purpose of these new rules is to enable those who were in the scheme before the start of the pandemic to continue to benefit, and to strengthen the rules for new beneficiaries. Another measure is the payment of persons affected by the pandemic. Persons affected by the Covid-19 virus are entitled to receive replacement income from social security and more specifically from health insurance.

The Federal Government of Germany has adopted a number of different measures to support the labor market. Occupational health and safety measures:

1. Workplace adjustment. 2. Toilets, food and rest facilities. 3. Ventilation. 4. Infection control measures for construction sites, farms, field service personnel, etc. 5. Infection control measures for collective workplaces. 6. Work from home. 7. Business trips and meetings. 8. Distance. 9. Equipment and tools. 10. Organization of schedules and working hours. 11. Storage and cleaning of work clothes, etc (Adam and Christian, 2020, p. 293).

Extension of working hours in the health sector, reduction of working hours in other sectors, part-time work (750,000 companies have stated that they worked part-time during 2020). Continuous payment in case of illness of workers (person suffering from covid is released from work while maintaining the right to compensation), child care (if the child is infected or if the children are attending school from home and the parent needs to take care of them), quarantine and prohibition of professional activities (in which case workers are paid if there are official decisions to terminate work), etc.

Austria has taken measures to mitigate the negative effects of the pandemic on the labor market:

The main components can be summarized as follows: (i) a € 15 billion ‘Corona support fund’, targeted at all firms, (ii) a € 2 billion ‘difficulty fund’, aimed at the self-employed, independent professionals and small enterprises, (iii) guarantees and postponement of tax liabilities for businesses, and (iv) ‘COVID-19 short-term work scheme with an initial budget of around € 12 billion. Measures (i) - (iii) addressed to businesses that have little or no income due to crisis. All measures were announced as methods to keep the business functioning and capable of securing employment (Rene and Thomas, 2020, p. 15).

The pandemic has hit the labor market in Italy very hard. The Italian government has taken a number of measures to mitigate the impact of the pandemic on the labor market. Some of the measures taken by the Italian Government are:

Parental leave - as a result of the temporary closure of schools, public and private sector employees and self-employed workers caring for children under the age of 12 or with disabilities were entitled to up to 15 days paid leave for both parents; Temporary ban on dismissal - employers banned from taking collective redundancies; work from home; measures to protect health and safety at work; development of social dialogue during the emergency phase (Marco, 2020, p. 309-311).

Wage subsidies and various tax incentives for employers are the main measures taken by the Government of Croatia to address the challenges in the labor market after the pandemic (Grgurev, 2020, p. 1). Slovenia has adopted a series of measures to meet the challenges of the pandemic in the labor market, such as: work from home, partial re-securing of workers' salaries for workers temporarily fired due to closure, deferral of payment of taxes and tax contributions,

basic income for self-employed persons, etc (Kresal, 2020, p. 1). The Government of Montenegro also took measures to manage the difficulties caused by the pandemic in the labor market, but these measures were not consulted with the social partners (ILOc, 2020, p. 8).

Canada is one of the countries where there has been a drastic reduction in employment due to the pandemic. According to Lemieux et.al, (2020) “COVID-19 has caused a decrease of 32% of the total weekly hours worked between February and April 2020 and a decrease of 15% of employment” (p. 2). Almost half of job losses can be attributed to low-income workers. The biggest losses can be attributed to the industries and professions most affected by closures (accommodation and food services) and workers who are younger, paid every hour and who are not union members.

The Australian labor market has also been severely affected by the pandemic. Borland and Charlton (2020) find that “After a sharp one-month drop in working hours from March to April during closing, this was followed by May-June by the largest increase of one month in working hours after opening” (p. 316). What happened in the Australian labor market from March to June is best understood by looking at key executives - first, the impact of the pandemic on household spending through government business constraints and consumers voluntarily withdrawing from activities in which they perceive themselves at risk of contracting the virus; and second, the government response, and especially the job retention program.

India is one of the countries that have faced great difficulties in the labor market due to the pandemic. Walter (2020) said that “As an immediate measure of support during the blockade, the Indian Government had secured a package of US \$ 25 billion, about 0.8% of GDP. Reserve Bank of India has taken steps to release about \$ 18 billion in liquidity to the banking system” (2020). In addition, an economic stimulus package was announced as part of the ‘Self-Support Mission’ project, amounting to INR 20 trillion (about 10% of GDP).

Psychologically, the pandemic has affected the labor market in several dimensions. According to Trougakos, Chawla and McCarthy (2020) “The COVID-19 pandemic has disrupted the lives of workers across the globe, yet it makes little sense how COVID-19 health anxiety (CovH anxiety) —that is, feelings of fear and intimidation about having or contracting COVID-19 — affects in critical work, home and health outcomes” (2020).

The Covid pandemic will radically transform the job market globally. Fana, Perez and Enrique (2020) find that “The COVID crisis is so deep that it will not only radically affect the labor markets in the short and medium term, but can also profoundly change the way of organizing the work” (p. 402). Telework will transform the labor market and replace the classic form of work with the physical presence of workers in the workplace, but this will not be the only transformation. Early evidence from Italy suggests that industries that employ more robots per worker in production tend to exhibit a lower risk of infection due to Covid-19 (p. 402). Automation can be accelerated after the crisis as it can be used as a strategy to minimize health risks while maintaining production and economic activity.

III. The reaction of Kosovo institutions to the impact of the pandemic on the labor market

At the end of March 2020 the Government of the Republic of Kosovo approved the Fiscal Emergency Package to address the consequences of the pandemic (Decision of the Government of the Republic of Kosovo, No. 01/2019, dated: 30. 03. 2020). This package contained these measures:

- Double payment of the value of the social scheme for all beneficiaries of social schemes for April and May, a measure amounting to seven million six hundred and fifty thousand (7,650,000.00 €) euros, including the payment made for March;
- Additional payment in the amount of thirty (30 €) euros per month for all beneficiaries of social and pension schemes who receive a monthly payment in the amount of less than one hundred (100 €) euros, for the months of April, May and June, provided to be beneficiaries of only one scheme; as well as return to the lists of beneficiaries for beneficiaries who due to non-submission or non-evaluation in the period January - March 2020, their rights have not been renewed;
- Financial support for companies that are in financial difficulties due to the decline of their activity due to the public health emergency situation;
- Providing interest-free lending to public enterprises that have financial difficulties due to the public health emergency situation, in order to ensure their temporary liquidity, with a return until 31.12.2020, in the amount of up to twenty million euro;
- Providing additional financial support to the Municipalities of the Republic of Kosovo that have been affected in dealing with the pandemic, in case of need due to the eventual extension of the public health emergency situation, in the amount of up to ten million (10,000,000.00 €) euros;
- Providing a salary supplement in the amount of three hundred (300 €) for field workers who are directly exposed to the risk of infection in their work: medical staff, police, Correctional Service officials, Emergency Management Agency officials, KSF staff, workers working in Quarantine, etc., for the month of April and May up to a value of fifteen million (15,000,000.00 €) euros;
- Additional payment in the amount of one hundred (100 €) euros for workers of grocery stores, bakeries and pharmacies for April and May, in the amount of up to three million (3,000,000.00 €) euros;
- Payment of monthly assistance in the amount of one hundred and thirty (130 €) euros to citizens who lose their job due to the public health emergency situation, for the months of April, May and June, in the amount of up to four million (4,000,000.00 €) euro;
- Supporting initiatives and projects aimed at improving the lives of non-majority communities in the Republic of Kosovo, which have been hit hardest by the public health emergency situation, in the amount of up to two million (2,000,000.00 €) euros;
- Increase the budget for grants and subsidies for the Ministry of Agriculture, Forestry and Rural Development to increase agricultural production, in the amount of five million (5,000,000.00 €) euros;
- Increase the budget for grants and subsidies to the Ministry of Culture, Youth and Sports to avoid the situation created by the emergency situation of public health in sports and cultural activities, in the amount of five million (5,000,000.00 €) euros;

- Support for exporters in the Republic of Kosovo after the end of the public health emergency situation, amounting to ten million (10,000,000.00 €) euros;
- Financial support for companies that register employees with an employment contract of at least one (1) year during the period of public health emergency situation, from one hundred and thirty (130 €) euros for the next two months after registration, in the amount of up to six million (6,000,000.00 €) euros;
- Payment of monthly assistance in the amount of one hundred and thirty (130 €) euros for citizens with severe social conditions, registered as unemployed in the competent institution, who are not beneficiaries of any monthly income from the Kosovo budget, for the month of April , May and June, in the amount of up to three million (3,000,000.00 €) euros.

In addition to the Fiscal Emergency Package, the Government of the Republic of Kosovo in 2020 approved the measures for the implementation of the Economic Recovery Package (Decision of the Government of the Republic of Kosovo, No. 06/58, dated: 14. 01. 2021). The approved plan for the implementation of the Economic Recovery Program amounts to three hundred and sixty five million euros (365,000,000.00 €). These measures are:

Facilitate access to credit for private enterprises, to finance investment projects and the continuation of the operation, in the amount of one hundred million euros (100,000,000.00 €), with the following activities;

- - Relief of the tax burden of businesses, to improve their short-term liquidity, in the amount of fifteen million euros (15,000,000.00 €);
- - Increase of employment, in particular of specific groups of workers with lower probability for employment in the amount of sixty seven million three hundred thousand euros (67,300,000.00 €);
- Increase local agricultural production, to increase employment in rural areas, to reduce the import of agricultural products, to overcome the challenges of lack of sales caused by COVID-19 and to increase food security by twenty-six million euro (26,000,000.00 €);
- Stimulating aggregate demand, which promotes production and employment with multiplier effects in the economy, in the amount of fifteen million euros (15,000,000.00 €);
- Support the operation and capital investments of public enterprises, in particular those investments that are of a strategic nature, to afford the reduction of collection revenues and the necessary capital investments to be undertaken, in the amount of seventeen million euros (17,000,000.00 €);
- Financial support for youth employment, support of civil society organizations, other informal groups, stimulation of cultural, artistic, sports activities and their revitalization, in the amount of five million euros (5,000,000.00€);
- Support for existing and new programs related to regional development through the Ministry of Regional Development, which affect balanced regional development, in the amount of two million euros (2,000,000.00 €);
- Support to non-majority communities in the Republic of Kosovo, for projects and initiatives aimed at improving their lives and their economic revival, in the amount of two million euros (2,000,000.00 €);

- Financial support for projects and initiatives aimed at improving the position of women in society and the economy, in the amount of two million euros (2,000,000.00 €);
- Support of the education sector to enable the successful start and progress of learning during the school year 2020/2021, in the amount of ten million euros (10,000,000.00 €);
- Support to Kosovo municipalities to manage the situation created by the COVID-19 pandemic, in the amount of ten million euros (10,000,000.00 €);
- Financial support for compatriots covering the cost of the insurance policy premium, in the amount of three million euros (3,000,000.00 €);
- Financing (reimbursement of budget lines) for the implementation of the measures of decision no. 01/19 of the Government of the Republic of Kosovo, in the amount of seventy one million seven hundred thousand euros (71,700,000.00 €);
- Contingency for emergencies - Contingency is maintained for emergencies for better coping with the pandemic COVID-19, in the amount of nineteen million euros (19,000,000.00 €).

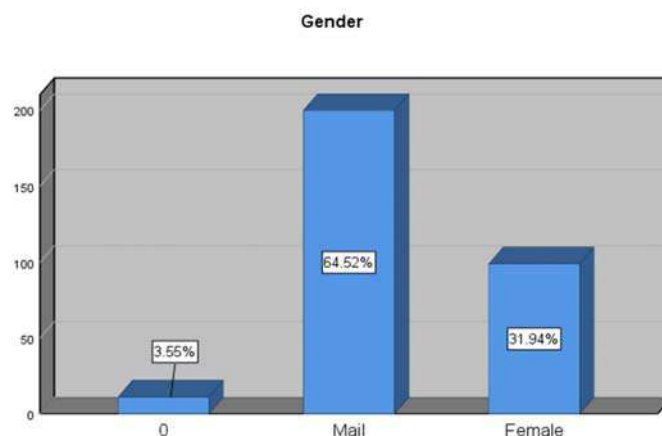
IV. Research methodology

The research model was based on the quantitative approach. Furthermore, this study focused on the study of several variables such as the impact of Covid 19, the labor market, and the relationship between Covid 19 and the labor market. All participants were initially informed of the purpose of the research and of the anonymity and confidentiality in response.

4.1. Sample

Participants in the study sample are three hundred and ten (310) participants, of which 67.2% were male and 32.8% were female.

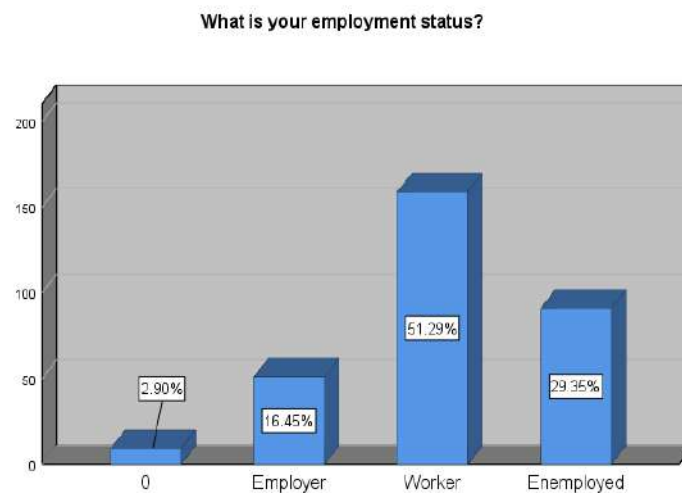
Figure 1: Gender structure of respondents



Source: Results of empirical research

While in terms of employment status, 13.6% were employers, 30.2% employed and 56.1% unemployed.

Figure 2: Structure of respondents: workers, unemployed and employers



Source: Results of empirical research

4.2. Instruments

The questionnaire, which consists of 2 sections, is used as a tool for data collection.

- Section 1, aimed to collect information on the demographic characteristics of the participants in the study, more specifically the demographic variables included in this study are: gender and social / civil status.

Demographic questions are designed to help determine which factors may influence respondents' answers, interests, and opinions.

- Section 2, includes questions intended to reflect the views of respondents regarding the clarity of conditions, criteria and procedures to benefit from the measures and to see the views of respondents on whether Kosovo institutions have done enough to 'supported during the pandemic. This section consists of 2 questions, which are according to the Likert scale, such as: Do you think that the conditions, criteria and provisions for benefiting from the measures were clear?

(1) strongly disagree, (2) disagree, (3) neutral, (4) agree, (5) strongly agree.

This questionnaire was prepared based on the review of the theoretical aspect.

4.3. Data collection

The questionnaire was initially created with Google Forms and distributed to the personal contacts of employers, workers and the unemployed and then through various online forums. All questionnaires were verified with maximum care. The collected data were analyzed through SPSS. Procedures were applied through descriptive statistical analysis and correlative statistical analysis. After collecting these data, they were analyzed through SPSS (Statistical Package for Social Sciences).

4.4. Questionnaire reliability

The reliability measurement of the questionnaire was done through Cronbach's Alfa reliability test. Analysis values vary from 0 to 1, depending on the number of elements. The reliability of the elements is considered acceptable when it exceeds the limit of 0.70, but there are authors who suggest higher values from 0.90 to 0.9 (Stephanie, 2014). Interpretations of the reliability of the meter in relation to the coefficient Alpha (α) can be made as follows:

- if $0.00 \leq \alpha \leq 0.40$, the meter is not reliable,
- if $0.40 \leq \alpha \leq 0.60$, the reliability of the meter is low,
- if $0.60 \leq \alpha \leq 0.80$, the meter is very reliable and
- if $0.80 \leq \alpha \leq 1.00$, the meter is a meter with a high degree of reliability (Kalayci, 2021, p. 46).

Table 1: Cronbach's Alpha Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha based on standardized elements	Number of elements
0.904	0.905	2

As seen from Table 1, the results of the reliability analysis are acceptable with a value of 0.904, with a high degree of reliability.

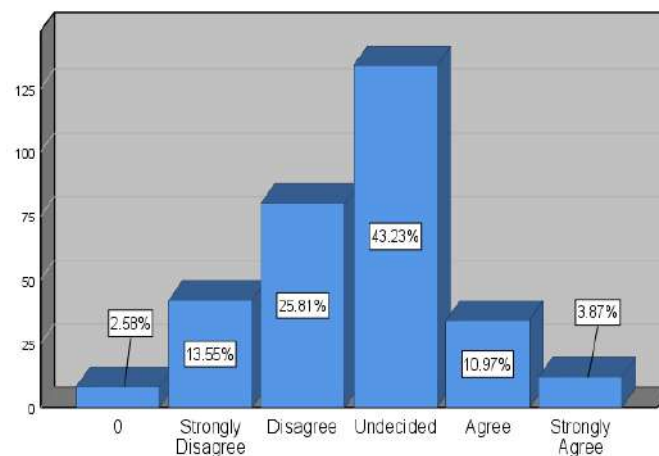
V. Results and discussions

5.1. Quantitative data

In the following, the quantitative data are presented in graphs and tables, where their description and analysis is done.

Figure 3: Respondents' opinions on the clarity of conditions, criteria and procedures to benefit from the measures

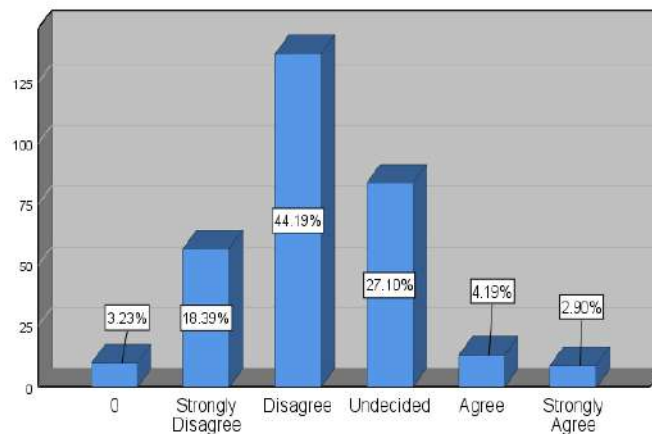
1. Have the conditions, criteria and procedures for benefiting from the emergency support package and economic recovery packages been clear to you?



Source: Results of empirical research

Figure 4: Respondents' opinions on whether Kosovo institutions have done enough to support them during the pandemic

2. Do you think that the Kosovo institutions has done enough to support employers to save the jobs, help those who have lost their jobs, as well as the unemployed?



Source: Results of empirical research

According to the results obtained, men reported that they were more satisfied than women with the support of Kosovo institutions for employers to save jobs, workers who have lost their jobs, as well as the unemployed. It was also found that there is a significant correlation in the value of $p < 0.01$.

Table 2: Correlation analysis on the satisfaction of supporting Kosovo institutions.

Correlations			
Gender	Gender		
	Pearson Correlation	1	.798**
	Sig. (2-tailed)		.000
	N	310	310
Do you think that Kosovo institutions have done enough to support employers to save jobs, workers who have lost their jobs, and the unemployed?			
	Pearson Correlation	.798**	1
	Sig. (2-tailed)	.000	
	N	310	310

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

According to the obtained values, it has been shown that men have reported greater understanding of the instructions than women regarding the conditions, criteria and procedures for benefiting from the support packages of the emergency package and the package for economic recovery. According to the results presented in Table 3, there is a significant correlation in the value of $p < 0.01$.

Table 3: Correlation analysis for comprehensibility of instructions by government measures

Correlations			
		Gender	
Gender	Pearson Correlation	1	.622**
	Sig. (2-tailed)		.000
	N	310	310
1. Have the conditions, criteria and procedures for benefiting from the emergency support package and economic recovery packages been clear to you?	Pearson Correlation	.622**	1
	Sig. (2-tailed)	.000	
	N	310	310

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

5.2. Secondary data

The data on the results consist of administrative data obtained from government agencies regarding the number of beneficiaries of various measures. The data it should be noted that the execution of the measures has not been completed yet, which means that it is a process which is still ongoing and consequently we do not yet have collected data on the number of citizens who have benefited from the measures; some of the institutions have not yet systematized and published the data until the moment of writing this paper. It should also be noted that we have focused only on measures that are directly related to the labor market while other measures we have not traced.

Regarding the measure for the payment of monthly assistance in the amount of one hundred and thirty (130 €) euros for citizens with severe social conditions, registered as unemployed in the competent institution, who are not beneficiaries of any monthly income from the Kosovo budget, for April, May and June, in the amount of up to three million euros, as can be understood from the data presented in chart 1, the number of families that have benefited from this measure is a total of 87, 277 with 261,523 members.

Chart 1: Beneficiaries of the fifteenth measure of the emergency package

Beneficiaries of the fifteenth measure of the emergency package		
Month	Number of family	Number of family member
April	25,376	75,184
May	31,381	94,713
June	30,520	91,626
Total	87, 277	261, 523

Source: Government of Kosovo.

Chart 2 summarizes the number of beneficiaries by measures to support the labor market from the emergency package. Regarding the measure for supporting employers to support the salaries of active workers with 170 euros each in order to maintain the current level of employment, the number of active workers who have benefited from the measure is 148, 188. The purpose of the

measure is to support employers in order to keep workers at work, as well as to maintain the current level of employment. The measure for the support of inactive workers was aimed at supporting inactive workers with 130 euros per month. The number of citizens who have benefited from this measure is 834 beneficiaries. Measures to support new workers have also been part of the package. The purpose of the measure was the financial support of new workers with 130 euros per month. The number of citizens who have benefited from this measure is 14,988 beneficiaries. The number of beneficiaries from the measure of support of endangered workers with 100 euros per month is 14,925 beneficiaries.

Chart 2: Measures to support the labor market, as well as the number of beneficiaries by measure

Measures to support the labor market	
Measures	The number of the beneficiaries
Support for active workers	148,188
The number of inactive workers who have benefited from the measures	834
Support for new workers	14,988
Support for vulnerable workers	14,925
Total	178,935

Source: Government of Kosovo

VI. Conclusions

Based on the results of the research, the authors of the paper concluded that the pandemic has had a significant impact on the labor market in Kosovo due to the fact that we have closures of many businesses which has led to the termination of employment contracts and increasing the number of unemployed and jobseekers registered in the Employment Offices. Then, although Kosovo institutions have adopted the emergency package, as well as the economic recovery package in response to the challenges posed by the pandemic, according to participants in the study it appears that the institutions have not done enough to support them during the pandemic and that most of them did not benefit from the emergency package measures as well as the economic recovery package. Therefore, based on these data, it can be concluded that the Government of Kosovo has not had a proper strategy to help the citizens affected by the pandemic.

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What is the Balkans?: Perception of the Balkans Among Students in Croatia

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Abstract: The paper presents the results of research conducted among students at two Croatian universities, the Catholic University of Croatia, and the University of Zagreb. By defining Croatia's affiliation with the region through presenting and explaining the term, it will be clarified that the Balkans is not exclusively geographical but becomes a political and cultural epithet that goes beyond its basic meaning. Also, it is important to define media influences which can create certain public opinion and lead to stereotyped attitudes. The media, together with various socio-economic, cultural, political, and contextual factors, in various ways, contribute to different aspects of individual and aggregate behaviors. Social experiences are partially or completely mediated with "socio-cultural habitus". The students agreed that the Balkans were portrayed negatively in the Croatian media and that the perception of the term itself was conditioned by a number of different factors.

Keywords: Croatian students, perception, the Balkans, media stereotypes, Southeast Europe

1. Introduction

The Balkans as a concept and region has always attracted the interest of scientists from various disciplines, such as psychology, geography, international relations, security studies, sociology, and political science. There are different ways of defining the term Balkans, depending on which approach, or which method we use to describe it. It is often used today in a pejorative sense, as something unstable, negative, mystical, unfinished, problematic, or a state of eternal decay and conflict. These are common attributes that come from outside the Balkans, but how does the Balkans view themselves? In this paper we examined the attitudes of students through a survey at two Croatian universities, to obtain the best and greatest representativeness of the sample. The number of students who participated in the survey is 370.

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The target population of this research are students at the University of Zagreb and the Catholic University of Croatia. We saw this target population as important for examining attitudes about the Balkans, because as future academic citizens they follow everyday current political, social, and cultural life and are the people on whom the future and their vision of the Balkans remain. The main goal of the research is to study how examinees view the Balkans, Croatia's affiliation to the Balkan region and students' perceptions of media influence on the creation of public opinion and certain stereotypes about the Balkans. The historical position of Croatia indicates that Croatia belongs to several areas of civilization. In its southwest, Croatia belongs to the culture of the Mediterranean, the north of Croatia is predominantly influenced by Central Europe, while the central and eastern part of Croatia could be characterized as part of the Southeast Europe. It is difficult to define and draw a precise line where Southeast Europe ends and what exactly encompasses the Balkans, but one thing is for sure, Croatian history has been marked by influences from the Balkans, especially its recent history (the 20th century) which left a great influence on the definition of the Croatian geopolitical and cultural circle (Slukan Altić, 2011: 402).

Understanding media texts depends on how they are presented to the public, but also on the previous experience of media users. Therefore, the media represent designed narratives, but also form narratives (Car, 2008: 147). The media, together with various socio-economic, cultural, political, and contextual factors, contribute in various ways to different aspects of individual and aggregate behavior. Therefore, social experiences become partially or completely mediated, that is, the media converge, reproduce, and become part of the "socio-cultural humus" (Papacharissi, 2015). Particularly dominant discourse consists of political narratives where messages addressed to the public through the media have been used as a sort of appeal whose ultimate purpose is to influence the change of attitudes, behavior, or opinion of the target public. Negative stereotypes about the Balkans were particularly influenced by Western world journalists and media. One of the most famous examples of using political narratives in the context of positioning Croatia in Europe was used by President Franjo Tuđman, pointing out that it is a "Rampart of Europe". Tuđman insisted that Croatia be presented as a country that historically and geographically belongs to the Mediterranean and Central European regions, and that it was never part of the Balkans (Car, 2008: 31).

2. What is the Balkans?

"The term Balkans originated around 1870, and since then has applied to an area that had been part of the Muslim world, although not entirely; it was a part of Europe but not entirely either; it was a part of the newly forming modern nation-states, but not entirely either." (Pommer, 2008: 86).

The simple question what the Balkans is, just like the question what Europe is, cannot be answered easily at all. There is a wide variety of definitions in the literature. Maria Todorova defines the region, which today is called Southeast Europe or the Balkans, as "one of the sub-regions of Europe, which can be viewed as the complex result of the interplay of numerous historical periods, traditions, and legacies (Todorova, 2003: 228-237).

The “Balkans” has several different forms of expression and appearance, which can be roughly divided into three categories. First of all, the Balkans is quite simply a name, originally the name of a mountain range that began to be used increasingly from the 15th century when the name first appeared. Then, from the 19th century, it began to be applied to the peninsula, making it the name of a region (Todorova, 2003: 233). In scientific usage, the distinction between Southeast Europe and the Western Balkans has become established. The Balkans is often used as a synonym for Southeast Europe. It is a geographically not clearly defined peninsula in south-east Europe. It protrudes into the Mediterranean Sea and is named after the Balkan Mountains. Almost 66 million people live in the Southeastern European countries.⁴

The term “Western Balkans” was introduced into the language of the European Union at the EU summit in December 1998. It was intended to designate those Southeastern European states that, after the accession of Romania and Bulgaria, represent the EU's next strategic enlargement goal (Jordan, 2005: 164). It is still used primarily by EU institutions and in social science research. The Western Balkans include the countries of the former Yugoslavia excluding Slovenia but including Albania. Those states that joined the European Union, i.e., Slovenia (2004) and Croatia (2013), are generally no longer included in this term, although the term often includes Croatia. For Croatia, the assignment to Central Europe is a means of demarcation from the crisis region of the Balkans, and there is a great resentment against this term (Brunnbauer, 2013).

Second, the Balkans are used as a metaphor. At the beginning of the 20th century, it became a pejorative term (even today, the word itself stands for something dirty for many “Westerners”). According to Todorova, this was a gradual process triggered by events that accompanied the collapse of the Ottoman Empire and the creation and modernization of small, weak, economically backward, and dependent nation-states. The difficulties of this modernization process and the nationalist excesses that accompanied it created a situation in which the Balkans became a symbol of “aggressive”, “intolerant”, “barbaric”, “semi-developed”, “semi-civilized”, and “semi-oriental” began to stand. This metaphor and its current use in the real world of politics is what Maria Todorova referred to and criticized in her book “The Invention of the Balkans” under the term “Balkanism”.

Third, according to Todorova the Balkans can be viewed as a scientific analysis category - as a geographical region, as a synonym for Southeastern Europe. And finally, fourthly, the Balkans can be understood as a special historical legacy - more precisely: as the Ottoman legacy (Todorova, 2003).

Maria Todorova analyzes the images of the Balkans as “not completely one's own”, she represents “being different in and from Europe”. Their research made it clear that categories

⁴ The largest state on the peninsula is Greece, followed by Bulgaria, Serbia, Bosnia and Herzegovina, Albania, North Macedonia, Montenegro, and Kosovo. The national territories of Croatia, Romania, Slovenia and Turkey, however, extend beyond the borders of the Balkan Peninsula. (*Fischer Weltatlas* 2010).

such as “Eastern Europe” or “Southeast Europe” are more than just seemingly neutral geographical terms, but that they often also include “cultural” or “historical” characteristics that can be used (Brunnbauer, 2011). In the case of the Balkans, it is “intellectual maps” that turn both terms into political warring terms.

Among the political legacies that have shaped the southeastern European peninsula as a whole (ancient Greece, Hellenism, Roman rule, etc.) two should be highlighted that were central until the 19th century. One would be the Byzantium Millennium, with its profound political, institutional, legal, religious, and general cultural influence. The other is the half-millennium of Ottoman rule that gave the peninsula its name and the longest period of political unity it had experienced until then. Not only did part of Southeastern Europe receive a new name during this period, but it is also the Ottoman elements that have shaped the current Balkan stereotype most of all. After Maria Todorova's research, one could argue that the Balkans are, in the narrower sense of the word, the true Ottoman legacy (Todorova, 2003: 241). Holm Sundhaussen also understands the Balkans as a historical region: the specific combination of the Byzantine and Ottoman heritage is the most essential characteristic of the region after Sundhaussen (Sundhaussen, 2005).

And one of the oldest legacies of the Ottoman Empire is the demographic legacy. The interpenetration of the various ethnic groups over several centuries made their unraveling under the regime of the newly created nation-states of the 19th and 20th centuries an extremely difficult matter (Juric, 2013). As a result, practically all nation-states in the Balkans faced minority problems and delayed modernization. How all of this relates to today's migrations is explained in the further course of the work.

2.1. “Identity Problems” of Southeast European Societies

The Western Balkans lies in the area of contact and overlap between three historically traditional cultures: the Western or Central European, the Byzantine Orthodox, and the Islamic culture. Of the political legacies that have shaped the southeastern European peninsula, however, only the last two are worth highlighting. One was the Byzantium millennium, and the other is the five hundred years of Ottoman rule with its profound political, institutional, legal, religious, and cultural influence (Todorova, 2003: 241). The Habsburg or Austro-Hungarian monarchy and thus the Central European cultural area also had a strong influence, but only on developments in Croatia, with a brief phase of influence on BiH. An essential feature of the Balkans is the specific combination of the Byzantine and especially the Ottoman heritage, which influenced the longest period of “political unity” in the Western Balkans (Sundhaussen, 2005). The historically defining effect of belonging to a cultural group and, in particular, religious and denominational affiliation plays an extremely important role in the identity and self-image of almost everyone in the Western Balkans region (Sterbling, 2005: 14).

Like no other region in Europe, Southeast Europe has been shaped with the participation of

European and world powers. This is a result of the process of retreating and the disintegration of the Ottoman Empire. The important decisions were made in London, Paris, and Berlin for a long time, and in Vienna and St. Petersburg until the end of the First World War (Busek, 2002: 8) and recently also in Washington and Moscow, but also from Arab states. So, representatives of different civilizations.

Huntington defines the term “civilization” or “culture” by “objective” elements such as history, language, religions, way of life, and institutions. He emphasizes religion as the most important element: “In the modern world, religion is a central, perhaps the central force.” It is the only religion and the associated institution of the state as well as the associated different way of life of the individual religious members that make up a culture. He refers to the different forms of government that, in his opinion, are strongly influenced by religion (Christian rulership, orthodoxy, the power of Islam in governance as well as the different position of the individual in society (individualism, collectivism, family) (Huntington, 1993: 23).

Huntington believes that peoples and nations today are trying to answer questions about their origins and identities traditionally, by referring to the things that mean most to them. These are origin, religion, language, history, values, manners, and customs as well as institutions. Likewise, people identify with cultural groups - tribes, ethnic groups, religious communities, nations - and, at the broadest level, with cultures i.e., Civilizations. “Civilizations offer security, they give identity to people who have been torn out of their traditional worlds as a result of social change and modern economization. In their culture and religion, atomized in a global world, people find a 'home' again.” (Huntington, 1998: 202).

Huntington also sees civilizations as communities of solidarity, which, due to their religious and cultural similarities, find themselves in a kind of hostile relationship with others. He writes: “Hate is human. People need enemies for self-definition and motivation.” (Huntington, 1998: 202) (For criticism see Amartya Sen). In his opinion, this is in Europe particularly evident in BiH.

During the Ottoman rule that gave the peninsula its name and the longest period of political unity. After Maria Todorova's research, one could argue that the Balkans are true, in the narrower sense of the word, the Ottoman legacy (Todorova, 2003: 241). Holm Sundhaussen also understands the Balkans as a historical region that is characterized by several special features and differs from other historical regions in Europe. According to Sundhaussen, the specific combination of the Byzantine and Ottoman heritage is the most essential feature of the region (Sundhaussen, 2005).

The formation of a nation in the Western Balkans took place significantly different than in all Western European states: No Western European country had an experience of oppression by the Ottomans or the Habsburg monarchy. This delayed nation-building processes like those that took place in Western Europe in the 18th and 19th centuries. But even before the 18th century, there was never such a heterogeneous population diversity in Western Europe as in

the Western Balkans (Larmann, 2006: 69). Thus, one of the oldest legacies of the Ottoman Empire is the demographic legacy. The interpenetration of the various ethnic groups over several centuries made their disentanglement under the regime of the newly created nation-states in the 19th and 20th centuries an extremely difficult matter. As a result, practically all nation-states in the Balkans were confronted with minority problems.

The end of the 14th and the beginning of the 15th centuries brought Bosnia to its first encounters with Ottoman troops. In 1463 the medieval kingdom of Bosnia was conquered by Turkish troops, and in 1526 the last Bosnian fortress, Jajce, fell, beginning the almost four centuries of control of Bosnia by the Ottoman Empire, the strongest seal of the country's identity gave. With the Turkish conquest, the state character of Bosnia and its socio-cultural conditions began to change intensively. As a result of the conquest by the Ottomans, the gradual process of the conversion of large parts of the Bosnian population to Islam begins (see: Džihic, 2009; Imamović, 1918; in: Melčić, 2007). „The Islamization of a large part of the population under the Ottomans is the most important and decisive characteristic of the history of Bosnia in modern times.“ (Malcom, 1996: 71; in: Džihic, 2009: 112)

Ottoman rule not only meant the end of the medieval Bosnian state but also the change in almost all institutions of medieval Bosnian pre-Ottoman society through new forms of society and social norms (Kasapović, 2005: 146). The new power in Bosnia introduced the “Tymar system” as a new economic system and the “Vakuf system” as a new social system, it changed the social structure and created “Čaršija” (market); it has changed the architectural appearance of the country by adding new types of cities, bridges, religious and other buildings; it has also introduced new patterns of social relationships between people through the institution of “Komšilik” (neighborhood) as a typical “micro-society” and “an authentic social group of Bosniak society”. It has also introduced a new culture of living; the Ottomans also introduced a new school system and brought new art and, in general, a new “symbolic art” as a way of characterizing the symbolic society and its members; the new power introduced Arabic script and encouraged the emergence of Turkish and Persian literature; she introduced hundreds of new Turkish words that changed the dictionary of the Bosnian people greatly and she also has a new musical art called “Sevdalinka” introduced; Besides, it has constructed completely new folk customs and imposed a new, fully sacralized everyday way of life on the population. In brief, in almost all existing social structures, the nature of social relationships and social norms have been changed (Kasapović, 2005: 146).

While in 1468, five years after the fall of Bosnia under Ottoman rule, there were around 99 percent Christians and 1 percent of Muslim households in the country, the proportion of Christian households sank to 54 percent in 1520-1535 The proportion of Muslims rose to 46 percent. So, there was already at the beginning of the 17th century. Muslim absolute majority in Bosnia and a relative majority in Herzegovina. Under Yugoslav rule in Bosnia and Herzegovina, there was no such strong “ethnic cyclone” as in earlier epochs, although the changes in ethnic composition were not so small either. From the first post-war census in 1948 to the last pre-war census in 1991, i.e., in only 40 years, the proportion of Serbs in the population fell from 44 to 31 percent, the proportion of Croats from 24 to 17 percent, during

the Proportion of Muslims was increased from 31 to 44 percent. These changes are largely explained by differences in natural growth, which is greatest among Muslims, and by intensive migration of Croats to Croatia and Serbs to Serbia (Kasapović, 2005: 78). The 2013 census will most likely confirm that Bosniaks currently make up over 50 percent of the country's population. This trend will continue to develop in favor of Bosniaks.

Europe "has been assigned several different contents in the Western Balkans since the beginning of the 1990s until today. "Culture, civilization, Roman Catholic Christianity, the Enlightenment, progressiveness, and order were ascribed to the term 'Europe'. At the same time, these attributes were considered to be essential features of Croatianism or elements of an ideal worth striving for. The 'Balkans', on the other hand, were ascribed primitiveness, bloodlust, chaos, heresy, backwardness, and laziness, which stigmatized the term Balkans as a collective term. In contrast to the 'Balkan' ethnic groups of Yugoslavia and Yugoslavia itself - the state dominated by the 'backward' Serbs, in the constellation of these dichotomous ascriptions, Croatia and the Croatian ethnicity in BiH were exclusively identified as 'European' in the nationalistic and identity-building discourses 'constructed.'" (Paić, 2006: 113).

Relations between the three peoples in BiH could be summarized in the following forms of polarization: the Serbs and the Croats were against the Ottoman Empire, the Muslims and the Serbs against the Austro-Hungarian monarchy, the Croats, and the Muslims against the Kingdom of Yugoslavia and to a lesser extent and more latently against socialist Yugoslavia. Of the three states that ruled Bosnia and Herzegovina from the 15th to the end of the 20th century, larger numbers of Muslims were religiously and politically bound only to the Ottoman Empire, the Croats only to Austria-Hungary and the Serbs to Yugoslavia. So, for more than five centuries of history, the three most important religious and ethnic communities in BiH have never supported the same country together, permanently or in large numbers (Kasapović, 2005: 83).

3. Research methodology

The methodology used in the paper is based on linear research by setting hypotheses and research questions and answering them using causal relationships using academic sources. Papers, books, articles, official documents and reports of various institutions that we refer to and that deal with this topic come from a variety of scientific disciplines, which gives this paper greater importance due to the growing need for multidisciplinary in academia.

The aim of the research is to show how students at the Catholic University of Croatia and the University of Zagreb perceive the Balkans and to define how the media in Croatia portrays this specific term. Therefore, the following research questions were stated:

1. How do students at the Catholic University of Croatia and the University of Zagreb perceive the term Balkans and related topics?
2. How do students at the Catholic University of Croatia and the University of Zagreb perceive media reports on topics related to the Balkans?

The questionnaire presented in this research paper was conducted among students at the University of Zagreb and the Catholic University of Croatia. A total of 370 respondents completed the survey, out of that, 64.1 % were women and 35.9 % were men. Many researches have proven that women are more likely to fill out the survey, and the same has been shown in this study (Curtin et al., 2000). The questionnaire used in this research paper measured the attitudes about the influence of the Croatian media and the creation of public opinion on topics related to the Balkans. This type of research as well as the corresponding measuring instrument are declared as quantitative survey research because scientific sampling and questionnaire design are used for statistical accuracy of measuring population characteristics (Sukamolson, 2006: 4). The survey started to be conducted in October 2018 and lasted until June 2019 when the questionnaire was closed and could no longer be accessed. The collected results were processed by statistical methods through the program SPSS Statistic 26.

4. Results

The first set of questions in the research questionnaire concerned the socio-demographic determinants of the examinee. As mentioned above according to gender specification, 64.1 % of respondents was female and 35.9 % was male. Furthermore, 67.8 % of the respondents was undergraduate students, while 32.2 % was graduate students. Most of the respondents was born and raised in Croatia (87.8 %) while 8.6 % was born in Bosnia and Herzegovina. Also, 1.89 % of respondents was born in Germany, 0.8 % in Serbia, and 0.8% of respondents did not declare their birthplace.

The frequency analysis showed the testimony of participants about variable which suggests that Media reports positive news about the Balkan region. The results presented in Table 1 show that 13 % of the respondents fully disagrees with the claim, 45.9 % disagrees and 35.1 % neither agrees nor disagrees with the proposed connotation. Furthermore, 5.1 % respondents agrees that the media is conveying positive news about the Balkan region, while 0.8 % of them fully agrees.

Table 1. Review of frequency analysis for the variable: Media reports positive news about the Balkans

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	48	13,0	13,0
	I disagree	170	45,9	45,9
	Neither do I agree nor disagree	130	35,1	35,1
	I agree	19	5,1	5,1
	I fully agree	3	0,8	0,8
Total		370	100,0	100,0

On the other hand, the results presented in Table 2 show that 1.6 % of respondents fully disagrees with the claim that the term Balkans is negatively depicted in the media, while 5.1 % of them disagrees and 27 % of respondents neither agrees nor disagrees with the proposed assertion. Finally, 50.3 % of survey participants agrees with the claim, and 15.9 % of them fully agrees.

Table 2. An overview of frequency analysis for variables The Balkans is presented negatively in the media

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	6	1,6	1,6
	I disagree	19	5,1	5,1
	Neither do I agree nor disagree	100	27,0	27,0
	I agree	186	50,3	50,3
	I fully agree	59	15,9	15,9
Total		370	100,0	100,0

Furthermore, the frequency analysis shown in Table 3 presents results of the assertion that participants read the news about the Balkans at least once a week. The results show that 7 % of the respondents fully disagrees with the claim, 15.1 % disagrees and 25.7 % neither agrees nor disagrees with the proposed connotation. Also, 36.5 % respondents agrees that they read the news about the Balkans at least once a week, while 15.7 % of them fully agrees.

Table 3. Overview of frequency analysis for variables I read news about the Balkans at least once a week

		Frekvencija	Postotak	Vrijednosni postotak
The valorisation of testimony	I fully disagree	26	7,0	7,0
	I disagree	56	15,1	15,1
	Neither do I agree nor disagree	95	25,7	25,7
	I agree	135	36,5	50,3
	I fully agree	58	15,7	15,7
Total		370	100,0	100,0

Table 4. Overview of frequency analysis for the medium variable participates in creating Balkan identity

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	11	3,0	3,0
	I disagree	19	5,1	5,1
	Neither do I agree nor disagree	54	14,6	14,6
	I agree	189	51,1	51,1
	I fully agree	97	26,2	26,2
Total		370	100,0	100,0

The results shown in Table 4 indicates that 3 % of the respondents fully disagrees with the claim, while 5.1 % disagrees, and 45.6 % of them neither agrees nor disagrees with the proposed connotation that media participates in creating Balkan identity. Furthermore, 51.1 % participants agree with the mentioned statement, and 26.2 % fully agree. On the other hand, the results presented in Table 5 show that 47.8 % of respondents fully disagree with the claim that the term Balkans in the media is depicted negatively, while 34.1 % of them disagree and 16.8 % of respondents neither agree nor disagree with the proposed connotation. Finally, 1.4 % of survey participants agree with the claim, and none of them fully agree.

Table 5. Overview of frequency analysis for variables I believe in everything I read in the media about the Balkans

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	177	47,8	47,8
	I disagree	126	34,1	34,1
	Neither do I agree nor disagree	62	16,8	16,8
	I agree	5	1,4	1,4
	I fully agree	0	0	0
Total		370	100,0	100,0

Table 6. Overview of frequency analysis for the variable Domestic media consider Croats as Balkans

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	10	2,7	47,8
	I disagree	51	13,8	34,1
	Neither do I agree nor disagree	106	28,6	16,8
	I agree	132	35,7	1,4
	I fully agree	71	19,2	0
Total		370	100,0	100,0

The frequency analysis shown in Table 6 presents results of the testimony that domestic media considers Croats as Balkans. The results show that 2.7 % of the respondents fully disagrees with the claim, 13.8 % disagrees and 28.6 % neither agrees nor disagrees with the proposed connotation. Also, 35.7 % respondents agrees that media considers Croats as Balkans, while 19.2 % of them fully agrees with the testimony. Furthermore, the results presented in Table 7 show that 20.5 % of respondents fully disagrees with the claim that they reading and following the media of neighbouring countries, while 24.3 % of them disagrees and 24.3 % of respondents neither agrees nor disagrees with the proposed connotation. Finally, 20.8 % of survey participants agrees with the claim, and 10 % of them fully agrees.

Table 7. Overview of frequency analysis for the variable I'm reading and following the media of neighbouring countries (region)

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	76	20,5	20,5
	I disagree	90	24,3	24,3
	Neither do I agree nor disagree	90	24,3	24,3
	I agree	77	20,8	20,8
	I fully agree	37	10,0	10,0
Total		370	100,0	100,0

Table 8. Overview of frequency analysis for variable Foreign media reports more positively about the Balkans than domestic media

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	48	13,0	13,0
	I disagree	89	24,1	24,1
	Neither do I agree nor disagree	164	44,3	44,3
	I agree	54	14,6	14,6
	I fully agree	15	4,1	4,1
Total		370	100,0	100,0

The frequency analysis showed the testimony of participants about variable which suggests that Foreign media reports more positively about the Balkans than domestic media. The results presented in Table 8 show that 13% of the respondents fully disagrees with the claim, 24.1 % disagrees and 44.3 % neither agrees nor disagrees with the proposed connotation. Furthermore, 14.6 % respondents agrees that foreign media reports more positively about the Balkans than domestic media, while 4.1 % of them fully agrees. Also, the frequency analysis

shown in Table 9 presents results of the testimony if Croatian students are creating their opinion on Balkan topics based on media reports. The results indicate that 33 % of the respondents fully disagrees with the claim, 37 % disagrees and 26.8 % neither agrees nor disagrees with the proposed connotation. Also, 2.7 % respondents agrees, while 0.5 % of them fully agrees with the testimony.

Table 9. Overview of frequency analysis for the variable I create my opinion on Balkan topics based on media reports

		Frequency	Percentage	Value percentage
The valorisation of testimony	I fully disagree	122	33,0	33,0
	I disagree	137	37,0	37,0
	Neither do I agree nor disagree	99	26,8	26,8
	I agree	10	2,7	2,7
	I fully agree	2	0,5	0,5
1 Total		370	100,0	100,0

Table 10. Overview of frequency analysis for the variable The Balkans is: a casual way of life

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	11	3,0	1,6
	I disagree	26	7,0	7,0
	Neither do I agree nor disagree	73	19,7	19,7
	I agree	169	45,7	45,7
	I fully agree	91	24,6	24,6
Total		370	100,0	100,0

The frequency analysis shown in Table 10 presents results of the testimony that The Balkans is a casual way of life. The results show that 3 % of the respondents fully disagrees with the claim, 7 % disagrees and 19.7 % neither agrees nor disagrees with the proposed connotation. Also, 45.7 % respondents agrees, while 24.6 % of them fully agrees with the testimony. Furthermore, the results presented in Table 11 show that 3.5 % of respondents fully disagrees with the claim that “The Balkans is harted and revenge”, while 17.6 % of them disagrees and 37 % of respondents neither agrees nor disagrees with the proposed connotation. Finally, 28.6 % of survey participants agrees with the claim, and 13.2 % of them fully agrees.

Table 11. Overview of frequency analysis for the variable The Balkans is: hatred and revenge

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	13	3,5	3,5
	I disagree	65	17,6	17,6
	Neither do I agree nor disagree	137	37,0	37,0
	I agree	106	28,6	28,6
	I fully agree	29	13,2	13,2
Total		370	100,0	100,0

Table 12. Overview of frequency analysis for the variable The Balkans is: corrupt political elites

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	2	0,5	0,5
	I disagree	2	0,5	0,5
	Neither do I agree nor disagree	20	5,4	5,4
	I agree	121	32,7	32,7
	I fully agree	225	60,8	60,8
Total		370	100,0	100,0

The frequency analysis shown in Table 12 presents results of the testimony “The Balkans is: corrupt political elites”. The results show that 0.5 % of the respondents fully disagrees with the claim, also 0.5 % disagrees and 5.4 % neither agrees nor disagrees with the proposed connotation. Furthermore, 32.7 % respondents agrees, while 60.8 % of them fully agrees with the testimony.

Table 13. Overview of frequency analysis for the variable The Balkans is: nepotism and corruption

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	3	0,8	0,8
	I disagree	2	0,5	0,5
	Neither do I agree nor disagree	33	8,9	8,9
	I agree	163	44,1	44,2
	I fully agree	169	45,7	45,7
Total		370	100,0	100,0

The frequency analysis showed the testimony of participants about variable which suggests that term “The Balkans” is connected with nepotism and corruption. The results presented in Table 13 show that 0.8 % of the respondents fully disagrees with the claim, 0.5 % disagrees and 8.9 % neither agrees nor disagrees with the proposed connotation. Also, 44.1 % respondents agrees that the Balkan is nepotism and corruption, while 45.7 % of them fully agrees. The frequency analysis shown in Table 14 presents results of the testimony that patriotism is important and conspicuous in the Balkans. The results show that 2.2 % of the respondents fully disagrees with the claim, 2.7 % disagrees and 10.5 % neither agrees nor disagrees with the proposed connotation. Also, 51.6 % respondents agrees that patriotism is important to the inhabitants of the Balkan region, while 33 % of them fully agrees.

Table 14. Overview of frequency analysis for the variable The Balkans is: strong patriotism

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	8	2,2	2,2
	I disagree	10	2,7	2,7
	Neither do I agree nor disagree	39	10,5	10,5
	I agree	191	51,6	51,5
	I fully agree	122	33,0	33,0
Total		370	100,0	100,0

Table 15. Overview of frequency analysis for the variable The Balkans is: strong and expressed nationalism

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	6	1,6	1,6
	I disagree	7	1,9	1,9
	Neither do I agree nor disagree	53	14,3	14,3
	I agree	192	51,9	51,9
	I fully agree	112	30,3	30,3
Total		370	100,0	100,0

On the other hand, the results presented in Table 15 show that 1.6 % of respondents fully disagrees with the claim that the Balkans is about strong and expressed nationalism, while 1.9 % of them disagrees and 14.3 % of respondents neither agrees nor disagrees with the proposed connotation. Finally, 51.9 % of survey participants agrees with the claim, and 30.3 % of them fully agrees.

Table 16. Overview of frequency analysis for the variable The Balkans is: democracy

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	37	10,0	10,0
	I disagree	106	28,6	28,6
	Neither do I agree nor disagree	167	45,1	45,1
	I agree	59	15,9	15,9
	I fully agree	1	0,3	0,3
Total		370	100,0	100,0

The frequency analysis showed the testimony of participants about variable “The Balkans is: democracy”. The results presented in Table 16 show that 10 % of the respondents fully disagrees with the claim, 28.6 % disagrees and 45.1 % neither agrees nor disagrees with the proposed connotation. Furthermore, 15.9 % respondents agrees that democracy is a term connected with the Balkan region, while 0.3 % of them fully agrees.

Table 17. Overview of frequency analysis for the variable The Balkans is: good relations in the region

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	46	12,4	12,4
	I disagree	148	40,0	40,0
	Neither do I agree nor disagree	140	37,8	37,8
	I agree	29	7,8	7,8
	I fully agree	7	1,9	1,9
Total		370	100,0	100,0

Furthermore, the frequency analysis shown in Table 17 presents results of the testimony that “The Balkans refers to good relations in the region”. The results show that 12.4 % of the respondents fully disagrees with the claim, 40 % disagrees and 37.8 % neither agrees nor disagrees with the proposed connotation. Also, 7.8 % respondents agrees that term the Balkans can be associated with good relations in the region, while 1.9 % of them fully agrees.

Table 18. Overview of frequency analysis for the variable The Balkans is: past wars

		Frequency	Percent	Valid Percent
The valorisation of	I fully disagree	5	1,4	1,4
	I disagree	12	3,2	3,2

testimony	Neither do I agree nor disagree	54	14,6	14,6
	I agree	211	57,0	57,0
	I fully agree	88	23,8	23,8
Total		370	100,0	100,0

On the other hand, the results presented in Table 18 show that 1.4 % of respondents fully disagrees with the claim that the term Balkans is associated with the past wars, while 3.2 % of them disagrees and 14.6 % of respondents neither agrees nor disagrees with the proposed connotation. Finally, 57 % of survey participants agrees with the claim, and 23.8 % of them fully agrees.

Table 19. Overview of frequency analysis for the variable The Balkans is: hospitality

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	6	1,6	1,6
	I disagree	15	4,1	4,1
	Neither do I agree nor disagree	66	17,8	17,8
	I agree	190	51,4	51,4
	I fully agree	93	25,1	25,1
Total		370	100,0	100,0

The frequency analysis shown in Table 19 presents results of the testimony that the Balkans means hospitality. The results show that 1.6 % of the respondents fully disagrees with the claim, 4.1 % disagrees and 17.8 % neither agrees nor disagrees with the proposed connotation. Also, 51.4 % respondents agrees that previous mentioned contentions are related, while 25.1 % of them fully agrees.

Table 20. Overview of frequency analysis for the variable The Balkans is: a low standard of living

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	4	1,1	1,1
	I disagree	15	4,1	4,1
	Neither do I agree nor disagree	70	18,9	18,9
	I agree	219	59,2	59,2
	I fully agree	62	16,8	16,8
Total		370	100,0	100,0

The frequency analysis showed the testimony of participants about variable which suggests that “The Balkans is a low standard of living”. The results presented in Table 20 show that 1.1 % of the respondents fully disagrees with the claim, 4.1 % disagrees and 18.9 % neither agrees nor disagrees with the proposed assertion. Furthermore, 59.2 % respondents agrees with the averment, while 16.8 % of them fully agrees.

Table 21. Overview of frequency analysis for the variable The Balkans is: disorderly relations and intolerance between countries

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	3	0,8	0,8
	I disagree	2	0,5	0,5
	Neither do I agree nor disagree	39	10,5	10,5
	I agree	202	54,6	54,6
	I fully agree	124	33,5	33,5
Total		370	100,0	100,0

Furthermore, the frequency analysis shown in Table 21 presents results of the testimony that “The Balkans is disorderly relations and intolerance between countries”. The results show that 0.8 % of the respondents fully disagrees with the claim, 0.5 % disagrees and 10.5 % neither agrees nor disagrees with the proposed connotation. Also, 54.6 % respondents agrees with the assertion, while 33.5 % of them fully agrees.

Table 22. Overview of frequency analysis for the variable The Balkans is: criminal

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	4	1,1	1,1
	I disagree	22	5,9	5,9
	Neither do I agree nor disagree	104	28,1	28,1
	I agree	176	47,6	47,6
	I fully agree	64	17,3	17,3
Total		370	100,0	100,0

On the other hand, the results presented in Table 22 show that 1.1 % of respondents fully disagrees with the claim that “the term Balkans is related with criminal actions”, while 5.9 % of them disagrees and 28.1 % of respondents neither agrees nor disagrees with the proposed connotation. Finally, 47.6 % of survey participants agrees with the claim, and 17.3 % of them fully agrees.

Table 23. Overview of frequency analysis for the variable “The word 'Balkans' associates me with the Ottoman Empire”

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	124	33,5	33,5
	I disagree	113	30,5	30,5
	Neither do I agree nor disagree	71	19,2	19,2
	I agree	42	11,4	11,4
	I fully agree	20	5,4	5,4
Total		370	100,0	100,0

The frequency analysis showed the testimony of participants about variable which suggests that “The word ‘Balkans’ associates me with the Ottoman Empire”. The results presented in Table 23 show that 33.5 % of the respondents fully disagrees with the claim, 30.5 % disagrees and 19.2 % neither agrees nor disagrees with the proposed assertion. Furthermore, 11.4 % respondents agrees with the averment, while 5.4 % of them fully agrees.

Table 24. Overview of frequency analysis for the variable “In primary and secondary education, more attention should be paid to the topic of the Balkans”

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	38	10,3	10,3
	I disagree	39	10,5	10,5
	Neither do I agree nor disagree	93	25,1	25,1
	I agree	126	34,1	34,1
	I fully agree	74	20,0	20,0
Total		370	100,0	100,0

Furthermore, the frequency analysis shown in Table 24 presents results of the testimony: “In primary and secondary education, more attention should be paid to the topic of the Balkans”. The results show that 10.3 % of the respondents fully disagrees with the claim, 10.5 % disagrees and 25.1 % neither agrees nor disagrees with the proposed connotation. Also, 34.1 % respondents agrees, while 20 % of them fully agrees with the assertion.

Table 25. Overview of frequency analysis for the variable “During my education so far, I have gained enough knowledge about the terms: Balkans, Balkan region and Balkanization”

		Frequency	Percent	Valid Percent
The	I fully disagree	27	7,3	7,3

valorisation of testimony	I disagree	55	14,9	14,9
	Neither do I agree nor disagree	88	23,8	23,8
	I agree	124	33,5	33,5
	I fully agree	76	20,5	20,5
Total		370	100,0	100,0

The results presented in Table 25 show that 7.3 % of respondents fully disagrees with the claim that “During my education so far, I have gained enough knowledge about the terms: Balkans, Balkan region and Balkanization”, while 14.9 % of them disagrees and 23.8 % of respondents neither agrees nor disagrees with the proposed connotation. Finally, 33.5 % of survey participants agrees with the claim, and 20.5 % of them fully agrees.

Table 26. Overview of frequency analysis for the variable “I consider myself as a person from the Balkans”

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	110	29,7	29,7
	I disagree	52	14,1	14,1
	Neither do I agree nor disagree	92	24,9	24,9
	I agree	76	20,5	20,5
	I fully agree	40	10,8	10,8
Total		370	100,0	100,0

The frequency analysis showed the testimony of participants about variable which suggests that “I consider myself as a person from the Balkans”. The results presented in Table 26 show that 29.7 % of the respondents fully disagrees with the claim, 14.1 % disagrees and 24.9 % neither agrees nor disagrees with the proposed assertion. Furthermore, 20.5 % respondents agrees with the averment, while 10.8 % of them fully agrees.

Table 27. Overview of frequency analysis for the variable “There is Balkan culture”

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	25	6,8	6,8
	I disagree	31	8,4	8,4
	Neither do I agree nor disagree	58	15,7	15,7
	I agree	165	44,6	44,6
	I fully agree	91	24,6	24,6
Total		370	100,0	100,0

Furthermore, the frequency analysis shown in Table 27 presents results of the testimony that “there is Balkan culture”. The results show that 6.8 % of the respondents fully disagrees with the claim, 8.4 % disagrees and 15.7 % neither agrees nor disagrees with the proposed connotation. Also, 44.6 % respondents agrees, while 24.6 % of them fully agrees with the testimony.

Table 28. Overview of frequency analysis for the variable “The Balkans have peculiarities compared to the rest of Europe”

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	14	3,8	3,8
	I disagree	21	5,7	5,7
	Neither do I agree nor disagree	51	13,8	13,8
	I agree	197	53,2	53,2
	I fully agree	87	23,5	23,5
Total		370	100,0	100,0

The frequency analysis showed the testimony of participants about variable which suggests that “The Balkans have peculiarities compared to the rest of Europe”. The results presented in Table 28 show that 3.8 % of the respondents fully disagrees with the claim, 5.7 % disagrees and 13.8 % neither agrees nor disagrees with the proposed assertion. Furthermore, 53.2 % respondents agrees with averment, while 23.5 % of them fully agrees.

Table 29. Overview of frequency analysis for the variable “The Balkan contribution to the world is significant”

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	48	13,0	13,0
	I disagree	113	30,5	30,5
	Neither do I agree nor disagree	117	31,6	31,6
	I agree	73	19,7	19,7
	I fully agree	19	5,1	5,1
Total		370	100,0	100,0

Furthermore, the frequency analysis shown in Table 29 presents results of the assertion “The Balkan contribution to the world is significant”. The results show that 13 % of the respondents fully disagrees with the claim, 30.5 % disagrees and 31.6 % neither agrees nor

disagrees with the proposed connotation. Also, 19.7 % respondents agrees that the Balkans Balkan contribution to the world is significant, while 5.1 % of them fully agrees.

Table 30. Overview of frequency analysis for the variable “The Balkans enjoy a positive reputation in the world”

		Frequency	Percent	Valid Percent
The valorisation of testimony	I fully disagree	114	30,8	30,8
	I disagree	199	53,8	53,8
	Neither do I agree nor disagree	50	13,5	13,5
	I agree	7	1,9	1,9
	I fully agree	0	0,0	0,0
Total		370	100,0	100,0

Finally, the results presented in Table 30 show that 30.8 % of respondents fully disagrees with the claim that “the term Balkans is related with criminal”, while 53.8 % of them disagrees and 13.5 % of respondents neither agrees nor disagrees with the proposed connotation. Finally, 1.9 % of survey participants agrees with the claim, but none of them fully agrees.

5. Discussion

Our main hypothesis is that Croatia is partly part of the Balkans and that most students will therefore have the perception that they belong to this region. With this broad and holistic approach, we get a more precise definition and a clearer picture of the perception of the Balkans.

Responders think that Balkan is described in media negative and there not positive news about Balkan. Media builds the negative perception and connotation of the Balkan, while creating Balkan identity. Such findings are confirmed in their work by Vezovnik and Šarić (2015), who state that the Croatian and Slovenian media report on the Balkans and the region from a distance and that they do not classify themselves as its members. Responders believe that Croatian media are placing Croatia into the Balkans, but responders said in survey that they completely don't believe media what they wrote about the Balkans, and they do not create opinions about Balkan from media news. Furthermore, respondents do not trust all the information about the Balkans available to them through the mass media. Participants also agree that the media portray Croats as Balkans and do not see foreign media portraying the Balkan region better than domestic media. Also, they do not create their own opinion about the region based on media reports. As confirmed by the results of the work of Daku and Azizi

(2018) more than 50% of respondents do not believe in social media reports about Western Balkan Countries and such findings are confirmed by this research among Croatian students.

Furthermore, survey responders have learned about Balkan region and terms such as balkanisation during their education, which means they have knowledge about this region and their answers are relative, valid and with educational background, not just merely thoughts. They also think there needs to be more topics about Balkan in education (primary and high schools). Growing up in the Western Balkans, young people develop a multitude of identities (Ross, Puzić, Doolan, 2016) , and some of them could be clarified by education about the region to which they belong. Also, responders think that Balkan isn't doesn't have positive reputation. They don't think Balkan is connected to the Ottoman Empire or Islam. They agree that the Balkans have particularities and specificities in contrast to the rest of Europe and there is special Balkan culture. Interestingly, most of Croatian students don't see themselves as Balkans. Furthermore, for responders Balkan is place of low standard of living (poverty and penury) with extremely high level of corruption, criminal and nepotism conducted by corrupted political elites. Wars, unsettled relations, and hostility between countries are normal in Balkan region. Although this is seeming like difficult situation to live in, responders see Balkan as place with a leisurely lifestyle and people are hospitable. As in his book, Božo Skoko (2010) state that the past researches has largely confirmed that Croatia is perceived by its eastern neighbours as a model country. Although the Balkan region is considered as on with good, honest, and helpful people, on the other hand is still perceived and marked by its difficult past, wars and many turmoils which is evident in the responses of Croatian students in this research.

In one of the following researches, it would be desirable to investigate in more depth to what extent the coverage of the local media influences the perception of the Balkans. It can be assumed that this influence is bigger in those countries where there is a higher level of coverage about Balkan's topics in the media. It would also be interesting to explore the perception of the Balkans of students from other countries which are referred to as "Balkan countries".

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Challenges of destination management in the post-pandemic period

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Abstract: In the first half of the 20th century, was realized that the development of tourism could not be adequately managed only on the basis of company management. As various stakeholders from various industries, including non-economic ones, operate in tourism, it has become necessary to establish appropriate cooperation and coordination at the local, regional and national levels. In the first phase, it was marketing cooperation, and in the next phase, it was institutionalized through tourist communities usually established by law, with the obligatory membership of tourism entrepreneurs and other organizations dealing with tourism. In the pre-pandemic period, the model of destination organization based on the principle of public-private partnership (DMO) dominated, which included a predominant number of tourist stakeholders, but not a significant number of individuals. The DMO activities was dominated by sales marketing, and less in product development management, operational management within the tourist place. Insufficient coverage in terms of membership and breadth of activities, led to reduced impact of many small stakeholders, which favored the development of mass tourism or closed-type tourism (large mixed-use club resorts). In the pre-pandemic period, many destinations face the problem of "over tourism". As research shows, the COVID 19 pandemic will generate a strategic shift towards sustainable tourism, turning to nature and healthy lifestyles, which will require a radical upgrade of the DMO management model. Numerous small stakeholders should be given equal status in all elements of destination management, the scope of which is expanding with the point of managing sustainable development in all three dimensions (environmental, economic and social). The analysis of the case of Montenegro shows that it, like most Mediterranean tourist countries, has been affected by the radical tide of tourist movements, especially international ones (especially from the strongest Mediterranean countries). The destination management organization remained at the level of the second phase. It could not, even in the pre-pandemic period, and especially in the time of the pandemic, respond to the challenges of COVID 19 and begin to build a new model of destination management appropriate to the post-pandemic period. The extent of tourism stumbles is also shown by the economic indicators listed in the paper. The survey showed that there is an awareness of the need for change in the field of destination tourism management, although it does not recognize strong ideas and suggestions on how to achieve this.

Keywords: tourism development, destination management, pandemic, Montenegro

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1. Introduction

Destination management has an important role in creating a tourist product since it directly affects the perception of tourists about the tourist destination, how much a destination will be visited depends on the brand recognition of the destination. Destination management includes the involvement of a large number of entities and their coordination, however, their functional interdependence is not given enough attention. It is precisely the way in which stakeholders complement and support each other that poses a challenge to the sustainable management of tourist destinations. (Jugović, 2020.)

The health crisis caused by the emergence of the COVID19 virus has had a significant impact on tourism and thus brought new challenges in destination management that require a combination of short-term, medium-term and long-term perspectives. Due to the crisis caused by the appearance of the corona virus, the importance of a combination of three approaches in management is additionally noticed: the theory of business ecosystem, the theory of complexity and the development of smart tourism. With the appearance of the health crisis, the mutual influence and dependence of stakeholders became more obvious, which additionally indicated the importance of proper management of their relations. Given that the tourism industry includes a large number of small and independent companies, technological changes are not equally accepted. It is necessary to work on digitalization, automation, etc. Gathering information on how tourists react, especially during crises, in that way, it would be significantly facilitated, which means the importance of the development of smart tourism, which is based on the most modern technological infrastructure. New trends call into question the current way of activity of destination marketing organizations, and the standard business model and the way of functioning of public-private partnerships need to be improved. Of particular importance is the involvement of the local community in the decision-making chain, the standard model should be replaced by a model, public-private-people partnerships. (Vargas, 2020.)

Tourism management and planning should provide strategies for smart sustainable societies. It is necessary to examine the conflicting interests of all parties and find appropriate solutions to ensure the long-term satisfaction of all participants. The local population have one of the most important role, as they provide local resources to visitors in exchange for economic benefits. It is necessary to ensure the rational use of resources, as well as the management of socio-cultural influences. Governments should play a key role in developing tourism and launching smart societies. Although governments use tourism as a means to increase GDP, to stimulate regional development, the increase in jobs is often observed that governments lack the expertise and resources necessary for proper tourism development. In order to ensure sustainable tourism development, governments must apply appropriate planning and development principles. Marketing activities are often based on increasing attendance without taking into account the specifics or needs and limitations of each destination, such as its specific geographical, environmental, socio-cultural characteristics. Of particular importance is a balanced approach that enables value creation for all stakeholders. (Buhalis, 2022).

In order to adequately manage the development of tourism in Montenegro, destination management should operate at three levels: national level, cluster and municipal and local level. The promotion of Montenegro as a tourist destination abroad should be carried out at the national level, where a unified tourist offer of Montenegro would be offered. Also, within the competence of the national level, there would be encouragement and monitoring of

development according to the national strategy. The tourism product should be developed at the cluster level, guided by the clusters defined in the Master Plan for Tourism Development until 2020. Internal project promotion and stakeholder coordination should also be organized at the cluster level. The municipal or local level should be in charge of operational harmonization of destination activities, monitoring of tourism at the local level. Such organized management would enable adequate promotion of the tourist product, where a unified offer of Montenegro as a tourist destination would be offered (Ratković, 2009). The tourism product would be developed at the cluster level, which would make the offer more competitive on the market and encourage the development of currently underdeveloped areas, while at the local level they would deal with specific problems at the destination and preparations for future seasons, including all tourism participants. .

2. Material ve Method

In the paper were used internal and secondary sources. Numerous literal sources were used in order to define adequate management methods. In order to assess the impact of the pandemic caused by the appearance of the corona virus in Montenegro, a survey was conducted in which participated respondents from the tourism industry. Also, official statistics on the number of tourist arrivals and overnight stays were used.

3. Tourism development in Montenegro and pandemic caused by virus COVID19

Figures 1 and 2 show the number of tourist arrivals and overnight stays during 2019, 2020 and the first half of 2021 in collective accommodation capacities. During 2020, there was a significant decline in the number of tourists due to the pandemic caused by the virus COVID19. In order to prevent the spread of the virus in the country, a total lock down was introduced during April and May. During the first 6 months of 2021, it recorded an increase in the number of arrivals and overnight stays compared to the previous year.

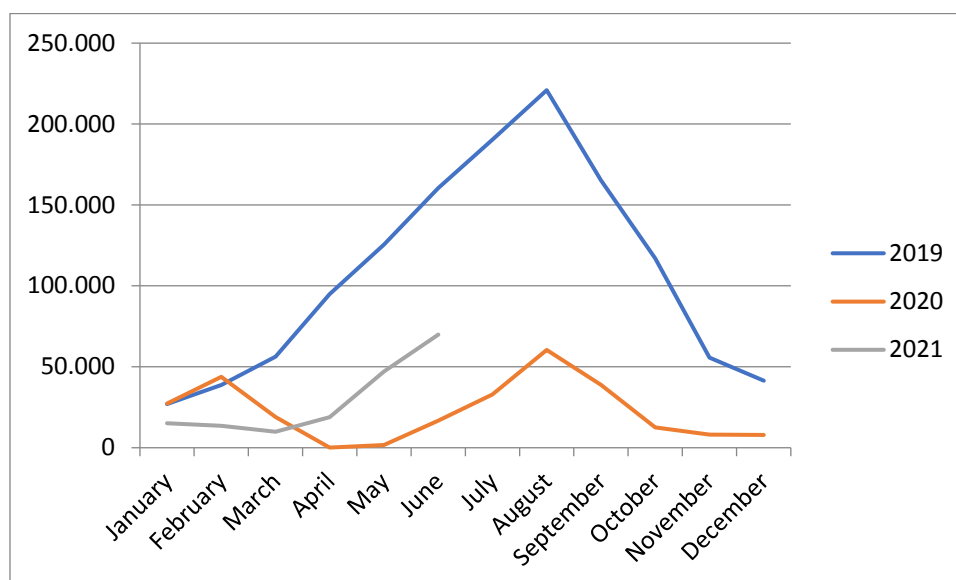


Figure 1. Tourist arrivals in collective accommodation

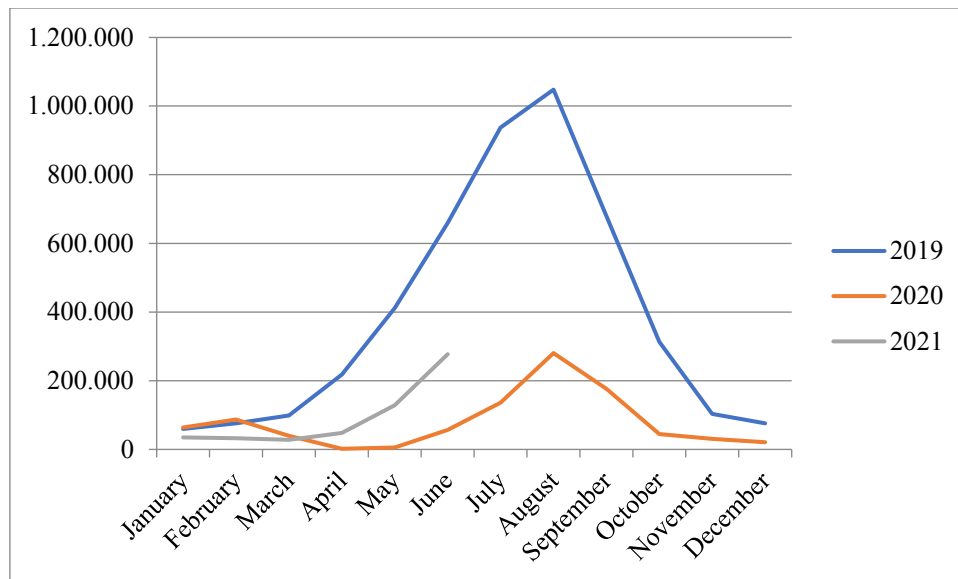


Figure 2. Number of overnight stays of tourists in collective accommodation

Total tourist arrivals and overnight stays are shown in Table 1. A significantly higher number of overnight stays was realized in private accommodation capacities.

Table 1. Tourist arrivals and overnight stays in 2019

2019	Arrivals	Overnights
Private accommodation	1,352,028	9,775,133
Collective accommodation	1,293,189	4,680,787
In total	2,645,217	14,455,920

Measures taken against the spread of coronavirus were rated with an average grade of 2.88 while compliance with the measures by the population was rated with an average grade of 2.06.

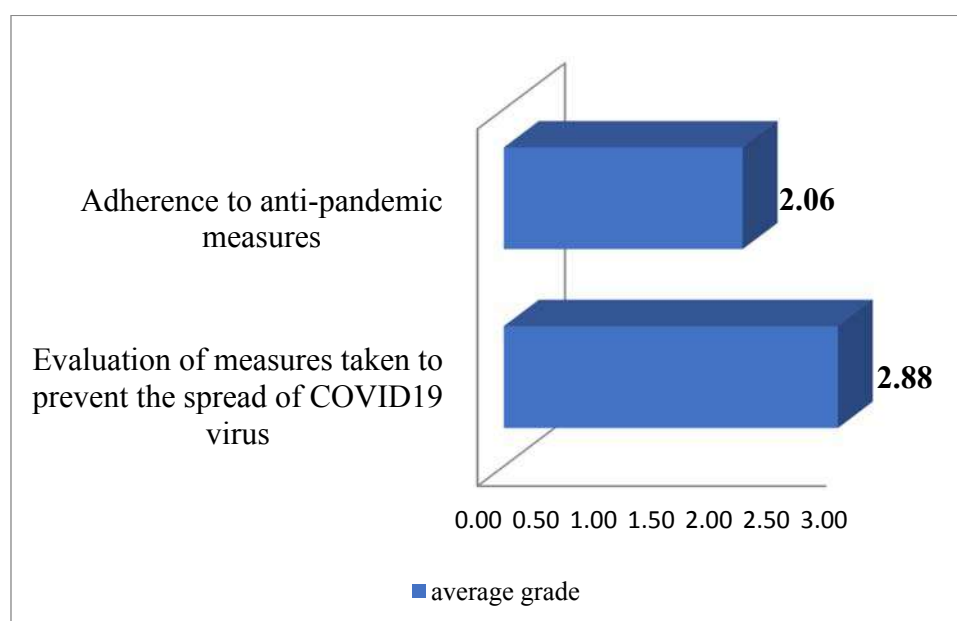


Figure 3. Evaluation of adopted measures and their compliance

According to research, sun and beach will continue to be an important tourist product. The importance of the development of cultural tourism and rural tourism in the post-pandemic period was rate with an average grade of about 3.8.

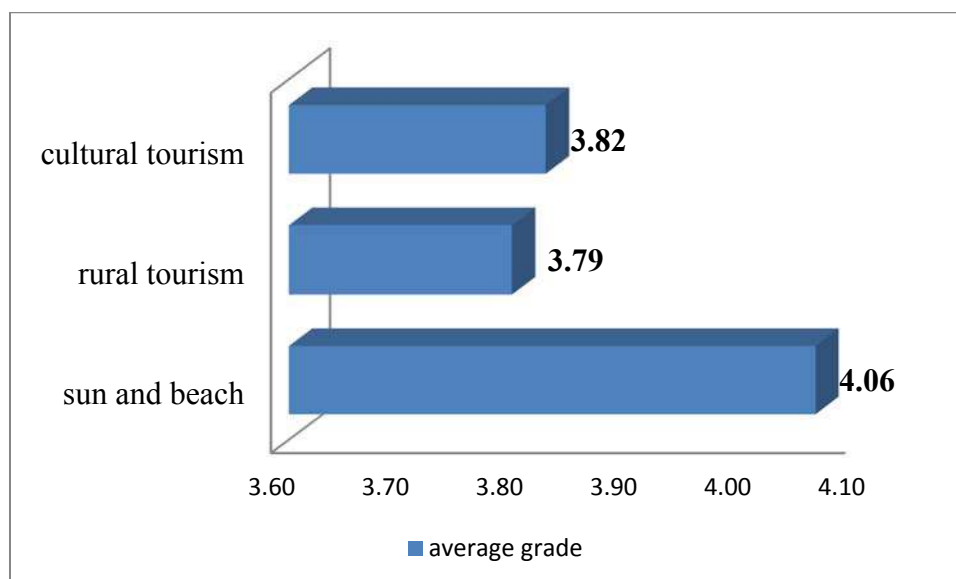


Figure 4. Development of different types of tourism in the post-epidemic period

Although the sun and beach are still the main tourist products, in the post-pandemic period the demand for mass forms of tourism will decrease, while the demand for nature travel will increase.

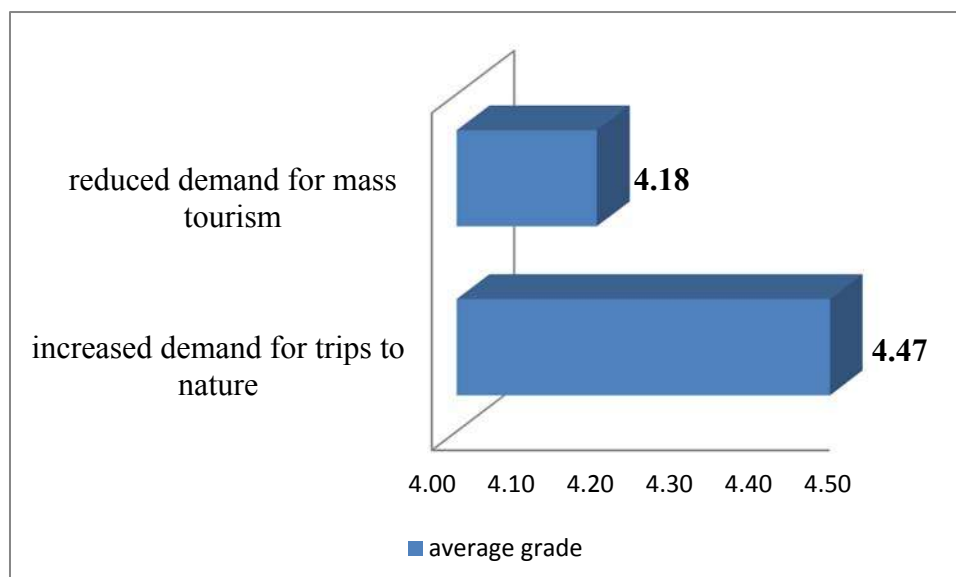


Figure 5. Tourist demand in the post-pandemic period

The utilization of the potential for the development of tourism in Montenegro in the post-pandemic period was rate by the respondents with an average grade of 3.26.

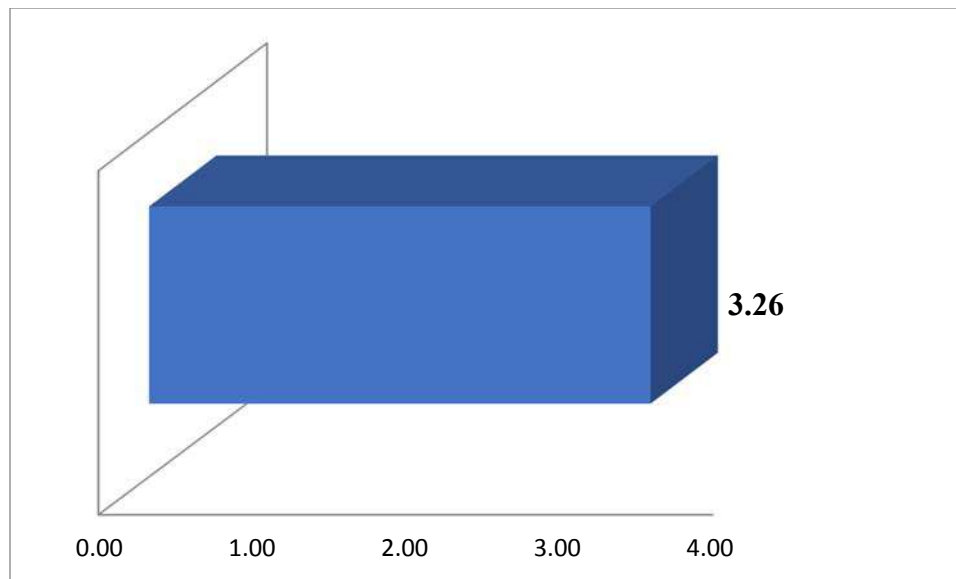


Figure 6. Exploitation of potential for post-pandemic development

For further tourism development, it is necessary to be based on innovative methods of participation in tourism planning, which enable control of results and prevention of risks associated with projects of economic renewal and development of tourism.(Krešić & Mikulić, 2020).

In order to successfully manage the recovery of tourism, it is necessary to adopt an appropriate strategy, with an action plan for the short, medium and long term, which we still do not have, neither at the state nor at the company level in Montenegro. In order to overcome the existing problems and further development in accordance with the principles of sustainable tourism, the strategy for the recovery of Montenegrin tourism should look in detail at all the shortcomings of previous activities and give recommendations for improving the situation. In the tourism recovery phases, the primary focus should be on strategic adjustment in order to relaunch tourism. A strategic orientation is proposed that specifies strategies and specific areas. One of the proposed directions is the development of sustainable tourism, focusing on responsible tourism behavior and cooperation with stakeholders. Strategic improvements in the form of digital development, improvement of tourism products and increase of quality (Kuščer,Eichelberger & Peters, 2021.).

4. Discussion and Conclusions

The pandemic experience instills a 'new consciousness' and will consequently change tourism. It is realistic to expect certain changes in the success factor at the operational level in the short term, but also additional 'wind in the back' for those who have been present for a long time, although in slow strategic implementation to the existing model of mass tourism. Among the expected key areas for change are (Telišman – Košuta, 2021.):

- **Attitude towards the environment / space:** Insisting on social distance will change the acceptable density of content and people living in a particular space. This growing intolerance of crowds will further actualize issues of great importance for tourism, such as space management, assessing the carrying capacity of the destination as a whole or some of its individual facilities such as landmarks, beaches and trails, to managing visitor flows on particularly attractive and busy places. It will be desirable to redesign some popular and common content where we are compact by default. Preference will be given to smaller, more intimate spaces intended for a few or

spacious, open, natural places where it is possible to be 'together-alone', or at the same time together with others, but also in your own space. Our collectively 'shaken' consciousness can be an additional impetus for change. Including tourism as one of the activities that is most dependent and at the same time most consuming the environment. After the initial post-corona phase of stabilization of the tourism sector, environmentally sensitive practices of tourism companies and destinations will be expected and rewarded.

- **Attitude towards health security** - the experience of exposure to a pandemic will intensify our sensitivity to health security in the places we visit. We will expect increased mandatory sanitary standards in tourist facilities, but also higher medical efficiency of the destination. As an example of a safe tourist destination, it is necessary to ensure a sense of health security without creating psychosis.
- **Attitude towards technology** - in the months of lock-down technology has allowed us to continue our lives to proceed more or less normally. It allowed us to keep working, to participate in classes, to stock up, to pay bills, to have fun, to hang out. It's hard to imagine a complete return to the old. However, at least when it comes to tourism, further penetration of technology in communication with the market or in performing various administrative, repetitive and simpler tasks is realistic, while travel 'live' will (still) remain irreplaceable as a highly emotional investment.

The corona virus pandemic will leave a deep mark on tourism. In the long term, the global experience of a pandemic will permanently affect our values and change aspects of our lives and, in particular, in tourism may result in a shift towards more spatially, environmentally and socially responsible behavior. Based on best practices and benchmarking strategies, it is necessary to identify development scenarios, relevant to existing social and economic changes, that take into account new travel reasons and quality standards set by the worldwide demand market for destination selection and targeting in distribution circles.

There are the most important interventions in three crisis phases. In the recovery phase, governmental and DMO interventions are crucial. In the restart phase, sustainable tourism development and strategic enhancements are emphasized. Authors (Kuščer, Eichberger & Peters) described that phases as: **response, recovery, restart**.

There was no previously made plan for managing a crisis, all measures are taken at the moment and depend on the development of the situation, which changes all the time. The conditions surrounding the COVID-19 pandemic are constantly changing, making it necessary to adjust crisis management plans accordingly. As a first reaction and **response** to a crisis, and the importance of transparent, open, and continuous communication to all stakeholders. A future prevention of overtourism, achieving sustainability, as well as a focus on safety and security represented opportunities for tourism destinations during the COVID-19 pandemic.

After the tourism **recovery** phase, the primary focus is on strategic adjustment in order to restart tourism. Regarding this, a strategic orientation was suggested, which determines concrete strategies and specific areas. The tourism organizations recommended carrying out a strategic planning, with a status quo analysis of potential strategies, as well as how to follow these strategies. One of the suggested directions was the development of sustainable tourism, focusing on responsible tourism behaviour and stakeholder cooperation. Strategic enhancements in form of digital developments, improvement of tourism products and quality increases, employee empowerment and innovations were moreover suggested for the restart phase. For a successful tourism restart, there is recommended cooperation between

stakeholders in tourism, and also the local community should be emphasized, as well as cooperation between DMOs.

The improvements in different areas in the future is important to enable the **restart** of tourism. This included strategic areas which supporting and expanding digitalization could strengthen tourism development. After Covid19 pandemic, there is opportunity to improve the tourism product itself and increase the quality of various offerings. In this sense, there is mentioned a higher product differentiation, which will be obligatory for the restart of tourism. In addition, the restart of tourism was seen as an opportunity for employee empowerment. Education and training were recommended here to help counter unemployment in tourism, while improving the qualifications of tourism employees at the same time. Human resource policy should be revised to help better achieve this (Kuščer, Eichberger & Peters, 2021.).

Pandemic has had a very negative impact on tourism, but this crisis can also lead to a faster transformation of tourism in the direction of sustainable development, with new technologies and smart tourism. It should be part of a new strategy for sustainable tourism development, as well as the digital and green transition of the sector, in order to position tourism as high quality by economic criteria and to be successful throughout the year.

The development of Smart City also facilitates seamless access to value-added services both for its citizens and tourists as city visitors (Buhalis & Amaranggana, 2013). In this sense, a city could be categorized as smart when sustainable economic growth and high quality of life were achieved through investment in human capital, adequate level of government participation and infrastructure that support proper dissemination of information throughout the city. (Buhalis, D. and Amaranggana, A., 2013.)

Generally speaking, Smart Tourism aims to develop information and communication infrastructure and capabilities in order to (Concetta Perfetto, Vargas-Sánchez, Presenza, 2016.):

- improve management/governance;
- facilitate service/product innovation;
- enhance the tourist experience;
- improve the competitiveness of tourism firms and destinations

Smart Tourism Ecosystem can be defined as “a tourism system that takes advantage of smart technology in creating, managing and delivering intelligent touristic services/experiences and is characterized by intensive information sharing and value co-creation” (Gretzel, Werthner, Koo & Lamsfus, 2015.). Moreover, it includes a variety of “species”: touristic and residential consumers, tourism suppliers, tourism intermediaries, support services, platforms and media, regulatory bodies and NGOs, transportation carriers, travel technology and data companies, consulting services, touristic and residential infrastructure and companies typically assigned to the other industries (Gretzel et al., 2015.). Smart tourism brings many advantages to industrial heritage by boosting its value and identification as a cultural resource. Using digital techniques to promote and manage destinations puts resources more within visitors’ reach, provides more opportunities for interaction, and builds the tourist image of industrialization-related places (Pardo, 2019).

Apart from ICTs, the role of data in smart destinations is very important from different points of view. Firstly, because they facilitate a more efficient management of tourist sites. The data offers the necessary information to understand what the strategies should be for a better promotion and management of the destination. Secondly, the data facilitates the connection

between visitors, visited spaces, and available resources, as well as the interaction of these three elements with the surrounding territory. The result is the emergence of a new competitive capacity, the projection of the destination in a modern and attractive way, and the promotion of a model that is, in general, more sustainable (Pardo & Fernández Álvarez, 2020.).

The definition of a new smart and efficient tourism model is only achieved with the use of new digital technologies. The concept of the Smart Industrial Tourism Business Ecosystem (SITBE), which is interesting in a field that has not yet been investigated, refers to the fact that industrial heritage requires investments in the physical recovery of buildings and also for the creation of new organization structures based on the technological competitiveness and intelligent information (Perfetto,Vargas-Sánchez & Presenza, 2016.)

Example / Smart Tourism: Spain's Malaga and Sweden's Gothenburg have been declared European Capitals **smart tourism** 2020.

Malaga has proven to be an environment that offers significant business opportunities and intends to promote itself as a smart city that connects with residents and visitors to build a sustainable future. Solutions from Malaga include electric mobility, water conservation, renewable energy production and application development for tourists. Malaga has undergone a transformation in the last 15 years, both through the development of the city and through tourism, which is one of the main strategic branches of development. Malaga also organized a hackathon to gather ideas from entrepreneurs and technology companies in the city. The winner of the competition was a smart tourist guide who combined different audio guides in the city, so people no longer have to rent them individually, and a special application was developed for beaches where it was not possible to maintain distance due to a pandemic, so many were closed. The second application includes beaches, many of which closed several times during the summer because overcrowding made it impossible to maintain the necessary social distance. The Department of Coastal and Marine Sciences of the University of Malaga and the research group for big data analysis EDANYA solution came up with a solution in the form of a website and mobile application AforoCostadDelSol.es, which in the end did much more than just address the number of visitors. The application uses predictive algorithms based on artificial intelligence with data obtained from sensors and municipal beach workers. It also displays in hourly intervals the current occupancy rate, air temperature, water temperature, wind speed and direction, currents, wave height, direction and period, as well as the presence of seaweed or jellyfish for each beach along the coast of Malaga (Web source).

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World Experience in The Formation of Oil Strategy

Punhan Huseynov^{1*}

Abstract: It should be noted that in the modern world, energy resources are considered to be the driving force of sustainable development of the global economy. Most of the energy carriers are formed due to the hydrocarbon reserves owned by countries. These resources are considered to be one of the most important elements of the sustainable development and effective management of the national economies to which they belong. This factor can be explained by the vital importance of uninterrupted access to energy sources and affordable access for large industries to continue to operate and survive in the modern world. Thus, the demand for energy carriers is constantly growing for the proper functioning of all industries, including manufacturing and management systems, the reliable implementation of defense and security, to ensure the existing way of life of the people. In the context of these realities, countries with oil and gas resources gain great advantages. However, when analyzing the world experience, we see that not all countries with such resources have been able to implement a successful oil strategy and use natural resources properly for economic development. A number of factors influence the formation of a successful and sustainable oil strategy. This paper reviews the world experience and key factors in the formation of oil strategy and discusses the success stories and the experience empirically in the case of Norway.

Keywords: oil strategy, Norway, world experience, diversification

1. Introduction

A study of the world economy and scientific literature shows that in international practice, a number of countries are classified as oil-exporting countries. Undoubtedly, this group of countries includes the United States of America (USA), the Russian Federation, the Islamic Republic of Iran, the Federal Republic of Nigeria, the Kingdom of Norway, Indonesia, the Arab republics around the Persian Gulf and other countries, including the Republic of Azerbaijan.

Energy resources are considered to be the driving force of sustainable development of the global economy (Khrushcheva, 2011). Most of the energy carriers are formed due to the hydrocarbon reserves owned by countries. These resources are considered to be one of the most important elements of the sustainable development and effective management of the

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national economies to which they belong. This factor can be explained by the vital importance of uninterrupted access to energy sources and affordable access for large industries to continue to operate and survive in the modern world. Thus, the demand for energy carriers is constantly growing for the proper functioning of all industries, including manufacturing and management systems, the reliable implementation of defense and security, to ensure the existing way of life of the people (Khrushcheva, 2011).

In the context of these realities, countries with oil and gas resources gain great benefits. However, when analyzing the world experience, we see that not all countries with such resources have been able to implement a successful oil strategy and use natural resources properly for economic development (Ross, 1999). A number of factors influence the formation of a successful and sustainable oil strategy. One of the most important of these factors is political. Thanks to political factors and political will, successful oil strategies of a number of oil-exporting countries are being implemented, and the funds obtained are playing a local role in supporting the development of the national economy. In other groups of countries, the situation is different. Thus, there are still problems in the general development of these countries, as well as in the social sphere. Norway is an example of a country that has achieved high results in economic and social development through the implementation of the most successful oil strategy, and the Federal Republic of Nigeria is an example of a country that has failed to make good use of large oil revenues and is still living in poverty. Of course, all oil-exporting countries make huge profits from its sales, and to some extent benefit from these revenues. However, not all oil-producing countries are able to organize a mechanism for the optimal use of funds from the sale of natural resources and ensure the country's high development standards.

2. Material and Method

In order to understand factors affecting successful oil strategies, existing academic literature is analyzed through the method of “content analysis” and general conclusions have been deducted as results.

3. Results

The level of development of oil-exporting countries can differ sharply. According to the International Monetary Fund (IMF), the development and implementation of a successful oil strategy is significantly linked to the political system and governance of the countries concerned.

The IMF believes that the oil strategy is more successful in countries with a political system governed by democratic principles (Eifert, Gelb, and Tallroth, 2003). This is because the media and public control mechanisms work in these management systems, and the management and use of oil revenues are more transparent. In addition, in a group of countries with democratic governance, oil revenues are distributed equally among all members of society for development, and there is government accountability. This leads to better management of oil spending, the solution of existing problems and the development of the national economy (Eifert, Gelb, and Tallroth, 2003). Taking all this into account, the IMF divides oil-exporting countries into several groups according to management principles and summarizes their characteristics in the management of oil revenues. The current situation in the countries in these groups allows us to draw initial conclusions about the oil strategies of oil-exporting countries in the international arena (Eifert, Gelb, and Tallroth, 2003).

As mentioned earlier, in classifying oil exporters in international practice, the IMF has identified specific groups of these countries, taking into account a number of factors that affect the spending of oil revenues, which are mainly related to political governance systems. These systems include democracy, "fractional democracy," autocracy, reformist autocracy, and predatory autocracy. The main features of democratic systems include the following features. Thus, the characteristics of this system include the functioning of a stable multi-party system, the existence of a strong and flexible management system, the predominance of a highly qualified electorate, the independence, stability and efficiency of the legal system, and so on. includes (Eifert, Gelb, and Tallroth, 2003). Institutional features of this management system include long-term development goals, stable and transparent programs, an improved legislative system, a highly competitive environment, and the avoidance of waste in spending budget funds. The economic nature of these systems includes high public savings, as well as optimal and transparent management of costs and revenues, and a high rate of access to government social services for the general population (Eifert, Gelb, and Tallroth, 2003).

It should be noted that according to international experience, in democratic societies, the management and spending of oil revenues serve the interests of all members of society in a more transparent and successful life. Examples of such oil countries are the United States, Canada, Norway and other countries. Experience shows that in such societies, oil revenues are directed to the overall development and social welfare of the population, and the opportunities for future generations are taken into account. As we have noted, Norway is one of the countries implementing a successful oil strategy. The success elements of Norway's oil strategy will be discussed in detail in this section and conclusions will be drawn (Gjessing, and Syse, 2007).

Other oil-rich countries are described by the IMF as "fractional democracies(Eifert, Gelb, and Tallroth, 2003)". These countries also have their own economic, institutional and economic characteristics. The main features of political governance in these countries include the often uncertain and unstable relations between the interests of the government and opposition parties, the unequal distribution of resources among the people, inequality of development opportunities, and the existence of a politicized legal system (Ross, 1999).

This group of oil-rich countries is characterized by short-term strategies, political instability, non-transparent governance, and high and unnecessary management costs. The governance system of these countries is also evident in their oil strategies and creates problems in the implementation process. In countries governed in this way, the chances of oil revenues being spent properly and saved for the future are very low. Typically, oil revenues are channeled and appropriated through government-defined groups through various subsidy programs (Gjessing, and Syse, 2007).

Other groups of countries classified by the IMF are those with autocratic governance. The features of the political governance of such a system include the existence of a stable government, the existence of national and cultural identity in the general prism, and the high role of bureaucracy in the provision of various services and the appointment of public works. Also, the political and managerial features of these systems include non-transparency in the management of oil revenues, inflated public spending, weak private sector, and the allocation of budget funds to ensure the interests of a particular group of the state. These countries are mainly characterized as economically dependent on oil, the economy is not diversified and government revenues are generated from oil revenues. Of course, there is no question of

effective management of oil revenues. Due to the nature of their political system, the economies of such countries continue to depend on oil (Ross, 1999).

In addition, according to oil revenue management indicators, the other group of countries is called the group of reformist autocratic countries. These countries prove to be stable in terms of governance. In terms of institutional structures, these countries are striving for development in an effort to increase their competitiveness. At the same time, these systems have ample plans to achieve future goals. As for their economic characteristics, the main interest of the state in these countries is characterized by the desire to avoid the crisis called the "Dutch syndrome". Therefore, in the countries included in this group, the state is quite interested in diversifying the economy and increasing the competitiveness of the private sector. The government is implementing reforms to free the economy from the effects of oil revenues.

Finally, it is important to note that another group of oil-rich countries includes a group of countries called predatory autocracies. In terms of political governance, these countries are ruled by unstable governments, and the legitimacy of political governance is determined by force or military means. There is considerable corruption in these governance and legal systems. An institutional analysis of these systems shows that the competitiveness of the economy is almost at a very low level. Political intolerance and instability remain high, and are evident at all levels of unnecessary public spending management. As for the economic characteristics of the systems in question, such structures have almost no social savings mechanism. The misappropriation of oil revenues takes place in a situation where unnecessary public spending is predominant.

Summarizing the experience of oil revenue management at the international level, it can be seen that the countries under study are united in a group of democratic, autocratic and reformist countries according to the principles of political governance. Thus, democratic countries use oil revenues more correctly and successfully, while autocratic countries fail. In particular, the analysis of oil-exporting country groups identified by the IMF suggests that countries with democratic governance elements have more successful, non-democratic governance principles based on the characteristics of oil revenue management and their impact on the national economy by implementing the right strategic line. countries have the characteristics of inefficient management of oil revenues. In addition, an analysis of countries' experiences in developing and managing oil strategies in the international arena suggests that Norway, located in northern Europe, is the most successful country in the optimal management of oil revenues and the potential of oil revenues to develop other sectors of the economy.

Located in northern Europe, on the shores of the North Sea, Norway is one of Europe's main oil and gas suppliers. Although the history of the oil boom in the Norwegian economy goes back three decades, before that the country had a well-developed economy and its oil strategy was well known. In addition, Norway had enough highly qualified specialists. Various analysts believe that these foundations were among the decisive factors in the formation of a successful experience in Norway. According to economists, Norway will continue to occupy an important place in the oil market in the coming years. One of the advantages of Norway, which is considered one of the most successful in the world in terms of oil revenue management practices, is that it has a democratic and transparent management system. This, in turn, had a major impact on the success of the country's oil strategy. Therefore, in the Norwegian practice, oil revenues benefit every member of society by distributing them fairly

among all members of society. This is also presented in international practice as the "Norwegian success" (Gjedrem, 2005).

In 1990, Norway established the Oil Fund to manage oil revenues independently and profitably. Almost all oil revenues began to accumulate in the Norwegian Oil Fund. Prior to the creation of the fund, there were still problems with the management of oil revenues in Norway. During the 1980s and 1990s, the Norwegian government used oil revenues for a number of unnecessary expenses. This led to a waste of oil costs. However, after the establishment of an independent oil fund in Norway in 1991 and 1996, these cases were prevented and a more effective policy was pursued in this direction (Gjedrem, 2005).

According to economists, the creation of an independent oil fund was one of the positive steps for Norway. In addition, it should be noted that another indicator of Norway's success is the very low level of the link between the national currency, the Norwegian krone, and oil prices. Thus, the observations suggest that the impact of oil prices on the exchange rate of the national currency has remained low. Fluctuations in oil prices have almost no effect on the Norwegian krone. However, the fact that oil prices have little effect on the exchange rate of the krone can be considered another example of Norway's success and positive policy (Gjedrem, 2005). One of the great successes of Norway's oil strategy is that it spends a lot of money, especially on people's welfare and social programs. Norway is one of the countries in the world that spends the most money on social programs and social welfare. Thus, compared to other Scandinavian countries, Norway's hourly wage payments are very high. At the same time, Norway is characterized by a relatively low retirement age, which is considered a Norwegian achievement.

Compared to other Scandinavian countries, Norway is the country that saves the most financial resources. Its oil revenues are collected by the Norwegian Oil Fund. The fund has managed to significantly increase its revenues in recent years, and this growth is expected to continue in the coming years. Despite all this, the increase in revenues in the Norwegian oil fund will depend on oil prices on world markets in the future. Although the government has managed to reduce the impact of oil prices on the country's economy, the decline in world oil prices, like that of all producers, does not go unnoticed by Norway's oil revenues. Thus, the recent sharp drop in oil prices on world markets is affecting the income of Norway, as well as other oil-exporting countries.

As for the management of the Norwegian Oil Fund, it must be said unequivocally that the management of the fund is very effective. This is another symbol of the success of Norwegian oil policy. It should be noted that the Norwegian Oil Fund is one of the largest investors in both Europe and the United States. On behalf of the Ministry of Finance, Norges Bank manages the assets of the Norwegian Oil Fund. This is a rather difficult and productive task for the Bank.

It can be said that the Norwegian government has managed to establish a very professional management mechanism in this area. Today, Norges Bank continues to generate significant revenue from asset management each year. As for the payment of money and management costs of the bank, its total amount is kept at a very low level. Speaking of net income, it should be noted that Norge Bank has managed to contribute up to 15 billion kroner to the Oil Fund (Gjedrem, 2005).

The Norwegian Oil Fund is one of the largest investors in world investment markets. In addition, the fund is one of the largest institutional investors in the world. The structure and size of the fund allow it to keep costs low. The Norwegian Oil Fund is a very smart and well-calculated investment policy. The Fund uses a diversification tool as its main investment strategy (Gjessing and Syse 2007). Thus, the foundation, as the largest similar institution in the world, is using this tool very successfully. The Fund's diversification strategy has ensured the placement of Norwegian oil money in a number of countries. As a result, the fund's investments are diversified in 27 countries around the world. These countries include the United States, India, Russia, Brazil, and China. Like all investment organizations, the Norwegian Oil Fund intends to make more money and diversify its investments in more sectors of the economy.

At the same time, when we look at the prospects of the fund, we see that the fund has plans to save money for the future. In the 1990s, the Norwegian government began large-scale investment programs to develop the oil sector. Thus, the volume of investments was so large that all Norwegian oil revenues were spent mainly on these investments. Experts and researchers believe that in the coming years, the Norwegian Oil Fund will continue to play an important role in the country's economy and make profitable investments. It should be noted that the positive experience of Norway in general has been associated with the effective management of oil revenues through an independent oil fund. Achieving high results in the independent management of oil revenues, the fund has increased its revenues year by year by saving on management costs and plays a very important role in the overall development of Norway.

It should be noted that the appreciated practice is also used in the Republic of Azerbaijan, and the Norwegian practice of managing oil revenues through an independent fund is being successfully implemented by the Azerbaijani government. Norway and Azerbaijan also have great cooperation. Statoil is one of the largest investors in the country. The company is also a participant in the Baku-Tbilisi-Ceyhan oil pipeline project. Compared to other oil producers, it is clear that the management of oil revenues in Norway is carried out within the framework of common bargaining and interests, and through the involvement of public institutions in management. In addition, the interests of various segments were represented in the process by business and public organizations, and they were mobilized to operate the mechanism for the use of oil revenues. The country has ensured the participation of almost all trade organizations and business leaders in the spending of oil revenues. This factor has played a major role in the success of Norway, a small trading nation (Ross, 1999).

Thus, using all these methods, the Norwegian government sees oil revenues as a means to achieve the state's future goals and create better social welfare for future generations. Another positive aspect of Norway is that the high level of transparency and professionalism in the political and governance system has strengthened public confidence in politicians and civil servants. The population does not doubt the government's ability to manage oil revenues because it relies on the government's skills and competencies. It is the country's reliance on democratic principles that allows the Norwegian government to distribute oil revenues among the people. It is shown that such an experience exists only in the US state of Alaska, except for Norway (Gjedrem, 2005).

4. Discussion and Conclusions

Concluding on the experience of Norway, it can be concluded that the country is an oil-exporting republic based on democratic governance. As mentioned earlier, the country has

serious skills in the principles of oil revenue management. Because a well-educated electorate, ensuring consensus in society and transparency in decision-making help them succeed and use oil revenues properly. All these factors have made Norway one of the countries with the most successful oil strategy (Freund, 1978).

In general, when considering international experience, other oil countries also attract attention. For this purpose, it would be expedient to compare the two more oil countries. These countries include Indonesia and the Federal Republic of Nigeria. Both countries are rich in oil reserves. Suffice it to say that the Nigerian government has so far earned more than \$ 100 billion from oil sales abroad. However, Nigeria is currently considered a very poor country (Uzonwanne, 2015).

Looking at these two countries, the question arises as to why Indonesia has managed to better manage oil revenues by implementing a better oil strategy than the Federal Republic of Nigeria. As a result of the research, we find the answer to this question in one sentence: Indonesia has pursued a better macroeconomic and more sound fiscal policy. The difference between the political systems of the two countries and in the management of the economy has been a decisive factor influencing the outcome of the oil strategies of these countries.

After the independence of the Federal Republic of Nigeria, the struggle between political forces and nationalist factors had a great impact on the implementation of economic strategies. All this has led to political and economic failures in Nigeria. In addition, the fall in oil prices in 2018 had a significant negative impact on the Nigerian economy. As an oil-dependent country, Nigeria continues to face unemployment, poverty and political instability. According to a 2018 report by the Brookings Institution, Nigeria outperforms India in terms of the number of poor people. Thus, the daily income of more than 87% of the country's population remains below \$ 1.9. Despite being a rich oil country, poverty in Nigeria is projected to reach a record high by 2022. Despite being Africa's largest oil exporter, Nigeria still finds it difficult to divert oil revenues to solve people's problems (Uzonwanne, 2015).

Following the fall in global oil prices in 2015, the Nigerian government set out to diversify the economy, but it is still struggling to achieve this goal. Economists and analysts believe that Nigeria can achieve economic diversification if it supports the modernization of agriculture, entrepreneurship and tourism.

Changes in the global political economy following the fall in world crude oil prices in 2018 have pushed Nigeria's governance problems to the fore. Undoubtedly, the fall in oil prices has created a strategic threat to the country's growing importance in the global economy over the years, as well as played a catalytic role in the emergence of internal difficulties. For example, in 2018, the price of one US dollar in the Nigerian forex market rose from 363 to 370 naira against the local currency. The depreciation of the currency was a negative consequence of the decline in recent oil prices. Apparently, if oil prices continue to fall, it will further devalue the naira and lead to a shortage of US dollars in Nigeria's domestic market. A study of the Nigerian experience suggests that changes in oil prices could lead to significant changes in Nigeria's internal situation and long-term instability (Lewis, 2009).

Analyzing the Indonesian experience, we are witnessing the development and implementation of a completely different oil policy. As of 2016, Indonesia has 3,692,500,000 barrels of proven oil reserves. These figures have raised the country to 27th place in the world among oil producers. It is estimated that Indonesia accounts for 0.2% of the world's total oil reserves.

It should be noted that during the reforms, food shortages were observed in Indonesia and inflation reached 600% (Lewis, 2009). Despite all this, Indonesia has been quite successful in overcoming these problems. In Indonesia, a consensus has been reached between political forces and governance, so to speak. However, improving food security and rural livelihoods remain critical, especially in land-scarce Java.

In Indonesia, the development of the non-oil sector, especially agriculture and industry, was largely in the interests of political groups. As a result, more stakeholders have been involved in the management of oil revenues in Indonesia. The key formula for Indonesia's success has been more inclusiveness in economic processes and oil revenue management. These are the main features that distinguish Indonesia from Nigeria (Lewis, 2009).

When analyzing oil strategies in international practice, we see that the strong influence of political management systems on oil strategies remains a key factor. In more democratic governance systems, stronger oil strategies are developed and implemented more successfully. The most successful example of this is the Norwegian experience. In addition, it should be noted that there is no single formula for success in the management of oil revenues. The result is that oil-exporting countries must find the right formula for success.

The experience of Norway, Indonesia and Nigeria clearly shows that a well-thought-out strategy, transparency and political will are essential for the successful management of these revenues, despite the large inflow of funds to countries exporting natural energy resources, including oil. Otherwise, oil revenues may not lead to overall development, but to the dependence of countries on oil. Changes in the global economy and oil prices prove that this is very dangerous for sustainable development.

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TÜFE VE Yİ-ÜFE ENDEKLERİNİN ANALİZİ / ANALYSIS OF CPI AND PPI INDEXES

Ayşe Durgun Kaygısız^{1*}

Özet: Bu çalışmanın amacı, TÜFE ve ÜFE endeksleri arasındaki farklılıkları açıklamak ve kısa vadede aralarındaki farklılığın nedenlerini bulmaktır. Bu amaçla merkez bankasının enflasyon raporları incelenmiş ve iki endeksin hem genel olarak hem de alt sektörler bazında birbirine yansımaları tartışılmıştır. Endeksler arasındaki farklar ağırlıklı olarak vergiler, hizmet sektörü, Eşel mobil uygulaması ve döviz kurlarındaki dalgalanmalardan oluşmaktadır. Kısa vadede endeksler arasındaki bu ayrışmanın uzun vadede kapanacağı bilinmektedir. Merkez bankası enflasyon raporları ve çalışmaları incelendiğinde ÜFE'deki artışların zaman içerisinde TÜFE üzerindeki maliyet yönlü baskıları artıracığı ve TÜFE'nin yükselmesine neden olacağı belirtilmektedir.

Anahtar kelimeler: Enflasyon, TÜFE, Yİ-ÜFE

Abstract: The aim of this study is to explain the differences between the CPI and PPI indices and to find the reasons for the divergence between them in the short run. For this purpose, the inflation reports of the central bank were examined and the reflection of the two indices on each other, both in general and on the basis of sub-sectors, was discussed. The differences between the indices mainly consist of taxes, service sector, Eşel mobile application and fluctuations in exchange rates. It is known that this divergence between the indices in the short term will be closed in the long term. When the central bank inflation reports and studies are examined, it is stated that the increases in the PPI will increase the cost-side pressures on the CPI over time and cause the CPI to increase.

Keywords: Inflation, CPI, PPI

Giriş

Enflasyon, fiyatlar genel düzeyindeki sürekli artış olarak tanımlanmaktadır. Fiyat artışlarının enflasyon olarak tanımlanabilmesi için süreklilik arz etmesi ve enflasyon sepetine dahil olan ürünlerin genelinde bu artışın yaşanması gerekmektedir. Enflasyon türleri kaynağına, gelişme sürecine ve hızına göre farklılaşmaktadır. Arz ve talep enflasyonu kaynağına göre enflasyon çeşidini oluşturmaktadır. Açık ve gizli enflasyon gelişme sürecine göre enflasyon türleridir. Son olarak ılımlı, yüksek ve hiperenflasyon ise hızına göre enflasyon türlerini göstermektedir. Gelişmiş ve gelişmekte olan ekonomilerde olması istenilen enflasyon türü tek

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haneli rakamlardan oluşan ılımlı enflasyondur. Çünkü ekonomilerde hiç enflasyonun olmaması, yüksek enflasyonun olması gibi istenmeyen bir durumdur.

Enflasyonun neden kaynaklandığını anlayabilmek için kaynağına göre enflasyon çeşidini incelemek gerekmektedir. Talep enflasyonu, talebin arzdan daha fazla olması durumunda ortaya çıkmaktadır. Arzın talebi karşılayamadığı bu durumda, artan talep fiyatların yükselmesine sebep olmaktadır. Arz enflasyonu ise üretimde kullanılan girdilerin fiyatlarındaki artıştan kaynaklanmaktadır. Üretim maliyetlerinin artması zamanla fiyatlara yansımakta ve yukarı yönlü hareket ettirmektedir.

Merkez bankası 2006 yılı itibariyle enflasyon hedeflemesi yöntemine geçmiştir. Bu aşamadan sonra yılda dört defa enflasyon raporu yayımlayarak, bunu iletişim aracı olarak kullanmıştır. Raporlarda genel olarak bir önceki yılın değerlendirilmesi ve sonraki yılın enflasyonu hakkında öngöründe bulunmaktadır.

1.Tüketici Fiyat Endeksi (TÜFE)

Tüketime yönelik mal ve hizmetlerin fiyatlarındaki değişimi ölçen endekse tüketici fiyat endeksi denilmektedir. Endeks 12 ana grup ve 43 alt gruptan oluşmaktadır. Bu gruplar tablo 1 de gösterilmektedir. Endekste toplam 415 madde ve 901 madde çeşidi bulunmaktadır.

Tablo 1: TÜFE Ana Harcama Grupları ve Ağırlıkları (%)

	Ağırlıkları					
	2010	2011	2012	2013	2014	2015
Gıda ve alkolsüz içecekler	27.60	26.78	26.22	24.09	24.45	24.25
Alkollü içecekler ve tütün	5.31	5.90	5.21	5.07	5.29	4.98
Giyim ve ayakkabı	7.30	7.22	6.87	6.83	7.17	7.38
Konut	16.83	16.46	16.44	16.68	16.41	15.79
Ev eşyası	6.78	6.93	7.45	7.28	7.52	7.78
Sağlık	2.55	2.40	2.29	2.22	2.44	2.57
Ulaştırma	13.90	15.15	16.73	17.99	15.54	15.38
Haberleşme	4.94	4.64	4.60	4.64	4.70	4.38
Eğlence ve kültür	2.83	2.70	2.98	2.95	3.36	3.54
Eğitim	2.48	2.32	2.18	1.91	2.26	2.53
Lokanta ve oteller	5.51	5.89	5.63	6.18	6.58	6.98
Çeşitli mal ve hizmetler	3.97	3.61	3.40	4.16	4.28	4.60
	2016	2017	2018	2019	2020	2021
Gıda ve alkolsüz içecekler	23.68	21.77	23.03	23.29	22.77	25.94
Alkollü içecekler ve tütün	4.98	5.87	5.14	4.23	6.06	4.88
Giyim ve ayakkabı	7.43	7.33	7.21	7.24	6.96	5.87
Konut	15.93	14.85	14.85	15.16	14.34	15.36
Ev eşyası	8.02	7.72	7.66	8.33	7.77	8.64
Sağlık	2.66	2.63	2.64	2.58	2.80	3.25
Ulaştırma	14.31	16.31	17.47	16.78	15.62	15.49
Haberleşme	4.42	4.12	3.91	3.69	3.80	4.64
Eğlence ve kültür	3.81	3.62	3.39	3.29	3.26	3.01
Eğitim	2.56	2.69	2.67	2.40	2.58	2.28

Lokanta ve oteller	7.47	8.05	7.27	7.86	8.67	5.91
Çeşitli mal ve hizmetler	4.73	5.04	4.76	5.15	5.37	4.73

Kaynak: TÜİK, İstatistiki Veri Portalı, Temmuz, 2021.

TÜFE sepetinde bulunan maddeler belirlenirken hanehalkı bütçe anketi, kurumsal nüfus bireysel tüketim harcamaları, çıkış yapan yabancı ziyaretçiler ve idari kayıtlardan elde edilen harcama, ciro bilgileri ve perakende ticaret sektöründe yer alan marketlerden sağlanan satışlar dikkate alınmaktadır. Sepetteki bulunan maddeler ve ağırlıkları her yıl aralık ayında güncellenmektedir. Buna göre kullanılmayan maddeler sepetten çıkarılırken, yeni maddelerde sepete dahil edilmekte ve ağırlıkları yeniden hesaplanmaktadır. Bu hesaplamalar yapılırken zincirleme endeks yöntemi ile yapılmaktadır (TÜİK, Veri portalı, 2021 Temmuz).

Sepete dahil olan maddelerin fiyatları belirlenirken 81 il merkezinin tamamını da içeren toplam 225 ilçeden fiyat derlenmektedir. Bu aşamada ayda 27 980 işyerinden 550 632 fiyat derlenmektedir. Derlenen fiyatlar vergiler dahil satın alış fiyatlarından oluşmaktadır. Fiyatları sıklıkla değişen 16 gıda ürünü ve bazı maddelerin fiyatları ayda dört kez derlenmektedir. Diğer ürünler ise ayda iki kez fiyat derlemesi yapılmaktadır. Bununa birlikte senede 1 defa değişen kira bedeli için 4 274 kiracı endeks kapsamında takip edilmekte ve senede bir kez fiyat derlemesi yapılmaktadır. Buna karşın Mücevher (altın), sigaralar benzin ve mazot fiyatları ise günlük olarak takip edilmektedir.

Tablo 2: TÜFE İle İlgili Sayısal Veriler

TÜFE	2010	2011	2012	2013	2014	2015
Madde sayısı	446	445	444	437	432	426
Çeşit sayısı	923	1154	1169	1083	968	945
İşyeri sayısı	26132	26478	27335	27243	27432	27198
Fiyat sayısı	372427	370485	388597	383069	389944	390984
Kira sayısı	3985	3993	4176	4252	4265	4290
	2016	2017	2018	2019	2020	2021
Madde sayısı	417	414	407	418	418	415
Çeşit sayısı	924	910	895	895	897	901
İşyeri sayısı	27886	27386	28015	28711	28019	27980
Fiyat sayısı	408093	400772	415000	544256	553064	550632
Kira sayısı	4281	4275	4274	4274	4274	4274

Kaynak: TÜİK, İstatistiki Veri Portalı, Temmuz 2021.

2. Üretici Fiyat Endeksi (Yİ-ÜFE)

Üretim yaparken kullanılan girdilerin fiyat değişimini ölçen endekse üretici fiyat endeksi denir. 4 ana sektörden ve 676 maddeden oluşmaktadır. Tablo 3 de ana sektörler, ağırlıkları ve ürün sayıları gösterilmiştir. Yİ-ÜFE hesaplanırken derlenen fiyatlar yurt içinde üretimi yapılan ürünlerin, KDV ve benzeri vergiler hariç, peşin satış fiyatından oluşmaktadır. Yİ-ÜFE, 2003 yılına kadar Toptan Eşya Fiyat Endeksi (TEFE), 2003 -2014 döneminde Üretici Fiyat Endeksi (ÜFE), 2014 yılından sonra ise kapsamı yurt içi ile sınırlandırılmak üzere Yİ-ÜFE adını almıştır.

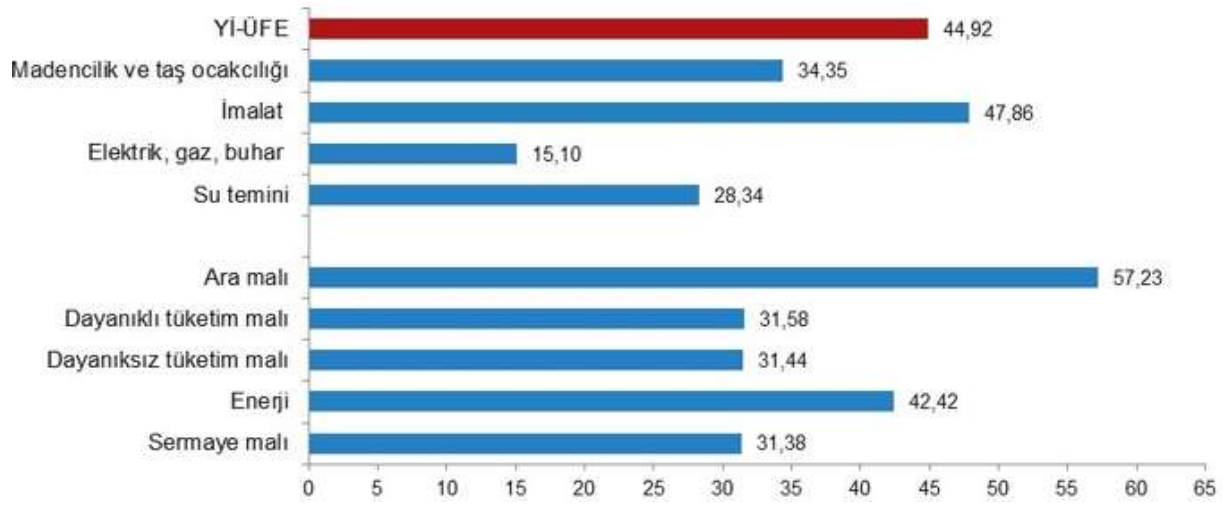
Tablo 3: Yİ-ÜFE Ana Sektörler Ağırlıkları ve Ürün Sayısı

Yİ-ÜFE	2019		2020		2021	
Ana sektörler	Ürün sayısı	Sektör ağırlığı	Ürün sayısı	Sektör ağırlığı	Ürün sayısı	Sektör ağırlığı
Madencilik ve taş ocaklığı	21	3.06	22	3.23	22	3.51

İmalat	614	89.31	644	89.22	652	87.27
Elektrik, gaz ve üretim dağıtım	2	6.52	2	6.61	2	8.38
Su temini	1	1.11	1	0.95	1	0.85

Kaynak: TÜİK, İstatistiki Veri Portalı, Temmuz 2021.

Yİ-ÜFE'yi ara malı, dayanıklı tüketim malı, dayanıksız tüketim malı, enerji ve sermaye malı olmak üzere beş temel ana sanayi grubunda ölçebiliriz. Şekil 1'de bu sanayi gruplarının son 1 yıl içerisindeki artış oranları gösterilmektedir. Buna göre en büyük artış 57.23 ile ara malında, en az artış ise 31.38 ile sermaye malında gerçekleşmiştir.



Şekil 1: Yİ-ÜFE yıllık değişim oranları (%), Temmuz 2021

Kaynak: TÜİK Haber Bülteni, 2021

Tablo 4'te Yİ-ÜFE sepetinin yarından fazlasını oluşturan beş alt sektör gösterilmektedir. Bu sektörler Yİ-ÜFE içerisinde en yüksek ağırlığa sahip olan sektörlerdir. Bu nedenle bu sektörlerde oluşacak olan bir fiyat artışı ağırlıkları nispetinde Yİ-ÜFE'yi diğer sektörlerden daha fazla etkileyecektir. Yİ-ÜFE'nin yıllık değişim oranı 44.92'dir (TÜİK, İstatistiki Veri Portalı, Temmuz 2021). Yİ-ÜFE içerisinde en çok ağırlığa sahip olan gıda ürünlerinin Yİ-ÜFE'deki yıllık değişime katkısı ise 7.6'dır. Buna rağmen yıllık değişime en büyük katkı ana metallerden (8.78) gelmektedir. Bu durum ise küresel boyutta emtia fiyatlarındaki artış ve döviz kurunun Yİ-ÜFE'ye yansımaları olarak değerlendirilebilir.

Tablo 4: Yİ-ÜFE'nin Ağırlığı En Fazla Olan Alt Sektörleri

Alt sektörler	Ağırlık (%)	Yıllık değişim oranı (%)	Yıllık değişime etkisi (%)
Yİ-ÜFE	100	44.92	44.92
Gıda ürünleri	20.01	38.92	7.60
Tekstil ürünleri	10.07	38.83	3.95
Elektrik gaz üretimi ve dağıtım	8.38	15.10	1.70
Ana metaller	8.19	108.50	8.78
Fabrikasyon metal ürünler, makine ve ekipmanlar hariç	5.73	49.69	2.88

Kaynak: TÜİK, İstatistiki Veri Portalı, Temmuz 2021.

Yİ-ÜFE üzerindeki dalgalanmanın büyük sebebi döviz kurları ve uluslararası emtia fiyatlarıdır. Üretim esnasında kullanılan girdilerin çoğunluğunun ithal girdiden oluşması nedeniyle döviz kurlarındaki değişiklik Yİ-ÜFE üzerine daha kolay şekilde yansımaktadır. Hatta bazı ara malı sektörlerinde emtia fiyat geçişkenliğinin bire bire yakın olabilmektedir. Bu nedenden dolayı üretimde dışa bağımlılık arttıkça Yİ-ÜFE'nin dış şoklardan etkilenme derecesi artmaktadır. Merkez bankasının yapmış olduğu çalışmada sepet kurdaki %1'lik artışın Yİ-ÜFE'ye 0.47 oranında yansıdığı ve bu geçişin yaklaşık iki çeyrekte tamamlandığı tahmin edilmektedir. İthalat fiyatlarındaki % 1 oranındaki artış ise üretici enflasyonuna 0,38 puan olarak yansımaktadır (TCMB, 2021-1:46-47).

3. Pandemi Döneminde Enflasyon Endekslerindeki Değişimler

Enflasyon sepetine dahil olan maddeler her yıl aralık ayında güncellenmektedir. Kullanılmayan maddeler sepetten çıkarılırken, kullanılmaya başlanan maddeler eklenmektedir. Son dönemlerde Kovit-19 nedeniyle de maske vb. hijyen maddeleri sepete dahil olmuştur.

Covit-19 sonrası bireylerin tüketim alışkanlıklarında değişimler olmuştur. Bu değişimlerin bazıları kalıcı olurken bazıları geçici niteliktedir. Kovit-19 nedeniyle uygulanan kısıtlamalar, restoranların, alışveriş merkezlerinin, otellerin vb. yerlerin belli dönemlerde kapalı olması bireylerin buralarda harcama yapmasını kısıtlamıştır. Dolayısıyla bu dönemde tüketim kalıpları değişmiştir. Bu durumda TÜFE'nin ana alt sektörlerinin sepetteki ağırlıklarının da değişimine neden olmuştur. 2020 yılı ile 2021 yılı karşılaştırıldığında bu durumun etkisi net şekilde görülmektedir.

TÜFE'de 2021 yılında bazı ana harcama gruplarının sepetteki ağırlığı değişmiştir. TÜFE sepetinde en çok ağırlığa sahip olan gıda ve alkolsüz içeceklerin ağırlığı 22, 77'den 25.94'e yükselmiştir. Pandemi döneminde önemi artan sağlık sektörünün ise TÜFE içerisindeki ağırlığı yüzde 2,80'den yüzde 3,25'e yükselmiştir. Sokağa çıkma yasakları ve evden çalışma vb. uygulamalar bu dönemde bireylerin evlerinde daha fazla vakit geçirmelerine neden olmuştur. Bunun bir yansıması olarak konut, haberleşme, ev eşyası gruplarının ağırlığı artmıştır. Bunların aksine alkollü içecekler ve tütün, giyim ve ayakkabı, eğitim, lokanta ve oteller gibi grupların ağırlığı azalmıştır. Çünkü birçok kişinin home ofis olarak çalışması, öğrencilerin uzaktan eğitim sistemine geçmesi bu alandaki mal ve hizmetlere olan ihtiyacı azaltmıştır.

Kovit-19 la birlikte TÜFE'nin fiyat belirleme yönteminde de bazı değişiklikler meydana gelmiştir. Yüz yüze olarak yapılan hanehalkı bütçe anketleri 2020 yılında pandemi nedeniyle tamamlanamamıştır. Bu nedenle 2021 yılında enflasyon sepetindeki harcama gruplarının ağırlıkları Avrupa birliği istatistik ofisi metodolojik kılavuzundaki yöntemlere göre yapılmıştır. Bu yöntemler telefon ile fiyat derleme, internet ve zincir marketlerden sağlanan barkod verileri fiyatlarının kullanılması, e-posta ile fiyat toplama gibi alternatif veri kaynaklarıdır.

4. TÜFE ve Yİ-ÜFE İlişkisi

TÜFE ve Yİ-ÜFE endekslerinin her ikisi de enflasyon hesaplamalarında kullanılsa da bazı konularda birbirlerinden farklıdır. İki endeks arasındaki farklılıklar, endekslerin sayısal olarak birbirinden ayrışmalarına neden olmaktadır. Kısa vadede yaşanan bu ayrışma uzun dönemde kapanarak, endekslerin yaklaşması sağlanmaktadır. Endeksler arasındaki

farklılıklar şu şekilde sıralanabilir (Terzi ve Tütüncü, 2017:174; TCMB, Enflasyon Raporu, 2017-4:36; 2019-I: 33; 2021:34-35; Atuk vd. 2013:6, Durgun Kaygısız, 2019:133):

1. TÜFE endeksinin içerisinde hizmetler sektörü dahil olmasına rağmen Yİ-ÜFE endeksinin içerisine dahil değildir. Tüketim sepetinin içerisinde hizmetler sektörünün payı % 30 civarındadır.
2. TÜFE hesaplanırken vergiler dâhil nihai fiyatlar üzerinden, Yİ-ÜFE hesaplanırken vergiler hariç satış fiyatları üzerinden derlenmektedir. Petrol fiyatlarındaki %10'luk bir artış, Yİ-ÜFE'ye aynı oranda yansırken, TÜFE'ye ise akaryakıt fiyatlarındaki vergi yükü nedeniyle yaklaşık üçte bir oranında yansımaktadır. Aynı zamanda uygulamada olan Eşel Mobil Sisteminin de etkisiyle petrol ya da döviz kurundaki artışlar vergiden karşılanmakta, TÜFE'de akaryakıt fiyatları belirgin bir değişim göstermemektedir.
3. Döviz kurlarındaki geçişkenlik TÜFE'ye nazaran Yİ-ÜFE üzerinde daha etkilidir. Çünkü üretici fiyatları arz zincirinin ilk aşamalarında yer alırken, tüketici fiyatları nihai aşamada yer almaktadır. Bu nedenle, üretici fiyatları dışı açık bir ekonomi olan Türkiye'nin etkilendiği uluslararası fiyat ve döviz kuru gelişmelerine daha hızlı ve sert bir şekilde tepki vermektedir.
4. Eşel Mobil Sistemi (EMS): Döviz kuru, petrol fiyatı veya butan/propan fiyatı gibi maliyet unsurlarındaki yükselişlere bağlı olarak akaryakıt fiyatlarında gerçekleşecek artışların maktu ÖTV indirimiyle telafi edilmesi sistemidir (TCMB, 2019-I: 40). Diğer bir anlatımla, Benzin, otogaz ve motorin gibi akaryakıt üzerinden alınan Özel Tüketim Vergisinin (ÖTV) zam veya indirim dönemlerine göre farklı uygulanmasına denilmektedir. Akaryakıtta zam geldiğinde zam tutarınca ÖTV tutarı düşürülürken, indirim geldiğinde ise indirim bedeli kadar ÖTV tutarı artırılmaktadır. Buradaki amaç bireyleri akaryakıttaki fiyat dalgalanmalarından ve zamlardan korumaktır. Bu sistemin Türkiye'de ilk uygulaması Mayıs 2018'de başlamıştır. EMS ile birlikte akaryakıt fiyatları sabitlenerek enflasyon baskıları sınırlandırılmıştır. Merkez bankasının yapmış olduğu bir çalışmaya göre EMS 2019 Eylül ayında yaklaşık olarak 1 puanlık enflasyonist etki sınırlandırılmıştır.
5. İki endeksin fiyat derleme zamanları birbirinden farklıdır.
6. Endekslerin tanım ve kapsamaları farklıdır.

2018 yılından bu yana iki endeks birbirinden ayrılmaktadır. Tablo 4 Yİ-ÜFE ve TÜFE endekslerinin 2018 yılı sonrası sayısal değerini göstermektedir.

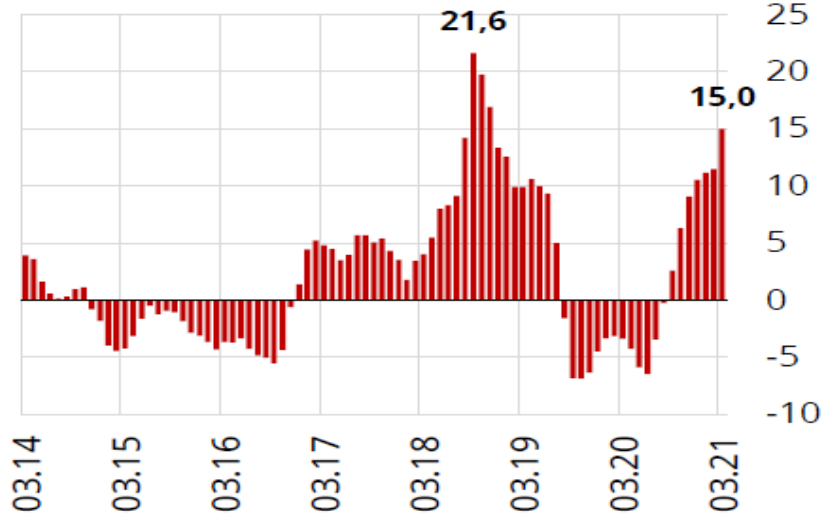
Tablo 4: Yİ-ÜFE ve TÜFE Endekslerinin 2018 Yılı Sonrası Sayısal Değeri

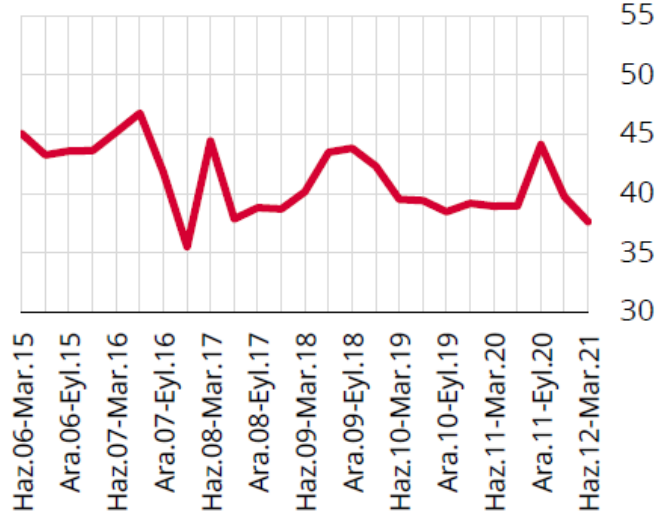
Tarih	TYİ- ÜFE	Yİ- ÜFE	Tarih	TYİ- ÜFE	Yİ- ÜFE
2018-1	10.35	12.14	2020-1	12.15	8.84
2018-2	10.26	13.71	2020-2	12.37	9.26
2018-3	10.23	14.28	2020-3	11.86	8.50
2018-4	10.85	16.37	2020-4	10.94	6.71
2018-5	12.15	20.16	2020-5	11.39	5.53
2018-6	15.39	23.71	2020-6	12.62	6.17
2018-7	15.85	25.00	2020-7	11.76	8.33
2018-8	17.90	32.13	2020-8	11.75	11.53
2018-9	24.52	46.15	2020-9	11.75	14.33
2018-10	25.24	45.01	2020-10	11.89	18.20
2018-11	21.62	38.54	2020-11	14.03	23.11
2018-12	20.30	33.64	2020-12	14.60	25.15
2019-1	20.35	32.93	2021-1	14.97	26.16

2019-2	19.67	29.59	2021-2	15.61	27.09
2019-3	19.71	29.64	2021-3	16.19	31.20
2019-4	19.50	30.12	2021-4	17.14	35.17
2019-5	18.71	28.71	2021-5	16.59	38.33
2019-6	15.72	25.04	2021-6	17.53	42.89
2019-7	16.65	21.66	2021-7	18.95	44.92
2019-8	15.01	13.45	2021-8	19.25	45.52
2019-9	9.26	2.45	-	-	-
2019-10	8.55	1.70	-	-	-
2019-11	10.56	4.26	-	-	-
2019-12	11.84	7.36	-	-	-

Kaynak: TCMB, istatistikler

Şekil 2’ de Yİ-ÜFE ve TÜFE arasındaki enflasyon farkı gösterilmiştir. Şekilden de anlaşılacağı üzere 2018 ve 2021 yıllarında endeksler arasındaki fark önemli oranda açılmıştır. Bu farklılaşmanın nedenleri yukarıda maddeler halinde belirtilmiştir. Şekilde en son Mart 2021 dönemindeki fark gözükmemektedir. Güncel olarak değerlendirirsek ağustos 2021 itibari ile iki endeks arasındaki fark 26 puan olmuş ve son yılların en yüksek farkına ulaşmıştır.

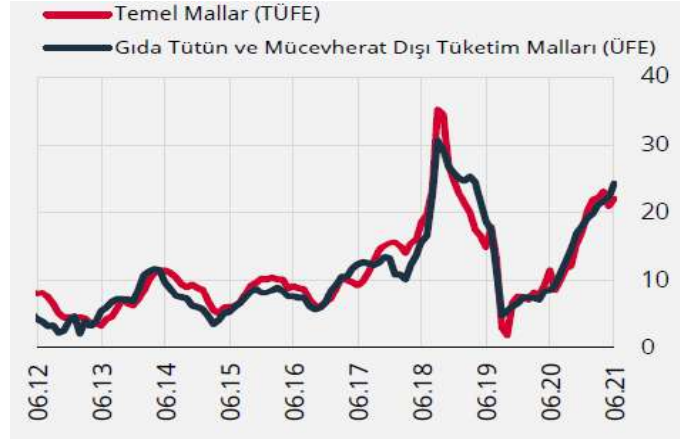




Şekil 3: İmalat Sanayi Fiyatlarından Tüketici Enflasyonuna Geçiş Etkisinin Zaman İçerisindeki Gelişimi

Kaynak: TCMB, Enflasyon Raporu 2021-II:35

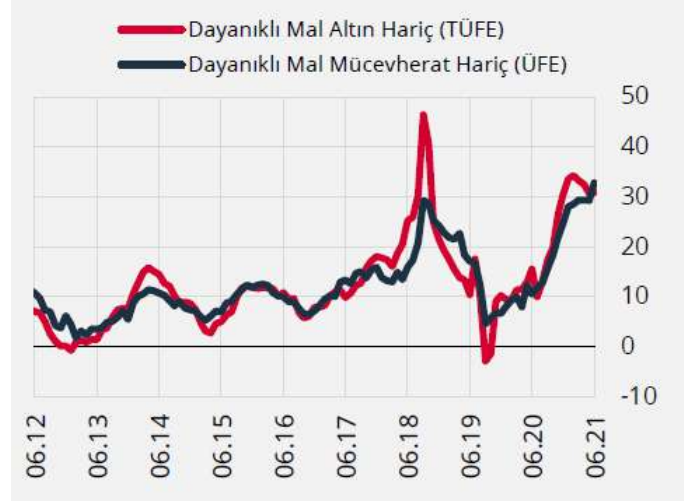
İki endeks arasındaki geçiş etkisi alt gruplar halinde değerlendirildiğinde temel mallar, gıda, enerji, tütün ürünleri ve altın bazında incelenebilir.



Şekil 4: TÜFE ve Yİ-ÜFE İlgili Alt Gruplar: temel Mallar (Yıllık % Değişim)

Kaynak: TCMB, Enflasyon Raporu 2021-III:56

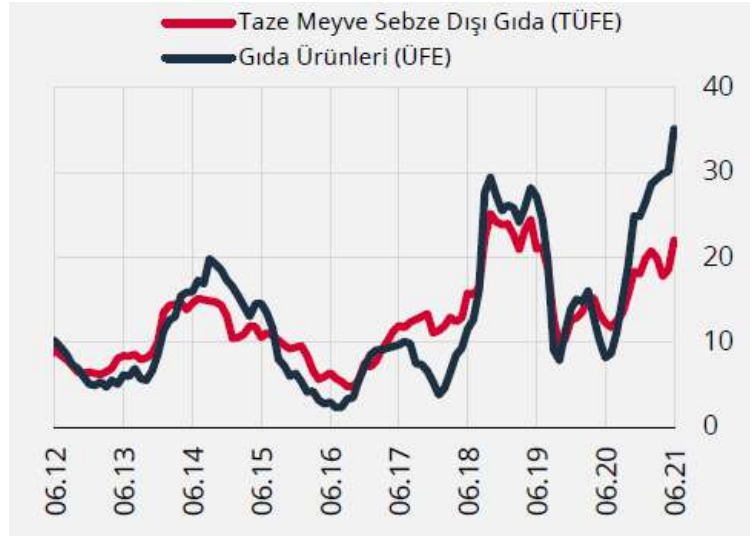
Şekil 4'te temel mallar grubunda üretici fiyatlarının büyük bit kısmının tüketici fiyatlarına yansıdığı görülmektedir.



Şekil 5: TÜFE ve Yİ-ÜFE İlgili Alt Gruplar: Dayanıklı Mallar (Yıllık % Değişim)

Kaynak: TCMB, Enflasyon Raporu 2021-III:56

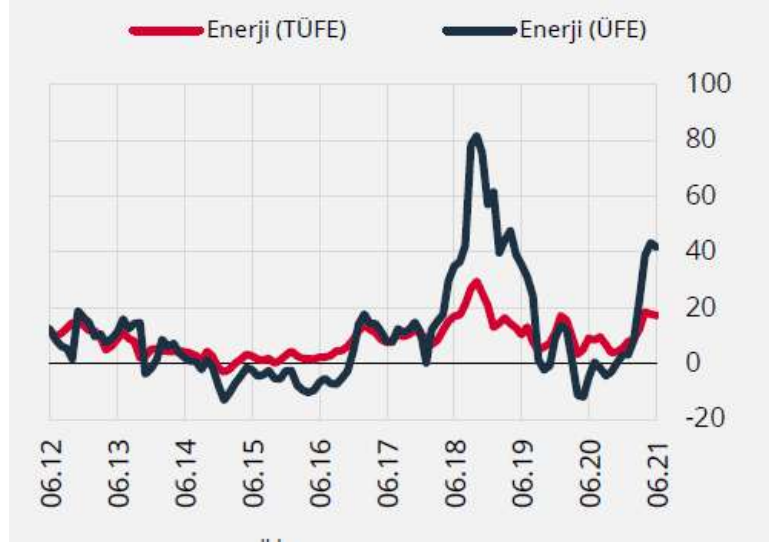
Şekil 5'te iki endeks arasında dayanıklı tüketim mallarının durumu gösterilmiştir. 2021 Haziran ayına kadar tüketici fiyatları üretici fiyatlarından yüksek iken sonrasında üretici fiyatları daha yüksek hale gelmiştir.



Şekil 6: TÜFE ve Yİ-ÜFE İlgili Alt Gruplar: Gıda (Yıllık % Değişim)

Kaynak: TCMB, Enflasyon Raporu 2021-III:56

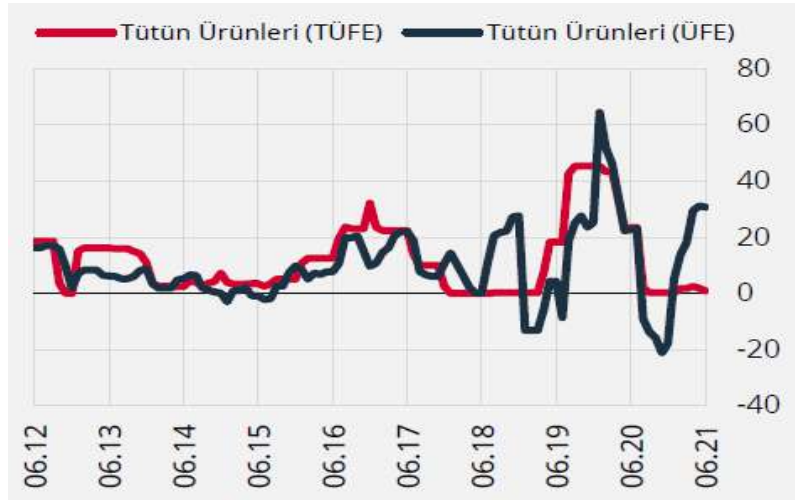
Gıda ürünleri arasındaki TÜFE ve Yİ-ÜFE ilişkisi şekil 6'te gösterilmiştir. Gıda fiyatlarındaki artış TÜFE de nisbeten daha az gözükmetedir. 2021 yılında gıda komitesinin aldığı bazı kararlar nedeniyle Yİ-ÜFE 'deki artışların TÜFE'ye yansımaları sınırlı kalmış ve TÜFE ve Yİ-ÜFE arasındaki fark daha da açılmıştır.



Şekil 7 :TÜFE ve Yİ-ÜFE İlgili Alt Gruplar: Enerji (Yıllık % Değişim)

Kaynak: TCMB, Enflasyon Raporu 2021-III:56

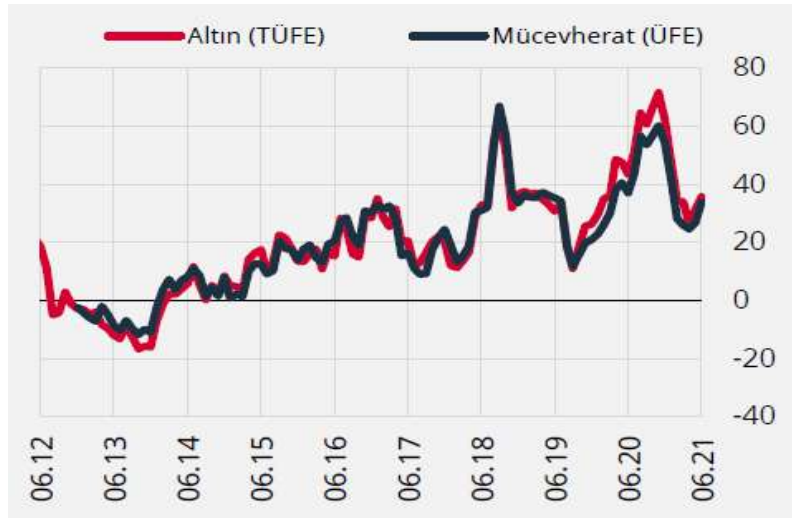
Enerji alt grubunun geçişkenliği şekil 7’de gösterilmektedir. Bu grupta da endeksler arasında geçişkenlik sınırlı kalmıştır. TÜFE ve Yİ-ÜFE arasındaki makas en belirgin olarak 2018 yılında açılmış, 2021 yılında da bu durum devam etmektedir. Bu durumun nedeni vergi ve Eşel mobil uygulamasıdır.



Şekil 8: TÜFE ve Yİ-ÜFE İlgili Alt Gruplar: Tütün ürünleri (Yıllık % Değişim)

Kaynak: TCMB, Enflasyon Raporu 2021-III:57

Tütün ürünlerinin enflasyon geçişkenliği şekil 8’de gösterilmektedir. Tütün ürünlerinde Yİ-ÜFE ve TÜFE enflasyonu birbirinden ayrılmaktadır. Bu durum Yİ-ÜFE’nin vergiler dahil edilmeden hesaplanmasında kaynaklanmaktadır.



Şekil 9: TÜFE ve Yİ-ÜFE İlgili Alt Gruplar: Altın (Yıllık % değişim)

Kaynak: TCMB, Enflasyon Raporu 2021-III:57

Son olarak altın ve mücevherat grubundaki enflasyon dinamikleri şekil 9’de gösterilmiştir. TÜFE ve Yİ-ÜFE enflasyonları birbirine yakın seyretilmektedir.

Sonuç

Enflasyon makro problemlerin başında yer alması ve bireyleri günlük yaşantısını etkilemesi nedeniyle merak edilmekte ve birçok çalışmaya konu olmaktadır. Bu çalışmanın amacı TÜFE ve Yİ-ÜFE endeksleri arasındaki farkları açıklayarak, kısa vadede aralarında oluşan ayrışmanın nedenlerini bulmaktır. Bu amaçla merkez bankasının enflasyon raporları incelenmiş ve hem genel olarak hem de alt sektörler bazında iki endeksin birbirine yansımaları ele alınmıştır.

Endekslerin genel seyri incelendiğinde 2017 yılına kadar birbirlerine yakın seyretiltikleri fakat 2018’den sonra endeks değerlerinin farklılaştıkları görülmektedir. 2021 yılının ağustos ayında TÜFE 19.25, Yİ-ÜFE 45.52 olarak gerçekleşmiştir. Yİ-ÜFE oranlarının TÜFE’ye göre bu kadar yüksek seyretilmesinin farklı nedenleri bulunmaktadır. Bunlar, Yİ-ÜFE hesaplanırken vergiler dahil edilmeden hesaplanması, Eşel Mobil Sisteminin uygulamada olması ve Yİ-ÜFE’nin döviz kurundaki dalgalanmalardan daha çok etkilenmesidir.

Endeksler arasında kısa vadede oluşan bu ayrışmanın uzun vadede kapanacağı bilinmektedir. Böyle bir durumda TÜFE’deki yükselişten dolayı mı yoksa Yİ-ÜFE’deki düşüşten dolayı mı bu yakınsamanın gerçekleşeceği merak edilmektedir. Merkez bankası enflasyon raporları ve yapılan çalışmalar incelendiğinde Yİ-ÜFE’deki artışların zaman içerisinde TÜFE üzerinde maliyet yönlü baskıları artırarak TÜFE’nin artmasına neden olacağı belirtilmektedir. Özellikle dışa açık ve bağımlılığı yüksek olan ekonomilerde nihai ürünün fiyatı hammadde ve girdilerin fiyatına bağlıdır. Nitekim 2021 yılında Yİ-ÜFE’yi oluşturan beş temel ana sanayi grubu içerisinde en büyük artış ara malında gerçekleşmiştir. Bu durumda döviz kurlarından dolayı yükselen üretim maliyetleri zaman içerisinde tüketici fiyatlarına da yansımaktadır.

Diğer bir deyişle Yİ-ÜFE'den TÜFE'ye doğru bir geçişkenlik beklenmektedir (Durgun Kaygısız, 2018: 4454; Durgun Kaygısız, 2019: 138).

Yİ-ÜFE'den TÜFE'ye doğru olan fiyat geçişi her sektör için aynı oranda olmamaktadır. Temel mal, dayanıklı mal ve altın gibi sektörlerde üretici fiyatları tüketici fiyatlarına büyük oranda yansımaktadır. Bunun yanı sıra petrol ürünü ve tütün gibi sektörlerde eşel mobil uygulaması nedeniyle Yİ-ÜFE'den TÜFE'ye geçiş sınırlı olmaktadır.

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Professional Competences in Foreign Language Learning in Kosovo

Kimete Canaj^{1*}

Abstract: This research will be focused on the professional competences of teacher in presenting the modern methods in foreign language learning in Kosovo. The professional competences at the Foreign Language Department at the University of Prizren with the students with different mother tongue (Albanian, Bosnian, Turk, Roma etc.) studying German and English as Foreign Language and more widely the ways in which academic staff are delivering them using a range pedagogical strategies and resources including digital technologies. Collectively they provide a wide-ranging and insightful guide to the methodologies that are being employed to help graduates, through their study of foreign language, to transition from university into the world work. They are based on extensive enquiry, discussion and practice on the part of the author and offer a wealth of thought-provoking ideas and examples that readers can reflect upon and integrate successfully into their own teaching practice.

Keywords: Development of Professional Competences, Foreign Language Learning, Teacher Training.

1. Introduction.

The main subject of this research is the development of Professional Competences in Foreign Language Learning, several discussions in the society begin with the claim that the question of employability and Higher Education's (HE) contribution to it are the professional competences on Foreign Language Learning and is an issue for the sector (education and society) as a whole, not just language education. Bausch & Krumm (2003) for example, points towards the debate that the Foreign Language Learning (FLL) at the university courses should equipped their students with both the hard and soft skills, knowledge, and competencies necessary for both successful and fulfilling careers and to meet the needs of students as well as of society more widely. Such discussions have been the catalyst for a growing number of articles, papers, frameworks and conferences seeking to draw attention to 21st century development of professional competencies and how universities might integrate a focus on these into their curriculum.

Harmer (2012) offers a structure and process for developing ways in which to deliver these skills in higher education and teacher training programs. According to the HEA, providers within the sector are coming under increasing pressure from all stakeholders including alumni, employers, government bodies, parents, professional organisations as well as their current students to prioritise this agenda in its strategic planning processes and arrangements. As König (2003) explains in his contribution, Learn/Acquire has taken considerable steps to

develop strategies that “emphasise and stress the importance of professional competences and quality education for employability” in a wide range of contexts including on the university’s Institution-Wide Language Programme and Professional Competences of FLL.

BALEAP (The global forum for English for Academic Purposes) on the other hand, explores the affordances of the modern language classroom for delivering key digital competencies such as online literacy and digital content creation. They explore these themes in their own context of teaching, in which, due to the remoteness, heterogeneity and flexible learning needs of students, technology plays a central role in delivery.

Questions: Based on three questionnaires distributed to the students of University “Ukshin Hoti” Prizren, school teachers and school directors “Questionnaire on Foreign Language Learning (FLL) -Thinking about learning how you learn a language and how you can be a good teacher”.

The research approach is qualitative in its nature, and to guide our research we asked the following questions:

1. What were the best and the worst methods and activities to learn English or German you have had? - What are the best methods to learn the following language learning items: Vocabulary, Grammar, Listening, Reading, Writing and Speaking?
2. What kind of professional teacher training are offer in the level of school and municipality?
3. Would you enjoy doing a course at a distance? What are the advantages or disadvantages of online learning and online teaching?
4. What do teachers highlight as supportive for professional growth and what obstacles do, they encounter when participating in a Professional Development Programs.
5. What do teachers refer to as influential or motivated for their classroom.

The aim of this survey is to look at professional, cultural and social differences which may influence the way you learn, and you teach a language and the Teacher Professional Development.

Methodology. The use of digital tools and questionnaires on development of professional competence, quality and quantitative methodology based on BALEAP research materials and questionnaires on 120 students, 30 teachers and 4 management staff of the University and School Directors.

Results. The use of digital technologies in language teaching has a high contribution in development of professional competences and they support student employability.

Conclusion. This research effects the development of professional competences in FLL and research shows that the digital education, digital content creation and e-learning literacy of teacher needs to change, and academics need to embrace new technology since Kosovo society is now reconnected to the most recent developments in science, technology and culture. At the present there are number of “distance learning” courses on the Internet being developed to learn languages. Kosovan Ministry of Education and Science has developed electronical platform “E-shkollori” too, offering to all primary and secondary schools the lectures on all subjects for all students. It’s a different perspective with advantages and disadvantages which will shortly discussed in this paper.

Vergi Mahkemelerinde Görülen Vergi Kabahati Davalarının Konularına Göre Analizi /

Analysis Of Tax Misdemeanours At Tax Courts According To The Subjects

Ramazan Armağan^{1*}, Ayşe Armağan²

Özet: Mükellef ile vergi idaresi arasında ortaya çıkan vergi uyuşmazlıklarının idari aşamada çözüme kavuşturulamaması halinde konu yargıya intikal ettirilmektedir. Yargı yoluna gidilen başlıca uyuşmazlık konuları idari nitelikli vergi kabahatleri ve adli nitelikli vergi kaçakçılığı fiillerinden oluşmaktadır. Vergi uyuşmazlıklarının yargı organları tarafından çözümünde Vergi Mahkemeleri, genel görevli ve yetkili ilk derece mahkemeleridir. Çeşitli vergisel işlemlerden kaynaklanan ve vergi davasına dönüşen uyuşmazlık dosyaları, içeriğine göre tek hâkim tarafından veya kurul halinde karara bağlanmaktadır. Ülkemizde yargıya intikal eden vergi uyuşmazlıkları vergi konularına göre çeşitlilik arz etmekte olup, bu vergilerden hangileri hakkında yargıya daha fazla başvurulduğu vergilerin uygulama alanı ve yaygınlığına göre değişmektedir. Vergi Mahkemelerinde görülen konular arasında özellikle toplumun tümünü ilgilendiren Katma Değer Vergisi gibi dolaylı vergiler, Gelir Vergisi, Kurumlar Vergisi, Emlak Vergisi'ne benzer dolaysız vergilere oranla yargıya daha fazla intikal etmektedir. Vergi davaları dışındaki diğer dava türleri içinde de vergi cezalarına ve ödeme emirlerine karşı açılan davalar önemli bir paya sahip konumundadır. Bu çalışmada; vergi mahkemelerinde görülen davalardan vergi kabahatlerinin türlerine hangi vergiler için daha fazla yargıya başvurulduğu, idarenin ve kanun koyucuların işlerinin kolaylaştırılmasına ilişkin önerilerin tespiti ile yargının iş yükünün hafifletilmesine katkı sağlanması amaçlanmış ve literatür destekli teorik bilgiler ve istatistiki verilerden yararlanılmıştır.

Anahtar kelimeler: Vergi, Vergi Davası, Vergi Mahkemesi, Vergi Kabahatleri.

Abstract: If the tax disputes between the taxpayer and the tax administration cannot be resolved at the administrative stage, the issue is referred to the judiciary. The main disputes subject to judicial action consist of administrative tax misdemeanors and judicial tax evasion acts. Tax Courts are the courts of first instance with general jurisdiction and authority in the resolution of tax disputes by judicial bodies. Dispute files arising from various tax transactions and turning into tax cases are decided by a single judge or as a board, depending on their content.

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In our country, the tax disputes brought to the judiciary vary according to the tax issues, and which of these taxes is applied to the judiciary more depends on the application area and prevalence of the taxes. Among the issues seen in the Tax Courts, indirect taxes such as Value Added Tax, which concern the entire society, are referred to the judiciary more than direct taxes similar to Income Tax, Corporate Tax, and Property Tax. Lawsuits against tax penalties and payment orders have a significant share in other types of lawsuits other than tax lawsuits. In this paper, it has been benefited from the information about the literature and the use of tax, which is aimed to contribute to the trial of the judiciary in the business world with the implementation of misdemeanors in the tax courts in practice, the selection for facilitating the works of the administration and the lawmaker.

Keywords: Tax, Tax Case, Tax Court, Tax Misdemeanours.

1. Giriş

Türk vergi hukukunda vergisel yükümlülüklerin yerine getirilmemesi veya eksik yerine getirilmesi halinde ortaya çıkan vergi suç ve kabahatleri ile bunlara uygulanacak cezalar genel olarak Vergi Usul Kanunu (VUK)'nda düzenlenmiştir. VUK hükümlerine göre; vergi suçlarının hürriyeti bağlayıcı cezalarla, buna karşılık idari nitelikli vergi kabahatlerinin ise idari yaptırımlar ile cezalandırılması öngörülmüştür. İdari nitelikli vergi kabahatleri ile ilgili mükellef-idare arasında ortaya çıkan uyuşmazlıklar, idari aşamada çözülemediği takdirde yargı yoluna başvurmak suretiyle çözümlenmektedir. Vergi kabahatleri ile ilgili genel görevli ve yetkili ilk derece mahkemeleri Vergi Mahkemeleridir. Vergi mahkemeleri, daireye gelen dosyaları tek hâkim veya kurul halinde karar vererek çözümlemektedir.

Ülkemizde yargıya intikal eden vergi uyuşmazlıkları vergi konularına göre çeşitlilik arz etmekte olup, bu vergilerden hangileri hakkında yargıya daha fazla başvurulduğu vergilerin uygulama alanı ve yaygınlığına göre değişmektedir. Vergi Mahkemelerinde görülen konular arasında özellikle toplumun tümünü ilgilendiren Katma Değer Vergisi gibi dolaylı vergiler dolaysız vergilere oranla yargıya daha fazla intikal etmektedir. Vergi davaları dışındaki diğer dava türleri içinde de vergi cezalarına ve ödeme emirlerine karşı açılan davalar önemli bir paya sahip konumundadır.

Vergi davasına konu olan vergi türlerinden hangilerinin daha çok yargıya taşındığının bilinmesi; bu vergilerin uygulanmasıyla ortaya çıkabilecek uyuşmazlıkları azaltmak veya yargıya taşınmadan önce idari aşamada çözmek ve vergilerin zamanında tahsili açısından önem arz etmektedir. Bu durum vergi idaresi açısından vergi kayıp ve kaçaklarının azaltılması yanı sıra alınan önlemlere göre yapılacak düzenlemeler sayesinde vergi uyuşmazlığının diğer tarafı olan mükelleflerin de vergiye uyumunu kolaylaştıran bir etki oluşturabilecektir.

2. Vergi Usul Kanunu'nda Vergi Kabahatleri Ve Cezaları

2.1. Vergi Usul Kanunu'nda Vergi Kabahatleri

Vergilendirme işlemlerinin usul ve esaslarına ilişkin yasal düzenlemelerin uygulanması sonucu ortaya çıkan anlaşmazlıklara vergi uyuşmazlığı denilmektedir. Vergi uyuşmazlıkları; anayasa, kanun, kararname, genelge, yönetmelik vs. düzenlemelerin gereğince uygulanmaması veya yanlış uygulanması sonucu vergiyi doğuran olay, mükellefiyet,

vergileme işlemleri esnasında ve ceza kesilmesinden dolayı tarafları karşı karşıya getiren, verginin alınıp alınmaması veya ödenip ödenmemesi ya da az tutarda ödenmek istenmesinden doğmaktadır (Seviğ, 2009). Vergi matrahının tespitinden sonra verginin hesaplanmasına ilişkin işlemlerin tamamlanması veya verginin taraflarına kanunla hangi aşamada itiraz hakkı tanınmışsa, o aşamadan itibaren vergi uyuşmazlığı doğmuş sayılmaktadır (Aksoy, 1990:66). Vergi idaresi ile mükellef arasındaki bu uyuşmazlıklarda idari ve yargı yolu ile çözüm yolları söz konusu olmakla birlikte, uygulamada yaygın olarak idari çözüm yolu tercih edilmektedir. Ancak, idari aşamada çözümün sağlanamadığı hallerde veya hiç idari yola başvurmaksızın doğrudan yargı yolunun tercih edildiği de görülmektedir. Yargı yoluna başvurulacak konular idari nitelikli vergi kabahatleri ve adli nitelikli vergi suçu fiillerinden kaynaklanmaktadır. Vergi yargısı, bir yandan vergisel uyuşmazlıkları çözümleme görevini yerine getirirken diğer yandan da vergi borcu ilişkisinin tarafları arasında hukuka uygun olarak çıkar dengesini kurmaya ve korumaya çalışmaktadır (Armağan, 2009:202).

Genel olarak vergi suçu ve kabahati; VUK ile diğer vergi kanunlarında belirtilen görev ve hükümlerine vergi mükellefleri, vergi sorumluları ile bunlarla hukuki ilişkide bulunan üçüncü kişiler ya da kanunda belirtilen diğer kişilerin cezayı gerektirecek şekilde aykırı hareketleri (Tosuner ve Arıkan, 2019:267) veya vergi kanunlarında belirtilen maddi ve biçimsel yükümlülüklerin gereği gibi yerine getirilmemesi suretiyle işlenen kanuni tarife uygun ve idari yaptırım gerektiren eylemler ve işlemler olarak tanımlanmaktadır (Şenyüz, 2013:19-31).

Kişilerin vergi kanunlarına aykırı olmak üzere; gerçekleştirdiği fiiller veya yaptıkları hukuki işlemlerle hazinenin zarara uğratılmasına yönelik tutum ve davranışları vergi suçu- vergileme işlemlerinin usul ve esasını olumsuz yönde etkileyen ve devleti gelir kaybına uğraticı mali veya idari düzeni zedeleyen fiillerle ihlalleri de vergi kabahatlerini oluşturmaktadır.

Vergi suçları ve kabahatlerinin genel olarak ayrımı diğer suç ve kabahatlerde olduğu gibi bu fiillerin ağırlık derecesi ile ilgilidir. Suç teşkil eden fiiller, kabahat olarak nitelendirilen fiillere göre hukuk düzenine karşı daha ağır ihlaller olarak kabul edilmiştir. Bu fiillerin işlenmesiyle tabi tutuldukları yaptırımlar da aynı şekilde fiilin ağırlığıyla orantılı olarak ağırlaşmaktadır (Çomaklı ve Ak, 2013:18-27).

Vergi kaybı doğuran ve vergi kabahati olarak nitelendirilen vergi ziyai ve usulsüzlük fiilleri VUK'un 341. maddesinde düzenlemiştir. Bu uyuşmazlıklar, vergi mevzuatımızda idari çözüm yollarıyla veya vergi yargısı yoluyla çözümü sağlanmaya çalışılmaktadır. Vergi kaçakları ise VUK'un 359. maddesinde düzenlenen fiiller olup, adli nitelikli suçları ifade etmekte ve adli yargı organlarının alanında yer almaktadır.

VUK'nda kabahatler iki gruba ayrılmıştır. Bunlar; vergi ziyai fiili ve usulsüzlük fiilleridir. Usulsüzlük fiilleri de genel usulsüzlük fiilleri (I. Derece usulsüzlükler ve II. Derece usulsüzlükler) ve özel usulsüzlük fiilleri olmak üzere kabahatlerin derecelerine göre sınıflandırılmıştır.

2.1.1.Vergi Ziyai

Kavram olarak “*vergi kaybı*” anlamına gelmekte ve VUK'un 341. maddesinde “*mükellefin veya sorumlunun vergilendirme ile ilgili ödevlerini zamanında yerine getirmemesi veya eksik yerine getirmesi nedeniyle, verginin zamanında tahakkuk ettirilmemesini veya eksik tahakkuk ettirilmesini*” ifade etmektedir. Ayrıca şahsi medeni haller veya aile durumu hakkında gerçeğe aykırı beyanlar ile veya sair suretlerle verginin noksan tahakkuk ettirilmesine veya haksız

yere geri verilmesine sebebiyet vermek de vergi ziyayı hükmündedir (Oktar, 2009:293). Vergi ziyasına sebep olan fiiller, hareketin taşıdığı ağırlığa bağlı olarak cezanın farklılaşmasına yol açması bakımından ağır nitelikli, orta nitelikli ve hafif nitelikli fiiller olmak üzere 3 gruba ayrılmıştır (Kızılot ve Taş, 2009:129-130).

-Ağır Nitelikli Fiiller: VUK 344. maddesinin 2. fıkrasında ağır nitelikli fiiller “*vergi ziyasına 359.maddede yazılı fiillerle sebebiyet verilmesi hali*” ile ifade edilmiştir.

-Orta Nitelikli Fiiller: VUK 344. maddesinin 1. fıkrasında orta nitelikli fiiller “*341.maddede yazılı hallerde vergi ziyasına sebebiyet verilmesi hali*” ile ifade edilmiştir. Orta nitelikli fiillerin neler olduğu kanunda sayılmamış serbest bırakılmıştır. Bir fiilin orta nitelikli olarak değerlendirilebilmesi için ağır ve hafif nitelikli fiiller dışında kalması ve vergi kaybına sebebiyet vermesi yeterli görülmüştür. Örneğin bir işletmeye randıman hesabına dayanılarak yapılan re’sen tarhiyatta fiil orta nitelikli kabul edilmektedir (Kızılot ve Taş, 2009:133).

-Hafif Nitelikli Fiiller: VUK 344. maddesinin 3. fıkrasında hafif nitelikli fiiller “*vergi incelemesine başlanılmasından veya takdir komisyonuna sevk edilmesinden sonra verilenler hariç olmak üzere kanuni süresi geçtikten sonra verilen vergi beyannameleri*” ile ifade edilmiştir. Beyannamenin verildiği an itibariyle daha önceden “*mükellef nezdinde*” vergi incelemesine başlanılmamış olması veya “*işlemin takdir komisyonuna sevk edilmemiş*” olmalıdır. İnceleme başlamadan veya işlem takdir komisyonuna sevk edilmeden önce beyanname mükellefçe kendiliğinden verilirse bu hareket hafif nitelikli fiil olarak değerlendirilmektedir (Kızılot ve Taş, 2009:132).

2.1.2.Usulsüzlükler

VUK’un 351. maddesi gereğince usulsüzlük, “*Vergi Kanunlarının şekle ve usule müteallik (ilişkin) hükümlerine riayet edilmemesidir*” şeklinde ifade edilmiştir. Usulsüzlük kabahatlerinde vergi ziyayı kabahatinde olduğu gibi vergi kaybının oluşumu şartı aranmamaktadır. Usulsüzlük fiilleri, vergi yasalarının şekle ve usule ilişkin hükümlerine aykırı davranılarak vergi kaybı için elverişli bir ortam oluşturmaktadır. Bu nedenle usulsüzlük fiilleri vergi kaybına neden olma ihtimali açısından “*tehlike kabahati*” olarak nitelendirilmektedir (Çomaklı ve Ak, 2013:172).

-Genel Usulsüzlükler: Şekle ve usule ilişkin kuralların ihlalini cezalandırdığı için kabahatin meydana gelmesinde vergi kaybının gerçekleşmesi önemli olmayıp hareketin yapılması yeterli görülmüştür. VUK’un 352. maddesinde usulsüzlükler, birinci ve ikinci derecede usulsüzlükler olarak ikiye ayrılmıştır (Kızılot ve Taş, 2009:135).

-Özel Usulsüzlükler: Özel usulsüzlük suçunun fiilleri genel usulsüzlük suçu fiillerinde olduğu gibi vergi kanunlarınca öngörülen şekle ilişkin ödevlerin yerine getirilmemesine dayanmaktadır. Aralarındaki fark özel usulsüzlük suçunun, kişilerin vergi yükümlülüğünü daha ağır noktalarda ihlal etmesi ve buna bağlı olarak vergi ziyasına sebebiyet vermesi açısından daha elverişli ortam yaratmasıdır. Bu nedenle özel usulsüzlük suçu “*yakın tehlike suçu*” olarak değerlendirilmektedir (Çomaklı ve Ak, 2013:172). Özel usulsüzlük fiilleri VUK’un 353. ve 355. maddelerinde sayılmıştır.

2.2.Vergi Usul Kanunu’nda Vergi Kabahatleri İçin Öngörülen İdari Yaptırımlar

Vergi kabahatlerine ilişkin cezalar; -vergi ziyayı cezası, -usulsüzlük cezaları (I. ve II. derece usulsüzlük cezası), -özel usulsüzlük cezası (fatura vb. belge vermeyen ve almayanlara kesilen

özel usulsüzlük cezası, Damga Vergisi ödeme kurallarına uymayanlara kesilen özel usulsüzlük cezası, vergi idaresinin istediği bilgiyi vermeyenler ile inceleme elemanlarına yardımcı olmayanlar ile Hazine ve Maliye Bakanlığının öngördüğü ödevleri yerine getirmeyenlere kesilen özel usulsüzlük cezası) şeklinde sınıflandırılmıştır.

213 sayılı VUK'da ister vergi suçu olsun ister vergi kabahatleri olsun yasalara uygun olmayan fiiller için fiilin ağırlığına göre cezai yaptırımlar öngörülmüştür. Bu yaptırımlar vergi suçları için hürriyeti bağlayıcı, vergi kabahatleri için idari para cezaları, fiilin niteliğine göre hem adli hem idari para cezası şeklinde olabilmektedir. Vergi kabahati olarak kabul edilen fiiller için öngörülen cezalar, işlenen kabahatin karşılığı olarak vergi idareleri tarafından idari usullerle ve yargı kararı gerektirmeksizin uygulanan mali ve idari nitelikteki yaptırımlardan oluşmaktadır.

Vergi kabahatleri ile bu kabahatlere uygulanacak cezalar arasında ölçülülük ilkesi gereğince cezaların caydırıcılığı amacına uygun bir denge kurulmaya, uygulanan cezaların bu kabahatlerin önlemesi ve devlet hazinesi aleyhine işlenen ekonomik/mali nitelikteki fiillerin cezalandırılmasıyla kamu yararının korunması hedeflenmiştir (Çomaklı ve Ak, 2013:159-160). Vergi cezalarının amacı; vergi kanunlarına karşı işlenen eylem nedeniyle devletin gördüğü zarara eşit bir tazminat veya zam almak değil, zararı aşan tutarda karşılık almak yoluyla faili cezalandırmak ve kanuna aykırı olarak gerçekleştirilen eylemi önlemektir (Karakoç, 2007:451).

Mali nitelikteki vergi kabahatleri olan vergi ziyayı, usulsüzlük ve özel usulsüzlük cezaları, vergi idaresinin doğrudan doğruya uygulayabildiği, idari para cezaları ve idari tedbirlerdir. Vergi kabahatleri ve bu kabahatlere uygulanacak cezalarda kastın varlığı değil, fiillerin neticesi esas alınmaktadır. Sonuçta vergi kaybına neden olunmuş veya vergi kaybı tehlikesi oluşturan fiillerin tespit edilmesiyle cezalandırma işlemi yapılmaktadır. Kabahatler Kanunu'nun 3/a maddesi gereğince, vergi kabahatlerine ilişkin vergi idaresinin yaptırım kararlarına karşı başvurulacak yargı organı Vergi Mahkemeleri olarak belirlenmiştir (Pehlivan, 2015:92).

2.2.1.Vergi Ziyai Cezası

VUK'un 341. maddesinde vergi ziyayının tanımı yapılmış ve bu maddede yazılı fiilleri işleyenler için cezai yaptırımlar öngörülmüştür. VUK'un 344/f.1'de yasa koyucu, vergi ziyaya sebebiyet veren mükellef veya sorumluya ziyaa uğratılan verginin bir katı vergi ziyai cezası kesileceğini belirtmiştir.VUK'nun 359. maddesinde yer alan kaçakçılık fiilleri ile sebep olunması durumunda ise bu ceza üç kat, bu fiillere iştirak edenlere de bir kat uygulanır (VUK. 344/f.2) hükmü yer almaktadır. Yine, vergi incelemesi başlanılmasından veya takdir komisyonuna başvurulmasından sonra verilenler hariç olmak üzere, kanuni süresi geçtikten sonra verilen vergi beyannameleri için kesilecek ceza yüzde elli oranında uygulanır (VUK344/f.3) ifadesine yer verilmiştir.

Para Cezası= Ziyaya uğratılan vergi x Katsayı

Ziyaa uğratılan vergi: Suçun netice unsurunu oluşturup eksik veya geç tahakkuk eden vergiyi tanımlamaktadır.

Katsayı: Vergi ziyayının yaratıldığı fiilin ağırlığına göre değişmek üzere uygulanan ½, 1 veya 3 kat oranı ifade etmektedir. Katsayı, vergi ziyayı ağır nitelikli fiillerle işlenmesi halinde 3, orta nitelikli fiillerle işlenmesi halinde 1, hafif nitelikli fiillerle işlenmesi halinde ½ katları uygulanır (Kızılot ve Taş, 2009:133).

2.2.2. Usulsüzlük Cezaları

Usulsüzlük cezaları Kabahatler Kanunu çerçevesinde nitelenen cezalardır. Usulsüzlük cezaları, genel usulsüzlükler bakımından VUK'a bağlı bir cetvel (VUK, md.352/1) ile belirlenmiş olan maktu para cezası; özel usulsüzlükler bakımından ise, hukuka aykırı her bir hareket için ayrı ayrı olacak şekilde bazı hallerde maktu, bazı hallerde ise nispi para cezası şeklinde düzenlenmiş, ancak nispi olanların matrahları ziya uğratılan verginin esas alınmadığı vergi cezalarıdır (Çomaklı ve Ak, 2013:179).

-Genel Usulsüzlük Cezaları: VUK'un 352. maddesinde sayılan genel usulsüzlük fiillerinin işlenmesi durumunda uygulanacak cezalar her bir mükellef gruplarının her birine I. ve II. Derecede usulsüzlükler için ayrı ayrı düzenlenmiştir.

-Özel Usulsüzlük Cezaları: Özel usulsüzlük fiilleri vergi yükümlülüğünü daha ağır noktalarda ihlal etmesi ve buna bağlı olarak vergi ziyayı oluşturmaya daha elverişli olması açısından usulsüzlük cezalarından ayrılmaktadır. Özel usulsüzlük cezaları VUK'un 353. maddesinde belirlenmiş olup, her yıl yeniden değerlendirilme oranında artırılabilir.

Özel usulsüzlük cezaları esas itibariyle çok düşük değildir. Ancak mükellefler bu fiillerin işlenmesiyle ödeyecekleri ceza tutarları ile ödememek suretiyle elde edecekleri fayda maksimizasyonunu karşılaştırarak bu fiilleri işleme eğiliminde olmaktadır. Özellikle fatura, fiş, makbuz alınmaması, işlemlerin zamanında defterlere kaydedilmemesi gibi fiiller vergi kayıplarının oluşumunda temel faktör olarak yer almaktadırlar (Çomaklı ve Ak, 2013:180).

3. Vergi Mahkemelerinde Görülen Vergi Kabahatleri Davalarının Konular İtibariyle Nicel Analizi

3.1. Genel Olarak Vergi Mahkemelerinde Görülen Vergi Kabahatleri Davaları

06.01.1982 tarih ve 2576 sayılı “Bölge İdare Mahkemeleri, İdare Mahkemeleri ve Vergi Mahkemelerinin Kuruluşu ve Görevleri Hakkında Kanun” ile kurulan vergi mahkemeleri, bazı vergi uyuşmazlıklarında doğrudan Danıştay’a yetki verilmesi dışında genel görevli ve yetkili ilk derece mahkemeleridir. Vergi mahkemelerinde birer başkan ve yeteri kadar üye bulunmaktadır. Vergi mahkemelerinin yargı çevresinin belirlenmesi veya değiştirilmesine Hâkimler ve Savcılar Kurulu tarafından karar verilmektedir. Bugün için ülkemizde toplam 36 il merkezinde 70 adet vergi mahkemesi görev yapmaktadır.

Tablo 1. Türkiye’de Vergi Mahkemeleri Sayıları ve Yargı Çevreleri (Haziran-2021)

Sıra	İl	Sayı	Yargı Çevresi	Sıra	İl	Sayı	Yargı Çevresi
01	Adana	1	Osmaniye	20	Kahramanmaraş	2	-
02	Ankara	1	Bolu	21	Kayseri	2	Nevşehir-Yozgat-Kırşehir
03	Antalya	1	Burdur-Isparta	22	Kocaeli	2	-
04	Aydın	2	-	23	Konya	1	Niğde-Aksaray-Karaman-Afyonkarahisar
05	Balıkesir	2	Çanakkale	24	Malatya	3	Elazığ
06	Batman	3	Siirt	25	Mardin	3	Şırnak
07	Bursa	1	Yalova	26	Muğla	1	-
08	Çorum	3	-	27	Manisa	2	Uşak-Kütahya
09	Denizli	2	-	28	Ordu	3	Giresun
10	Diyarbakır	3	-	29	Sakarya	2	Bilecik
11	Edirne	2	Kırklareli	30	Samsun	1	Amasya-Sinop-Tokat
12	Eskişehir	1	-	31	Sivas	3	-
13	Gaziantep	2	Kilis	32	Şanlıurfa	3	Adıyaman
14	Kırıkkale	1	-	33	Tekirdağ	2	-
15	Hatay	2	-	34	Trabzon	2	Artvin-Rize
16	Mersin	1	-	35	Van	3	Bitlis-Hakkari-Muş

17	Erzurum	3	Ağrı-Kars-Iğdır-Bayburt Ardahan-Bingöl-Tunceli- Erzincan-Gümüşhane	36	Zonguldak	2	Kastamonu-Bartın-Çankırı- Karabük-Düzce
18	İstanbul	1	-		TOPLAM	70	
19	İzmir	1	-				

Kaynak: TC Adalet Bakanlığı, HSK, 65df8de5-05f8-4895-b060-3c276d820435.pdf (hsk.gov.tr)
Erişim Tarihi: 16.06.2021 verilerinden yararlanılarak tarafımızca oluşturulmuştur.

Vergi mahkemeleri, idari yargı alanında görev yapan özel mahkeme niteliğinde olup, bakmakla görevli olduğu davalar şu şekilde belirtilmiştir (2576 sayılı Kanun md.6):

-Genel bütçeye, il özel idareleri, belediye ve köylere ait vergi, resim ve harçlar ile benzeri malî yükümler ve bunların zam ve cezaları ile tarifelere ilişkin davalar,

-(a) bendindeki konularda 6183 sayılı Amme Alacaklarının Tahsil Usulü Hakkında Kanunun (AATUHK) uygulanmasına ilişkin davalar,

-Diğer kanunlarla verilen işler,

Vergi idaresinin hukuka aykırı bir vergilendirme işleminden dolayı yargısal çözüm yolu tercih edilmesi halinde, ilk derece yetkili ve görevli vergi mahkemelerine başvurulması gerekmektedir. Vergi davası, dava konusu işlemi tesis eden idarenin bulunduğu yerdeki yetkili vergi mahkemesinde açılır, yazılı yargılama usulü uygulanır ve evrak üzerinde inceleme yapılması esası benimsenmiş olup duruşmalı yargılama ise istisnai bir yoldur (Pehlivan, 2015:131).

Vergi mahkemelerinde tarhiyat aşamasında dava konusu edilen vergi ve cezaların tahsili işlemleri, yürütmeyi durdurma kararına gerek olmaksızın kendiliğinden durmaktadır. Tahsilat aşamasında dava konusu edilen vergi ve cezaların tahsili işlemlerinin durması ise mahkemece yürütmeyi durdurma kararı verilmesine bağlıdır. Böylece, tarh edilen vergi, resim ve harçlar ile benzeri mali yükümlülükler ile bunların zam ve cezalarının dava konusu olan bölümüne ilişkin tahakkuku; mahkeme karar verene kadar ertelemiş olmakta, verginin tahsili de durmaktadır. Vergi mahkemelerinde görülen bu davaların, verginin tahsilini durdurma süreci; idare açısından verginin zamanında tahsilini engelleyici bir durum oluştursa da mükellefler için bu söz konusu işlemlerden dolayı telafisi imkansız zararlara uğratılması olasılığını önleyici bir özellik taşımaktadır (GİB, 2009:14-15).

Vergi mahkemelerinde 2009-2019 dönemindeki dava sayıları tablo 2’de verilmiştir.

Tablo 2. Türkiye’de Vergi Mahkemelerindeki Dava Sayıları (2009-2019)

Yıllar	Gelen				Yıl İçinde Çıkan	Bir Sonraki Yıla Devir	Çıkan Davanın Gelen Davaya Oranı (%)	Ortalama Görülme Süresi
	Geçen Yıl. Devri	Yıl İçinde Açılan	Bozularak Gelen	Toplam				
2009	72.177	110.733	5.528	188.438	111.904	76.534	59,4	235
2010	76.533	130.134	5.795	212.462	123.791	88.671	58,3	229
2011	88.673	83.375	3.701	175.749	124.303	51.446	70,7	239
2012	33.671	97.180	5.542	136.383	100.919	35.464	74,0	122
2013	53.251	109.141	6.291	168.683	103.509	65.174	61,4	195
2014	47.382	96.036	5.240	148.658	102.128	46.530	68,7	166
2015	46.531	98.667	5.476	150.674	108.242	42.432	71,8	151
2016	42.432	104.410	5.729	152.571	110.519	42.052	72,4	138
2017	42.053	95.749	5.345	143.147	94.112	49.035	65,7	168
2018	49.034	90.973	7.483	147.490	116.042	31.448	78,7	135
2019	31.447	101.804	7.698	140.949	101.411	39.538	71,9	121

NOT: Devirlerde oluşan tutarsızlıklar, adli sistemde yapılan geriye dönük veri güncellemelerinden ve 2013 yılındaki devir farkı Ankara kapatılan 6. ve 7. Vergi Mahkemelerinden kaynaklanmaktadır.

Kaynak: TC Adalet Bakanlığı, <http://www.adlisicil.adalet.gov.tr/istatistik> Erişim: 02.06.2021 verilerinden yararlanılarak tarafımızca oluşturulmuştur.

Tablo 2’de 2010-2019 döneminde vergi mahkemelerinde görülen vergi davalarının yıllar itibarile azalma gösterdiği görülmektedir. 2009 yılında toplam 188.438 adet olan dava sayısı 2010 yılında 212.462 adede yükselmiştir. Bu artış 2010 yılından sonra (2012 yılı hariç) sürekli bir azalma eğilimi içinde devam etmiş ve 2019 yılında dosya sayısı 140.949 adede düşmüştür. Bu azalmada etken olan unsurlar arasında; vergi kayıt ve takip sistemindeki teknik altyapının güçlendirilmesi (e-fatura, e-defter uygulamaları), sıklıkla tekrarlanan varlık barışı kapsamında vergi borç ve cezalarında yeniden yapılandırma veya af düzenlemeleri, uzlaşma, pişmanlık, ıslah ve cezada indirim ile izaha davet gibi idari çözüm yollarının başarılı şekilde işletilmesi, vergiye gönüllü uyum açısından idare ve mükellef arasındaki oluşan olumlu ortam, vergi denetiminin etkinliğine bağlı olarak mükelleflerin işlemlerinde daha dikkatli davranmaya yöneltmesi, yargı sürecindeki nihai kararın verilmesinde dava sürelerinin uzunluğu ve sonuçta ortaya çıkacak kararların belirsizliği kişilerin yargıya başvuru yapma istemlerini azalması yer almaktadır.

3.2.Vergi Mahkemelerinde Açılan Davalarının Konularına Göre Nicel Analizi

Vergi idaresi ile mükellef arasında ortaya çıkan birçok vergisel konu ve işlemlere ait uyuşmazlıklar yargıya taşınmaktadır. İktisadi faaliyetlerin bir gereği olarak mükellefler vergi kanunlarından doğan maddi ve şekli yükümlülüklerini vergi idaresine karşı yerine getirmekle sorumlu tutulmuşlardır. Ancak mükelleflerin çeşitli nedenlerle vergi kanunlarında belirtilen ödevleri bilerek ya da bilmeyerek eksik-yanlış-hiç yerine getir(e)memesi söz konusu olabilmektedir. Ayrıca vergi idaresinin vergileme işlemleri ile ilgili yapmış olduğu mevzuata yönelik yanlış uygulamalar nedeniyle bazı idari işlemler ve vergisel işlemler de vergi mahkemelerinde davaya konu olabilmektedir. Herhangi bir verginin uygulama alanı ve yaygınlığı, dava sayılarının artıp azalmasında veya davaların açılma oranı üzerinde önemli bir etken olmaktadır. Toplumun tümünü ilgilendiren genel ve yayılı vergiler örneğin KDV’de olduğu gibi diğer vergilere oranla yargıya daha fazla intikal etmektedir.

Tablo 3. Konularına Göre Vergi Mahkemelerinde Açılan Vergi Davaları (2009-2019)

Dava Konusu	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
KDV	17.253	-	17.227	19.222	22.789	22.825	26.729	33.681	17.527	15.579	15.238
Gümrük Ver.	11.487	14.965	10.922	10.228	12.909	5.156	5.087	8.557	7.108	8.240	13.445
Gelir Vergisi	6.752	10.558	4.212	4.609	4.621	5.009	5.355	6.487	5071	6.746	6.048
Kurumlar Ver.	3.174	4.636	2.545	2.429	2.922	3.490	3.986	4.204	2.033	2.597	2.842
ÖTV	3.153	1.336	1.076	890	2.339	1.629	2.236	2.465	2.250	2.199	2.358
Damga Ver.	742	1.752	1.208	2.028	3.705	2.572	3.365	2.699	2.850	1.898	1.773
Geçici Vergi	1.809	2.245	1.083	1.316	1.285	1.896	2.182	1.922	892	955	1.279
MTV	920	816	488	487	232	163	235	238	224	446	1.201
Emlak Vergisi	792	752	493	790	772	1.322	1.261	961	2.057	1.083	1.090
Banka ve Sigor. Muamele. Ver	-	-	-	-	-	-	622	706	388	311	212
İlan ve Reklam Ver.	-	-	-	-	-	-	36	138	143	159	121
Veraset ve İntikal V.	108	158	74	109	109	126	173	97	153	141	88
Elektrik ve Havagazı Tüketimi Ver.	-	-	-	-	-	-	-	48	67	38	71
Çevre Temizlik Vergisi	70	83	32	86	78	70	64	72	130	107	67
Arsa Birim Değer Vergisi	193	77	103	270	747	368	123	65	-	-	-
Eğlence Ver.	-	-	-	-	-	-	-	89	74	27	36
Yeni Konan Ver	-	-	-	-	-	-	-	-	16	29	22
Dampinge Karşı Alınan Vergiler	-	-	-	-	-	-	-	14	7	4	7
Yangın Sigorta Vergisi	-	-	-	-	-	-	-	-	-	-	5
Özel İletişim V.	-	-	-	-	-	-	-	59	6	5	2
Gider Vergi.	358	220	174	480	389	506	306	-	-	-	-

Özel İşlem Ver.	-	-	-	-	-	-	-	4	1	-	-
Haberleşme Ver	-	-	-	-	-	-	-	3	-	-	-
Telafi Edici Ver	-	-	-	-	-	-	-	-	6	-	-
Taahhüt Alım V.	-	12	4	18	3	2	-	-	-	-	-
Harçlar	977	825	930	924	850	1.165	1.189	2.438	2.442	3.000	5.223
Fonlar	223	874	731	1.266	527	70	36	22	34	9	-
Stopaj	2.399	12.107	3.957	5.632	4.057	4.965	3.453	-	-	-	-
	50.410	51.416	45.259	50.784	58.334	51.334	56.438	64.969	43.479	43.573	51.128
TOPLAM	116.261	135.929	87.076	102.722	115.432	101.276	104.143	110.139	101.094	98.456	109.502

Kaynak: TC Adalet Bakanlığı, <http://www.adlisicil.adalet.gov.tr/istatistik> Erişim: 02.06.2021 verilerinden yararlanılarak tarafımızca oluşturulmuştur.

Tablo 3'te yıllar itibarıyla vergi mahkemelerine gelen vergi davalarının vergi türlerine göre dağılımı başlıklar halinde ayrı ayrı değerlendirilmiştir.

3.2.1. Katma Değer Vergisi (KDV) Davaları

Yapısı gereği genel bir tüketim vergisi olan KDV, dava konusu edilen vergiler arasında birinci sırada yer almaktadır. 2009-2019 arası dönemi itibarıyla özellikle 2013-2017 yılları arasında KDV davaları yüksek rakamlara ulaşmış olmakla beraber, sonraki yıllarda azalma eğilimi göstererek 2019 yılında 2009'un rakamlarından daha az sayıya düşmüştür. Ayrıca, 2019 yılında ülkemizde vergi mahkemelerinde dava türüne göre açılan ve bozularak gelen tüm davalar incelendiğinde; 2. sırada 15.238 adet ve %13,9 oranla KDV davaları yer almıştır. 2009 yılında 17.253 adet açılan dava sayısı sürekli bir artış eğilimi içine girmiş ve 2016 yılında %195 artışla 33.681 adede yükselmiştir. 2017 yılında 17.527 adede, 2018'de 15.579 adede ve 2019 yılında da 15.238 adede düşmüştür. Son yıllarda KDV dava sayılarında görülen azalmanın başlıca nedenleri olarak; vergi denetimi ve mevzuattaki yeni veya ilave düzenlemeler, vergi tekniği ile takibinin teknolojik altyapısının geliştirilmesi ile vergi idaresinin etkinleştirilmesi (Risk Analiz Sistemi ile denetim, Sahte Belge Risk Analiz Programı-SARP¹, Bandrollü ürün izleme sistemi BÜİS gibi), varlık barışı ve yeniden yapılandırma uygulamalarından kaynaklandığı söylenebilir.

3.2.2. Gümrük Vergisi Davaları

2009-2019 döneminde KDV konusunda açılan dava sayısından sonra dava sayısı bakımından 2. sırada Gümrük Vergisi davaları yer almaktadır. 2009 yılında açılan dava sayısı 11.487 adet iken bu sayı 2015 yılında 5.087 adede kadar inmiş fakat daha sonraki yıllarda tekrar artış göstererek 2019 yılında 13.445 adede yükselmiştir. Gümrük davaları genellikle vergilendirme unsurlarına yönelik gümrük idaresi ve denetim elemanlarının tespitlerindeki farklılıklardan ortaya çıkmakla birlikte, gümrük idaresinin yaptığı herhangi bir idari işlemde de kaynaklanabilmektedir. Yükümlüler ile gümrük idareleri arasında en çok ihtilaf konusu olay ve durumlar; royalti²-lisans ödemeleri (Ticaret Bakanlığı, <https://gumrukrehberi.gov.tr/>), transfer fiyatlandırması kapsamında fiyat düzeltmeleri, tarife farklılıkları, faturalardaki iskontolar, menşe uygulamaları, KDV matrahına giren unsurlarda ihtilaflar (ardiye ödemeleri, ordino, mesai ücreti ve kur farkı ödemeleri gibi), KDV oranına ilişkin ihtilaflar, dahilde işleme rejimi hükümlerinin ihlali, ithali lisansa, şarta ve izne tabi eşyanın beyanı, belirgin biçimde farklı cinsten eşya tespiti, muafiyet hükümlerine uyulmaması, antrepoda eksiklik-fazlalık çıkması, özet beyana konu eşyanın noksan-fazlalığı, mevzuata aykırı işlem yapılması, ithalat ve ihracat

¹ 1.1.2009 tarihinden itibaren tüm KDV mükelleflerinin sahte belge ve muhteviyatı itibarıyla yanıltıcı belge düzenleme risklerini aylık bazda ölçen detaylı analiz olanağı sağlayan bir bilgisayar programıdır.

² Royalti ve lisans ücreti deyimi; ithal eşyasının imalatı, ihrac edilmek üzere satışı veya kullanımı ya da yeniden satışı ile ilgili olarak patent, dizayn, know-how, model, marka, tescilli tasarım, telif hakkı ve imalat prosesleri gibi adlar adı altında yapılan ödemeleri ifade etmektedir.

işlemleri ile ilgili gümrük idaresince gerçekleştirilen denetimlerde veya ithalat esnasında yapılan kontrol denetimleri ile idarece yapılan ertelenmiş kontroller sonucu yüksek miktarlarda ek tahakkuk yapılarak ilave gümrük yükümlülükleri ve ağır idari para cezalarının düzenlenmesi, ithal edilen malların iadesi veya beyanında gerçeğe aykırı durumların tespitinden kaynaklanmaktadır.

3.2.3. Gelir Vergisi Davaları

Gelir Vergisi ile ilgili davalar, dava konuları bakımından 3.sırada yer almaktadır. 2009 yılında 6.752 olan dava sayısı yıllar içinde 2010 yılı haricinde genel olarak düşme eğilimi göstermiş olmakla birlikte 2019 yılında dönem başı dava sayısına yakın olduğu görülmüştür. Gelir üzerinden alınan vergiler kapsamında gerçek kişilerin vergilendirilmesini esas alan gelir vergisi uygulamalarında, gerek mükellef sayısının çokluğu gerekse faaliyet alanlarının genişliği ve kayıtdışılığın yaygın biçimde uygulanmasına bağlı olarak mükellef ile idare arasındaki ilişkilerde vergi uyumsuzluklarının yoğun biçimde yaşanması söz konusu olmaktadır. Modern vergilemenin temelini oluşturan beyan esasının gereği gibi işletilememesi, mükelleflerin denetlenmesinde etkinliğin artması, vergide indirim, istisna, muafiyet veya iadelerine ilişkin işlemleden kaynaklanan anlaşmazlıklar başlıca vergi davası konularını oluşturmaktadır. Dava sayısının fazla olmamasında veya büyük değişim göstermemesinde gelir vergisi uygulamalarının genellikle tevkifata tabi gelirlerden oluşmasından kaynaklandığı söylenebilir.

3.2.4. Kurumlar Vergisi Davaları

Konusuna göre gelir üzerinden alınan vergilerden olan Kurumlar Vergisi, tüzel kişilerin kurum kazançlarının vergilendirilmesine yönelik dolaysız vergi türlerinden biridir. Dava konusu bakımından 4. sırada yer alan bu vergi uygulamasına ilişkin verilerden 2009 yılında 3174 olan dava sayısı, 2010 ve 2014-2016 yılları arasında önceki yıllara göre dava sayısında büyük artış göstermekle birlikte, son üç yılda birbirine yakın sayılarda ve dönem başından daha düşük seviyelere inmiştir. Kurumlar Vergisi ile ilgili davalar genellikle transfer fiyatlandırması, vergi indirimi, istisnaları, iade işlemleri ile mükellef ve mükellefiyetle ilgili takip-denetime ilişkin işlemleri içermektedir.

3.2.5. Özel Tüketim Vergisi Davaları

Tüketim vergileri içinde KDV gibi büyük önem taşıyan ÖTV, vergi hasılatı açısından verimli vergilerdendir. Dava sayısı bakımından 2009 yılında Kurumlar Vergisinden sonra 5. sırada yer alsa da her iki vergi uygulamalarına ilişkin dava sayısı oldukça birbirine yakın görülmektedir. Ancak zaman içinde ÖTV dava sayısı Kurumlar Vergisi dava sayısından oldukça düşük seviyelerde seyrettiği görülmüştür. Uygulama alanının hem KDV hem de Kurumlar Vergisine göre daha dar olması, dava sayılarının da daha az olmasının başlıca nedenidir. Ayrıca mevzuat açısından çok sık değişimin olmaması da bir başka etkindir. 2010, 2011 ve 2012 yıllarında dava sayılarında sürekli ve önemli seviyelerde düşüşe rağmen bu yılları izleyen yıllarda yeniden bir artış göstermiş dönem başlangıcı sayılarına yaklaşmış olmakla birlikte 2015- 2019 yılları arasında dava sayısı yatay bir seyir izlemiş, önemli bir değişim göstermemiş ve 2009 yılının oldukça gerisinde gerçekleşmiştir. ÖTV dava konuları genellikle kanuna ekli liste ve cetvellerde tarife farklılıkları, indirim, istisna, iade vb. işlemlerden oluşmaktadır.

3.2.6. Diğer Vergilere İlişkin Vergi Davaları

Bu başlık altında uygulama alanının geniş ve yaygınlığı bakımından önem taşıyan ancak tek ele alındığında vergi hasılatı fazla olmayan Emlak Vergisi, Motorlu Taşıtlar Vergisi, Damga Vergisi ve Geçici Vergi uygulamalarına ilişkin açılan dava sayıları toplamı Gelir veya Kurumlar Vergisi dava sayısına yaklaştırmış durumdadır. Sözü edilen vergiler içinde ağırlıklı olan Geçici Vergi ile ilgili dava sayısı diğerlerine nazaran daha fazla olduğu ve yıllar bazında genelde dalgalı bir seyir içinde ani yükseliş ve düşüş gösterdiği görülmektedir. Bu değişimin nedeni ise geçici vergi uygulaması temelini gelir ve kurumlar vergisi kazançlarıyla bağlantılı olmasından kaynaklanmaktadır. MTV ile ilgili dava sayıları 2009 yılı sayıca daha yüksek olmakla birlikte daha sonraki yıllarda oldukça düşük seviyelere inmiştir. MTV ile ilgili gerek tarife yapısı gerekse sıkça yasal değişikliklerin olmaması nedeniyle uygulamada önemli bir sorun çıkmadığı söylenebilir. Tablo 3’den Emlak Vergisi ile ilgili gelişmelerin dikkat çekici olduğu görülmektedir. Özellikle dönem başında daha az sayıda olan davalar dönem sonuna doğru önemli bir artış göstermiştir. Emlak Vergisi davalarının artmasında imar ile ilgili çıkarılan yasal ve yapısal düzenlemeler, arazi-arsa birim değerlerine ilişkin takir komisyon kararlarına itirazlar vb. konular etkili olmaktadır.

3.2.7. Amme Alacaklarının Tahsili Davaları

Tablo 4’e göre 2019 yılında ülkemizde vergi mahkemelerinde dava türüne göre açılan ve bozularak gelen davalar incelendiğinde; %20,1 oranı ile birinci sırada amme alacaklarının tahsili davaları yer almaktadır. Amme alacaklarının tahsiline yönelik davalar tablo 4’den de görüleceği gibi 2016 yılına kadar ödeme emirlerine karşı açılan davalar şeklinde istatistiklerde yer almıştır. Ödeme emirlerine karşı açılan dava sayısı 2009 yılında 19.569 iken 2012 yılında 12.566 adede gerilese de yıllar itibarıyla artarak devam etmiş ve 2019 yılında 22.035 adede yükselmiştir.

Tablo 4. Konularına Göre Vergi Mahkemelerinde Açılan Diğer Vergi Davaları (2009-2019)

Dava Konusu	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Amme Alacaklar. Tahsili	-	-	-	-	-	-	33	19.776	17.643	18.822	22.035
Ödeme Emri	19.569	-	12.566	18.561	18.787	15.369	17.404	-	-	-	-
Vergi Cezaları	36.061	-	19.981	20.523	23.902	22.311	11.251	14.271	8.365	8.886	11.033
Usulsüzlük Ceza.	-	-	-	-	-	-	6.002	-	-	-	-
Vergi Ziyatı Cezası	1.328	1.272	637	805	1.454	1.284	1.948	-	-	-	-
Düzeltilme İşlemler. Red. Doğan İşler	1.000	1.199	1.462	4.575	2.530	1.836	2.229	1.931	3.996	13.492	10.801
Özel İdare, Beled. ve Köylere Ait Vergi, Resim, Harç vb. Mali Hükümler	-	-	-	-	-	-	-	939	892	1.019	1.226
Vergi İadesi ve Mahsup İşleri	199	294	760	1.053	576	511	639	754	901	1.139	914
Harcamalara Katılma Payı	-	-	-	-	-	-	80	193	439	431	308
Rüsum	-	-	-	-	-	-	72	163	130	267	224
Tam Yargı Dava.	30	94	118	67	73	73	108	217	173	125	182
İptal Davaları	2.301	2.401	2.472	3.051	3.858	4.273	2.787	-	-	-	-
İhbar İkramiyesi	-	-	-	-	-	-	20	57	163	169	106
Affa İlişkin İşler	29	21	216	72	54	32	44	30	97	180	95
Arsa ve arazilerin birim değerlerine ilişkin işlemler	-	-	-	-	-	-	-	-	17.451	895	50
Adli Yardım Taleb. Reddine İtiraz	-	-	-	-	-	-	-	1	22	13	37
Düzenleyici İşlemler (Vergi, Resim ve Harçlar)	-	-	-	-	-	-	-	10	17	13	19
Bina İnşaat	-	-	-	-	-	-	-	-	8	11	15

Maliyet Bedel. Tespit. Ait İşlemler											
Belediye Gelir.	753	1.422	1.224	1.456	1.268	1.661	1.688	1	-	-	2
İhtiyati Haciz-İhtiyati Tahakkuk	194	176	280	130	141	91	39	-	-	-	-
Ücretlilere ait vergi iadesi	6	506	35	72	7	5	-	-	-	-	-
İşyeri Kapama	25	17	16	9	11	5	-	-	-	-	-
Yurt Dışı Yasağı	541	271	13	40	11	8	-	-	-	-	-
Haciz	1.153	1.590	677	1.398	1.695	1.370	1.636	-	-	-	-
3100 sayılı yasa uygulaması	-	4	4	-	3	2	-	-	-	-	-
6183 sayılı yasa	-	-	-	118	88	59	61	-	-	-	-
Kod Listesi (Özel Esasl.)	-	-	-	-	-	-	-	-	-	4.205	4.369
Diğer Vergiler ve Davalar	2.662	75.246	1.356	8	2.640	1.052	1.664	6.827	7.318	5.216	6.958
	65.851	84.513	41.817	51.938	57.098	49.942	47.705	45.170	57.615	54.883	58.374
TOPLAM	116.261	135.929	87.076	102.722	115.432	101.276	104.143	110.139	101.094	98.456	109.502

Kaynak: TC Adalet Bakanlığı, <http://www.adlisicil.adalet.gov.tr/istatistik> Erişim: 02.06.2021 verilerinden yararlanılarak tarafımızca oluşturulmuştur.

3.2.8. Vergi Cezaları Davaları

Vergi mahkemelerinde açılan davalar içinde amme alacaklarının tahsiline yönelik davaları %10,1 oranla vergi cezaları takip etmektedir. Vergi cezaları vergi ziyaı cezaları ve usulsüzlükler şeklinde toplam ele alındığında 2009 yılında açılan dava sayısı 37.389 iken 2017 yılında dava sayısı %447 oranda azalmayla 8.365 adede kadar gerilemiş ve 2019 yılında %339 oranda azalmayla 11.033 adet olarak gerçekleşmiştir. 2009-2019 döneminde kesilen vergi cezaları ile ilgili olarak açılan davaların azaldığı görülmektedir. Dava sayılarındaki azalış; vergi uyuşmazlıklarının çözümünde idari çözüm yollarının özellikle uzlaşma müessesesinin başarılı biçimde işletilmesi ile varlık barışı yasası (vergi borçlarında yeniden yapılanma ve afları) kapsamında yapılan düzenlemelerin etkili olduğu söylenebilir.

3.2.9. Düzeltme İşleminde Kaynaklı Vergi Davaları

Vergi idaresinin vergileme işlemleriyle ilgili düzeltme taleplerinden kaynaklı vergi davaları, bu grup içinde en fazla açılan 3.sıradaki dava konusu olma özelliği yanında son 2 yılda en fazla artış gösteren dava konusunu oluşturmaktadır. 2009 yılında 1.000 adet olan bu dava sayısı; 2017’de %399’luk artış oranıyla 3.996 adede, 2018’de %1349 artış oranıyla 13.492 adede, 2019 yılı itibarıyla da %1080’lik artışla 10.801 adede yükselmiştir. Bu derece yüksek oranlarda seyreden dava sayısındaki artış eğilimi, mükelleflerde vergi idaresinin gerçekleştirdiği düzeltme işlemlerine olan güvensizliğinin açık bir göstergesi olmaktadır.

3.2.10. Diğer Davalar

Diğer davalar bakımından iptal davalarının 2012, 2013 ve 2014 yılında önemli bir artış gösterdiği görülmektedir. Haciz davalarında ise, 2011 yılında önemli bir azalmaya rağmen izleyen yıllarda sayıca aynı seviyelere yakın bir seyir izlemiştir. Belediye gelir davalarında 2009 yılı dava sayısının 2010 yılında yaklaşık iki kat artış göstermekle birlikte sonraki yıllarda sürekli ama aşırı bir artış ve azalış olmaksızın kısmi artış eğilimi içinde gerçekleşmiştir. Yurtdışı çıkış yasağına ilişkin davaların sayılarının 2009 yılındaki sayısının sonraki yıllarda önemli bir azalma gösterdiği dikkati çekmektedir. Diğer vergiler ve davaların yer aldığı tablodaki son satırda yer alan veriler incelendiğinde; son yıllara göre çok değişken bir seyir izlendiği zamana ve koşula veya bazı davalara ait bilgilerin de adli sicil kayıt

sisteminde bu kapsama eklenmesinden dolayı dava sayılarının sürekli deęişkenlik arzettięi görölmektedir.

4 Sonuç

Türk Vergi Yargısı açısından vergi uyuşmazlıklarının çözümünde; idari ve yargısal olmak üzere iki çözüm yolunun kullanılması öngörölmüş olup, kişilerin hangi yolu kullanacağı konusu tamamen kendi tercihlerine bırakılmıştır. Ancak, uygulamada genellikle idari çözüm yollarının öncelikle benimsendięi, idari yollardan sonuç alınamaması veya idari aşamada çözüm bulmanın mümkün olmayacağı düşüncesine sahip olunması halinde doğrudan yargıya başvurulduğu da görölmektedir. Yapılan çalışma kapsamında TC Adalet Bakanlığı verileri dikkate alındığında, ölkemizde vergi mahkemelerine intikal eden vergi davaları arasında en büyük payın tüketim ve muamele vergileri ağırlıklı olduğu görölmektedir. Vergi davaları açısından genellikle dolaylı vergiler içinde yer alan ve vergi tabanı geniş bir alana yayılan KDV, Gümrük Vergileri, ÖTV uygulamalarından kaynaklı uyuşmazlıkların vergi mahkemelerine intikal ettięi bununla birlikte vergi tabanı geniş dolaysız vergilerden olan Gelir Vergisi ve Kurumlar Vergisi uygulamalarına yönelik davaların da yüksek oranlarda gerçekleştięi anlaşılmaktadır. Ayrıca, ilk beş sırada yer alan vergilerle ilişkili olarak kesilen vergi cezaları, haciz işlemleri, amme alacaklarının takip ve tahsili, ödeme emri düzenlemelerine karşı açılan davalar dikkate alındığında genel toplam içinde dava sayısını birinci sıraya taşıdığı görölmektedir. Son yıllar itibarıyla Emlak Vergisi ile ilgili dava sayılarının ise 2009 yılı baz alındığında çok büyük bir artış gösterdiği dikkat çekmektedir. Bu artışta özellikle imar ile ilgili getirilen düzenlemelere karşı yapılan itirazlar ile uygulamadaki yanlış yorumlamaların etkisi kendini göstermiştir. Dava sayılarında 2009’lu yıllara nazaran genel olarak son yıllarda görölen azalışın başlıca nedenleri arasında; vergi uyuşmazlıklarının çözümünde idari çözüm yollarının özellikle uzlaşma müessesesinin başarılı biçimde işletilmesi, izaha davet ile varlık barışı yasası (vergi borçlarında yeniden yapılanma ve afları) kapsamında yapılan düzenlemelerin etkili olduğu söylenebilir.

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Ülkelerin Lojistik Performansları ile Ekonomik ve Finansal Göstergelerinin Bütünleşik Değerlendirilmesi: SD-ROV Analizi /

Integrated Evaluation of Countries' Logistic Performances, Economic and Financial Indicators: SD-ROV Analysis

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Abstract: Trade relations between economies are increasing. Countries have focused on reducing costs in a competitive environment and at the same time, they try to use resources effectively by taking part in the global market. In this sense, logistics performance is an economic determinant and an indicator of development for countries. The logistics performances of the countries reduce the trade costs. Thus, it increases the level of competition and economic growth. The concept of logistics has been one of the main determinants in the international trade performance of a country. In the study, it is aimed to evaluate the logistics performance index and economic and financial indicators of the countries together. The Multi Criteria Decision Making method ROV was used in this study. 25 countries were evaluated for the alternative. The criteria used for analysis; market capitalization of listed companies/GDP, total transaction volume/GDP, GDP per capita, growth rate, current account balance, inflation and Logistics Performance index scores. The criteria were weighted by the SD method. Multiple criteria were included in the analysis process together and simultaneously with the chosen method. The ambiguous situation that cannot be measured and compared between countries has been resolved with used the analysis. As a result, the logistics performances of the countries were evaluated together in terms of economic and financial indicators. As a result of the analysis, the USA, Japan and Germany are in the top three, respectively. The study contributes to the countries' having an idea about the general situation of their logistics and economic fields. In addition, it is expected to guide future studies with the use different criteria.

Keywords: Logistics, Finance, MCDM, ROW Method, SD Method

Özet: Ekonomiler arasında ticari ilişkiler her geçen gün artmaktadır. Ülkeler rekabet ortamında maliyetlerin azaltılmasına odaklanmıştır. Aynı zamanda küresel pazarda yer alarak kaynakları etkin kullanmaya çalışmaktadırlar. Bu anlamda lojistik performansı, ülkeler için iktisadi anlamda belirleyici ve gelişmişlik göstergesidir. Ülkelerin lojistik performansları ticaret maliyetlerini azaltmaktadır. Böylelikle rekabet düzeyini ve ekonomik büyümeyi de artırmaktadır. Bir ülkenin uluslararası ticaret performansında lojistik kavramı temel belirleyicilerden biri olmuştur. Çalışma da ülkelerin lojistik performans endeksi ile ekonomik ve finansal göstergelerinin bir arada değerlendirilmesi amaçlanmıştır. Analiz için ÇKKV yönteminden ROV tercih edilmiştir. Alternatif olarak 25 ülke değerlendirilmiştir. Ülkelerin performanslarının değerlendirilebilmesi için belirlenen kriterler; borsa şirketlerinin piyasa

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kapitalizasyonu/GSYH, toplam işlem hacmi /GSYH, kişi başı GSYH, büyüme oranı, cari işlemler dengesi, enflasyon ve Lojistik Performans endeks puanlarıdır. Kriterler SD yöntemi ile ağırlıklandırılmış ve analiz sürecine dahil edilmiştir. Seçilen yöntem ile birden çok kriter bir arada ve eş zamanlı olarak analiz sürecine dahil edilmiştir. Ülkeler arasında ölçülemeyen ve karşılaştırma yapmanın güç olduğu belirsiz durum çözüme ulaştırılmıştır. Sonuç olarak, ülkelerin hem lojistik performansları hem ekonomik hem de finansal göstergeler açısından bir arada değerlendirilmiştir. Sıralamada birinci sırada ABD, ikinci sırada Japonya ve üçüncü sırada ise Almanya yer almıştır. Çalışma, ülkelerin lojistik ve iktisadi alanlarının genel durumları hakkında fikir sahibi olmalarına katkı sunmaktadır. Bunun yanında farklı kriterlerle de ileriki çalışmalara yol gösterici olması beklenmektedir.

Anahtar Kelimeler: Lojistik, Finans, ÇKKV, ROV, SD

1. Giriş

Ülkeler arasında ekonomik alanda artan ilişkilerle birlikte, dünya ticaret hacmi gün geçtikçe artış göstermektedir. Dünya ticaretinin gelişmesi ile ülkelerin karşılıklı olarak bağılıklarının artması ve her geçen gün rekabet ortamının doğması kaçınılmaz olmuştur (Bayraktutan ve Özbilgin, 2015: 95-96). Uluslararası ticaret ile birlikte artan rekabet sonucu lojistik sektörü ve faaliyetleri, ticaret kanalları için büyük önem arz etmiştir (Güngör vd, 2019: 93). Şirketler maliyetlerinin düşürülmesi için küresel pazarlarda kaynakları etkin kullanmak için çabalarırken buna paralel olarak lojistik hizmetleri de büyük önem kazanmıştır. Bununla birlikte lojistik performansı, ekonomik anlamda gelişmişlik göstergesi olarak gösterilirken ülkelerin ekonomik gelişme düzeyinin ölçülmesi içinde bir araç olmuştur (Bayraktutan ve Özbilgin, 2015: 95-96). Lojistik performansı ile gelişen ticaret maliyetlerinin azalması rekabet ortamını artırırken ülkelerin ekonomik büyüme düzeyini artırmıştır. Böylelikle lojistik kavramı uluslararası düzeyde ticaret performanslarının temel göstergelerinden biri olmuştur (Öztürk Ofluoglu vd., 2018: 92).

Lojistik, askeri alandan ticari alana kadar oldukça önemli bir kavram olarak günümüze kadar gelmiştir. Özellikle ticari alanda 1960 yıllarında literatüre girmiştir. Günümüzde de önemini kaybetmemiş olup hala birçok ülke için önemli bir yer edinmiş ve hala da aktif olarak önemini korumaktadır. Ülkeler için, ticari alanda lojistiği bu kadar önemli kılan ise, tüketici gereksinimlerinin karşılanması için üretimin ilk aşamasından son aşamasına kadar maliyetleri en az seviyeye taşıyabilme yeteneğine sahip olmasıdır (Gümüş, 2009: 98).

Lojistiğin maliyetleri düşürme gücü ve performansının ülke ekonomilerine katkısına bakıldığında, genel bir çerçeveden ekonomik büyümeye ve kişi başına düşen gelire katkısı olduğu görülmektedir (Deniz, 2009). Ekonomik büyüme; üretimde görülen pozitif gelişmeler ve mal ile hizmet üretiminde gözlenen sürekli artışlar olarak ifade edilmektedir. Ekonomik büyüme reel Gayri Safi Milli Hâsıla'da ki yaşanan artış olarak tanımlanır. Genel bir ifade ile ekonomik büyüme, milli gelirin zaman içinde gerçekleşen artışını ifade eder (Arabacı ve Yücel, 2020: 81). Bu bağlamda bir ülke için önemli olan ekonomik büyümeye lojistik performansının da katkısı bulunmaktadır. O halde ekonomik büyümeyi geliştirmek için ülkeler lojistik alanındaki faaliyetlerini de iyileştirebilirler. Bu çalışmada amaç ise ülkelerin lojistik performans endeksleri ile finansal ve makro ekonomik değişkenlerinin bir arada analiz edilerek genel bir performans çıkarımının yapılmasıdır. Analiz için Çok Kriterli Karar Verme (ÇKKV) yöntemleri tercih edilmiştir. ÇKKV yönteminin tercih edilmesindeki amaç birden çok alternatifin ve birden çok kriterlerin eş zamanlı olarak analiz edilebilmesidir. Analiz ile birlikte ülkelerin lojistik performansları, makroekonomik ve finansal değişkenlerinin bir arada değerlendirilerek yorumlanmıştır.

Lojistik özellikle son dönemlerde araştırmacıların ilgi konusu olmuştur. Literatüre bakıldığında lojistik ile ilgili yapılan çalışmalardan bazıları aşağıdaki gibidir.

Deniz (2019), çalışmasında lojistiğin ülke ekonomilerine katkısı incelemiştir. Lojistiğin ekonomik büyümeye ve kişi başına düşen gelire katkısı olduğunu vurgulamıştır. Güngör vd., (2019), çalışmalarında gayri safi yurtiçi hasılda gerçekleşen değişimlerin lojistik performans endeksi tarafından açıklandığı bulgularına varılmıştır. Aynı zamanda Ülkeler boyutunda yapılan analizde özellikle Türkiye ve Arnavutluk'un lojistik performans endeksleri ile gayri safi yurtiçi hasıla arasındaki ilişki seviyesinin yüksek olduğu görülmüştür. Başar ve Bozma (2017), 71 ülke için Lojistik Performans Endeksinin makroekonomik ve politik belirleyicilerini ortaya koymaya çalışmışlardır. Makroekonomik belirleyiciler için kullanılan değişkenler GSYH, dış açıklık ve Doğrudan Yabancı Sermaye Yatırımları kullanılmıştır. Analiz sonucunda, GSYH ve dış açıklık, Lojistik Performans Endeksinin açıklayan önemli makroekonomik değişkenler olduğunu bulgularına rastlanmıştır. Acar (2021), OECD ve düşük-orta gelirli ülkelerde lojistik performansının dış ticaret üzerindeki etkisini araştırmışlardır. Elde edilen bulgulara göre lojistik performansının OECD ülkelerinde ve düşük-orta gelirli ülkelerde ihracatı olumlu yönde etkilediği görülmüştür. Ancak lojistik performansının iki ülke grubu içinde ithalatı etkilemediği sonucuna varılmıştır.

Çok Kriterli Karar Verme Yöntemlerinden ROV yöntemi ve kriter ağırlıklandırma yöntemlerinden biri olan SD yöntemi ile yapılan ve literatürde yer alan bazı çalışmalara da Tablo.1'de yer verilmiştir.

Tablo.1. SD ve ROV Yöntemler ile Yapılan Çalışmalar

SD Yöntemi İle İlgili Yapılan Çalışmalar	
Bankaların Finansal Performanslarının Ölçülmesi	(Ünal, 2019)
Banka Performanslarının Değerlendirilmesi	(Koşaroğlu, 2020)
Enerji Şirketlerinin Finansal Performansının Ölçülmesi	(Bağcı ve Yiğiter, 2019)
ROV Yöntemi ile Yapılan Çalışmalar	
Lazer kesimin çok amaçlı optimizasyonu	(Madic vd., 2015)
Kesme Sıvısı Seçimi	(Madic vd., 2016)
Elma Seçimi	(Işık ve Adalı, 2017)
Esnek Üretim Sistemi Seçimi	(Ulutaş, 2018)
Kargo Firmasının Performans Değerlendirilmesi	(Ulutaş ve Karaköy, 2019)
Makine Seçimi	(Akın, 2019)

2. Materyal ve Yöntem

Çalışmada ülkelerin lojistik performans endeksi ile ekonomik ve finansal göstergelerinin bir arada değerlendirilmesi amaçlanmıştır. Analizde ülkelerin; Uluslararası Sermaye Piyasası göstergelerinden “borsa şirketlerinin piyasa kapitalizasyonu /GSYH (K1), toplam işlem hacmi /GSYH (K2)” verileri, Uluslararası makroekonomik göstergelerden kişi başı GSYH (K3), büyüme (K4), cari işlemler dengesi (K5), enflasyon (K6) verileri (SPK, <https://www.spk.gov.tr>) ve Lojistik Performans endeks puanları (K7) (<https://lpi.worldbank.org/>) kullanılmıştır. Ülkelerin Lojistik performans Endeks puan verileri en son 2018 yılı için mevcut olduğundan analizde bütün veriler 2018 yılına aittir. Verileri eksik olan ülkeler analize dahil edilmemiştir.

Analiz için kullanılan matris Tablo 2'deki gibi oluşturulmuştur.

Tablo.2. Karar Matrisi

	<i>K1</i>	<i>K2</i>	<i>K3</i>	<i>K4</i>	<i>K5</i>	<i>K6</i>	<i>K7</i>
<i>Almanya</i>	0.44	0.44	47.832.06	1.27	7.37	1.8	4.2
<i>ABD</i>	1.48	1.75	63.055.98	3.00	-2.18	1.9	3.89
<i>Arjantin</i>	0.09	0.01	11.624.89	-2.57	-5.23	47.6	2.89
<i>Avusturya</i>	0.26	0.09	51.292.70	2.42	2.33	1.7	4.03
<i>Brezilya</i>	0.49	0.41	9.043.24	1.32	-2.20	3.7	2.99
<i>Çin</i>	0.46	0.94	9.919.81	6.75	0.18	1.9	3.61
<i>Endonezya</i>	0.47	0.10	3.947.13	5.17	-2.94	3.2	3.15
<i>Filipinler</i>	0.74	0.08	3.279.52	6.34	-2.53	5.1	2.9
<i>Hindistan</i>	0.76	0.42	2.005.86	6.12	-2.11	2.5	3.18
<i>İrlanda</i>	0.28	0.09	79.133.17	9.29	5.99	0.8	3.51
<i>İspanya</i>	0.51	0.44	30.579.15	2.35	1.94	1.2	3.83
<i>Japonya</i>	1.07	1.27	39.150.28	0.28	3.57	0.8	4.03
<i>Kanada</i>	1.13	0.80	46.391.05	2.01	-2.50	2.1	3.73
<i>Kolombiya</i>	0.31	0.04	6.692.12	2.52	-3.93	3.2	2.94
<i>Lüksemburg</i>	0.70	0.00	117.859.72	3.11	4.76	1.9	3.63
<i>Macaristan</i>	0.18	0.06	16.146.75	5.09	-0.02	2.7	3.42
<i>Malezya</i>	1.11	0.39	11.077.43	4.77	2.23	0.2	3.22
<i>Meksika</i>	0.31	0.09	9.687.01	2.20	-2.08	4.8	3.05
<i>Mısır</i>	0.17	0.06	2.577.27	5.31	-2.38	14.4	2.82
<i>Peru</i>	0.41	0.02	7.003.52	3.97	-1.70	2.2	2.69
<i>Polonya</i>	0.27	0.09	15.460.78	5.35	-0.99	1.1	3.54
<i>Şili</i>	0.84	0.15	15.903.01	3.95	-3.57	2.1	3.32
<i>Tayland</i>	0.99	0.76	7.293.83	4.15	5.62	0.4	3.41
<i>TÜRKİYE</i>	0.19	0.47	9.506.84	2.96	-2.66	20.3	3.15
<i>Yunanistan</i>	0.18	0.06	20.317.89	1.93	-3.48	0.6	3.2

Analizde farklı kriterleri eş zamanlı olarak analize dahil edebilen ve değerlendirebilen ÇKKV yöntemlerinden ROV yöntemi kullanılmıştır.

Analizde Ülkelerin sıralaması için ROV yöntemi tercih edilirken, yöntemin çözüm aşamalarında kriter ağırlıklarının hesaplanabilmesi için SD (Standard Deviation) yöntemi kullanılmıştır. Yöntem, problemlerin çözüm aşamasında, kriterlerin önem ağırlıklarının belirlenmesi için objektif olarak çözüm sunan bir yaklaşımdır. Yöntem Diakoulaki vd. (1995) tarafından önerilmiş üç aşamadan oluşmaktadır. SD yönteminde ilk adım karar matrisinin belirlenmesidir. Tablo.1’de oluşturulan karar matrisi ile analize başlanmıştır. Karar matrisinin ardından normalizasyon işlemi gerçekleştirilmiştir. Normalize edilmiş karar matrisi Eşitlik (1) ve Eşitlik (2)’de gösterilen formül yardımı ile hesaplanmıştır.

Analizde, “lojistik performans endeks puanları”, “borsa şirketlerinin piyasa kapitalizasyonu /GSYH”, “toplam işlem hacmi /GSYH”, “kişibaşı GSYH”, “büyüme”, “cari işlemler dengesi” verileri fayda kriterleri olarak değerlendirilirken “enflasyon” kriteri maliyet kriteri olarak değerlendirilmiştir.

Fayda kriterleri için Eşitlik (1), maliyet kriterleri için Eşitlik (2) kullanılmıştır. Normalize edilen karar matrisi Tablo.3’de gösterildiği gibidir.

$$r_{ij} = \frac{x_{ij} - x_j^{\min}}{x_j^{\max} - x_j^{\min}} \quad (1)$$

$$r_{ij} = \frac{x_j^{\max} - x_{ij}}{x_j^{\max} - x_j^{\min}} \quad (2)$$

Tablo 3. Normalize Edilmiş Karar Matrisi

	<i>K1</i>	<i>K2</i>	<i>K3</i>	<i>K4</i>	<i>K5</i>	<i>K6</i>	<i>K7</i>
<i>Almanya</i>	0.25	0.25	0.40	0.32	1.00	0.97	1.00
<i>ABD</i>	1.00	1.00	0.53	0.47	0.24	0.96	0.79
<i>Arjantin</i>	0.00	0.01	0.08	0.00	0.00	0.00	0.13
<i>Avusturya</i>	0.12	0.05	0.43	0.42	0.60	0.97	0.89
<i>Brezilya</i>	0.29	0.23	0.06	0.33	0.24	0.92	0.20
<i>Çin</i>	0.27	0.54	0.07	0.79	0.43	0.96	0.61
<i>Endonezya</i>	0.27	0.06	0.02	0.65	0.18	0.94	0.30
<i>Filipinler</i>	0.47	0.05	0.01	0.75	0.21	0.90	0.14
<i>Hindistan</i>	0.48	0.24	0.00	0.73	0.25	0.95	0.32
<i>İrlanda</i>	0.14	0.05	0.67	1.00	0.89	0.99	0.54
<i>İspanya</i>	0.30	0.25	0.25	0.41	0.57	0.98	0.75
<i>Japonya</i>	0.71	0.73	0.32	0.24	0.70	0.99	0.89
<i>Kanada</i>	0.75	0.46	0.38	0.39	0.22	0.96	0.69
<i>Kolombiya</i>	0.16	0.02	0.04	0.43	0.10	0.94	0.17
<i>Lüksemburg</i>	0.44	0.00	1.00	0.48	0.79	0.96	0.62
<i>Macaristan</i>	0.07	0.04	0.12	0.65	0.41	0.95	0.48
<i>Malezya</i>	0.74	0.22	0.08	0.62	0.59	1.00	0.35
<i>Meksika</i>	0.16	0.05	0.07	0.40	0.25	0.90	0.24
<i>Mısır</i>	0.06	0.03	0.00	0.66	0.23	0.70	0.09
<i>Peru</i>	0.23	0.01	0.04	0.55	0.28	0.96	0.00
<i>Polonya</i>	0.13	0.05	0.12	0.67	0.34	0.98	0.56
<i>Şili</i>	0.54	0.08	0.12	0.55	0.13	0.96	0.42
<i>Tayland</i>	0.65	0.44	0.05	0.57	0.86	1.00	0.48
<i>TÜRKİYE</i>	0.07	0.27	0.06	0.47	0.20	0.58	0.30
<i>Yunanistan</i>	0.06	0.03	0.16	0.38	0.14	0.99	0.34

Normalize edilmiş karar matrisinin ardından her bir kritere ait Q_j (standart sapma) değerleri elde edilmiştir. Q_j değerlerinin elde edilmesi için Eşitlik (3)'de yer alan formülden faydalanılmıştır.

$$\sigma_j = \sqrt{\frac{\sum_{i=1}^k (y_{ij} - \bar{y}_j)^2}{k}} \quad (3)$$

Eşitlik 3'te yer alan \bar{y}_j değeri j. kritere ilişkin ortalama değerdir. Her bir kritere ait Q_j değeri Tablo.4'de gösterildiği gibidir.

Tablo.4 Her Bir Kriter Ait Q_j Değerleri

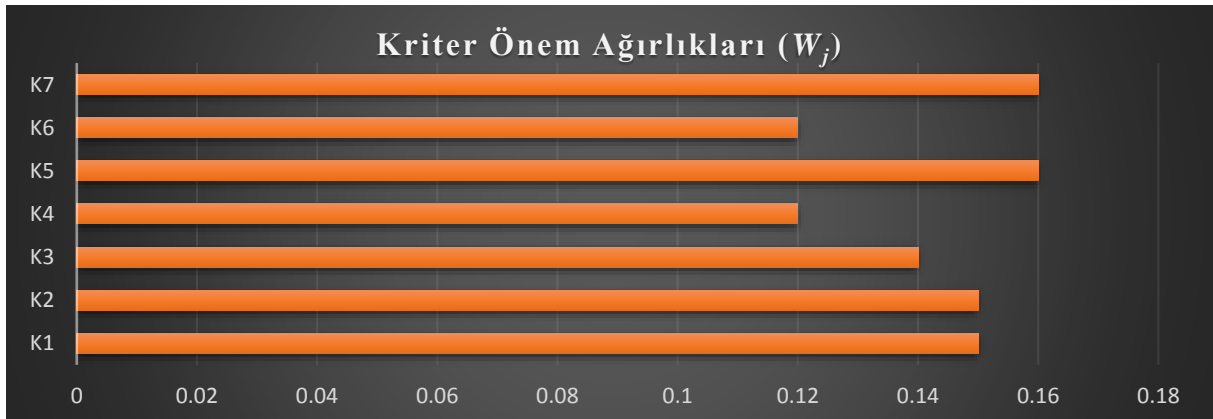
	<i>K1</i>	<i>K2</i>	<i>K3</i>	<i>K4</i>	<i>K5</i>	<i>K6</i>	<i>K7</i>
Q_j	0.27	0.25	0.25	0.20	0.28	0.21	0.28

Son adımda ise her bir kriterin önem ağırlıklarının hesaplanması için Eşit (4)'de yer alan formül kullanılmıştır.

$$w_j = \frac{\sigma_j}{\sum_{j=1}^n \sigma_j} \quad J=1,2,\dots,m \quad (4)$$

Tablo.5 Her Bir Kriter Ait Önem Ağırlık Değerleri

	<i>K1</i>	<i>K2</i>	<i>K3</i>	<i>K4</i>	<i>K5</i>	<i>K6</i>	<i>K7</i>
W_j	0.15	0.15	0.14	0.12	0.16	0.12	0.16

Grafik 1. Kriterlerin Önem Ağırlıkları (W_j)

Kriterlerin önem ağırlıkları Tablo.5’de gösterildiği gibi hesaplanmıştır. Grafik 1’de de görüldüğü üzere analizde en yüksek kriter önem ağırlıklarına sahip kriterler 0.16 indeks puanlarıyla cari işlemler dengesi (K5) ve lojistik performans endeksleri (K7)’dir.

Hesaplanan kriter ağırlıkları ROV yöntemine atanarak ülkelerin sıralaması yapılmıştır.

ROV yöntemi Yakowitz ve arkadaşları (1993) tarafından önerilmiştir. Yöntem üç aşamadan oluşmaktadır. Birinci aşama karar matrisinin oluşturulması ile başlanmaktadır. İkinci aşamada ise elde edilen karar matrisinin normalize edilmesidir. Normalize işleminde fayda kriterleri için Eşitlik (5), maliyet kriterleri için Eşitlik (6) kullanılmıştır.

$$r_{ij} = \frac{x_{ij} - x_j^{\min}}{x_j^{\max} - x_j^{\min}} \quad (5)$$

$$r_{ij} = \frac{x_j^{\max} - x_{ij}}{x_j^{\max} - x_j^{\min}} \quad (6)$$

Karar matrisinin normalize edilme işlemi SD yöntemi ile aynıdır. İşlemler aynı olduğu için normalize edilen karar matrisi Tablo.3’de görüldüğü gibidir.

ROV yönteminin üçüncü aşaması ise alternatiflere ait en iyi g_i^+ ve en kötü g_i^- fayda fonksiyonlarının elde edilmesidir. En iyi fayda fonksiyonu g_i^+ elde edilmesi için Eşitlik (7), en kötü fayda fonksiyonunun elde edilmesi için ise Eşitlik (8) kullanılmıştır.

$$g_i^+ = \sum_{j=1}^n r_{ij}^* \times w_j \quad (7)$$

$$g_i^- = \sum_{j=1}^n r_{ij}^* \times w_j \quad (8)$$

Bu aşamada en iyi g_i^+ ve en kötü g_i^- fayda fonksiyonlarının hesaplanmasında her bir kritere ait kriter önem ağırlıkları (w_i)’da hesaplanmaya dahil edilmektedir. Elde edilen değerlerden sonra her bir alternatif için toplam skor g_i elde edilir. Toplam skor g_i ise her bir alternatif için Eşitlik (9) kullanılarak hesaplanmaktadır.

$$g_i = \frac{g_i^+ + g_i^-}{2} \quad (9)$$

$g_i^- > g_i^+$ olduğu durumda ise Eşitlik (9)’un kullanılmasına gerek yoktur. Bu durumda i alternatifi i' alternatifinden daha iyi performans gösterdiği söylenebilir.

Tablo 6.’da en iyi g_i^+ ve en kötü g_i^- fayda fonksiyon değerleri, alternatiflerin toplam skorları g_i ve bu skora göre alternatiflerin sıralaması gösterilmektedir.

Tablo.6 g_i^+ , g_i^- ve g_i Değerleri ve Alternatiflerin Sıralanması

	<i>K1</i>	<i>K2</i>	<i>K3</i>	<i>K4</i>	<i>K5</i>	<i>K6</i>	<i>K7</i>	<i>G⁺</i>	<i>G⁻</i>	<i>G</i>	<i>Sıralama</i>
<i>Almanya</i>	0.039	0.037	0.056	0.038	0.160	0.116	0.159	0.490	0.116	0.303	3
<i>ABD</i>	0.154	0.146	0.075	0.055	0.039	0.116	0.127	0.596	0.116	0.356	1
<i>Arjantin</i>	0.000	0.001	0.012	0.000	0.000	0.000	0.021	0.034	0.000	0.017	25
<i>Avusturya</i>	0.019	0.007	0.060	0.050	0.096	0.117	0.141	0.373	0.117	0.245	11
<i>Brezilya</i>	0.044	0.034	0.009	0.039	0.038	0.111	0.032	0.196	0.111	0.153	18
<i>Çin</i>	0.041	0.079	0.010	0.093	0.069	0.116	0.097	0.388	0.116	0.252	8
<i>Endonezya</i>	0.042	0.008	0.002	0.077	0.029	0.113	0.049	0.207	0.113	0.160	17
<i>Filipinler</i>	0.073	0.007	0.002	0.089	0.034	0.108	0.022	0.226	0.108	0.167	16
<i>Hindistan</i>	0.074	0.035	0.000	0.086	0.040	0.115	0.052	0.287	0.115	0.201	12
<i>İrlanda</i>	0.022	0.007	0.094	0.118	0.143	0.119	0.087	0.470	0.119	0.294	5
<i>İspanya</i>	0.047	0.037	0.035	0.049	0.091	0.118	0.120	0.379	0.118	0.248	10
<i>Japonya</i>	0.109	0.106	0.045	0.028	0.112	0.119	0.141	0.542	0.119	0.330	2
<i>Kanada</i>	0.116	0.067	0.054	0.046	0.035	0.116	0.110	0.427	0.116	0.271	7
<i>Kolombiya</i>	0.025	0.003	0.006	0.050	0.016	0.113	0.026	0.127	0.113	0.120	24
<i>Lüksemburg</i>	0.068	0.000	0.142	0.056	0.127	0.116	0.099	0.492	0.116	0.304	4
<i>Macaristan</i>	0.011	0.005	0.017	0.076	0.066	0.114	0.077	0.252	0.114	0.183	15
<i>Malezya</i>	0.114	0.032	0.011	0.073	0.095	0.121	0.056	0.381	0.121	0.251	9
<i>Meksika</i>	0.025	0.007	0.009	0.047	0.040	0.109	0.038	0.167	0.109	0.138	19,20
<i>Mısır</i>	0.009	0.005	0.001	0.078	0.036	0.084	0.014	0.142	0.084	0.113	23
<i>Peru</i>	0.036	0.001	0.006	0.065	0.045	0.115	0.000	0.154	0.115	0.134	21
<i>Polonya</i>	0.021	0.008	0.016	0.079	0.054	0.118	0.090	0.267	0.118	0.192	13
<i>Şili</i>	0.084	0.012	0.017	0.065	0.021	0.116	0.067	0.265	0.116	0.190	14
<i>Tayland</i>	0.100	0.064	0.006	0.067	0.138	0.120	0.076	0.451	0.120	0.285	6
<i>TÜRKİYE</i>	0.011	0.039	0.009	0.055	0.033	0.069	0.049	0.196	0.069	0.133	22
<i>Yunanistan</i>	0.010	0.005	0.022	0.045	0.022	0.119	0.054	0.157	0.119	0.138	19,20

Grafik 2. Ülkelerin G skor Puanına Göre Sıralaması

Grafik 2’de de görüldüğü gibi ülkelerin hem lojistik performansları hem ekonomik hem de finansal göstergeler açısından bir arada değerlendirildiğinde birinci sırada ABD, ikinci sırada Japonya ve üçüncü sırada ise Almanya yer almıştır. Türkiye ise 22. Sırada yer almıştır. Değerlendirmeye alınan ülkelerin lojistik performans endeks puanlarına bakıldığında ise (K7

verileri) İlk üç sırada Japonya ve Avusturya birinci sırada olmak üzere, Almanya ve ABD gelmektedir.

3. Sonuç

Küreselleşme ile birlikte tüm dünya değişim sürecine girmiştir. Ülkeler, hızlı gelişen bu süreçte rekabet koşullarına karşı hazırlıklı olması gerekmektedir. Bu süreçte ülkelerin ve şirketlerin ayakta kalarak rekabetin avantajını kullanmaları gerektiği görülmüştür. Şirketler rekabet koşullarına ayak uydurabilmek için öncelikle maliyetleri azaltmaya çalışılmış ve var olan kaynakları etkin bir şekilde kullanmaya yönelmişlerdir. Uluslararası ticaret performansında lojistik kavramı temel belirleyicilerden biri olarak görülmektedir ve bu sürecin sağlıklı olarak ilerleyebilmesinde lojistik performansının olumlu gelişiminin büyük katkısı bulunmaktadır. Bu çalışma da ülkelerin lojistik performans endeksi ile makro ekonomik ve finansal göstergeleri bir arada değerlendirilmiştir. 25 ülkenin değerlendirmeye alındığı analizde kriterler SD yöntemi ile ağırlıklandırılmıştır. Belirlenen kriterler arasında en yüksek kriter önem ağırlıklarına sahip kriterler 0.16 indeks puanlarıyla cari işlemler dengesi ve lojistik performans endeksleri çıkmıştır. Bu durum bu iki kriterin performans değerlemede daha etkili olacağını göstermektedir. ROV yöntemi ile yapılan sıralamada ise; birinci sırada ABD, ikinci sırada Japonya ve üçüncü sırada ise Almanya yer almıştır. Türkiye ise 22. Sırada yer almıştır. Aynı zamanda değerlendirmeye alınan ülkelerin lojistik performans endeks puanları incelendiğinde ise (K7 verileri) İlk üç sırada Japonya ve Avusturya birinci sırada olmak üzere, Almanya ve ABD gelmektedir. Bu durum ülkelerin lojistik performansları ile makro ekonomik ve finansal göstergeleri ile beraber analizi yapıldığında sonuçların paralellik gösterdiği görülmektedir. Çalışmada seçilen ÇKKV yöntemleri ile birden çok kriter bir arada ve eş zamanlı olarak analiz sürecine dahil edilmiştir. Ülkeler arasında karşılaştırma yapmanın zor olduğu belirsiz durum çözüme ulaştırılmaya çalışılmıştır. Çalışma, ülkelerin lojistik ve ekonomi alanlarının genel durumları hakkında fikir sahibi olmalarına katkı sunmaktadır. Bunun yanında bu çalışma farklı kriterlerle genişletileceği gibi diğer ÇKKV yöntemleri ile de analiz edilebilir. Bu bağlamda ileriki çalışmalara yol gösterici olması beklenmektedir.

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