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Abstract

This study addressed the level of national identity of basic school teachers in Hongkong compared to teachers in Macao from three dimensions, that is the identity of Chinese ethnicity, traditional Chinese culture identity, and sociopolitical system identity. This empirical study is conducted based on responses from 310 basic schoolteachers in Macao and Hong Kong schools. There is a significant difference in the level of national identity ($p = 0.047^*$) between the basic school teachers in Hong Kong and those in Macao, and the level of the national identity of basic schoolteachers in Hong Kong ($M = 3.7907$) is lower than that in Macao ($M = 4.2288$). The level of national identity of basic schoolteachers in Hong Kong has dropped again compared with that in a survey in 2009. The results revealed that political prejudice of ideology and cultural prejudices of West centeredness still widely exist due to the historical background of colonies. Hence, there is still existing challenge of gaining Chinese mentality by Hong Kong and Macao people. Hong Kong and Macao basic schoolteachers are the backbone of Hong Kong’s and Macao’s education. Their national position, attitude and value orientation will directly influence the development of national education in Hong Kong and Macao. This study recommends that there should be establishment of mutual accreditation system of teachers’ qualifications in the mainland, Hong Kong and Macao to deepen the national identity level of basic schoolteachers in Hong Kong and Macao.

**Keywords:** Hong Kong; Macao; mainland China; basic schoolteachers; national identity

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1 South China Normal University Guangzhou China
2 South China Normal University Guangzhou China
ÖZET


Anahtar Kelimeler: Kaynaştırma Öğrencisi, Öğretimsel Etkinlikler, Sınıf Öğretmeni

3 Kahramanmaraş Üniversitesi
4 Kahramanmaraş Üniversitesi
ÖZET

ÖZET

Murabaha, içinde bulunduğumuz devrin ekonomik ve iktisadi yapısı da göz önünde bulundurularak gerçekleştirilen bazı fer’i değişikliklerle, geçmişten bugüne kullanılımış bir finansman yöntemidir. Bu değişiklikler neticesinde murabaha; klasik ve modern murabaha şeklinde kategorize edilmiştir.

Bu çalışma, İslami prensipler çerçevesinde klasik murabaha ve modern murabahayı değerlendirerek aralarındaki farklara değinmekte ve Katılım bankalarının modern murabaha kullandıklarının fıkhi prensipler açısından uygun ve caiz olduğunu göstermektedir. Bu cevazı fıkhi içtihatlar ile temellendirilmiş, sebeplere değinilmek suretiyle mesele açıklığa kavuşturulmaktadır.

ÖZET


Anahtar Kelimeler: Eğitim, İkili Eğitim, Durum Çalışması

9 Kahramanmaraş Sütçü İmam Üniversitesi SBE.
10 Kahramanmaraş Sütçü İmam Üniversitesi SBE.
11 Kahramanmaraş Sütçü İmam Üniversitesi SBE.
ÖZET


Anahtar sözcükler: Motivasyon, Sınıf Öğretmeni, Öğrenci.
Abstract

This research aims at studying Chinese migrant workers’ parental educational satisfaction after the implementation of the “dual oriented” policy in China. Based on the analysis of the factors influencing the educational satisfaction of the migrant workers in Shenzhen, a city in southern China, the Ordinal Logit model results show that the educational level of the parents, average annual income of the family, academic performance of the children, convenience or inconvenience of the students’ commute to school, student performance level, and the amount of school classes have a significant effect on parental educational satisfaction. This study suggests that school decision-makers should pay attention to the educational fairness of the migrant workers and the quality of school education. In addition to that, the changes in the background of migrant workers should be noticed and the educational needs of migrant workers should be met.
Abstract

Due to internationalization of higher education (HE), numerous countries are concurrently formulating innovative policies and strategies to make their higher educational institutions (HEIs) globally competitive. This has the aim to attract more international students and talents. In the view of this, many countries adopt different approaches to internationalize their HEIs. It is of this background the study has explored how the Chinese government’s strategy and approaches boosts up the attraction of international students to Chinese HE and to augment their internationalization practices. The study adopted qualitative research methodology, specifically employed interview and document analysis. Fifteen students were interviewed from three universities in Beijing. The study showed the role of the Chinese government and their strategies through scholarship provision and other programs to beef up the internationalization of Chinese HEIs. The study concluded by recommending that the HEIs should pay much attention to the quality education to international students not only been enthused with the quantitative nature of internationalization.

Keywords: Internationalization, higher education, China, internationalization approaches
Abstract

In a competitive enterprise, it is considered to be a standard to offer products and services with higher quality, better additional services, lower price, and in a shorter time than the competitors do. An enterprise needs to create a competitive advantage, which can be achieved via the provision of value for the stakeholder groups. According to the analysis of domestic and foreign literature sources and research studies, a dominant position among the stakeholder groups is still being held by the customers. The aim of this paper is mainly to point to a part of the procedure of the creation of value for the customers of an enterprise represented by the measurement and analysis of the customers’ profitability. We propose a procedure of the creation of value for the customers that starts with their identification and the measurement and analysis of their profitability and continues with the orientation on the analysis of those customers who bring the highest profit to the enterprise. The procedure ends with the implementation of managerial activities necessary for the creation of value for the customers. This is based on the method of customers’ profitability via the effect of the change of the volume of sales, change of the selling price, unit costs, and the change of the product portfolio. At the same time, in the discussion, the paper opens a space for the polemics on other methods applicable in this field. The customers’ profitability was studied within actual business conditions, and the conclusions that were drawn will serve as a source of information for other enterprises with the application of strategy consisting of focusing on managerial activities affecting the creation of value for the segment of customers bringing the highest profit, not just the highest revenue. The paper also broadens the theoretical basis within the given field.

Keywords: value, customer, value creation, profitability, value management

JEL Classification: A12, M21, G32

21 University of Zilina, Slovak Republic, Faculty of Management Science and Informatics, Department of Macro and Microeconomics
Abstract

The article focuses on the identification of impacts of various factors such as the weather (air temperature and precipitation), time (day of the week, time of year, public and school holidays) and advertisements on Facebook and in the Google searching engine on the volume of service provided in a small business. The relationship of dependence was tested using the data entries from the internal business’s database on the number of games played (volume of service provided) during individual days or on the daily costs of the advertisements on Facebook or Google. The data entries on temperature and precipitation were gained from the meteorological databases available. Based on the statistical testing, the presence of marked dependence between the number of games played in the business and the day of the week was detected. Since the business offers a leisure-time activity, the customers mostly visit it during the weekends. Also, significant dependence was detected between the views of the Google advertisements and the number of games during the given day. We assume that this was caused by the fact that when people search for the leisure-time activities, they do so via the usage of the web searching engine. In the paper, certain recommendations for the business were designed as well. These follow the results of the statistical analysis of the factors. They include the adjustment of the opening hours, focusing on the days when the services are being used less, e.g. via the adjustment of price during such days and so on.

Keywords: Small businesses, customers, factors, services, weather.

JEL Classification: M30, M31, M37, M39
The paper aims at identifying and disseminating good practices for designing online course content in academic disciplines in Blackboard Learn virtual learning environment. The structure is based on a curriculum design process that the authors have developed as part of their experience and research on e-learning. The model presented incorporates three modules: theoretical knowledge, task-based activities and problems to solve. Three online courses in three academic subjects from three professional fields follow the model, which has proved to be successful and efficient for learners and course developers. Its underlying principle, the principle of constructivism, makes it possible for students to be engaged in completing activities and assignments that develop cognitive skills, encourages deeper understanding and, above all, develop individual strategies for solving problems.
Abstract

People are a key element and driver of businesses. People in the workforce are referred to as human resources, and they are the bearers of human capital (HC). Human capital is all inborn and acquired knowledge, skills, experience, talent, talent of man. Human capital is seen as a human potential reservoir in the enterprise. The human capital management (HCM) process is a modern, complementary concept for human resource management that assesses the effectiveness of human capital use and the efficiency of human capital investment. This leads to higher performance, competitiveness and savings to finance. The aim of the article is to describe the results of research in the enterprises of the Žilina region in Slovakia, which focused on monitoring the implementation of HCM in these enterprises. The most of the respondents questioned stated that it does not apply HCM. The main reason stated was that ignorance of the term, its meaning and the benefits for the enterprise. In future it requires the creation and implementation of training courses for business owners, top managers, especially for HR managers in area of the basic knowledge and implementation of the HCM process for enterprises. At the same time it is necessary to arouse interest among entrepreneurs about this area and point out them on the potential benefits that are associated with its application.

Keywords: Human capital, human capital management process, survey, Žilina region

JEL Classification: J24, M54
187-TECHNOLOGICAL INNOVATION AND SUSTAINABLE DEVELOPMENT IN BUSINESS OF THE KNITWEAR INDUSTRY

Prof. Dr. Teresa PAIVA

Abstract

Sustainable business practices are a concern that every company should have since sustainable development is such a complex and up to day concern. This paper pretends to analyse how the knitwear industry integrates the sustainable concerns into their strategy and mission and how they adopt new ways of production, performance and product definition, mainly through technological innovation to achieve this sustainability. The study is exploratory but was applied into all the knitwear industries of two counties of the Centre Region of Portugal, with traditions of this type of manufacturing. They are SMEs with family tradition in this activity that have some environmental concerns but paradoxically don’t have a business behavior coherent with them and don’t translate it into a clear contribution for the sustainable development. The innovation, mainly technical, adopted express the sustainable concern to the limit of the law and business revenue.

Keywords: Technological Innovation, Sustainable Development, Knitwear Industry

27 Guarda Polytechnic Institute, Portugal.
Abstract

Everyday usage of new information and communication technologies and recent changes in the economy increased the importance of educated IT employees with the right combination of technical and business skills. The purpose of this paper is to contribute to the management literature and practice by answering the question of what abilities today’s IT students should have to fulfill the requirements of their future workplace. Our surveys via the questionnaires and semi–structured interviews among IT employers and IT students identify the importance of hybrid skills and the increasing managers’ awareness of this topic. The findings indicated that not only the employers but also the students call for the increase of education efforts to improve these skills. The skills and knowledge recognized in our surveys should be mastered by the university educators to prepare graduates by providing innovative learning and teaching methods. For IT students, it is essential to acquire and develop technical skills as the core ones, but they also need the business skills to become desired professionals who can play a significant role in the future workplaces and the economy as a whole.

Keywords: technical and business skills, hybrid skills, management, learning and teaching methods

JEL Classification: L26, M13, P46

28 University of Zilina, Slovak Republic, Faculty of Management Science and Informatics, Department of Macro and Microeconomics

29 University of Zilina, Slovak Republic, Faculty of Management Science and Informatics, Department of Macro and Microeconomics
193-PROGRESS AND TREND OF EDUCATIONAL CONSUMPTION RESEARCH IN CHINA- BASED ON VISUALIZING ANALYSIS ON CHINESE CORE JOURNALS FROM 1999 TO 2019

Lee RUI
Hu YATING
Yang XIAOTANG

Abstract

As an important research field, educational consumption in the past is less systematically combed and interpreted. To deeply understand the research status of educational consumption in China, this paper, by means of CiteSpace, a software of visualizing analysis, selects the literature data from Chinese core periodicals, combs the research situation in this field from 1999 to 2019, abstracts the research institutions and core authors, analyzes the hot topics and discusses the developmental trend of educational consumption research with a view to providing reference for researchers to better carry out relevant researches. It is found in this paper that researchers in the field of educational consumption mainly concentrate in business schools and schools of economics and management of normal colleges and universities, and research institutions dominated by Hunan Normal University, Shaanxi Normal University and Beijing Normal University have been formed respectively. Additionally, research hot spots mainly concentrate on the dialectical relationship between production and consumption in terms of education, consumer education of college students, the study of consumerism and consumption morality. When it comes to research trend, it mainly includes the research on cultural consumption, consumption view education and overseas consumption.

Keywords: Educational Consumption; Information Visualization; Research Hot Topics; Research Trend

30 School of Education Science, Huizhou University, Huizhou, China
31 Faculty of education, Queensland University of Technology, Brisbane, Australia
32 School of Foreign Languages, Huizhou University, Huizhou, China
208-INNOVATION POLICY FOR HUMAN CAPITAL INVESTMENT IN TAIWAN’S EDUCATION

Chuing Prudence CHOU

Abstract

Investment in the development of human capital in higher education is one of the most effective ways to promote a country’s continued economic growth and social equity. For Taiwan, this is especially the case as it faces new challenges such as slowed economic growth, an aging population, human capital flight, shifting economic and industrial priorities, and other issues as addressed in this paper. The broad focus of this study is on innovation policy for human capital development in Taiwan’s education. In particular, it investigates key issues related to the promotion and implementation of Science, Technology, Engineering, and Mathematics (STEM) education and Technical and Vocational Education and Training (TVET) for the purposes of cultivating human capital. The study attempts to examine the following research questions: What institutions and programs exist to promote STEM education, TVET, and human capital development in Taiwan? What key challenges do these initiatives try to address? How successful have these initiatives been at promoting human capital development? The findings presented in this study address themes including organizational structures tasked with human capital development; related public policies, plans, and programs, especially for promoting STEM and TVET education; and emerging human capital needs of and skills prioritized by the public authorities, industry, and civil society. The study then discusses the key challenges faced and the local responses to these challenges.

Key words: Human capital theory, STEM education, TVET education, innovation policy

33 National Chengchi University (NCCU), Taiwan Email: iaeczpc@nccu.edu.tw
Özet

Son dönemlerdeki hızla artan küreselleşme ve ülkemizin 80’lerden sonra finansal serbestleşmeye yönelmesi sonrasında; gerek küresel krizler, gerekse ülkemizde yaşamış olduğu krizler, merkez bankasının yeni araçlar kullanması gereklidiğinden, 2010 yılından itibaren konvansiyonel faiz uygulamalarından ziyade faiz koridoru uygulaması ile para politikasını yönetmeye çalışmaktadır. Bu çalışmada Merkez Bankası’nın aldığı faiz kararlarının döviz ile olan ilişkisini belirlemeye yönelik 2002-2018 yıllarına ait aylık verilerle, faiz oranlarındaki değişim ile kurlardaki değişim arasındaki ilişkinin ve etkinin yönünü belirlemek için VAR analizi, vecm ve granger nedensellik analizi yapılmıştır. Bu çalışmada kurlardaki değişim faiz oranlarındaki değişimın neden olduğu sonucuna ulaşılmıştır.

Anahtar Kelimeler : Para Politikası, TCMB Faiz Kararları, Var, Vecm, Granger Nedensellik.

Jel Kodları : E6, E4, E42

THE RELATION OF CBRT INTEREST DECISIONS TO EXCHANGE RATE

Abstract

With the rapidly increasing globalization in the recent periods and the tendency of our country to move towards financial liberalization after the 80s, crises that both the global crises and our country have survived necessitated the Central Bank to use new tools. Since 2010, the CBRT has also been working to manage its monetary policy in line with its targets through the application of the interest rate corridor from conventional interest rates. In this study, the interest rate decisions of the Central Bank were made for the year 2002-2018, which was related to the determination of the relationship with the province. The effect of the change in the interest rate on the exchange rate is tested with VAR analysis test, Granger causality test for determining the relation and direction of the effect between change of interest rates and change on exchanges. As a result of this study, the change has been caused by the interest rates of this change in working currencies.

Keywords : Monetary Policy, Central Bank of the Republic of Turkey Decision on Interest Rates, Var, Vecm, Granger Causality.

Jel Codes : E6, E4, E42

34 Gaziantep Üniversitesi, Sosyal Bilimler Meslek Yüksekokulu, 0342 360 12 00, erhanakardeniz@hotmail.com
236-IMPLEMENTATION OF MORAL AND CIVIC EDUCATION IN MACAO SCHOOLS FROM THE PERSPECTIVE OF ACTIVE CITIZENS: BASED ON THE TEACHING OBJECTIVES

Shi YUDAN35, Chen DONGMEI36

Abstract

Globalization has put forward new demands for the transformation of Civic Education. Active citizenship education has become the trend of development in International Citizenship Education. In order to provide a further development direction for the quality of moral and civic education courses in Macao, this study intends to use the analytical framework of active citizenship education and apply empirical research methods to evaluate the implementation of moral and civic education courses in Macao from the perspective of teaching objectives.

Keywords: Active Citizens; Moral and Civic Education in Macao; Teaching Objectives

35 a Institute of International and Comparative Education, South China Normal University, Guangzhou, China
36 Institute of International and Comparative Education, South China Normal University, Guangzhou, China
Abstract

This study focuses on the effectiveness of the national living subsidy policy for Chinese secondary vocational students, selecting 4 secondary vocational schools (SVS) in Guangdong Province in China to do the questionnaire survey and supplementary interviews. The surveys, for students and parents respectively, center on the following six aspects. Those for students explore degree of mastery and affordability of students' cost of studying; annual income of the family and its source; monthly living expenses of the family; use of living expenses paid by the state; effect feedback from the family on the subsidy of the national living expenses; view on the mode of subsidy distribution. Those for parents are concerned with: economic income of the family, attitude towards the subsidy of the national living expenses, and the utility of subsidies. The collected data shows that the utility of the subsidy for living expenses of secondary vocational students is different for the students with different family incomes in terms of utility (purpose use), and tends to weaken with the increase of family income; the main obstacles for students attending SVS are tuition fees, and also part of the burden of family members in the cost-sharing of secondary vocational education (SVE). Since the state supports the development of secondary vocational education, it assumes more government obligations, increases financial input, and reduces the sharing of education costs for students and families. Exemption from tuition fees becomes an optimal choice. The study also proposes some improvement suggestions based on the conclusion.

Keywords: National living expenses subsidy, Policy, Secondary vocational school students, Effectiveness
Özet


1. Öğretmenlik uygulaması dersi kapsamında kazanımlarınız neler? Kişisel ve kariyer anlamında neler öğrendiniz? 2. Öğretmenlik uygulaması dersi kapsamında ne gibi sorunlar ve zorluklarla karşılaştınız? 3. Öğretmenlik uygulaması dersinin daha verimli olması için neler yapılabilir?

Öğretmen adaylarının verdiği cevaplar içerik analizi ile değerlendirilmiştir. Analizler sonucunda öğretmen adayları öğretmenlik uygulamaları dersinin kişisel ve mesleki anlamda onlara çok şey kazandırdığını belirtmişlerdir. Öğretmen adaylarının verdiği cevaplardan içeriğe bakıldığında öğretmen adaylarının öğrenimden kazanımlarını açıklamaları aşağıdaki gibi verilmiştir.

- Öğretmen olmanın farkına varma, çekingenlik, ürkeklik, endişe, korku ve kaygıla surat verme, mesleği yapabilme yönünde cesaret ve güven kazanma, mesleki bilgi yönünde eksiklikleri görme, okul ortamında tıraş etme, eğitime hizmet etme, öğrencilerle sağlıklı ilişkiler kurma, onları eğitim ortamında göreceğini, okul yönetiminde gerçek bilgileri alma, sınıfta disiplini sağlamak, ilgiyi sürekli canlı tutabilmek için gerekli motivasyon tekniklerini gözlemleme, deneyimsizliklerini çözecek, öğretmen adayın fakültedeki ders yoğunluğu azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adaylarının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedeki ders yoğunluğunun azaltılması, bu durumla ilgili sorunların giderilmesi, öğretmen adayının fakültedek
Özet


Anahtar Kelimeler : Almanya, Türkiye, Eğitim sistemi.

Jel Kodları : I20, Z00.

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43 Kırıkhan İlçe Milli Eğitim Müdürlüğü, 05352901335, maziali.46@gmail.com
Özet


Anahtar Kelimeler: Çerçeveleme Etkisi, Sınırlı Rasyonellik, Davranışsal İktisat, Tüketiciler Tercihleri

Jel Kodları: D91, D81.

HOW COGNITIVE BIAS SHAPE OUR CHOICE: THE EFFECT OF FIVE DIFFERENT FRAMING TYPES ON PREFERENCES

Res. Asst. Asena Gizem Yiğit

Abstract

Although the theories of physics and mathematics have brought a different perspective to economic modeling within the framework of certainty, they have failed to explain the complex structure of the human
factor which is the cornerstone of the economy. This situation has to necessitated the created of new theories. As a pioneering wave of these theories, the relationship between economics, sociology and psychology has been discussed again since the mid-20th century. The end of the cast doubt on of the “Rational Individual” understanding on the basis of Traditional Economics based on assumptions bounded by mathematics, it has led to the emergence of Behavioral and Experimental Economics based on the assumption of “Limited Rationality”. It has been proved in many academic studies that individuals aren’t always rational and their preferences vary due to factors such as cognitive biases / brain defo. One of the cognitive biases, Framing Theory is the effect that shows the effect of changing the presentation of events to the decisions of individuals. The Framing Effect was introduced by Kahneman and Tversky in 1981 with his work The Framing of Decisions and the Psychology of Choice. Kahneman and Tversky found that the reactions of people to losses and gains around the reference point were different. This effect, which is mostly used in sales, marketing and media, is manifested itself in many other fields.

In this study, five different types of framing were used to observe the effect of presentation of the problem on individual decisions. These are: Risk Choice with Equivalent Option, Risk Choice with Non-Equivalent Option, Attribute Framing, Goal Framing, and Number Size Framing. There are very few studies in the literature that have differentiated according to framing types and this study is the first in the Turkish literature. The data were collected by convenience sampling method and online survey were answered by 172 people. The scenarios were presented to two different groups of 86 people in order to see the effect of different framing. Independent samples test was applied to determine whether choices differentiate or not according to frames. According to results of the Mann-Whitney U Test, given answers to four of five different scenarios that presented with different frames are differentiated consistent with expectations and given answers to one of five scenarios are not differentiated statistically significant despite they are differentiated consistent with expectations.

Keywords: Framing Effect, Bounded Rationality, Behavioral Economics, Consumer Preferences

Jel Code: D91, D81.
Özet


HEDGING WITH OPTION STRATEGIES

Abstract

The fact that technology and the Internet have spread all over the world has also led to a significant change in the finance area. Derivatives, which have been used for nearly a hundred years, have become increasingly common. In 2018, the total amount of derivative transactions in the world was USD 547 trillion. Underlying this widespread of derivative transactions lies future risks and desire to eliminate these risks. Options contracts, which are one of the most important derivative instruments, are also important tools for eliminating financial risks. A number of premiums to be paid in advance provides an important right to buy or sell against the expected risk. Moreover, there is no obligation to exercise this right. In this study, options strategies can be used to hedge risk, are expressed. Hedging by options strategies in Turkey is still very new. For this reason, in order to understand and use options strategies that can be used to protect from risk, this study aims to contribute to the literature in a conceptual framework.
Özet


AGRICULTUREL AND LIVESTOCK PRODUCTION IN MANISA

Abstract

Manisa on agriculture and livestock are among the most important provinces of Turkey. Olives, grapes, agricultural products such as tomatoes in eight different ranks first in terms of production volume in Turkey. The main reason for this situation is the climatic conditions and fertile lands. The city, which ranks first in the production and sales of seedless raisins in the World, is also an important export center in the production of fresh grapes. Likewise, Manisa is the sixth in Turkey for livestock breeding and the first rank in the poultry. The aim of this study is to reveal the agricultural and animal husbandry potential of Manisa and to bring together the short but crucial points of this potential given in many sources. Thus, to contribute to both the promotion of the city and the incentives and supports it receives in agricultural and animal production.
360-TÜRK İNGİLİZCE ÖĞRETMENİ ADAYLARININ MESLEKİ KİMLİKLERİ ÜZERİNE BİR ÇALIŞMA

Dr. Öğr. Üyesi M.Pınar Babanoğlu

ÖZET


49 Kahramanmaraş Sütçü İmam Üniversitesi, iyelpaze@ksu.edu.tr
Özet


Bulgular

Analiz sonucunda, tanımlayıcı bilgiler, derslerin yürütülmesi, öğretim elemanlarına ilişkin görüşler, yaz öğretiminin faydaları, yaz öğretimine ilişkin değişiklik önerileri temaları ortaya çıkmış ve bunlar aşağıda sunulmuştur.

Tanımlayıcı Bilgiler: Öğrenciler yaz öğretiminde 3 ya da 4 ders almakta oldukları gibi, bu uygulama嘿dock grup görüşmesi ile toplanmıştır. Ürün ortaya çıktı. Öğrencilerin yaz okulu.ColumnHeader'daki zorlukları ve yaz öğretimine ilişkin değişiklik önerileri temaları ortaya çıkmış ve bunlar aşağıda sunulmuştur.


Öğretim Elemanlarına ilişkin Görüşler: Öğretim elemanları daha fazla kazanmak için yaz okulunda ders aldıkları dersin altı saati üstü yürüttümsesi dikkatli dağıtımı, birlikte bilgelik ve neden olduğu belirtmektedir. Derslerin sınavlarının yaz okulunda olduğu gibi kolay olması umulduğu, ancak böyle bir uygulamanın olması gerektiğini belirtmektedir. Sınavın kolay hızlanıp belirenlere geldiğini belirtmektedir.

Yaz Öğretiminin Faydaları: Bu sayede altı dersin ilk dersinin okulu zamanında bitirme fırsatı bulduklarını belirtmektedir. Ayrıca son sınıfta ders yükü düzeytir KPSS’ye çalışmak için şimdiden üstten

iyelpaze@ksu.edu.tr
ders alma avantajı sağladığı belirten öğrenciler de vardır. Sınıf mevcutlarının daha az olması ile derslerin daha verimli olduğunu, daha iyi öğrenme sağladıklarını belirtmektedir.

**Yaz Öğretiminin Ücretli Olması:** Öğrenciler isteyerek bu dersleri aldığı için, işlerin yürütülmesinde birçok kişinin de çalıştığından ücret ödemesinin herhangi bir etik ihlal olmadığını belirtmektedir. Ayrıca çuzumlu miktardadır olduğu için her öğrencinin karşılayabileceği ve adil olmaya da engel olmadiği ifade edilmişdir.

**Yaz Öğretimine İlişkin Değişiklik Önerileri:** Öğretim elemanları özellikle devamsızlık konusunda daha esnek davranabilirler. KYK ait yurtlar normal dönem gibi imkanlarla çalıştırılabilir. Uygulamalı derslerin açılması önerilmektedir.

**Sonuç**

Öğrencilerin çoğunun yaz öğretimi uygulamasından memnun olduklarını görülmektedir. Yaşam şartlarının iyileştirilmesi ile daha iyi olacağını düşünülmektedir.
Özet


Anahtar Kelimeler: Biyoiktidar, Kadın, Nüfus, Sağlık Politikaları, Kürtaj

365-TÜRKİYE CUMHURİYETİ’NDE KÜRTAJIN BIYOİKTİDAR KAVRAMI ÇERÇEVESİNDE NÜFUS POLİTİKALARI İLE İNCELENMESİ

Gamze SARITUNALI51, Buğra ÖZER52

AN ANALYSIS OF ABORTION POLICIES WITHIN THE DEMOGRAPHIC POLICIES FROM THE PERSPECTIVE OF THE TERM “BIOPOLITICS” IN TURKEY

Abstract

Within the social structure, the concept of power has changed within the framework of its meanings. All these changes are about the recreation of power. At this point Foucault, with the concept of biopower, analyzed power on the basis of relations that permeate all spheres of society, rather than simply dealing with the state and its apparatus. It aims to keep alive all areas where biopower dominates. In this sense, one of the main issues of biopower is population policies. Population policies, on the other hand, define their field of application on health and their main target group is women. Thus, all modern states, within the framework of the concept of biopower, shape the issue of population based on the reproductive capacity of women. In this mechanism shaped by the biopower on the female body and reproductive capacity, women's behavior is also determined through public policies. Thus, the most distinct example can be given as a matter of abortion, in which a woman's behavior on her body is determined. In this context, the aim of the study is to examine the population policies and abortion issues made in the historical process in the axis of Foucault's concept of biopower and to analyze health policies that regulate women's behaviors.

Keywords: Biopower, Woman, Population, Health Policies, Abortion

51 Kadın Çalışmaları Yüksek Lisans Öğrencisi, saritunaligamze@gmail.com, Manisa Celal Bayar Üniversitesi, MA Candidate in Gender and Women Studies, Graduate School of Social Sciences, Manisa Celal Bayar University, Manisa, Turkey
52 Doç. Dr., bugrozer@gmail.com, Manisa Celal Bayar Üniversitesi, İİBF, SBUİ Bölümü, Associate Professor Ph.D., Department of Political Science and International Relations, FEAS, Manisa Celal Bayar UniversityManisa, Turkey

Yöntem


Bulgular

Öğrencilerin yalnızlık algıları, cinsiyet açısından karşılaştırıldığında kadınının yalnızlık puanları (M=45.15, ss=15.85) erkeklerin puanlarından (M=45.64, ss=12.44) anlamlı bir fark göstermemektedir (p>.05). Öğrencilerin yalnızlık algıları, barınma yerleri açısından karşılaştırıldığında aile ile yaşayarak hayat alanların yalnızlık puanları (M=44.95, ss=15.29) diğer yerlerde ikamet edenlerin puanlarından (M=46.31, ss=13.43) anlamlı bir fark göstermemektedir (p>.05). Öğrencilerin yalnızlık algıları sınıf düzeyi açısından karşılaştırıldığında, ikinci sınıf öğrencilerinin yalnızlık puanlarının (M=51.42, ss=12.49), üçüncü (M=38.18, ss=14.99) ve dördüncü sınıf öğrencilenden (M=40.67, ss=16.39) anlamlı şekilde daha yüksek bulunmuştur (p≤.01). Birincili sınıf öğrencilinin puanları (M=45.62, ss=14.44) ise diğer gruplardan anlamlı bir farklılık göstermemektedir (p>.05). Son olarak yalnızlık ile öz şefkat arasındaki ilişki incelenmiş ve -.48 düzeyinde anlamlı bir ilişki olduğu bulunmuştur (p<.01).

Sonuç

Öğrencilerin yalnızlık algıları cinsiyete göre farklılaşmamaktadır. Araştırmaların yalnızlık algısında cinsiyetin önemli olduğunu belirtmektedir. Öğrencilerin yalnızlık algıları ailesi ile yaşayana kişilerle, diğer yerlerde barınan (yurt, arkadaşa ile evde kalma, tek başına yaşama) kişilerden farklılık göstermemektedir. İkincili sınıf öğrencilerinin kendilerine üç ve dördüncü sınıf öğrencilere göre daha az hissetmektedir. Bu durum arkadaşlara güvenli olanların kendilerini daha anlamsız hissettiğini belirtmektedir. Kendini hissetsenKN öğrencilerin kendilerine karşı daha acımasız oldukları

53 Kahramanmaraş Sütçü İmam Üniversitesi iyelpaze@ksu.edu.tr
THE RELATIONSHIP BETWEEN UNIVERSITY STUDENTS’ PERCEPTION OF LONELINESS WITH SELF COMPASSION AND DEMOGRAPHIC VARIABLES

Abstract

Loneliness, which negatively affects the whole life of an individual, creates a depressing, motivating rasping psychological distress. It is stated in the literature that there is a relationship between loneliness perception and psychological problems such as depression, anxiety and low self-esteem. As the university students come to a new city and culture, their old social environment lags behind. In this regard, they remain alone in the first days. Therefore, it seems important to investigate the perception of loneliness among university students. First, living with family and starting living with friends or living alone can be important from the perception of loneliness. In addition, the perception of loneliness in the first years and the perception of loneliness in the following years of the university may differ. As a matter of fact, the probability of making new friends and using adaptation behaviors increases every year. Finally, people who are not tolerant of themselves, who constantly criticize themselves and who are not compassionate may also feel lonelier. The aim of the study is to investigate whether the loneliness perceptions of university students differ according to gender, class level, place of residence and the relationship between loneliness and self-compassion.

Method

The aim of this study is to investigate whether loneliness levels of university students differ according to various demographic variables. For this purpose, the research was conducted with relational scanning method which is one of the quantitative research designs. The study group consisted of 138 students (98 females and 43 males) studying at different faculties of a public university. Personal information form and UGLA loneliness scale were used for data collection.

Results

When the students’ loneliness perceptions were compared in terms of gender, the loneliness scores of women (M = 45.15, ss = 15.85) did not show a significant difference from the scores of men (M = 45.64, ss = 12.44) (p>.05). The loneliness scores of the students living with their families (M = 44.95, ss = 15.29) did not show a significant difference (M = 46.31, ss = 13.43) when compared with the students’ perception of loneliness (p>.05). Loneliness perceptions of the students were compared in terms of grade level and the loneliness scores of second grade students (M = 51.42, ss = 12.49) were significantly higher than the third (M = 38.18, ss = 14.99) and fourth grade students (M = 40.67, ss = 16.39). (p≤.01). The scores of the first year students (M = 45.62, ss = 14.44) did not differ significantly from the other groups (p>.05). Finally, the relationship between loneliness and self-compassion was examined and a significant relationship was found at -.48 level (p≤.01).

Conclusion

Students’ perceptions of loneliness do not differ according to gender and residence (living with their families and living in other places like dormitories, living with friends, living alone). The second year students feel lonelier than the third and fourth year students. It was found that students who felt lonely were more ruthless towards themselves.
Özet


Anahtar Kelimeler: Girişimcilik Sermayesi, Risk Sermayesi, Girişimcilik, Ticaret

Jel Kodları: F1, F2, B1, B2, G2

CONCEPTION AND HISTORICAL DEVELOPMENT OF VENTURE CAPITAL

Abstract

Venture Capital, which is a financing system used throughout the world without losing its timeliness for many years, continues to be used as Entrepreneurship Capital in our country. Although entrepreneurial capital has been used since the years before Christ, it has made great progress, especially in the Middle Ages. Made geographical discoveries. Venture Capital has pioneered the discovery of new production techniques, the development of new products and the development of new marketing techniques. It can find application in different forms and various levels and is also an important aid in reducing unemployment. In this study, the concept of Entrepreneurship Capital is defined and information is given about its types and levels. By examining the historical process of Entrepreneurship Capital in the world and in our country, we have tried to compare past and present practices and try to make new suggestions.

Keywords: Entrepreneurial Capital, Venture Capital, Entrepreneurship, Trade

Jel Codes: F1, F2, B1, B2, G2

54 Dr. Öğr. Üyesi, Manisa Celal Bayar Üniversitesi Uygulamalı Bil. Y. O., tayfunkugu@hotmail.com
Özet


Anahtar Kelimeler : Liderlik, Dönüşümcü Liderlik, Prososyal Örgütsel Davranış, Spor Federasyonları

Jel Kodları : Z2.

THE EFFECT OF TRANSFORMATIONAL LEADERSHIP ON PROSOCIAL ORGANIZATIONAL BEHAVIOR; TURKEY SPORTS FEDERATIONS EXAMPLE

Abstract

In the changing world conditions, the sports sector and the sport phenomenon showed a rapid development and change, and therefore, it needed a quick operation according to the dynamic structure of sports and a unique form of management. Therefore, in organizations; individual performances, productivity, moral and highly motivated employees and leaders, adopting the aims, values and objectives of the organization, have gained considerable importance for the organization. In this study, associating sub-dimensions of transformational leadership with prosocial behaviours, and with the data obtained from the employees of the Sport Federations selected by random sampling method, it was revealed how and in what level the leaders can affect the prosocial organizational behavior. The research is a quantitative study and as a data collection tool, the transformational leadership dimensions of the multi-factor leadership scale and the

55Çukurova Üniversitesi, Beden Eğitimi ve Spor Yüksekokulu/Spor Yönetim Bilimleri, tel: 05055715553, e-mail:yelizsirin75@gmail.com
56Çukurova Üniversitesi Beden Eğitimi ve Spor Yüksekokulu/Spor Yönetim Bilimleri,e-mail:fatmapervinbilir@gmail.com
57Kahramanmaraş Sütçü İmam Üniversitesi, Beden Eğitimi ve Spor Yüksekokulu/Antrenörlik Bölümü, e-mail:tayfunsirinksu@hotmail.com
58Çukurova Üniversitesi Adana Meslek Yüksekokulu, e-mail:leventsangun@gmail.com
prosocial behavior scale were used. The sample of the study consists of 118 employees from 12 sports federations. The Mann-Whitney U test was used in the two groups to determine whether these results varied according to their personal characteristics. The kruskal wallis variance analysis statistical method was utilized for multiple group comparisons. The data were evaluated by statistical analysis, and there was a positive relationship between transformative leadership and prosocial behavior and it was determined that transforming leaders affect prosocial behavior. At the same time, there was no significant difference between participants' gender and staff status variables and transformational leadership and prosocial behavior; significant differences were found according to institution duties and federations.

**Keywords:** Leadership, Transformational Leadership, Prosocial Organizational Behavior, Sports Federations
ÖZET


Anahtar Kelimeler : Beden Eğitimi ve Spor Yüksekokulu, Girişimcilik Eğilimi, Spor

Jel Kodları : Z2.

Abstract

Increasing its place in our lives as well as its acceleration as an industry, sports have become a shining and interesting place for entrepreneurs. From this point of view, it is the starting point of this study to determine the entrepreneurial tendencies of the students of the School of Physical Education and Sports, especially in the field of sport, in which the university, which includes the entrepreneurs of the future, is continuing. The sample of the study consisted of 67 female and 173 male volunteers from the Department of Coaching Education and Sports Management, who were attending the School of Physical Education and Sports of Çukurova University. Personalin formation form and Entrepreneurship Scale for University Students en developed by Yılmaz and Sünbül (2009) were used as data collection tools. Since the distribution of the

Çukurova Üniversitesi, Beden Eğitimi ve Spor Yüksekokulu/Spor Yönetimi, tel: 05055715553, e-mail: yelizsirin75@gmail.com
Çukurova Üniversitesi Beden Eğitimi ve Spor Yüksekokulu/Spor Yönetimi, e-mail: nurssahin2017@gmail.com
Kahramanmaraş Sütçü Imam Üniversitesi, Beden Eğitimi ve Spor Yüksekokulu/Antrenörlük Bölümü, e-mail: sayfunsirinksu@hotmail.com
Çukurova Üniversitesi Beden Eğitimi ve Spor Yüksekokulu/Spor Yönetimi, e-mail: denizguzelyurur@hotmail.com
data was not normal, non-parametric tests Mann Whitney U and Kruskal Wallis H tests were used in the analysis. Descriptive statistics are also included. According to the findings; students' entrepreneurship tendency levels were found to be high. It was seen that the gender, age, high school, bachelor's degree and family status of the students did not differentiate their entrepreneurship tendencies; on the other hand, whether they took the department, class and entrepreneurship courses they studied led to a change in the entrepreneurship tendencies of the students.

**Key Words:** School of Physical Education and Sports students, entrepreneurship tendency, sports.
Özet


Anahtar Kelimeler: Öğretmen, Okumaya Karşı Tutum, İletişim, Etkili İletişim
Özet


Anahtar Kelimeler: Kayıt Dışı İstihdam, Ekonomik Büyüme, ARDL Sınır Testi, Nedensellik Testi.

Jel Kodları : C22, O47

63Balıkesir Üniversitesi, Sosyal Bilimler Enstitüsü, İktisat Anabilim Dalı, 05462611002, inalhalil85@hotmail.com.
64Balıkesir Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, İktisat Bölümü, 05543241601, ofbicen@balikesir.edu.tr (Yazılaşma yapılacak yazar).
Özet

Gelecek için eğitim ve eğitim yönetimi tasarımları üzerinde farklı arayışların bulunduğu bilgimiz günümüzde bu arayışların Dünyanın varoluşu başladığı ve yaratılanların dünya üzerinde varlıklarının başlamasıyla "Bir işe hazırlanmak için yapılan telkin" (TDK) leri yani kurguları olmuş bu telkinler Var olan canlıları ‘’Belli bir konuyu bilme isteğinden yola çıkan,belli bir amaca yönelen bir bilgi edinme yöntemli araştırma süreci’’(TDK) ne yeni bilime itmiştir. Oluşan bu telkinler ve araştırma süreçleri sonunda etraflardaki var olan çevrelere ilk olarak bitkilerden elde ettikleri kök boyalarıyla yaşadığı mağaraların duvarlarına resim etmeleriyle sona eremiştir. Karşılaşılabilecek olası sorunları çözümünde oluşturulan kurguyu bilimle besleyip çözümler üretmeye çalışarak adeta gelecek üzerinde söz sahibi olmanın yollarını aramışlardır.Araştırma ,Nitel bir araştırma olup araştırmada yapılandırılmış görüşme tekniği kullanılmıştır.Araştırmamızda bilim kurgu filmlerinden seçtiğimiz ‘’Marslı’’ , ‘’Yarının sınırında’’ ve ‘’Lucy’’ filmleri kullanılmıştır. Bu filmlerde uzaya yaşayan bitkiler, insan vucuduna etkileri işlenmiştir. filmlerin içinde de dikkat çeken nokta var olan sorunların çözümünde, en az bilim kadar öneme sahip bilim insanlarının sorunları çözümündeki bilgisinin yanında yönetim süreçlerinin kontrol etme ve süreci iyi bir şekilde devam ettirmelerinin çok büyük etkiye sahip olduğunu görmesidir. Bu etkiye daha ayrıntılı tespit etme amacı olarak Hali hazırda Kahramanmaraş ili Elbistan İlçesinde yöneticilik yapan beş yöneticimizin filmi izlemeleriyle yöneticilerin bilim kurgu filmlerinde eğitim ve eğitim yönetimi içerikli sahnelerden etkilenmeleri sonucunda oluşan izlemim ve görüşlerini filmleri izlemelerinin sonrasında yapılandırılmış görüşme yöntemiyle belirleyerek topladığımız verileri nivivo programında çözümleyerek bilim kurgu filmlerinin eğitim yönetimine yansımaları hakkında bilgi sahibi olmak amaçlanmıştır.Araştırma sonucunda bilim kurgu olarak izlediğimiz filmlerinin eğitim yöneticileri üzerinde yönetim süreçlerini belirleme ve yönetim anlayışları konusunda kendilerini konumlandırarak yönetim anlayışları konusunda bilgi sahibi olmamızda yardımcı olacaktır.
ÖZET

Anahtar Kelimeler: Sessiz Kuşak, Alfa Kuşağı, Okul Öncesi Öğretmenler

INVESTIGATION OF PRESCHOOL TEACHERS' PERSPECTIVES ON ALPHA GENERATION

Abstract
The aim of this study is to determine the characteristics of alpha generation students according to preschool teachers. Accordingly, it is examined whether there is a difference between alpha generation and Z generation students in terms of some variables. At the same time, the class management techniques used for both generations and the change in parent profiles are discussed comparatively. Twelve teachers working in private preschool schools in Antalya participated in the study. The research was qualitative research and content analysis method was used. According to the findings of the study, negative characteristics of alpha generation are more than positive characteristics. Alpha generation, more curious than Z generation, rules, more aggressive, more mobile, more self-centered behaviors such as; self-esteem is higher, more emotional and more conscious. In terms of communication, it is found that alpha generation is more closed and behaves more individually than Z generation. From the point of view of classroom management techniques, it is seen that the teachers are teaching the alpha generation with the constructivist approach and the Z generation using traditional classroom management techniques. Alpha generation parent profile can be said to be more conscious and sensitive than Z generation parent profile. However, it is also observed that the alpha generation parents have a negative point of view towards teachers.

Keywords: Silence Generation, Alpha Generation, Preschool Teachers

65 Akdeniz Üniversitesi, Eğitim Fakültesi, 0 242 2261953 / 4632, cigdemapaydin@akdeniz.edu.tr
66 Rüzgär Koleji, serifeleyzakaya@gmail.com
Özet


Anahtar Kelimeler: Asur, Tanrısaldıș Seçilmişlik, Asurnasirpal, Tanrı Enlil

TRADITIONALIZATION OF HISTORICAL WRITTEN CONCEPT IN ASSRIYAN KING ANNUALS

Abstract

In annuals that the Assyrian kings used to boast and convey to God Assyrians their success, there was a sense of writing developed by Assyrian clerics. Assyrian annuals, which are the most advanced examples of historical writing that are now called chronic and written with a certain chronology, are confined to a king's domination. The king, who indite the yearbook and refer to his father and grandfather at the entrance of the Assyrian yearbook, provided an important convenience in the dated years. A traditional Assyrian yearbook begins with the glorification of God Assyria, the election of the king from among the people who print the yearbook, and the divine qualities of the king's titles. Later, it gives information about the voyages that the king who strengthened by the gods, carried out on other societies. It is explicitly mentioned the names of the kings and the names of the nations along the names of the countries that the king went During these expeditions. This not only makes the Assyrian king's annuals a resource for the history of Assyria,
but also transforms it into a historically informative history of neighboring societies. The Assyrian Kingdom also clearly records the slave numbers and booty content they receive from the territories they have captured, and this allows us to obtain more information about the region that is being visited. Above all, we are also learning that the kings of Assyria regard it as the greatest pride in reaching the land that previous kings cannot reach. The Assyrian King’s annuals are not only an historical text that is considered to be merely a success, but also provide information on drought and epidemic diseases in Assyrian lands. The last part of the yearbook is devoted to the kings to present their godly gratitude. As the Assyrian state became an imperial administration extending from the land of Egypt to Eastern Anatolia, the obligation to keep records increased and a community of hundreds of clerics formed in the capital Assur. In the following centuries, as the clerical society became bureaucratic class, the texts named as Assyrian king anniversaries as a result of the traditionalization that occurred in Assyrian State administration started to show the totality and the understanding of traditional historiography was formed. This study aims to reveal the factors affecting the formation of this writing tradition by explaining the formation of the historical writing tradition of the Assyrian king ages.

**Key Words:** Assyria, Divine Chosenness, Assurnasirpal, God Enlil
Özet

Anahtar Kelimeler : Bireysel iş performansı, Kişilik özellikleri, Sahne sanatçıları, ANOVA

Abstract
There are many factors that affect the job performance of employees. In the related literature, there are several studies on the effects of personality traits and psychological factors on job performance. There are studies showing that individual distinctive features directly affect the performance of individuals in their work. In this study, the effect of personality traits on individual job performance was tested on a model with a quantitative method. The data were collected by face-to-face interviews with 305 people working as stage artists in tourism organization in Antalya. The hypotheses developed according to the aim of the research were tested using ANOVA analysis. The results reveal the necessity of considering the personality dimensions of the employees in the selection of stage employees and predicting creativity and managerial performance during career development.

Keywords : Individual job performance, Personality traits, Stage artist, ANOVA

68 Akdeniz Üniversitesi, +905072515122, volkanaskun@gmail.com
69 Akdeniz Üniversitesi, +902423106490, rabiacizel@akdeniz.edu.tr
70 Akdeniz Üniversitesi, +902423102031, beykan@akdeniz.edu.tr
Özet


Anahtar Kelimeler : Milli Eğitim Bakanlığı, Görevler, Amaçlar, Fırsat Eşitliği, Eğitim Firsatı.
Özet

Anahtar Kelimeler : Öğretmen, Mutluluk, Motivasyon


INVESTIGATION OF THE RELATIONSHIP BETWEEN ORGANIZATIONAL HAPPINESS AND TEACHERS 'MOTIVATION

Abstract
The aim of this study is to examine the relationship between organizational happiness and teacher motivation levels. The research is a quantitative study and was conducted in a relational screening model. The sample of the study was composed of 370 teachers working in public schools in Kahramanmaraş province during the 2018-2019 academic year. Organizational Happiness Scale and teacher motivation scale were used as data collection tools in the research. Data on the relationship between organizational happiness and teacher motivation were analyzed using SPSS (Statistical Package for Social Sciences) for Windows 21.0. In the analysis of the data, the arithmetic mean and standard deviation values were calculated and the difference between the two mean values in determining the relationship between the variables was made by the materiality Test (t test) and the one-way variance analysis (F statistic). The motivation of the teachers varies statistically significantly according to seniority, educational status and type of school, but not significantly according to gender and marital status. Teachers ‘ perceptions of organizational happiness do not differ

73KSÜ Eğitim Fakültesi Eğitim Bilimleri Bölümü, 0505579778, akifkose@ksu.edu.tr
74KSÜ Sosyal Bilimler Enstitüsü, 05056807973, ay_ben_93@hotmail.com(Yazışma yapılacak yazar)
75KSÜ Sosyal Bilimler Enstitüsü,05078608583, mebaslanali.00@gmail.com
76KSÜ Sosyal Bilimler Enstitüsü,05074191697, akif_gunes_@hotmail.com
statistically significantly according to gender, educational status, branch variable, while seniority and marital status variable do not differ significantly. As a result of the research, it was revealed that there was a negative relationship between organizational happiness and teacher motivation variables.

**Key Words:** Teacher, Happiness, Motivation

**Gel Codes:** A1.
Özet
Bu araştırmada okul yöneticilerinin görüşlerine göre Suriyeli öğrencilerin ilkokul ve ortaokula dahil olmalarıyla mevcut disiplin sorunlarında değişmelerin ve artış olup olmadığını; böyle bir durumda karşılaştırılsa bu disiplin problemlerinin çözüm yollarının neler olduğunu; bu disiplin problemlerinin çözülebilmesi doğrultusunda mevzuatta ne gibi değişiklikler yapılması gerektiğini, Suriyeli öğrencilerin eğitim entegrasyonu için önerilerinin neler olduğunu ilişkin görüşlerinin incelenmesi amaçlanmıştır. Araştırmanın çalışma grubunu Kahramanmaraş ili Onikişubat ve Dulkadiroğlu Merkez İlçelerinde ilkokul ve ortaokul kademelerinde görevli 11 okul yöneticisi oluşturmaktadır. Okul yöneticileri ile yapılan görüşmelerden elde edilen veriler içerik analizi tekniği kullanılmıştır. Araştırma sonucunda, okullarda yaşanan disiplin sorunlarının şiddet kullanma, yalan söyleme, mala zarar verme, çeteleşme, madde kullanımı, yabancı olma durumunu kullanma, kız-erkek ilişkilerinde normalin dışında tutum ve davranış sergileme, izinsiz eşya kullanımı ve Türk öğrencilerin Suriyeli öğrencilerden olumsuz etkilenmeleri şeklinde ortaya çıktığı belirlenmiştir. Bu sonuçlara ilişkin disiplin sorunlarının çözümünde öğretmenlere yaptırırm gücü sağlayacak mevzuat düzenlemeleri; sınıflarda öğrenim gören Suriyeli öğrenciler sayısına göre öğretmenlerle uygun ders programlarının oluşturulması, araç gerecini, daha uygun fiziki mekanların sağlanması; Suriyeli öğrenciler Türk eğitim sistemine entegrasyon sürecinin bir asimilasyon çalışması olmadığını Suriyeli ailelerin anlatılması gerektiğini ve Suriyeli öğrencilerin Türkçe’yi öğrenmeye karşı dirençlerinin görülmesine dikkat kılınması ve Suriyeli öğrencilerin Türkiye’yi öğrenmeye karşı dirençlerinin görülmesine dikkat kılınması ve Suriyeli öğrencilerin Türkiye’yi öğrenmeye karşı dirençlerinin görülmesine dikkat kılınması ve Suriyeli öğrencilerin Türkiye’yi öğrenmeye karşı dirençlerinin görülmesine dikkat kılınması ve Suriyeli öğrencilerin Türkiye’yi öğrenmeye karşı dirençlerinin görülmesine dikkat kılınması ve Suriyeli öğrencilerin Türkiye’yi öğrenmeye karşı dirençlerinin görülmesine dikkat kılınması ve 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Özet

Bu araştırma öğretmenlerin meslek algısı ile kurumsal aidiyet algıları arasında anlamlı bir ilişkinin olup olmadığını incelenmesi; eğer varsa bu ilişkinin yönü ve düzeyinin saptanması; demografik değişkenlerle bu ilişkinin istatistiksel olarak farklılık gösterip göstermemesi durumlarının ortaya çıkarılması amacıyla yapılmıştır. Araştırma nicel bir çalışma olup, ilişkisel tarama modelinde yürütülmüştür. Veri toplama aracı olarak geçeri ve güvenirliği test edilmiş olan 9 maddelik öğretmenlik meslek algısı ölçeği ile 17 maddelik kurumsal aidiyet ölçeği kullanılmıştır. Araştırmanın evrenini Kahramanmaraş il merkezinde çalışan öğretmenler oluşturmış olup, örneklemini ise Kahramanmaraş il Onikişubat ilçesinde ve Dulkadiroğlu ilçesinde ilkokul, ortaokul ve lisede görev yapan 402 öğretmen oluşturmıştır. Öğretmenlere uygulanan ölçekler sonrasında öğretmenlerin meslek algılarının ve kurumsal aidiyetlerinin arasında pozitif yönde orta düzeyde anlamlı bir ilişki olduğu ortaya çıkmıştır. Öğretmenlerin mesleki algıları ile kurumsal aidiyet algılarının cinsiyet değişkenine göre farklılık göstermediği ancak kıdem değişkenine göre farklılıklar gösterdiği görülmüştür. Ayrıca öğretmen mesleği yeterlilik algısı kurumsal aidiyet algısının anlamlı bir yordayıcısı olduğu ortaya çıkmıştır, kurumsal aidiyet algısının %7,5 işe açıkladığı görülmüştür. (R = .274  

Anahtar Kelimeler: Meslek, Meslek Algısı, Kurumsal Aidiyet


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79 Kahramanmaraş Sütçü İmam Üniversitesi, Sosyal Bilimler Enstitüsü, Eğitim Yönetimi Yüksek Lisans Öğrencisi, +905464996474, esragoksen4658@gmail.com
80 Kahramanmaraş Sütçü İmam Üniversitesi, Sosyal Bilimler Enstitüsü, Eğitim Yönetimi Yüksek Lisans Öğrencisi, +905079554566, mevlutpdr@gmail.com
Özet

Anahtar Kelimeler : Bağımsız Denetim, Denetim Raporu, Kilit Denetim Konuları.

Jel Kodları : M4O, M41, M42, M49.

KEY AUDIT ISSUES IN INDEPENDENT AUDIT REPORTS OF INSURANCE COMPANIES: 2018 ANALYSIS

Abstract
The International Auditing and Assurance Standards Board published the “Key Auditing Issues” (KAM) standard in the independent auditor's report in order to meet the demands of financial report users to obtain more comprehensive information about the audit conducted. The Public Oversight Accounting and Auditing Standards Institution has published in Turkey. Pursuant to the standard, it is mandatory to identify and explain key audit issues in audit reports. In the study, the content analysisis to the importance and explanations of the key audit issues disclosed in the independent audit reports of the insurance companies in 2018 for the first time was conducted. The study points to the trend of key audit issues highlighted by audit firms.

Keywords: Auditing, Auditor’s Report, Key Audit Matters.

Jel Classification: M4O,M41, M42, M49.
Özet


Anahtar Kelimeler : Mezopotamya, Etana Mitosu, Tanrı Şamaş, Fabl.

Jel Kodları : B00.

A FABL NARRATIVE FROM MESOPOTAMIA MYTHOS: EAGLE AND SNAKE

Abstract

The story of Eagle and Snake, which forms part of the narrative called Etana Myth, has tried to give people advice by loading and describing the friendship and hostility between these two animals. Nowadays, narratives that have an event-based narrative and try to tell the right behaviors to humans despite passing through animals are called fables. This type of expression is found in many myths in Mesopotamia as well as in many civilizations. However, the fable narratives in Mesopotamia have also been used for purposes of exalting divinity or sanctifying the kingdom. This study aims to reveal the fable understanding in Mesopotamian myths and the divine origins of this understanding based on the Eagle and Serpent narrative in the Etana Myth.

Key Words: Mesopotamia, Etana Myth, God Shamash, Fabl.
ÖZET


Anahtar Kelimeler : Finansal Raporlama Standartları, Muhasebe Standartları, Hesap Planı, TMS 2.
Jel Kodları : M41, M49.

83 MCBÜ Ahmetli Meslek Yüksekokulu, 0236 768 33 44, mustafa.kirli@cbu.edu.tr
84 MCBÜ Gördes Meslek Yüksekokulu, 0541 547 17 10, bahadir.aycan@cbu.edu.tr
440-TARIMSAL FAALİYETLERİN TMS 41 ÇERÇEVEVESİNDE FİNANSAL RAPORLAMA STANDARTLARINA UYGUN HESAP PLANI TASLAĞINA GORE MUHASEBELEŞTİRİLMESİ

Doç. Dr. Mustafa KIRLI
Öğr. Gör. Bahadır Bilge AYCAN
Öğr. Gör. Uğur BİLGEN

Özet

Anahtar Kelimeler : Tarımsal Faaliyetler, Hesap Planı, TMS 41

Jel Kodları : M40, M41, M49.

85 MCBÜ Ahmetli Meslek Yüksekokulu, 0236 768 33 44, mustafa.kirli@cbu.edu.tr
86 MCBÜ Gördes Meslek Yüksekokulu, 0541 547 17 10, bahadir.aycan@cbu.edu.tr
87 MCBÜ Kırkağaç Meslek Yüksekokulu, 0536 996 00 45, ugor.bilgen@cbu.edu.tr
Academic publication is one of the key research activities that can be used to define the quality of research, which entails a strong culture of publishing research results in peer-reviewed journals (Smith, 2005). It is one of the most challenging issues for those who are seeking academic employment and promotion, and Turkish academicians are no exception in this respect. As regulated by the Law on Higher Education (Act N. 2547), those who are holding an academic position at institutions of higher education are required to make academic publications along with performing their primary job, namely teaching the assigned courses in the relevant curriculum, to be promoted for a higher position. Quite often, they have to go through a long process to publish in a quality journal no matter how skilfully they conduct the research and report on significant findings. Review of the existing literature shows that this issue has been covered with a focus on the challenges of international publication and EAP competencies (Buckingham, 2008; Burgess et al., 2013; Chen & Zhang, 2015; Jingmei & Dewen, 2014; Karakaş, 2012; Khamis et al., 2015; Solikhah, 2015). However, to the best of the researcher’s knowledge, their perceptions on academic publication have not been previously investigated through metaphors, which are utilized as a mental tool in explaining a theoretical or abstract phenomenon (Sabazan, 2008). Hence, this particular research is set out to bridge the research gap by exploring Turkish academics’ metaphoric perceptions on academic publication process. The research data will be gathered from 50 academics working at a Turkish state university, who were selected via the purposive sampling method based on the research objective. Their responses primarily to the item “Academic publication is like ..... because .....” as well as the other open-ended items developed by the researcher will be examined through content analysis. The current research is hoped to contribute to the existing literature from a different perspective.


Jel Kodları : I21.

DETERMINATION OF PARENTS' SATISFACTION LEVELS FROM THE EDUCATION PRESCHOOL TEACHERS PROVIDE

Abstract

The aim of this study is to determine the level of satisfaction of parents from the education provided by preschool teachers. The questionnaire was used as a data collection tool and the sample of the study was constituted by Şehit Cafer Primary School parents in Germencik District of Aydın Province. A total of 90 parents from 4 kindergarten classes in this school participated in the study. These questionnaires, which consist of 32 items including demographic questions, were conducted face-to-face with the parents. Frequency analysis, arithmetic mean and percentage calculations were performed to determine the percentage distributions of the obtained data, demographic variables and the appropriateness of the proposed expressions as “standard”. In the light of the results, suggestions were made for setting standards in preschool education, improving quality in preschool education, establishing physical environmental standards in preschool education and improving the deficiencies regarding the current situation in the context of physical environmental standards.

Key Words: Preschool Education, Parents’ Satisfaction, Questionnaire Analysis.

Jel Codes : I21.

Anahtar Kelimeler : Katılım Bankacılığı, Katılım Endeksi, Eşbütünleşme Testi, Varyans Ayrıştırma Analizi

Jel Kodları: G21, G12, G17

THE ANALYSIS OF THE RELATIONSHIP BETWEEN RETURNS OF PARTICIPATION BANKING AND PARTICIPATION INDEX

Abstract
Participation banking which is has a different structure from deposit banks, is a banking model that is based on the principles of interest-free banking and carries out its activities within the framework of profit-loss participation principle. Participation indices are the stock indices formed by the stocks in compliance with a set of principles prepared in line with the principles of participation banking. Both the participation banks and the companies within the participation index perform their activities by observing the Islamic and moral values, and in this respect they become an appropriate investment tool for the individuals who want to use their savings in this way. In the study, the long-term relationships of these two different investment options with the same objectives, were examined. It has been studied to determine whether finding long term relationship between return level of Participation 30 Index that has been calculated in Turkey since 2011 and the level of return presented by 3 participation banking, which continue their activities during this period, to their customer. Johansen Cointegration Test, Variance Decomposition Analysis and Impulse Response Analysis were used in this study. In the study, a long-term relationship between the return of Participation 30 Index and the return of participation bank, is found.

Key Words: Participation Banking, Participation Index, Cointegration Test, Variance Decomposition Analysis

Jel Codes: G21, G12, G17

90 Manisa Celal Bayar Üniversitesi İİBF, ozbekgokhanberk@gmail.com
91 Manisa Celal Bayar Üniversitesi Gördes MYO, bahadir.aycan@cbu.edu.tr.
92 Manisa Celal Bayar Üniversitesi Kirkağaç MYO, ugur.bilgen@cbu.edu.tr
Özet

Bilindiği üzere bir üretim sürecindeki ürünün fizibilite çalışması yapırken dikkate edilecek husuların en başında, maliyetler gelmektedir. Son derece önemli bir faktör olan maliyet, üretim sürecindeki karar ağacının en önemli eyresini oluşturmaktadır. Çalışmada ele alacağımız tarımsal üretimde katlanılan maliyet kalemleri olacaktır. Ürünün toprakla buluştuğu andan son anna kadar olan süreçteki maliyetler, verimleri ve ortalama satış fiyatları üzerinde analizler yapılacaktır. Değerlendirmede verilen yıllar aralığında; tarımsal alanlar ve bu alanların hangi ürün bazlı kullanıldığındaki değişimler, son altı yıldaki maliyet kalemlerindeki değişimler ve bu süreçteki ürün yelpazesindeki değişimlerin analizleri grafik ve tablolar ile gösterilecektir. Çalışmanın mikro ölçekli olması Manisa’nın Gördes İlçesindeki seçilnen ürünler ile kısıtlı olmasından kaynaklanmaktadır. Gördes İlçe Tarım Müdürlüğü ve Gördes Meslek Yüksekokulu Müdürlüğüne ortak yürüttüğümüz projeden elde edilen istatistik bilgiler bu çalışmada değerlendirilecektir.

Anahtar Kelimeler : Tarım, Maliyet, Fiyat

Jel Kodları : Q1, D61, E31

93 Manisa Celal Bayar Üniversitesi Kırkağaç Meslek Yüksekokulu, 05369960045 ugur.bilgen@cbu.edu.tr
YENİLENEBİLİR ENERJİ KAYNAĞI OLARAK RÜZGAR ENERJİSİNİN ÖNEMİ:
TÜRKİYE ÖRNEĞİ
Dr. Öğretim Üyesi M. Metin Dam

Özet
Sanayi devriminden sonra enerji dünyanın en önemli konularından ve sorunlarından biri olmaya başlamıştır. İnsanlığının her geçen gün artan tüketim talebi enerji kaynaklarına olan bağımlılığı artırmıştır. Fosil yakıtların hızla tükenmesi ve çevreye verdiği zarardan dolayı insanlığın yenilenebilir enerji kaynaklarına yönelmiştir. Bu çalışmada yenilenebilir enerji kavramı, yenilenebilir enerji çeşitleri ve Türkiye’deki rüzgar enerjisinin yeri ve önemi incelenmiştir. Çalışma kapsamında rüzgar enerjisinin sürdürülebilirliği, rüzgar enerjisinin çevreye etkisi gibi konular ülkemizdeki doğal kaynakların korunması ve çevre dostu kullanımlar açısından değerlendirilmiştir.

Anahtar Kelimeler : Yenilenebilir Enerji, Rüzgar Enerjisi, Türkiye.
Jel Kodları : Q42, O13, P28.

IMPORTANCE OF WIND ENERGY AS A RENEWABLE ENERGY SOURCE: THE CASE OF TURKEY

Abstract
Since the industrial revolution, energy has become one of the most important issues and problems in the world. Increasing consumption demand of mankind has increased the dependence on energy resources. Due to the rapid depletion of fossil fuels and environmental damage, human beings have turned to renewable energy sources. In this study, the concept of renewable energy, the importance of renewable forms of energy and wind energy in Turkey were examined. Within the scope of the study, sustainability of wind energy, impact of wind energy on the environment etc. were evaluated in terms of protection of natural resources and environmentally friendly uses in our country.

Keywords : Renewable Energy, Wind Energy, Turkey.
Jel Codes : Q42, O13, P28.

Aydın Adnan Menderes Üniversitesi, Nazilli İktisadi ve İdari Bilimler Fakültesi, 0 505 689 04 30, metindam@hotmail.com
459-OECD ÜLKELERİNDE BİLGİ TEKNOLOJİLERİ YATIRIMLARININ SANAYİ ÜRETİMİNE ETKİSİ: PANEL VERİ ANALİZİ

Dr. Öğr. Üyesi Şahin BULUT95
Prof. Dr. Ahmet Can BAKKALCI96

Özet


Anahtar Kelimeler: Panel Veri, Bilgi Teknolojileri, Yatırımlar, Sanayi Üretimi.
Jel Kodları : D25, L16, L86.

THE EFFECT OF INFORMATION TECHNOLOGY INVESTMENTS ON INDUSTRIAL PRODUCTION IN OECD COUNTRIES: PANEL DATA ANALYSIS

Abstract

It is seen that companies and countries investing in information technologies have developed in many areas over time. Because investments in information technologies mean R & D. Thus, various innovations emerge in every field. Productions are diversified, new products are produced or existing ones are produced more efficiently. Thanks to the investments made by the companies in this technology and innovations, the economy of the country is affected positively together with the industry and other sectors, especially the financial position of the company. In this study, it is aimed to investigate the effects of OECD member countries' investments in information technologies on the industry of these countries with the help of panel data econometrics. As a result of the findings, it is expected that the industrial production of the countries that invest more in information technologies are positively affected and less investing countries will produce negative results.

Key words: panel data, information technologies, investments, industrial production.
Jel Codes : D25, L16, L86.
Özet

Tarihsel ve teorik temelleri Keynes’e kadar uzanan ancak günümüzdeki anlam ve işlevi Avrupa Birliği (AB) ülkelerinin yapısal özellikleri ve ekonomik zorluklarından doğan mali devalüasyon, işveren sosyal güvenlik primlerindeki indirimin eşanlı olarak katma değer vergisi (KDV) oranındaki artışla telafi edildiği geleneksel olmayan bir maliye politikası uygulamasıdır. Bu çalışmada Euro bölgesinde dinamik panel veri analizi ile mali devalüasyonun kısa ve uzun dönemde net ihracat seviyesine olan etkisi sınanmaktadır. Analiz sonuçlarına göre mali devalüasyon, kuramsal beklentiyle uyumlu olarak kısa ve uzun dönemde net ihracat olumlu yönde etkilemektedir.

Anahtar Kelimeler : Mali Devalüasyon, Maliye Politikası, Dinamik Panel Veri.

FISCAL DEVALUATION: AN EMPIRICAL ANALYSIS ON THE EUROZONE

Abstract

The fiscal devaluation, historical and theoretical foundations date back to Keynes but present meaning and function arose from the structural characteristics and economic challenges of the European Union countries, is a unconventional fiscal policy application in which the reduction in employer social security contributions is simultaneously by an increase in value-added tax rate. In this study, it is tested how the fiscal devaluation affects the net export level in the short and long run with the dynamic panel data analysis in the period covering the years 1995-2018 for the Eurozone countries. According to results, fiscal devaluation in line with the theoretical expectation positively affects the net exports in the short and long term.

Key Words: Fiscal Devaluation, Fiscal Policy, Dynamic Panel Data.
Özet


Anahtar Kelimeler: Eğitim, kütüphaneler, göçmen çocuklar

Jel Kodları : 120

99 Akdeniz Üniversitesi, 0(242) 3101771, berilalev@akdeniz.edu.tr
Özet

Anahtar Kelimeler : Mali Sürdürülebilirlik, Avrupa Birliği Ülkeleri, Panel Veri.

Jel Kodları : C23, E62, H62
few decades. Therefore, determining the fiscal sustainability within the fragile structure is a major role satisfying the fiscal balances. Especially in the aftermath of the financial crisis of the EU, the importance of sustainable fiscal policies has been increasing day by day. The main purpose of this paper is to evaluate the sustainability of public finances for the EU countries, developed and expanded by Bohn (1998; 2011). The strong advantage of this approach is that it gives a straightforward and robust approach to lead empirical tests that are sufficient to fulfil fiscal solvency. In this study, we test the sustainability of the public fiscal balance for European countries over the periods 2000:1 to 2017:4 using the panel regressions. In this study, the analysis of fiscal sustainability is evaluated in terms of the primary surplus-borrowing relationship. The results suggest that the public finances in the EU countries are unsustainable. According to the results drawn, the countries should devise economic policies, which will restore fiscal balance without reducing social welfare, to protect the economy from external shocks. In our empirical approach, fiscal sustainability is accepted as the response of primary surpluses to the debt-GDP ratio must be positive for the countries in the panel OLS. If the response of primary surpluses to the debt-GDP ratio is positive, the debt-GDP ratio turns into mean-reverting. Our principal results show that the response of the primary surplus to lagged debt is positive in Panel regression but it is statistically significant. Primary surplus has not been used to reduce the debt level for EU countries.

**Key Words** : Fiscal Sustainability, European Union Countries, Panel Data.

**Jel Codes** : C23, E62, H62.
Özet


Anahtar kelimeler: satıcı, konut finansman şirketi, konut, koruma, hak

REGULATIONS PROTECTING CONSUMER WITHIN THE CONTEXT OF THE CONTRACT OF HIRE PURCHASE OF DWELLING IN TURKISH LAW

Abstract

In this paper, the rules of Consumer Protection Law number 6502 and of concerned Regulation that protect costumer have been examined. Our main purpose is, by evaluating legal problems occurring in practice, protection of consumer, effectively, against unfair clauses that take place in contract of hire purchase of dwelling. The regulations of contract of hire purchase of dwelling that protect consumer, before execution of contract, in the course of contract or after the execution of contract, have been discussed. The consumer has been protected both by being informed about terms of contract before the execution and by compelling a form for the contract. The consumer has been protected by leaving unfair clauses off. Also, consumer has been protected by granting right to cancel and right to withdraw from contract, granting rights where there is no delivery or defective delivery of dwelling and establishment of housing finance, and collateral dept obligation of seller to consumer. In this context, legal problems that occur in practice have been revealed. Also decisions of Court of Cassation have been examined.

Keywords: Seller, Housing Finance Company, Dwelling, Protection, Right
481-TELEKOM SEKTÖRÜNDE MüŞTERİ HİZMETLERİ İŞ YÜKÜNÜN CHATBOT İLE AZALTMASI

Dr. Öğr. Üyesi Oğuzhan Kıvrak102
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Özet


Anahtar Kelimeler : Sanal asistan, chatbot, yapay zeka, telekomünikasyon.
Jel Kodları : L96, M15, O32.

REDUCING CUSTOMER SERVICES WORKLOAD VIA CHATBOT IN TELECOMMUNICATION SECTOR

Abstract

It is possible to divide many calls received by customer representatives during the day into basically similar scenarios according to the sector they serve. Nowadays, artificial intelligence is being used in every field and virtual assistant (chatbot) applications are used especially to reduce the workload of customer service. In this context, virtual assistant is trained and edited with the most common scenarios and solutions, in order to reduce workload of customer consultants. In this study, 40,000 message records containing anonymized information were obtained from a company in the telecommunication sector. The scenarios that emerged here are divided into 45 groups. 8 of these groups were taught to virtual assistants and the flow was designed. In this way, it was established that the number of calls redirected to the customer representative decreased with the help of virtual assistant.

Keywords: Virtual assistant, chatbot, artificial intelligence, telecommunication

Jel Codes : L96, M15, O32.

102 Bandırma Üniversitesi – Bandırma Meslek Yüksekokulu, 0266 717 7532, okivrak@bandirma.edu.tr (Yazılaşma yapılacak yazar)
103 Doğuş Üniversitesi, 444 79 97, zgurbuz@dogus.edu.tr
Özet


Anahtar Kelimeler : Maliye Tarihi, Osmanlı Maliyesi, Fiskal Pullar, Filateli

Jel Kodları : E69, H29, H71, K34.

104 Manisa Celal Bayar Üniversitesi, Gördes MYO, 537 965 62 65, alpomeralp@gmail.com
Özet


Anahtar Kelimeler : Yaşam Boyu Öğrenme, Sağlık Bilimleri, Yeterlikler.

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105 Istanbul Arel Üniversitesi, 0 532 567 0729, sevpek@gmail.com.
Özet

İşsizlik sadece gelişmekte olan ülkelerin değil, gelişmiş ülkelerin de en önemli sorunlarından biri olarak görülmektedir. İşsizlik, başta ekonomik olmak üzere, toplumsal ve psikolojik anlamda da ağır etkileri olan bir sorundur. Bu sorun, elbette toplumun geneli için büyük bir tehlike arz ettiği etse de bazı dezavantajlı kesimler için bu tehlikinin boyutu daha da artmaktadır ve sonuçları daha ağır olabilmektedir. Özellikle genç nüfus diye adlandırılan 15-24 yaş aralığındaki kişiler işsizliğin yıkıcı etkilerinden daha fazla etkilendiği, Genç işsizler olarak adlandırabileceğimiz bu grubun işsizliği Türkiye'de genel işsizlik oranından oldukça yüksekte seyretmektedir.

Türkiye’de genç işsizliğine ilişkin çözüm arayışları devam etmektedir. Genel olarak ekonomik büyüme ve kalkınma politikaları ile çözüme ulaşılmaya çalışılırken bir sorun olarak görülen genç işsizliği ile mücadelede ekonomik büyümünün tek başına yeterli olmadığını yapılan çalışmalar ile ortaya çıkarılmıştır. Ekonomik büyümünün mutlak bir istihdam artışını sağlaması genç işsizliği ile mücadelede eğitim başta olmak üzere pek çok alanında politika geliştirilmesi anlamına gelmektedir ve mesleki eğitim, politika düzenlemelerinin başında gelmektedir.

Yukarıda özetlenen yaklaşım bağlamında gerçekleştirilen saha çalışmasında öğrencilerin meslek seçimi, meslek hakkındaki bilgileri ve mesleğe devam etme ve öğrencilere gelecektaki durumları hakkında düşüncelerine ilişkin bilgiler toplanmış. Araştırmanın evreni Antalya’nın Kepez ilçesindeki meslek liselerinin son sınıflarında okuyan öğrencilerdir. Buna göre 1245 mevcutlu araştırma evreninden %95 güven aralığı ve %5 hata payı içerisinde 294 örneklem belirlenmiş ve veriler yüz yüze görüşme tekniği ile uygulanan anket ile toplanmıştır.

Araştırma sonucunda öğrencilerin seçtiğinde meslek hakkında bilgilerinin yeterli düzeyde olmadığı ve genel olarak meslek lisesini aile zoru, okul puanı ve yükseköğretim geçiş için seçtiğleri, ayrıca öğrencilerin genelinin seçtiğinde meslekte devam etmek istedikleri ve mesleklerini kısa sürede değiştirmek istedikleri sonucuna ulaşılmıştır. Bu bağlamda, meslek lisesinin ara eleman sorunun ilköğretimden sonraki dönemdeki ve kariyer planları dışında kalan dışsal faktörlerden etkilenebileceği belirtilmiştir.

Anahtar Kelimeler: İşsizlik, Genç İşsizliği, Ara Eleman, Mesleki Eğitim, Meslek Seçim

Jel Codes: N30- J60
Özet
Özet


Anahtar Kelimeler : Sanayi 4.0, İstihdam, Kadın İstihdamı, Toplumsal Cinsiyet.

Jel Kodları : J210.

WOMEN EMPLOYMENT FROM INDUSTRY 4.0 PERSPECTIVE

Abstract

The potential effects of the concept of Industry 4.0, also known as the fourth industrial revolution, are now being discussed. Rapid and flexible production structure has been adopted with advanced production technologies and information resources. This situation has also manifested itself in the labor market. Adapting to the opportunities and threats posed by artificial intelligence and increased automation systems in the labor market cannot be equal for men and women. At this point, it is very important to develop women's employment in the fourth industrial revolution. The risks of digital transformation in terms of creating gender equality in working life are evident in Turkey. This study evaluates the effects of the fourth industrial revolution on employment, will focus on the position of women's labor in the future and discuss measures for Turkey. Therefore, this study aims to move from the principle of positive discrimination for women, women's employment in Turkey in industry 4.0 era is to evaluate in terms of both advantages and disadvantages.

Key Words : Industry 4.0, Employment, Women Employment, Gender.


112 Akdeniz Üniversitesi, Sosyal Politika ve Çalışma İlişkileri doktora öğrencisi, 05354405762, toprakcigoz@gmail.com.
Özet


Anahtar Kelimeler : Girişimcilik Eğitimi, Öz Yeterlilik İnanç.  
Jel Kodları : M19.

THE EFFECT OF ENTREPRENEURSHIP EDUCATION ON SELF-EFFICIENCY BELIEF AND ENTREPRENEURSHIP

Abstract

Entrepreneurship is the biggest contributor to the growth and innovation of the country's economy. It is the most important factor for ensuring social and individual welfare and increasing the living standards of individuals and providing social and economic welfare. According to Friedman, young generations that inspire should start new companies so that in the long run job opportunities will be created for the country (2008: 37-38). Education is at the forefront in the expansion of entrepreneurial awareness, which is becoming more and more important in economic development with the rapid development of technology and easy access to information. Education is the most important factor in gaining the entrepreneurship skills

113Bandırma Onyedi Eylül Üniversitesi, Bandırma Meslek Yüksekokulu, İşletme Yönetimi Programı, tansoy@hotmail.com,  
114Bandırma Onyedi Eylül Üniversitesi, Ömer Seyfettin Uygulama Bilimleri Fakültesi, Uluslararası Ticaret ve Lojistik Bölümü, zudesenem@yahoo.com,  
115Sakarya Üniversitesi, İşletme Fakültesi, İşletme Bölümü, snart@sakarya.edu.tr,
to individuals at an early age, which is pointed out by today's modern economic approaches and which is the key to development in the short term. 21st century education is the basis of competition, not just a simple input, but an engine of the economy. New dynamics of society demand individuals who can survive in the labor market, which is becoming increasingly difficult with its critical thinking and strong skills. Entrepreneurship education can enable students from different socioeconomic classes to think outside the framework, to strengthen their unusual abilities and strengths. Moreover, it helps students lay the foundations of a strong self-esteem to carry with them throughout their lives. Thus, entrepreneurship education is one of the important factors in understanding young people and increasing their entrepreneurial attitudes. In the light of this information, the aim of the study is to investigate the effect of entrepreneurship education on students' self-efficacy perception and entrepreneurship tendencies. For this purpose, a questionnaire was constructed by using the scales obtained from the literature on self-efficacy perception, entrepreneurial intention and entrepreneurship training. Data was collected from the students at a public university. The findings obtained at the end of the study will be compared with the results in the literature. In addition, findings will be discussed and recommendations for researchers and practitioners will be presented.

Key words : Girişimcilik Eğitimi, Öz Yeterlilik İnanç.

Jel codes : M19.
Özet


Anahtar Kelimeler: İdari statü, İl, TBMM Tutanakları, İçerik Analizi, Karaman.

THE CONTENT ANALYSIS OF KARAMAN'S PROVINCE FORMATION PROCESS THROUGH PARLIAMENTARY MINUTES

Abstract

The process of becoming a province is regulated in Turkey's Constitution under the Article 126 in the title of "the establishment of the administration " with these statements;"Turkey, in terms of central administrative structure, geography condition, according to their economic conditions and public services to the provinces; provinces are also divided into other stages. Also in accordance with the Constitution, in Article 1 of Provincial Administration Law No. 5442, it is stated that; "Turkey, in terms of the geographical situation of the central government agencies is divided into the provinces according to their economic conditions and public services; The provinces are divided into districts and districts are divided into sub-
districts. In Article 2 of the Provincial Administration Law, it is stipulated that being a province can only be possible by laws and decrees of law. Despite these regulatory changes of concrete on the administrative status of a settlement in Turkey, where there are no measurable criteria; There are also criticisms that provincial construction studies are not based on detailed social, economic and demographic researches. In Turkey, the recent 15-year period, has seen a rapid increase in the number of provinces. The number of provinces in the first years of the Republic decreased to 57 in 1933, increased to 67 in 1957, gradually increasing after 1989, today has reached 81. By changing the administrative status of urban studies in Turkey's Interior Ministry it is carried out by the General Directorate of Provincial Administration. Karaman has become a province with the Law No. 3578 “4 Cities and 5 Districts “, which was adopted on 15.06.1989. The reason for being the province of Karaman in the general justification of the law is as follows: “Karaman District of Konya Province is a settlement which has a special place with its historical and economic history. It has become the center of attraction of its surroundings with its features and it is developing day by day. The fact that the province of Konya has a very wide area, especially the difficulties arising from the geographical structure in the region, causes time loss in the transportation of public services and increases the cost. By converting the district of Karaman into a province; Konya of that relieves, public services can be made more effective and efficient. The disadvantages arising from the fact that Ermenek district is far from the province will be eliminated, development in all aspects of the region and a better assessment of the existing potential will be provided.” The main purpose of this study is to reveal the basic arguments presented in Karaman's province formation process by subjecting the Parliamentary documents to content analysis.

**Keywords:** Administrative Status, Province, Turkish Grand National Assembly Minutes, Content Analysis, Karaman.
Özet


Anahtar Kelimeler: Vergi Hukuku, Yorum, Yorum Çeşitleri, Yorum Teknikleri, Vergi Hukukunda Yorum

JEL Kodu: K30, K34

INTERPRETATION IN TAX LAW

Abstract

Tax law is a sub-branch of public law involving transactions between the state and persons based on the sovereign power of the state. Tax law, with its unique rules and system, constitutes a special and detailed field within public law. Taxes under legal algebra; Although it has the largest share in public revenues today; for taxpayers, it is an indicator of a certain decrease in total assets. Proper implementation of tax laws is of great importance for both the state and taxpayers. Therefore, the real purpose of the law must be fully demonstrated when applying tax laws. Efforts to ensure that tax laws reach the required result by using various methods and techniques are called interpretations in tax law. This scope of work; After the theoretical point of interpretation is emphasized in general, it is aimed to contribute to the literature especially in the interpretation of tax law.

Key Words: Tax Law, Interpretation, Types of Interpretation, Interpretation Techniques, Interpretation in Tax Law

JEL Codes: K30, K34

119 Manisa Celal Bayar Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı Doktora Programı, Manisa, akaplan4596@gmail.com
120 Prof. Dr. Süleyman Demirel Üniversitesi İktisadi ve İdari Bilimler Fakültesi Maliye Bölümü Mali Hukuk Anabilim Dalı Öğretim Üyesi, Isparta, ramazanarmagan@sdu.edu.tr
121 Manisa Celal Bayar Üniversitesi Sosyal Bilimler Enstitüsü Maliye Anabilim Dalı Doktora Programı, Manisa, mrvtb87@gmail.com
ÖZET

İslam düşünce tarihinde insannın fiillerinde hür olup olmadığı farklı boyutlarla ele almış ve tartışmıştır. Ortaya konan çözüm önerilerini insannın özgürlüğünü anlamına tevfiz, iradesizlik anlamına cebr kavramları çerçevesinde ele almak mümkündür. Bu iki kavram üzerinden insan hüriyeti ve sorumluluk açısından dört ana başlık altında konuyu değerlendirmekte fayda vardır.


526-OKUL YÖNETİCİLERİNE UYGULANAN ZORUNLU YER DEĞİŞTİRME UYGULAMASI HAKKINDA OKUL YÖNETİCİLERİNİN VE ÖĞRETMENLERİN GÖRÜŞLERİN İNCELENMESİ

Dilşad PAKSOY

Özet


Anahtar Kelimeler: Zorunlu yer değiştirme uygulaması, Okul yöneticileri, Öğretmenler

124 KSÜ Sosyal Bilimler Enstitüsü, dilsad_paksoy@hotmail.com
Özet


Anahtar Kelimeler: Sağlık, Teşvik, Vergi İndirimi
Özet


Anahtar Kelimeler : Plastik Poşet Vergisi, Çevre Kirliliği, Kamu Gelirleri
Jel Kodları : H23, R11, H27.

PLASTIC BAG TAX PRACTICE IN COMBATING ENVIRONMENTAL POLLUTION IN TURKEY

Abstract

Factors such as industrialization, widespread use of fossil fuels and population growth in the 21st century have led to the disruption of ecological balance and undesirable consequences for human and environmental health. Public or market-based policies have been developed at national or international scale to eliminate or minimize the consequences that adversely affect human and environmental health. Environmental taxes are the leading public instruments used in the fight against environmental pollution. Plastic bag taxes are also one of the environmental taxes imposed to minimize the consumption of plastic bags that cause pollution of soil and seas when they are used or left directly to nature as waste. In order to reduce the use of plastic bags and minimize the environmental impact of plastic bags, amendment to the 7153 numbered Law on Environment dated December 10, 2018 with the name "Recycling Participation share/fee" was put into effect in Turkey. This regulation is expected to reduce plastic bag consumption in Turkey. In some countries, such as Denmark, Ireland and Canada, plastic bag tax has been applied successfully and significant environmental results have been achieved. In this study, the procedures and principles regarding the collection, declaration, payment and liability of the recycling participation share/fee introduced to reduce the consumption of plastic bags, which are insoluble in nature for many years, cause environmental pollution and have a carcinogenic effect, will be discussed.

Key words: Plastic Bag Tax, Environmental Pollution, Public Incomes.
Jel Codes : H23, R11, H27.
Özet


Biz de bu çalışmamızda kasıdenin konuyla doğrudan ilgili beyitlerini, ayrılaşma konularını ve uzlaşmaya yapılan vurgular üzerinde duracağız.

128 Çukurova Üniversitesi, İlahiyat Fakültesi, 01sadiker@gmail.com
Özet

Çukurova Üniversitesi, İlahiyat Fakültesi, 01sadiker@gmail.com

129 Çukurova Üniversitesi, İlahiyat Fakültesi, 01sadiker@gmail.com
Özet

Anahtar Kelimeler : Eğitim Programları, Okuryazarlık, Program Okuryazarlığı.

Jel Kodları : A2.

EVALUATION OF TEACHERS 'TRAININGS IN TERMS OF CURRICULUM LITERACY

Abstract
The aim of this research is to examine the lessons that teachers have taken during the pre-service training process, the in-service trainings they have taken about the curriculum in-service and the studies they have done about the curriculum during the professional studies. Phenomenology was used as a qualitative method in the study. The data of the study was collected in 2018-2019 academic year. In order to obtain the data, the revised Teacher Training Curriculums, the in-service training activity plans of the General Directorate of Teacher Training and Development between 2001-2018 and the 2015-2019 Vocational Studies Curriculum of the General Directorate of Teacher Training and Development were used for document analysis. Descriptive analysis was used to analyze the collected data. As a result of the research; When twenty-four different undergraduate curriculums were examined, it was observed that in pre-service education, the most courses were taken by the class teachers, the least courses were taken by the Japanese teachers. In general, it is seen that the most studies related to the curriculum are carried out in secondary education and at least in primary schools.

Keywords: Curriculum, Literacy, Curriculum literacy.

Jel Code: A2.
Özet

Anahtar Kelimeler: Verginin kanunîliği ilkesi, İdarenin kanunîliği ilkesi, Suç ve cezanın kanunîliği ilkesi

JEL Kodları: K34, K41

INVITATION TO EXPLANATION IN TERMS OF THE PRINCIPLE OF LEGALITY

Abstract
The invitation to explanation is that the tax administration ask clarification from the taxpayers in cases where it is determined by various presumptions that the tax may have been lost. The authority to determine the form and scope of the invitation to explanation that referred to in the article 370 of The Tax Procedure Law the disclosure and the procedures and principles of implementation are left to The Ministry of Treasury and Finance; The Ministry has exercised this authority in a general communiqué. From the first paragraph of Article 370 of The Tax Procedure Law it is understood that all taxpayers who they have evidence loss of tax but have not been referred to the tax inspection/commission and do not commit smuggling acts are subject to invitation to explanation. However, in the continuation of the article, authorised to The Ministry of Treasury and Finance that the context of the invitation and the authority to determine the invitees; The Ministry limitation to extent of the invitation only with 16 articles that is criticized in the Turkish tax law literature terms of constitutional taxation principles. This study aims to examine the legal arrangements regarding the invitation to explanation in terms of the principle of legality, which is one of the constitutional taxation principles. In this study, the legislation related to the invitation to explanation will be examined through the view of The Constitutional Court on the principle of legality of taxation, the principle of legality of the administration, the principle of legality of the crime and punishment. Discussion of the aspects of the invitation to explanation, which is a new institution, may be contrary to the principle of legality, is important for the healthy functioning of this institution which is accepted as one of the solution ways of tax disputes.

Keywords: The principle of legality of taxation, The principle of legality of the administration, The principle of legality of the crime and punishment.

JEL Codes: K34, K41

130 Manisa Celal Bayar Üniversitesi, (236) 2011000 – 8177, mine.uzuncam@cbu.edu.tr
Özet


Anahtar Kelimeler: İktidar, cinsiyet, kadın, toplumsal cinsiyet, özne

Jel Kodları: H10, H11, H12

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131 Bilim Uzmanı, Manisa Celal Bayar Üniversitesi, Kadın Çalışmaları Yüksek Lisans Uzamanı, deniz_yigit35@outlook.com
132 Doç. Dr., Manisa Celal Bayar Üniversitesi, İİBF, SBUİ Bölümü, bugraozer@gmail.com
133 Dr. Öğretim Üyesi, Manisa Celal Bayar Üniversitesi, Ahmetli MYO, Muhasebe ve Vergi Uygulamaları Programı, aslihanozel@yahoo.com
Özet


Anahtar Kelimeler : İstenmeyen Davranış, Sınıf Yönetimi, Öğretmen Tutumu


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1 Kahramanmaraş Sütçü İmam Üniversitesi, Sosyal Bilimler Enstitüsü, Eğitim Yönetimi Yüksek Lisans Öğrcisi, +905055650368, sumeyyeozdemir46@gmail.com
2 Kahramanmaraş Sütçü İmam Üniversitesi, Sosyal Bilimler Enstitüsü, Eğitim Yönetimi Yüksek Lisans Öğrcisi, +905511229533, beyzanurdmr12@gmail.com
Özet

Anahtar Kelimeler : Sırt Çantası Problemi, Genetik Algoritma, Yerel Arama.
Jel Kodları : C610.

A GENETIC ALGORITHM PROPOSAL FOR BINARY INTEGER MULTIDIMENSIONAL
KNAPSACK PROBLEM

Abstract
The binary integer Multidimensional Knapsack Problem is a very basic optimization problem used in modeling many problems that provide economic benefits when solved optimally in real life. As the number of decision variables and constraints in the problem increases, the solution is very difficult and takes a long time. In this case, it is often preferred to use heuristic algorithms that produce very close results to optimal solutions in a short time. Genetic Algorithm is a frequently used method among heuristic algorithms and can produce good results in many types of problems. Genetic Algorithms have many steps and processes that affect the solution performance. One of them is forming style for the initial population. In the classical approach, there may be difficulties in reaching the optimum with the randomly formed initial population. In order to overcome this situation, some improvements can be made with improvement algorithms in the forming process of initial population. On the other hand, when the improvement is high, the variability decreases, increasing the likelihood of the algorithm being inserted into local optimums. In the study, a new hybrid Genetic Algorithm approach was developed by combining improvement and diversity in the initial population of the Genetic Algorithm with the proposed local search algorithm. The performance of the proposed method is compared with the classical approaches over the test problems in the literature. When the results are examined, it is observed that the performance of the proposed method is better.

Keywords : Knapsack Problem, Genetic Algorithm, Local Search.
Jel Codes : C610.
Özet

Anahtar Kelimeler : Kutulama Problemi, Genetik Algoritma, Melez Yöntemler.

Jel Kodları : C610.

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A PROPOSAL OF IMPROVED GENETIC ALGORITHM FOR BIN PACKING PROBLEM

Abstract

Bin Packing is an important optimization problem that has been studied extensively. The problem arises in real life in terms of logistics, stocking and space allocation. Since the problem is np-difficult, heuristic algorithms, which can produce results very close to the optimum value, are frequently used. One of the most popular heuristic algorithms is Genetic Algorithm. Genetic Algorithms are stochastic approaches that can easily adapt to the type of problem being studied. On the other hand, it is often necessary to make modifications to the Genetic Algorithm to produce better results. Within the scope of the study, an Improved Genetic Algorithm specific to the Bin Packing problem, which gradually improves the solution, is proposed. The proposed method and classical Genetic Algorithm were compared on the test problem taken from the literature. When the results are evaluated, it is observed that the performance of the proposed method is effective.

Keywords : Bin Packing Problem, Genetic Algorithm, Hibrid Methods.

Jel Codes : C610.
Özet


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Özet


Sistematik bir bölümleme olmasa da 58 bölümden oluşan bu eserin bazı bölümlerinde farklı birçok konuya temas edilirken bazılarında da tekrara düşüldüğü görülmektedir. Ayrıca Hz. İsa’nın Resulullah’tan bin yıl önce yaşadığı ve Hz. Peygamber’in Mekke’de on beş yıl kaldığının zikredilmesi gibi tarihî bazı bilgilerde de hataların olduğu tespit edilmiştir.


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141 Çukurova Üniversitesi İlahiyat Fakültesi Kelam Anabilim Dalı Öğr. Üyesi
Özet

İslam düşünce tarihinde insanın fiillerinde hür olup olmadığı farklı boyutlarla ele alınmış ve tartışmıştır. Ortaya konan çözüm önerilerini insanın özgürlüğünü anlamına tefviz, iradesizlik anlamına cebr kavramları çerçevesinde ele almak mümkündür. Bu iki kavram üzerinden insan hüriyeti ve sorumluluk açısından dört ana başlık altında konuyu değerlendirmekte fayda vardır.


İnsanın fiillerinde kulun iradesinin olması her şeyin Allah tarafından belirlenip yapılmışsa insan sorumluluğunu temellendirmeye ciddi problemler ortaya çıkaracaktır. İnsanın zulüm ve günahı tercih etmesi ve bunlardan dolayı cekeceğe ceza veya mükûfatın kendi tercihleri dışında olması adalet sorununu ortaya çıkarmaktadır.


İsmail ŞIK
Hamdi AKBAŞ

Çukurova Üniversitesi İlahiyat Fakültesi Kelam Anabilim Dalı Öğr. Üyesi
Özet

İslam düşüncesinin erken dönem yerli kültürel kotlarla oluşan bir refleksi olarak görebileceğimiz Harici düşüncenin kendine ait bir takım özelliklerinden bahsetmek mümkündür. Bunlar harici paradigmayı oluşturan ana etkenler olarak karşımıza çıkmaktadır. Din anlayışları merkezinde siyasi bir tutum geliştirmeleri, siyasi tutumları merkezinden bir dini bir yorum geliştiren Şia’dan veya ılımlı tutum ve yaklaşımlarıyla dini ve siyasi tavır gelişiren Ehl-i Sünnet’ten ayrışmaktadırlar.

Abstract

Since Turkey’s negotiation process to enter the EU started in 2005, Turkey has been in a struggle to meet the conditions in the Acquis Communautaire in various areas. One of the most important and challenging areas is environmental policy. Environment and environmental issues have increasingly become more significant for the EU countries as well as Turkey as a candidate country. Nowadays, developed states are conscious of the fact that clean and unspoiled environment is vital for human health and sustainability. To protect and keep the environment as clean and unpolluted, human beings should prevent irresponsible use of natural sources and realize that these are exhaustible resources. In this context, especially in 1960s and later in early 1970s, environmental consciousness emerged both in Europe and in different countries of the world. Now in the EU as a supranational organisation and in individual EU member countries, environmental issues have taken its place on the top of their agenda and the EU has prepared various action plans to protect the environment and provide their citizens to live in a clean and unpolluted environment. This is quite important for human life because according to the Universal Declaration of Human Rights of UN in 1948, everybody has the right to live in a clean and unpolluted environment. In this sense, this human right is regarded crucial in the EU and member countries. In this study, firstly, environmental issues and policies in the EU will be studied and explained and then Turkey’s harmonization process in this area will be investigated and how Turkey has harmonized with EU’s environmental policies will be analysed. According to this analysis, some suggestions for future policies will be presented.

Key Words: European Union, Environment, Turkey-EU Relations.

Jel Codes : N54, Q58, Q50.
566-KÜÇÜK VE MİKRO ÖLÇEKLI İŞLETMELER İÇİN FİNANSAL RAPORLAMA STANDARDI: KÜMİ FRS
Dr. Öğr. Üyesi Fatma İZMİRİLİ ATA 149

Özet
Ülke ekonomilerinde sahip oldukları önem her geçen gün artan Küçük ve Orta Ölçekli işletmeler tammina son yıllarda mikro ölçekli işletmeler de eklenmiştir. Sağladıkları istihdam, yaratıkları katma değer ve sayı bakımından büyüklikleri nedeniyle dikkat çeken bu işletmelerin küresel alanda faaliyet göstererek, ihtiyaç duydukları finansmanı sağlayabilmeleri ve gelecekte sermaye piyasalarına dahil olabilmeleri için temel koşul finansal tablolarının güvenilir ve karşılaştırılabilir olmasıdır. Bu amaçla dünyada ve beraberinde ülkemizde hem mühasebe uygulamalarının hem de finansal raporlamının standart hale getirilmesi için çalışmalar başlatılmış ve Uluslararası Muhasebe ve Finansal Raporlama Standardları hazırlanmıştır..getParam()

Anahtar Kelimeler : Küçük ve Mikro ölçekli işletme, finansal raporlama standartları, mühasebe
Jel Kodları : M41, M40, L25

FINANCIAL REPORTING STANDARD FOR SMALL AND MICRO SIZE ENTERPRISES: SMSE FRS

Abstract
Micro-scale enterprises have been added to the definition of Small and Medium Sized Enterprises which are increasing in importance in national economies. These enterprises attract attention due to the employment they provide, the added value they create and their numerical size. The basic condition for these enterprises to operate in the global arena, to provide the financing they need and to be included in the capital markets in the future, is to have reliable and comparable financial statements. For this purpose, studies have been initiated to standardize both accounting practices and financial reporting in the world and in our country and International Accounting and Financial Reporting Standards have been prepared. In our country, primarily Turkey Accounting Standards and Financial Reporting Standards have been published in accordance with international standards. Subsequently, Financial Reporting Standards for SMEs have been published to be implemented as of 01.01.2013 and Financial Reporting Standards for Large and Medium Sized Enterprises as of 01.01.2018 have been published. The Financial Reporting Standard for Small and Micro Enterprises, which is planned to be implemented as of 01.01.2021, has started to be established. With the standards presented to the public in draft form on July 12, 2019, it is aimed for small and micro enterprises to prepare financial reports in international standards. In this study, the purpose of the KUMİ FRS draft, the scope of the businesses and the existing applications and differentiated from the existing points of the effects of the financial statements will be discussed.

Keywords: Small and micro enterprises, financial reporting standards, accounting
Jel Codes: M41, M40, L25

149 Manisa Celal Bayar Üniversitesi, 05365660347, fatma.izmirli@cbu.edu.tr.
Özet

Anahtar Kelimeler : Karınca Kolonisi Optimizasyon Algoritması, Kuadratik Atama Problemi, Yerel Arama.

Jel Kodları : C610.

PROPOSAL OF LOCAL SEARCH-ENHANCED ANT COLONY OPTIMIZATION ALGORITHM FOR QUADRATIC ASSIGNMENT PROBLEM

Abstract
Quadratic assignment problem is an optimization problem encountered with different versions in different sectors. The problem, which is based on the assignment of the processing centers which have workloads between each other to locations with a certain distance between each other and where workloads and distances have to be handled together, has functions in quadratic form. Because of this nature of the problem, it is very difficult to solve with classical solution methods and possible best solutions can be obtained in short periods with heuristic algorithms. In the problem with integer decision variables, possible solutions can be expressed by permutation sequence. One of the most suitable heuristic algorithms is the Ant Colony Optimization Algorithm. In addition, local search strategies can be used for the algorithm to produce more effective solutions to the problem. In this study, Ant Colony Optimization Algorithm, which is reinforced with local search, which uses the methods of swapping, reversion and insertion methods used for neighborhood formation specific to quadratic assignment problem is proposed. The proposed algorithm for solving the test problems in the literature was compared with the classical Ant Colony Optimization Algorithm. The results indicate that the proposed method is effective.

Keywords : Ant Colony Optimization Algorithm, Quadratic Assignment Problem, Local Search.
Jel Codes : C610.
Özet


Key Words: Yenilenebilir Enerji, Vergi Teşvik Sistemi, Vergi Politikası

Jel Codes: H23, H20, Q28
Özet

into the global economic system. Accordingly, it is important to analyze the export performances of the East European countries that will enable them to exist in the global economy. This paper aims to analyze the export per capita convergence of East European countries. Study conducts “Log-t” convergence test that has been developed by Phillips and Sul (2007) by including not only EU countries but also EU candidates and possible candidates. Export has accepted as an aspect for growth of developing countries. Therefore, the study takes export figures of East European countries. Results of analysis have revealed three export per capita convergence clubs:

- Croatia, Greece and Romania,
- North Macedonia and Turkey,
- Albania and Moldova,

are three clubs. In addition to this, Bosnia-Herzegovina and Bulgaria have not included in any convergence clubs. In conclusion, most of the East European countries converge to another one according to export per capita except Bosnia-Herzegovina and Bulgaria. Thus, it is possible to say that East European countries do not diverge in terms of export.

**Keywords**: Convergence Model, Export, East European Countries.

**Jel Codes**: F10, O52.
Özet

Anahtar Kelimeler: Rüçhan Hakki, Kamu Alacağı, Garameten Taksim, Rehinli Alacak, Özel Alacak.

Jel Kodları : H20, K30, K34.

PREEMPTIVE RIGHT EXERCISE IN PUBLIC RECEIVABLES
R. A. Dr. Hakan BAY

Abstract
It is material that taxpayers declare taxes promptly and completely because full, accurate and prompt payment of accrued taxes bears important consequences with respect to both the administration and taxpayers. Failure of payment or collection of accrued taxes duly causes unfair competition against the benefit of those who remitted their payments and it damages taxpayer rights, considering taxpayers who paid their taxes duly and taxpayers who did not do so. To eliminate all of these problems, legislators may

155 Dokuz Eylül Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, İzmir, Türkiye, 0 505 5252325, hakan.bay@deu.edu.tr, https://orcid.org/0000-0001-9159-3259.
156 Department of Public Finance, Faculty of Economics and Administrative Sciences, Dokuz Eylül University, Izmir, Turkey, 0 505 5252325, hakan.bay@deu.edu.tr, https://orcid.org/0000-0001-9159-3259.
take security measures including imposing late fee, demanding security, declaration of wealth, cautionary accrueement, cautionary attachment, possession cancellation in order to ensure prompt tax payment and at the same time they may resort to preemptive right exercising in public receivables. The word preemptive right means priority, superiority and royalty and it is embodied as “preemptive right in public receivables” in Article 21 of 6183 Law on Collection Procedure of Assets (L.C.P.A). According to this Article, if levy is attached for public receivables before the assets sequestered by third entities are realized and if this receivable also takes part in the attachment and sale price is distributed averagely among them. For exercise of preemptive right, it is necessary that third parties carry out the attachment and attachment participation takes place after third parties and seized properties shall not be realized and public receivables, which are to take part in the attachment, must be in the scope of L.C.P.A. The order of public receivables is crucial in case of debtor bankruptcy, disclaimer of inheritance and distribution of estate. Preemptive right, which is proper in public receivables, has been embodied to protect public receivables when receivables excluded from public receivables and receivables belonging to third parties are concerned. As a matter of fact, in case there are receivables owned by third parties, this is a protective establishment granting priority and superiority to public receivables. This right, which is concerned with the payment of a debt to public, prioritizes public receivables in front of other receivables and gives priority to the collection department for collection of public receivables in some cases. In this study, exercise of preemptive rights was discussed in the framework of L.C.P.A the significance of the establishment’s practice in collection of public receivables was analyzed and the outcomes of the practice were scrutinized.

**Keywords:** Preemptive Right, Public Receivable, Distribution Average, Pledged Receivable, Private Receivable.

**JEL Classification Codes:** H20, K30, K34.
Özet


Anahtar Kelimeler: Mücbir Sebep, Mecburi Gaybubet, Doğal Afetler, Süreler, Zorlayıcı Sebepler.

Jel Kodları : H20, K30, K34.

CASES OF FORCE MAJEURE IN TAX PROCEDURE LAW AND ITS LEGAL CONSEQUENCES

R. A. Dr. Hakan BAY

Abstract

It is essential that taxpayers fulfill their tax duties completely and duly however obligatory delays may occur due to natural disasters including fire, earth tremors and earthquakes not ingenerated by taxpayers, preventing them to fulfill their both formal and material tax duties promptly. In this case, the administration may grant time extension for a part of the work or the entire work based on these impeding conditions and

157 Dokuz Eylül Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, İzmir, Türkiye, 0 505 5252325, hakan.bay@deu.edu.tr, https://orcid.org/0000-0001-9159-3259.

158 Department of Public Finance, Faculty of Economics and Administrative Sciences, Dokuz Eylül University, Izmir, Turkey, 0 505 5252325, hakan.bay@deu.edu.tr, https://orcid.org/0000-0001-9159-3259.
character of the work. The said circumstances causing time extension are called “force majeure”. The word force majeure means ungovernable exogenous incidents. These incidents, hindering fulfillment of an obligation and debt clearing, develop involuntarily and not depending on the debtor and are embodied in Article 13 of Turkish Tax Procedure Law. In this Article, force majeure cases are listed, examples are provided and by uttering the word “such cases”, the scope of the Article has been expanded according to the economic situation and circumstances. However, it is required that force majeure is presaged and proven by the concerned parties for the enforcement of clauses of Article 13 of Tax Procedure Law. If any force majeure case develops, these periods shall not lapse until this circumstance disappears. In this case, the prescription shall cease as much as the time that not elapsed. Force majeure cases bind the administration and taxpayers. These causes are considered as “taxpayer rights” with respect to taxpayers. It is essential and crucial that taxpayers are aware of their rights for the practice of tax procedure law. Recognizing these causes, which are in the position of taxpayer rights, and benefiting from these causes could shield taxpayers against criminal liabilities. In this study, cases of force majeure which are particularly significant in terms of periods were scrutinized and subsequently the practice conditions and its results in tax procedure law were discussed and their importance for the administration and taxpayers was put forward.

**Keywords**: Force Majeure, Involuntary Absence, Natural Disasters, Periods, Act of God.

**JEL Classification Codes**: H20, K30, K34.
Özet


Anahtar Kelimeler: BIST, Karanlık Havuz (Dark Pool), Finansal Piyasalar

Jel Kodu: D82, E44, G14
Özet


Anahtar Kelimeler: IMF, İktisadi Politikalar, Ödemeler Bilançosu

Jel Kodları :E02, E05, H5
Özet

Vergilendirmede vergiyi doğuran olayın gerçekleştiğini ortaya koyabilmek açısından belge ve kayıt düzeni büyük bir öneme sahiptir. Vergiyi doğuran olayın vergi kanunlarında belirtilen belgelerle ortaya konması “belge düzenini” ifade eder. Müşkelleflerin belge düzenine uygun hareket etmeleri ve gereken tüm belgeleri tam ve doğru olarak muhafaza ve ibraz etmeleri gerektirmektedir. Belge düzenine uyan müşkelleflerin aynı zamanda kanuni olarak tutmadan zorunda oldukları belgeleri vergi mevzuatında belirtilen usul ve esaslara uygun bir şekilde ve süresi içerisinde defterlere kaydederek “kayıt düzenine” de uymalarının gerektmektedir.


Bu çalışmada sahte fatura düzenlemesi ve kullanılması fiilleri incelenerek bu fiillerle uygulanacak cezalar üzerinde durulacaktır. Ayrıca sahte fatura ticaretinin Türk Vergi Sistemi üzerinde oluşturduğu etkiler değerlendirilmeye çalışılmıştır.

Anahtar Kelimeler: Naylon Fatura, Sahte Fatura, Belge Düzeni, Yanıltıcı Fatura, Kayıt Düzeni

EVALUATION OF TRUTH OF SPURIOUS BILL IN TERMS OF TURKISH TAX LAW

Abstract

A document and record order is of great importance in order to prove that the event that caused the tax has occurred in taxation. The presentation of the event giving taxable event with the documents specified in the tax laws refers to "document layout". Taxpayers are required to act in accordance with the document layout and to keep and present all required documents in full and correct manner. Taxpayers who comply with the document order should also comply with the "record layout" by registering the documents they have to keep legally in the books in accordance with the procedures and principles specified in the tax legislation and within the time limit.

It is important for the taxpayer to complete his duties and act with tax awareness in the placement of documents and registration order in our tax system. It is aimed to determine the tax transactions of the taxpayers or persons who have legal relations with the taxpayer, to determine their financial situation and to determine the deficiencies by including them in the scope of the examination. Documents feature is also important evidence in the taxation process. The documents may constitute a presumption in favor of the
taxpayer until the contrary is claimed as the “presumption of appearance”. The better and healthier the
document and registration system in a tax system, the more informal is prevented. The soundness of the
document order is related to the accuracy of the books and documents as well as the declarations of the
taxpayers. The biggest blow to the document order and thus the tax bases is undoubtedly the fact that issuing
and using false invoices. Spurious bill, which is called nylon bill among the public, is an illegal transaction
and can cause many adversities from unjustified erosion of the payables to money laundering. The use and
issuance of counterfeit documents poses various problems in practice, damaging well-functioning
documents and records.

In this study, the verbs of issuing and using spurious bill will be examined and the penalties to be applied
to these acts will be emphasized. In addition, the effects of spurious bill trade on the Turkish Tax System
were evaluated.

**Keywords:** Nylon Bill, Spurious Bill, Document Order, Misleading Bill, Record Order
Özet

İslam, Sâmî kültürün bir parçası ve ortak bir yaşam alanına sahip olması sebebiyle genel olarak kültür ve gelenek açısından Yahudilik ve Hıristiyanlıkla irtibatlıdır. Kur’an’ı Kerim’de Tevrat ve İncil’e yapılan atıflar bulunmaktadır birlikte, bu metinlerde geçen bazı rivayet ve kısalar arasında birçok benzerlik ve farklılığın olduğun da görülmektedir. Ayrıca buradaki kısaların büyük bir çoğunluğunun özellikle İsrailoğulları ve Yahudilerle ilgili olması sebebiyle de bu irtibatın BOYUTLARI hakkında ciddi anlamda fikir verir mahiyettedir.


165 Çukurova Üniversitesi, edoner@cu.edu.tr
Özet


166 Çukurova Üniversitesi, edoner@cu.edu.tr
Özet

Anahtar Kelimeler: Davranışsal İktisat, Mental Kisayollar, Çıpalama Etkisi.

JEL Kodları: D12, D81

SYSTEMATIC FALLACIES IN THE CONTEXT OF BEHAVIOURAL ECONOMICS: THE CASE OF ANHCORING EFFECT

Abstract
The studies on Behavioural Economics, as known, focuses on which situations people violate rational behavior systematically. Especially the literature that has emerged over the last few decades has described a lot of fallacies people have. These fallacies are generally named as mental shortcuts or heuristics. There are a lot of described mental shortcuts like Probability Judgement, Reference Point, Adjustment and Anchoring, Representativeness and Availability. For example, giving the same information to people

\footnote{Isparta Uygulamalı Bilimler Üniversitesi, Yalvaç Büyükkutlu Uygulamalı Bilimler Yüksekokulu, Uluslararası İşletmecilik ve Ticaret Bölümü, 0 246 441 43 34, mehmetyigit@isparta.edu.tr}
differently is not expected to change their minds. But the Framing Effect has shown that that is not the situation and when the same information is given by emphasizing positive and negative sides decisions also changed. On the other hand, Adjustment and Anchoring Effect has shown that people's estimations about anything can be affected by any given number, even if that number is irrelevant to the topic. This study aims to test the existence of the Anchoring Effect. For this purpose, data were collected through a survey from 110 students studying at Yalvaç Büyükkutlu School of Applied Sciences. Maximum amounts that they consent to pay for Private Pension System, Private Health Insurance and monthly car loans have been asked to students. However, while no anchor was given to the control, the experimental group was given anchors for the payment preferences mentioned in the questions. Accordingly, each question gives the average monthly payment information on related subjects in Turkey. For example, the expression of “2600 TL” is expected to act as an anchor in the question that was given as “Monthly 2600 TL is paid as average to the banks for car loans in Turkey. If you want to buy a car through bank credit, how much maximum do you want to pay for it monthly?”. The same questions were asked to the control group without giving anchors. According to the independent samples test (Mann-Whitney U), while the given answers for Private Health Insurance and monthly car loans differentiated between control and experimental group, the answers for Private Pension System didn’t differentiate. Also, a smart wristband image was shown to the participants and after giving brief information about the product, they were asked how much the price of the related product could be maximum. However, the experimental group was asked to write the last three digits of the telephone numbers to generate a random anchor before asking this question. Although there is no statistical difference between the prices assigned to the product, there is an absolute significant difference (control group $\bar{x} = 1039.06$ TL, experimental group $\bar{x} = 1350.25$ TL). The study once again reveals the existence of the anchoring effect and provides insight for future studies.

**Keywords:** Behavioural Economics, Mental Shortcuts, Anchoring Effect.

**JEL Code:** D12, D81
Özet


Anahtar Kelimeler: Yerel Yönetimler, Belediye, Stratejik Plan, Katılımcı Demokrasi, Balıkesir

Jel Kodları: H7.

THE IMPORTANCE OF PARTICIPANT DEMOCRACY IN STRATEGIC PLANNING OF LOCAL GOVERNMENTS: BALIKESIR METROPOLITAN MUNICIPALITY “BALIKESIR’E DEGER, BIRLIKTE GELECEK” PROJECT

Abstract

In today's world, where the idea that development starts from the local gains importance, it is seen that local governments have a direct share in country administration and development. This made it necessary and
important for the municipalities to prepare the Strategic Plan in order to put forward their objectives, basic principles and policies, service priorities, performance tools, use their resources effectively and efficiently and determine the future of the city. However, in recent years, the concepts of participatory democracy, governance and sustainable development have come to the forefront in local governments and have been adopted by the society and stakeholders. Based on these concepts, municipalities aim to prioritize their services with all stakeholders by gathering the city under a consensus and united will with a participatory management approach covering the whole city. The aim of this study is to examine all aspects of the “Balıkesir’e Değer, Birlikte Gelecek” project implemented by Balıkesir Metropolitan Municipality on the basis of participatory democracy during the 2020-2024 Strategic Plan Preparation Process, to include the results of activities such as workshops, consultation and coordination meetings, surveys, city shura and in this way to make recommendations to local authorities and relevant field members. Qualitative research methods such as Case Study, Document Analysis and Unstructured Observation were used in the study. As a result of the study, it was seen that the expectations and priorities of the stakeholders overlapped with the management in general but differentiated in some places, the municipality took this situation into consideration and planned the service priorities and budget accordingly. It is also found that sensitivity to integration and relations is shown in United Nations 2030 Sustainable Development Goals, 11. Development Plan of the Republic of Turkey and UN Climate Action Summit Commitments. In addition to this project, all stakeholders in the strategic planning process of local governments in Turkey have been seen carrying the first sample application feature that allows participation at this level. At the end of the study, all evaluations of the project were tried to be conveyed both in the academic framework and from the perspectives of local administrators.

**Keywords**: Local Governments, Municipality, Strategic Plan, Participatory Democracy, Balıkesir

**Jel Codes**: H7.
Özet


Anahtar Kelimeler : Kent imaji, kent markası, kent pazarlaması.
Jel Kodları : M39, M31, M37.

172 Manisa Celal Bayar Üniversitesi, 0236 547 18 98, esra.guven@cbu.edu.tr
173 Manisa Celal Bayar Üniversitesi, 0236 547 18 98, bahadiraycan@gmail.com
Özet

Anahtar Kelimeler: Aşar, Vergi, Osmanlı, Afganistan

Abstract
This study aims tithe varieties implementation, between Turkey – Afghanistan, and the success of the public response in the current situation in Afghanistan now is to examine how to apply. As a research method, surveys, reports prepared by the government, books and academic studies were determined as a literature review. Turkey was one of the pioneers of the states applied to tithe before 1925, after the establishment of the republic, because modern tax occurs, tithe change in to a variety of modern tax, and so now tithe has come to date in Turkey. But the tithe related tax is still in the implementing country. In a country like Afghanistan, the tithe is still applied. This tax is still applied for what it is, and the importance of collecting detailed information about how it is applied is better determined. In the first part of the paper, the provisions and concepts of tithe are included. Then, the tithe tax was introduced in the Ottoman Empire and the current situation of the tithe tax in Afghanistan is examined. Afterwards, investigates the differences and similarities of the current tithe tax in the Ottoman Empire and Afghanistan. Finally, the reasons for the widespread application of the tithe tax in Afghanistan have been evaluated. As a result, the tithe inherited from the Ottoman Empire is still widely practiced throughout the country among the people of Afghanistan.

Keywords: Tithe, Tax, Ottoman, Afghanistan

174 Manisa Celal Bayar Üniversitesi, İİBF, Maliye Bölümü, PhD, E-mail: dayyan100@gmail.com
Özet


175 Dr. Öğr. Üyesi, Hitit Üniversitesi İİBF Maliye Bölümü, oemrekoc@hitit.edu.tr
176 Hitit Üniversitesi İİBF Bankacılık ve Finans Yükse Lisans Öğrencisi, coskunsemanur.55@gmail.com
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608-GERİ DÖNÜŞÜMDE YABANCI OLMAK: BURDUR ÖRNEĞİ

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Özet


Anahtar Kelimeler: Çöp, Atık, Geri Dönüşüm, Geri Dönüşüm İşçiliği.

Jel Kodu: R1

BEING STRANGER IN RECYCLING: THE CASE OF BURDUR

Abstract

Garbage or the concept of trash in everyday life, no matter how old phenomenon it is as human history reaches remarkable dimensions through the discourse of recyclability and recoverability and economic, environmental and administrative aspects in the last decades. Within the framework of this study, emphasized on garbage-trash management has been brought to the forefront as recycling phenomenon especially economically and ecologically. The most important actors of recycling process in our country can be expressed as garbage-trash collectors encountered almost in every city. Collectors who try to earn income by collecting recyclable materials from garbage containers on the roads work under the hard conditions which are lack of health and hygiene, irregular income and working hours. Society’s recycled
workmanship directed by disadvantaged part of the society to sustain their lives as emigrants, ex-convicts, poor, marginal, etc. individuals within the groups evaluated as a sector which is intensive. This argument can be verified in cities with the population spatially large and dense. However, it is small and has a small population such as Burdur, there is little recyclable waste and therefore low income obtained, it is observed that there is a small number of individuals in the sector. In this study, the living and working conditions of the collectors who partaking in the recycling industry in Burdur city are tried to be determined. Firstly, in Burdur, the contact with the owner of the company which deals with recycling has managed and it is aimed to reach to the part of people who do collecting through her/him. Herein the Afghan-origin people who do collecting for the company come across us. Deep contacts are occurred with these 11 Afghan-origin people who come in different times for work and do recycling workmanship in Burdur.

**Keywords:** Garbage, waste, recycle, recycling work

**Jel Code:** R1

Anahtar Kelimeler : Yaşam Boyu Öğrenme, Kişilik Tipleri, Sosyal Bilgiler, Eğitim Bilimleri.

181 Bu çalışma, Yunus Emre KELEŞ’in yüksek lisans çalışmasından üretilmiştir.
182 Manisa Celal Bayar Üniversitesi,
183 Manisa Celal Bayar Üniversitesi, gselcuk@hotmail.com
ÖZET


Anahtar Kelimeler : Yaşam boyu öğrenme, sınıf öğretmenleri, öğrenme.

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184 Bu çalışma, Gamze GEDİK’in yüksek lisans tez çalışmasından üretilmiştir.
185 Manisa Celal Bayar Üniversitesi, 
186 Manisa Celal Bayar Üniversitesi, 
187 Manisa Celal Bayar Üniversitesi, gselcuk@hotmail.com
Abstract

The Republic of Turkey was established on the principles which are quite different from the past. Because their Western education led them to internalize modernist values, and because of the collusion between the Ottoman dynasty and the European powers at the end of World War I, the Republicans positioned the country squarely against the Ottoman. Whereas the Ottoman Empire was a multicultural society in which communities were organized on the basis of religion (İnalçık, 1997), the emerging Turkish nationalist movement had come to identify primarily with the Turkish-speaking population of Muslim origin (Kirişçi, 2000). Establishing a secular democracy, the elites of the Republican did away with both the Ottoman dynasty and the Islamic caliphate. Beginning in the 1920s, a series of legal and institutional reforms were promulgated which aimed at modernizing Turkish society from the top down (Zurcher, 1993). In the content of the study, we first elaborate on the concepts of culture, institution, and legacy. The next section features the cultural and institutional aspects that left as a significant legacy from the Ottoman Empire to today’s Turkey. Finally, we draw conclusions about the implications of the legacy for the Turkish society. In this study, we have argued that although the foundations that Turkish Republic are built on significantly different from those of the Ottoman Empire, there is a salient legacy transmitted from the Ottoman Empire to the Republic. We have examined this legacy in cultural and institutional aspects. Based on a comprehensive literature review, we recognized several cultural and institutional aspects that are prominently influential in today’s Turkey as a legacy from the Ottoman Empire.

Keywords: Ottoman Empire, Modern Turkish Republic, cultural, political and institutional aspects, cultural and institutional values, secular democracy, historical in cultural tourism, institutions, and legacy

JEL Classification: N00
Abstract
Officials often refer to revolutions of 2005 and 2010 as causes of many shortcomings in the economy and other spheres of social life in the Kyrgyz Republic. However, an accurate analysis of statistical data shows that the opposite situation is more likely: revolutions were largely caused by weak economic development. The economic achievements of countries are usually determined by the growth rates of Gross Domestic Product. For some countries this index is very volatile. In particular, for Kyrgyzstan in recent years, it is heavily influenced by the production of the Kumtor gold mine. Therefore, in order to have a more objective measurement we use cumulative indicators. In this paper, we establish a link between the indicators characterizing the changes in Gross Domestic Product and some significant political and social events in the countries of the Commonwealth of Independent States. Furthermore, we discuss the problems occurring in the economy of the Kyrgyz Republic. In particular, we show that the modest economic progress achieved by the Kyrgyz Republic is largely due to the poor performance of the country's banking sector.

Key Words: Economic development of Kyrgyz Republic, Growth of GDP, Banking sector.

Jel Code : O1.

KIRGIZİSTAN DEVRİMLERİNİN EKONOMİK ÖNLEMLERİ

Özet

Anahtar Kelimeler: Kırgız Cumhuriyeti’nin ekonomik gelişimi, GSYİH’nin büyümesi, Bankacılık sektörü.

Jel Kodları: O1.
Özet

Anahtar Kelimeler : Seldirek, Saruhan, Yaya.


192 Manisa Celal Bayar Üniversitesi, Eğitim Fakültesi, 0533322148, adamazkadir@hotmail.com.

Anahtar Kelimeler : Arazi Bankacılığı Sistemi, Tarım, Türkiye Ekonomisi

A THEORETICAL REVIEW ON LAND BANKING SYSTEM

Abstract

Land Banking system was first introduced in the Netherlands towards the end of the 19th century and has been used in many western ongoing processes of solving agricultural issues by European countries. The land banking system, which is carried out by the public sector in some countries and through the private sector in other countries, is a system for the problems of agricultural lands which are not cultivated, legally problematic and have low productivity. In particular, the implementation of this system, which aims to plan the use of land, solve problems in the land market and provide guidance for development, has positive results. In Turkey, especially the processing of agricultural land by small-scale family enterprises and the scattered structure formed by the excess in the number of legal owners prevents the efficient use of resources and the increase of productivity. Therefore, in this study, theoretical and historical foundations of land banking system will be examined and suggestions will be made in order to increase agricultural production and efficiency, which is an important problem for the Turkish economy.

Key Words: Land Banking System, Agriculture, Turkish Economy.

Jel Codes : Q15, K11, A1.
Özet


Anahtar Kelimeler : Osmanlı, İl, Şehir.

195 Manisa Celal Bayar Üniversitesi, Eğitim Fakültesi, 05333322148, adamazkadir@hotmail.com
Özet


Anahtar Kelimeler : Kelime 1, Kelime 2, Kelime 3.

Jel Kodları : II.
Özet

Çalışmada, İstanbul’da özel sektörde faaliyet gösteren bir işletme çalışanlarının demografik özellikleri ile örgütsel sinizm alt boyutları ve iş tatminiyle arasındaki ilişkiler ele alınıp incelemenmiştir. İşletme çalışanlarının demografik değişkenleri bağımsız değişken ve örgütsel sinizm alt boyutları ve iş tatmini boyutu ise bağımlı değişken olarak araştırmaya dahil edilmiştir. Çalışmada elde edilen veriler SPSS for Windows 21.0 Paket Programı kullanılarak Güvenirlilik ve Faktör Analizi Testleri, t-Testi, Tek Yönlü ANOVA ve Korelasyon analizi ile incelenmiştir. Analiz sonucunda, örgüt çalışanlarının yaşları arttıkça, örgütsel sinizmin sadece bilişsel boyut üzerinde fark oluşturduğu ve yine çalışanların sağlıklı olanlarının, bedensel/ruhsal bir hastalığa sahip olanlara göre işlerinden daha fazla tatmin olduklarını belirlenmiştir. Korelasyon analizi sonucunda ise, örgüt sinizm boyutları kendi aralarında doğrusal ve pozitif yönde orta düzey ve iş tatmini ile örgüt sinizm alt boyutları arasında doğrusal ve negatif yönde orta düzeyde yakın bir ilişki olduğu belirlenmiştir.

Anahtar Kelimeler: Sinizm, Örgütsel Sinizm, İş Tatmini ve Faktör Analizi

THE EFFECT OF ORGANIZATIONAL CYNICISM LEVELS ON JOB SATISFACTION

Abstract

In this study, the relationship between demographic characteristic and organizational cynicism sub-dimensions and job satisfaction of the employees who work at a private company in İstanbul, are examined. The demographic variables of business employees are independant variables, and organizational cynicism’s sub-dimensions and job satisfaction’s dimensions are dependant variables. The variables in the study are analysed by relyibility and factor analysis test, t-test, one way Analysis of Variance (ANOVA), correlation analysis using SPSS for Windows 21.0 package programme.

As a result of the analysis, as the employee’s age is increased, organizational cynicism only made a difference on the cognity dimention and again unless the employees had a desease, they had more job satisfaction than those who had a physical/ mental illness. As a result of cerralation analysis it was determined that organizational cynicism dimensions had a linear and positive intermediate level of that between them, also there was a close linear and negative relationship between job satisfaction and subdimensions of organizational cynicism.

Key Words: Cynicism, Organizational Cynicism, Job Satisfaction and Factor Analysis.
Özet


Diğer yandan 21. Maddenin amir hükmüne göre, kararın kesinleşmesine kadar işçinin çalıştırılmadığı süre için de, en çok 4 aya kadar doılmış bulunan ücret ve diğer haklarının kendisine ödenmesine hüküm verilir. İşte vergi ve SGK açısından sorun yaratığı “boşta geçen süre” ücretidir.

İşçinin işe başlatılmasını, istere başlatılmasına, bu ücretin kendisine ödenmesi zorunlu olduğundan, niteliği itibariyle “ücret” olan bu ödeden vergi ve SGK kesintisinin yapılarak ilgili idareye ödenmesi tabi bir durumdur. Çalışmamızda bu kesintilerin tahakkuk ve ödenmesine ilişkin hususlar incelenecek genel bir değerlendirme yapılacak.

Anahtar Kelimeler: İşe iade davası, SGK, Vergi

Jel Kodları: K19, K29, K39

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197 Dr. Öğretim Üyesi, Manisa Celal Bayar Üniversitesi, Ahmetli Meslek Yüksekokulu, Muhasebe ve Vergi Uygulamaları Programı, Ahmetli Manisa, aslihanozel@yahoo.com
198 Emekli İş Müfettişi, Avukat
**Özet**

Orta Gelir Tuzağı kavramı; ülkelerin düşük gelir grubundan orta gelir grubuna geçiş sağıldktan sonra, yüksek gelir grubundaki ülkeler sınıfta geçememelerini ifade etmektedir. Ülkeler, orta gelir grubunda geçtikten sonra yüksek büyüme oranlarının sürdürülebilirliğini sağlayamamaları nedeniyle orta gelir tuzağına yakalanmışlardır. Bu ülkelerin orta gelir tuzağından çıkabilmeye yönelik politikalara üretmeleri gerekmektedir. Çalışma iki bölümden oluşmaktadır. İlk bölümde orta gelir tuzağının kavramsal çerçevesi ele alınarak orta gelir tuzağı türlerine, ayrıca literatürde yer alan ulusal ve uluslararası çalışmalara yer verilmiştir. İkinci bölümde; tuzağa yakalanmamış olan Güney Kore ve Türkiye’nin de içinde bulunduğu, Arjantin, Meksika, Brezilya ülke ekonomileri orta gelir grubun içerisinde ele alınmıştır. Türkiye’nin orta gelir tuzağı riski ile karşı karşıya kalmasının nedenleri uzun vadeli büyüme performansları ve önemlendirilmiştir. Bu bağlamda Türkiye’nin yüksek gelir grubunda sıkılmamın gerçekleştişir. Bu doğrultuda çalışmanın temel amacı, orta gelir tuzağının temel sebeplerinin ve çıkar stratejilerinin neler olduğunu analiz etmektir. Ülkelerin büyümelerini hangi koşullar altında sürdürebileceği konusu ise, çalışmanın kapsamlarını belirlemektedir.

**Anahtar Kelimeler** : Ekonomik Büyüme, Orta Gelir Tuzağı, Gelişmekte Olan Ülkeler, Türkiye Ekonomisi.

**Jel Kodları** : E01, E60, E62.

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199 Manisa Celal Bayar Üniversitesi, Sosyal Bilimler Enstitüsü, Maliye Teorisi ABD, +90 534 926 6371, bahar.571@hotmail.com

200 Manisa Celal Bayar Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, +90 533 495 2895, curaserkan@hotmail.com, (Yazışma yapılacak yazar)
640-TÜRKİYE’DE DOĞRUDAN YABANCI YATIRIMLARIN KAMU MALİ DISİPLİNİ ÜZERİNDEKİ ETKİSİ

Doç. Dr. Serkan CURA201
Araş. Gör. Osman GÜLDEN202

Özet


Anahtar Kelimeler : Doğrudan Yabancı Yatırım, Mali Disiplin, Ekonomik Büyüme

Jel Kodları : E22, E62, F43

201 Manisa Celal Bayar Üniversitesi İktisadi ve İdari Bilimler Fakültesi Maliye Bölümü Mali İktisat Anabilim Dalı, serkan.cura@cbu.edu.tr (Yazışma yapılacak yazar)
202 Manisa Celal Bayar Üniversitesi İktisadi ve İdari Bilimler Fakültesi Maliye Bölümü Mali İktisat Anabilim Dalı, osman.gulden@cbu.edu.tr
Özet


Anahtar Kelimeler : Kamu Borçlanması, Bütçe Açığı, David Ricardo

Jel Kodları : B12, H62, H63.
Özet
Araştırmada Milli Eğitim Bakanlığı, Talim ve Terbiye Kurulunun 28.05.2018 gün ve 78 sayılı kararı ile orta öğretim kurumlarında Almanca ders kitabı olarak kabul edilen “Wie bitte A1.1” adlı ders kitabı dinleme becerisi yönünden incelenmiştir. İlgili kitaba ait dinleme metinlerinin incelenmesinde Almancanın yabancı dil olarak öğretilmesi alanında ciddi çalışmaları bulunan Prof. Dr. Dietmar Rösler’in öncülüğünde geliştirilen kriterler kullanılmıştır. İlgili maddelerde yer alan; ses ve kayıt kalitesi, konuşmaların gerçekliği, hedef kitle, aksan ve konuşma hızı gibi hassasiyetlere adı geçen ders kitabında yer alan dinleme metinlerinde dikkat edilip edilmediği tespit edilmeye çalışılmıştır. Böylelikle, öğrencilerde geliştirilmesi hedeflenen dinleme becerisine ait metinlerin, söz konusu kriterlere uyup uyumadığı tespit edilmeye çalışılmıştır.

Anahtar Kelimeler : Yabancı Dil, Dinleme Becerisi, Almanca Ders Kitabı

Jel Kodları : Z000
Özet


Anahtar Kelimeler : İç Borç, Dış Borç, Orjinal Günah.

Jel Kodları : H63.

CURRENT SITUATION IN TURKEY’S INTERNAL AND EXTERNAL DEBT

Abstract

Although the origin of the debt phenomenon dates back to very old dates, it has accelerated with the globalization movements that spread towards the end of the 20th century. The countries that are aiming to get closer to the developed countries in economic and financial fields have resort to both internal and external debt due to the need for financing, but were forced to focus more on external debt. Although the debt rates in developed countries are high, as a developing country, Turkey has almost no resort to external debt in domestic currency, which is one of the original sin indicators and should be considered in terms of fragility. The aim of this study is to evaluate Turkey’s current situation in internal and external debt at the point of sustainable debt and to make suggestions by interpreting foreign debt with very broad and current criteria.

Keywords: Internal Debt, External Debt, Original Sin.

Jel Codes : H63
Özet

Avrupa’nın en önemli sanayi ülkesi olan Almanya, savunma sanayi alanında birçok aracı kendisi üretmekte ve ihraç etmektedir. Türk savunma sanayisi ise çeşitli millî şirketler aracılığıyla son yıllarda üretmiş olduğu yerli ve milli askeri teçhizatlara ön planda çıkmaktadır.

Üretilmekle olan bu yerli askeri teçhizatlara her iki ülkede verilmekte olan isimler bu çalışmanın ana unsuru unsuru oluşturulmaktadır. Milli Savunma Bakanlığı’nın ve Alman Silahlı Kuvvetlerinin (Bundeswehr) web sayfalarından elde edilen veriler uyarınca her iki ülkede üretilmekte olan Hava, kara ve deniz araçlarının isimleri tespit edilecek, söz konusu isimler açıklanacak ve bu isimlerin kullanılmasında esinlenilen unsurlar belirlenecektir. Betimsel yöntemin kullanlaçığı araştırımda böylelikle her iki ülkenin üretmiş olduğu askeri araçlara verilen isimlere hangi unsurlardan esinlenildiği, nelerin ön planda çıktığı tespit edilmeye çalışılacaktır.

Anahtar Kelimeler  : Ad Verme, Türk Ordusu, Alman Ordusu
Jel Kodları  : Z000
Özet


Anahtar Kelimeler : Rasyonel Birey, Sınırlı Rasyonalitye, İktisat ve Edebiyat

Jel Kodları : B30, J12, I3

THE RATIONALITY DISCUSSION OVER THE JANE AUSTEN’S PRIDE AND PREJUDICE BOOK

Abstract

The modern economy depends on the rational economic man assumption who knows what he or she wants, is consistent in preferences, has unlimited capacity to access and process information and is self interested. Whereas the real men have bounded rationality so they buy the different coloured sweaters, they have the motivation to help other people, they don’t have unlimited information processing ability and they refer the heuristic and shortcuts on their decision making process. While the behavioral economy as a new sub-discipline of economy based on the bounded rationality of human beings, the rationality discussions in economy has been in progress. With reference to the inter disciplinarity of economy and to be the classic literal works also economics and philosophical text; the aim of this study is to evaluate the rationality over the behaviors of the main characters of Jane Austen’s Pride and Prejudice book. The Suk and Chwe (2013)’s study on the Game theoretical analysis of Price and Prejudice creates the starting point of this study. Within this scope in the first part of the study the rational economic men assumption is evaluated with respect to different economic school’s approach. In the second part of the study the alternative approaches
to rationality and bounded rational men concept are focused on. In the third part of the study the main characters of the Jane Austen’s Pride and Prejudice book are assessed according to rational economic men and alternative approaches. Through this work one of the main discussion area of economy is assessed from the literary perspective.

**Keywords:** Rationality, Bounded Rationality, Economy and Literary

**Jel Codes:** B30, J12, I3
Özet


Anahtar Kelimeler: Toplumsal Cinsiyet, Çalışma İlişkileri.

Jel Kodları: J50, J16.

WOMEN'S STUDIES IN LABOR ECONOMICS AND INDUSTRIAL RELATIONS

Abstract

Gender is an interdisciplinary field of study examining gender identity and gender based representations in social life. In gender studies, the concept of femininity and masculinity, which is built socially and culturally, goes beyond being biologically male or female.

Gender discrimination, the problems of women in working life, the causes of these problems and their solutions are some of the main issues of gender studies. In this study, master's and doctorate theses written in Labor Economics and Industrial Relations area are examined with bibliometric analysis and evaluated how women's problems are treated in this literature. For this purpose, printed theses in the field of Labor Economics and Industrial Relations in the Thesis Center of the Council of Higher Education were searched and examined in the context of variables such as scope, method, institution, distribution by years, and keyword frequency.

The research aims to develop an understanding of how gender is approached in the field of Labor Economics and Industrial Relations.

Keywords: Labor Relations, Management Theories

Jel Codes: J50, J16.
Özet


Anahtar Kelimeler: Çalışma İlişkileri, Yönetim Kuramları.

Jel Kodları: J50, M54.

A REVIEW OF MANAGEMENT APPROACHES IN THE CONTEXT OF LABOR RELATIONS

Abstract

The field of Labor Relations has a history of more than 80 years in our country and started with the focus of Social Policy. After 1982, the field has generally continued its academic presence in the Labor Economics and Industrial Relations Departments. The field intersects with many disciplines such as political science, economics, law, sociology, psychology and management. Therefore, working relationships in the field are treated from different perspectives. In this study, Management and Organization area is evaluated in the context of labor relations. We oppose the view that takes all management theories as unitarist. The main argument of the study is that the information provided by management theories is open and may be useful for all shareholders. In this study, some selected theories in the managerial or scientist perspectives in the field of management are examined. A framework is drawn on how these theories can contribute to understanding and explaining the phenomenon of labor relations.

Keywords: Labor Relations, Management Theories

Jel Codes: J50, M54.
Abstract

The purpose of this study is to test the relationships among fairness perceptions and the components of overt and covert aggression. The data for the current study is collected at a university in Northern Cyprus. Multiple regression analyses were conducted to test the relationships. Variance Inflation Factors (VIF) was also assessed to determine if the current studies had any potential inflated results. Results revealed that fairness perceptions had a direct negative impact on anger with resentment, physical aggression, and suspicion. However, the study could not yield direct relationship between fairness and verbal aggression. Common Method Bias (CMB) was also assessed using Harmans’ single factor test. The result yielded no inflation in the level of Common Method Bias.

Key words: Overt Aggression, Covert Aggression, Fairness, Higher Education.
ÖZET


Anahtar Kelimeler  : Keline 1, Keline 2, Keline 3.

Jel Kodları      : 12.
ÖZET


ANAHTAR KELİMELER: ROL ÇATIŞMASI, ROL BELİRSİZLİĞİ, ROL FAZLALIĞI, MOTİVASYON, STRES, ÜNİVERSİTE ÖĞRENCİLERİ, KKTC

ABSTRACT

The aim of this research is to investigate the effects of role conflict, role ambiguity, role overload, stress, and motivation on the academic success using a group of undergraduate university students. The population of the research were comprised of the universities in capital Nicosia of TRNC. A total of 800 students were selected using judgmental (purposive) sampling procedure. Surveys were distributed to the students in a classroom setting. Total of 470 questionnaires were retrieved. Eighteen of these questionnaires were eliminated due to missing data. This resulted in 56.5 percent response rate. Multiple regression analysis were conducted to the sthes the hypotthesized realtionships. Results revealed that role ambiguity had a significant positive impact on stress. However the result of the relationship between role overload and internal motivation yielded an unexpected outcome. Role overload interestingly positively influenced internal motivation. As one of the crucial outcome internal motivation had the highest impact on academic success.

Key Words: Role Conflict, role ambiguity, role overload, motivation, stress, university students, TRNC

221 Cyprus International University, Lefkoşa, Turkish Republic of Northern Cyprus.
222 Değirmenlik İlkokulu, Başpınar, KKTC.
223 Cyprus International University, Lefkoşa, Turkish Republic of Northern Cyprus.


Anahtar Kelimeler : Peacock-Wiseman hipotezi, Siçrama hipotezi, Olağan dışı vergiler.
Jel Kodları : H20, H30, N40.
ÖZET


Anahtar Kelimeler: Çocuk üniversitesi, İlkokul, Üniversite imaji.

Jel Kodları: 12, 121

225 Cyprus International University, Lefkoşa, Turkish Republic of Northern Cyprus.
226 Cyprus International University, Lefkoşa, Turkish Republic of Northern Cyprus.
ÖZET


Anahtar Kelimeler : atıf, dergi iç atıf, dergi etki faktörü

Jel Kodları : I2.
ÖZET


Beklenen bu bulgulara göre SÇP’nin etkinliğinin arttırmaması için 2 öneride bulunulmaktadır. İlk olarak SÇP uygulaması, öğrencilerle melez uygulama becerisi kazandırma amacıyla daha etkili bir biçimde hızlanma ve edecek şekilde tasarlanmalıdır. İkinci olarak; bu bulguların faaliyetlerin maksimize etme ve mesleki eğitimde gelişimi ve işgücü piyasalarındaki arz-talep arasında ortaya çıkan dengesizliklerin nötralize edilmesine katkı sağlayabilir. İkinci olarak; programın kontenjanının artırılması öğrenci yoksulluğunun azaltılmasına katkı sağlayacaktır. Böylece öğrencilerin üniversite dönemlerinde daha başarılı olmaları ve aynı zamanda niteliklerini işgücü piyasalarının taleplerine daha yakın hale getirmeleri ve pek çok öğrencinin emek
ANALYSIS OF SOCIAL WORK PROGRAM (SWP) AS AN ACTIVE EMPLOYMENT POLICY

Abstract

In today's world where unemployment is widespread, countries do research on the causes of unemployment and develop new policies and programs to bring unemployment down. Lack of experience in working life, lack of sufficient skills and lack of communication with the labour market can particularly be listed as the causes of youth unemployment. One of the ways to eliminate these negative situations is Active Employment Policies (AEPs). Responsible for combating unemployment, ISKUR has been implementing the "Community Benefit Program-CBP" since 1999 and aims to prevent the unemployed with difficulties in employment to become distanced from working habits and discipline, ensure their adaptation to the labour market and to provide them with temporary income support, especially during periods of high unemployment. As of 2019, the Social Work Program (SWP), a sub-component of this program, has been put into practice as a new program from which university students can benefit.

The objective of the Social Work Program is, in short, to enable university students to develop their professional qualifications while employed in socially beneficial positions by public organizations and institutions. All students, except for open university, master's degree and doctoral students, can apply to these programs if they are enrolled to an active undergraduate or associate degree. The maximum duration of the Social Work Program is three (3) months in a summer term. The quota of the Program, implemented by ISKUR in 2019 for the first time, has been determined as 20,000 people. Within the scope of the Program, a participant was able to participate in this Program three (3) days a week and worked for a maximum of 39 working days. Applications to the Program were received via the internet and the winners were determined by drawing lots. The purpose of this research is to evaluate the university students, participated in the SWP, whether the Program contributed their familiarization with working life, brought them with practical skills in the field of their study and provided them with economic satisfaction.

The research data were collected by questionnaire method. The participant students submitted the questionnaires electronically through mobile and web platforms. 403 students who experienced the SWP in Antalya, Burdur, Manisa, Bartın, Karabük, İzmir, Isparta and Ankara participated in the research. Descriptive and inferential techniques were used together in the research analysis. According to the expected research findings, many demanding students could not participate in the program either because the scope of the SWP was too small or they were not aware of the SWP. Although the SWP contributes the students to know about labour markets, it cannot provide any contribution in the sense of professional qualifications even at a limited level due to incorrect matching. Wage earning is considered as the most important advantage of the Program.

According to these expected findings, two recommendations are made to increase the effectiveness of the SWP. First, the SWP practice should be designed to serve the purpose of providing students with professional practice skills more effectively. This design can contribute to maximizing the benefits of the practice and neutralizing imbalances between the development of vocational training and supply-demand in
labour markets. Second, increasing the quota of the Program will contribute to the elimination of student poverty. Thus, students will be able to have the chance to be more successful in their university terms, to adjust and adopt their qualifications to the demands of the labour markets and have working experience in the labour markets. The execution of the recommendations made at the end of the research can make significant contributions to combating youth unemployment.

Keywords: Social Work Program, Unemployment, Youth Unemployment, Community Benefit Program, Disadvantaged Groups.

Jel Codes: J6
ABSTRACT

The concept of circular economy is becoming more and more frequently mentioned in scientific research due to the link between this concept and sustainable development at a global level. The circular economy offers opportunities to reinvent the classical economy, offering sustainable and competitive solutions. The benefits of circular economy are directly associated with environmental protection, increased competitiveness, innovation and technological research. The objective of this article is to determine the influence that the social progress of the population has on the development of circular economy. The article contributes to the domain-specific literature by analysing the correlation between the dimensions of social progress, the percentage allotted to the research and innovation expenditure in the GDP, the GDP/capita and the rate of waste recycling in the European Union countries, which have SPI, the percentage allotted to the research and development expenditure in the GDP, the GDP/capita being control variables. The results of a panel-type data analysis show that social progress positively influences the rate of waste recycling in an economy. Thus, various policies aimed at increasing the social progress of the population, will have an effect on the rate of waste recycling and, implicitly, on the development of the circular economy.

Keywords circular economy, social progress, panel-type model, the European Union

231 Dunarea de Jos” University of Galati, Romania
232 Dunarea de Jos” University of Galati, Romania
233 Manisa Celal Bayar University, Turkey
234 Manisa Celal Bayar University, Turkey
ÖZET


Anahtar Kelimeler: Kuşaklar, Kişilik Özellikleri, İş Değerleri
Jel Kodları: M12, M14
ABSTRACT

Individuals’ personality and work values have important effects in the workplace. Considering the personality and values are formed in the period when individuals are born and grown; these issues have to be examined in terms of generations. Understanding generational differences in the workplace is the first step in meeting the needs of employees. As each generation has different characteristics, organizations have to update their systems according to the expectations and needs of generations. The research is important in terms of preventing conflicts that may occur due to the working of many generations in today's organizations, strengthening communication and contributing to the productivity to be achieved through the increase of corporation synergy. The purpose of this study is to analyze the relationship between five factor personality traits and work values within the context of generations. In the research, Super's Work Values Inventory and Goldberg's Five Factor Personality Inventory were used. Within the scope of the research generation characteristics, five-factor personality traits and work values were mentioned. As a result, the prominent personality traits and work values of individuals from different generations living in Turkey were determined. In addition, the relationship between work values and personality traits was analyzed and the characteristics of the generations were explained.

Anahtar Kelimeler  : Generations, Personality Traits, Work Values.

Jel Kodları  : M12, M14
ÖZET


Anahtar Kelimeler : Hizmet Kalitesi, Sağlık Hizmetleri, Servqual Yöntemi
Jel Kodları : M30, I11
Today, the service sector is the most developing sector. Every branch of the service sector has an important role in meeting the ever-changing needs of the society and increasing the quality of life. In order to increase competition and meet the changing expectations with the development of technology, institutions need to continuously improve the quality of their services. Considering what cannot be measured cannot be improved, all institutions have to show due diligence in trying to measure service quality by evaluating the expectations and perceptions of the segments they serve. In the health sector, service quality has a special importance since it is related to sustaining human life and increasing the quality of life. In this respect, measuring the quality of services provided in the health sector and evaluating the data obtained will contribute to the formation of necessary policies and strategies in this direction. In line with this information, the main purpose of our study is to determine the expectations and perceptions of individuals benefiting from health services within the scope of quality management system and to evaluate the quality of health services in light of the data obtained. For this purpose, a research has been carried out by using SERVQUAL scale to measure service quality in a public hospital which has “ISO 9001: 2000 Quality Management System Certificate” in Manisa city center. Health institutions have various quality management models and have quality certificates. Implementing quality management in hospitals; It makes significant contributions to the efficient use of scarce hospital resources, to lower costs, to increase competitiveness and ultimately to increase the satisfaction of the service sector. As a result of the study, SERVQUAL scores were determined for the expectations and perceptions of the patients from the health services. The scores obtained were analyzed and interpreted within the scope of the scale. It is considered that the results obtained within the scope of an exemplary application with the study will be important in terms of developing future policies and strategies for healthcare providers.

Anahtar Kelimeler   : Service Qulity, Health Services, Servqual Method
Jel Kodları         : M30, I11
675-PERFORMANS VE BİLEŞENLERİ

Dr.Öğrt. Üyesi Adem Babacan

ÖZET


Bu çalışmada performans, boyutları tanımlandı ve kullanım şekilleri üzerinde duruldu.

Anahtar Kelimeler : Performans.

Jel Kodları: M12.

241 Sivas Cumhuriyet Üniversitesi İİBF, 5334354341, ababacan1@hotmail.com
Abstract

Performance is a concept that contains seven components. Therefore, there are often difficulties in understanding. However, its necessity is known and demanded by everyone. Performance is defined as the degree to which the objective is achieved. For this reason, confusion may occur in places where objectives cannot be fully expressed and where multi-purpose functions are used. All organizations demand performance from their employees. However, the criteria for performance vary widely between organizations. Nevertheless, performance has always been desired. The failure of 86000 enterprises in the US in 1998 reveals that they do not know how to be inspired by performance. R. W. Allen has defined performance as achieving goals efficiently. The word performance is called the performance of the Turkish Language Association. In terms of performance, it is more versatile. It would be more appropriate to define this differentiation as the dimensions of performance and to define the dimensions. Performance in general terms; is a concept that defines the product obtained as a result of an activity in a planned and intended manner as number or quality. The result can be absolute or relative. Performance can be defined according to the individual degree of an athlete in the competition or ranking with other athletes, the amount of production in a production unit or the ratio of actual production to the planned production (Akal 2000:1). This indicates that the output needs to be interpreted in order to determine the performance. The comments of the output are related to productivity, quality and effectiveness dimensions.

In this study, performance, dimensions were defined and usage methods were emphasized.

Keywords: Performance.

Jel Kodları : M12.
ÖZET


Anahtar Kelimeler: Başbakanlık Sistemi, Kamu Görevlisi, Yargı
Jel Kodları: H70, Z00

ABSTRACT

Regardless of the style of the governmental system, the degree of independence and impartiality of the judicial bodies largely shows whether the countries in question are a state of law and to what extent they are democratic. But it can be misleading to say that there is a direct link between the establishment and functioning of judicial bodies and government systems. In 2017 jurisdiction before the Constitutional amendments in Turkey titled Article 9 of the statement gut level was that will be used by independent courts to question authority, as well as to be used by courts which are independent and impartial with the amendment stated. Even though the amendments and the innovations related to the judicial organs have been implemented, it is not correct to say that these innovations are directly related to the presidential government system. As mentioned above, these
amendments relate to the names of the courts, the number of members and the criteria for the election of members. This study will focus on the election of the members of the Constitutional Court, the election of the members of the Council of Judges and Prosecutors, the election of a quarter of the members of the Council of State, the selection of the Attorney General and deputy of Attorney General, the appointment of the members of the Supreme Election Council.

**Keywords:** Presidential System, Public Servicer, Judgment

**JEL Codes:** H70, Z00
ÖZET


Uluslararası piyasalarda rekabet edebilmek için petrol şirketlerinin verimliliğinin ve üretim süreçinin faydalarını artırmak için, giderleri azaltmalı, yeni üretim alanına ve pazarlara başarılı giriş yapabilmek için üretim sürecini aktarmalardır. Bu maksada ulaşıp petrol arama ve üretim projelerinde risklerden kaçınmak amacıyla yönetim kararlarının hızını ve kalitesini artırmak, çalışma koşullarını iyileştirmek ve yoğun bilgi akışını detaylı yorumlama becerisine sahip olmak gerekmektedir. Uzmanlar, en büyük başarılı alanını iyi yöneten ve teknolojiden, modern sanayi yöntemlerinden ve risk ve belirsizlik ortamında doğru karar verme becerilerine sahip olmakla ilgilidir.

Petrol çıkarılan alanların sayısının azalması ve eskimiş olması fayda ve verim yönünden dikkatle incelenmesi gereken unsurlardır. Daha yüksek gelir elde etmek için petrol ve doğalgaz firmaları aktif olarak madenlerde üretim miktarını artırmak ve de yeni kaynaklar bulunmak için gerekli geolojik arama çalışmalarına hız vermelidirler. Bu çalışmalar da yeni kaynakların daha derinlerde bulunması ve fiyat riskli bir sektör olması açısından zorluklar oluşturmaktadır. Özellikle petrolün dinamik fiyat yapısına sahip olması firmaları bu alanda çalışmaların kaçınılmazdır.

Bu yüzden de, petrol arama alanındaki projelerin kabul sürecini kolaylaştırmak ve güncel sorunların uhdesinden gelebilme için, petrol ekonomisi modeli ve ilgili riskler için güçlü çözümler bulunması ulaşmak istediğimiz hedefimizdir.

Anahtar Kelimeler: Petrol, sanayi, proje, gelir, risk, yönetme, ekonomi modeli, SOCAR.

Anahtar Kelimeler : Sosyal Bilgiler Eğitimi ve Öğretimi, Doktora Tezi, Doküman İncelemesi

Jel Kodları : IC00

INVESTIGATION MADE SUBJECT AREA OF STUDY PHD THESIS İN 2004-2017 YEARS BETWEEN SOCIAL STUDIES EDUCATION AND TRAINING IN TURKEY
This study was aimed to determine the trends of social studies education and social studies as the subject of dissertations made in the field of education between the years 2004-2017 in Turkey. In the research, was designed according to qualitative method. Document analysis method was used for descriptive analysis of doctoral theses in the field of social studies education and training. The population of the research consists of doctoral theses written in the field of social studies education and social studies training between the years 2004-2017 in the database of the Higher Education Council Documentation, Publication and Department. 65 doctoral dissertations on social studies education and 87 doctoral dissertations on social studies education were obtained. The frequency and percentages of the theses examined were tried to be obtained. The data were analyzed with the thesis review form created by the researcher and transferred to the computer. Descriptive content analysis technique was used for data analysis.

Keywords: Social Studies Education, Social Studies Training, Doctoral Thesis, Document Analysis

Jel code: 100
ÖZET


Anahtar Kelimeler : Öğrenme stili, Dunn ve Dunn öğrenme stili modeli, lisans üstü eğitim

Jel Kodları : 12.
ÖZET


Anahtar Kelimeler : Kadın yönetici, Cam tavan sendromu, Nitel veri analizi

Jel Kodları : I2.

249 Kahramanmaraş Sütçü İmam Üniversitesi, Eğitim Fakültesi, 0344 3101315, erkanatahmis@gmail.com
250 Milli Eğitim Bakanlığı, urkkeceylan@hotmail.com
ÖZET

Özet

Anahtar kelimeler: Fen Bilgisi Öğretmen Adayları, Sınıf Yönetimi, Yeterlik Düzeyi

251 Milli Eğitim Bakanlığı
252 Kahramanmaraş Sütçü İmam Üniversitesi, Eğitim Fakültesi
ÖZET


Anahtar kelimeler: Fen Bilimleri, Dersi Sevmek, Fen Bilgisi Öğretmen Adayları

253 Milli Eğitim Bakanlığı
254 Kahramanmaraş Sütçü İmam Üniversitesi, Eğitim Fakültesi
ÖZET


Anahtar Kelimeler: Finansal Raporlama, AAOIFI Finansal Muhasebe Standartları, TFRS 1 Finansal Tabloların Sunulduğu Standardı

255 Arş. Gör. Dr., Bankacılık ve Finans, Uygulamalı Bilimler Fakültesi, Manisa Celal Bayar Üniversitesi
256 Prof. Dr., Bankacılık ve Finans, Uygulamalı Bilimler Fakültesi, Manisa Celal Bayar Üniversitesi
ÖZET


Anahtar Kelimeler : Kızıl Üzüm, Saruhan Sancağı, Piyade Çiftliği.

ÖZET


Anahtar Kelimeler : Osmanlı, İliça, Vakıf


258 Manisa Celal Bayar Üniversitesi, Eğitim Fakültesi, 05333322148, adamazkadir@hotmail.com.
ÖZET


Bu çalışmada performans, boyutları tanımlandı ve kullanım şekilleri üzerinde duruldu.

Anahtar Kelimeler : Performans.

Jel Kodları : M12.
Abstract

Performance is a concept that contains seven components. Therefore, there are often difficulties in understanding. However, its necessity is known and demanded by everyone. Performance is defined as the degree to which the objective is achieved. For this reason, confusion may occur in places where objectives cannot be fully expressed and where multi-purpose functions are used. All organizations demand performance from their employees. However, the criteria for performance vary widely between organizations. Nevertheless, performance has always been desired. The failure of 86000 enterprises in the US in 1998 reveals that they do not know how to be inspired by performance. R. W. Allen has defined performance as achieving goals efficiently. The word performance is called the performance of the Turkish Language Association. In terms of performance, it is more versatile. It would be more appropriate to define this differentiation as the dimensions of performance and to define the dimensions. Performance in general terms; is a concept that defines the product obtained as a result of an activity in a planned and intended manner as number or quality. The result can be absolute or relative. Performance can be defined according to the individual degree of an athlete in the competition or ranking with other athletes, the amount of production in a production unit or the ratio of actual production to the planned production (Akal 2000:1). This indicates that the output needs to be interpreted in order to determine the performance. The comments of the output are related to productivity, quality and effectiveness dimensions.

In this study, performance, dimensions were defined and usage methods were emphasized.

Keywords: Performance.

Jel Kodları: M12.
ÖZET

ÖZET

ÖZET


Bu çalışmaya İstinaf Mahkemelerinin 2016’da vergi yargısı alanında yeniden faaliyete geçirilmesi ile birlikte; İstinaf Mahkemelerinin temel kuruluş amacı olan Danıştay’un iş yükünün hafifletilerek içtihat mahkemesi olabilmeyi fonksiyonunu gerçekleştirebilmek ve gerçekleştiremediği çeşitli verilerle analiz edilerek literatürde katkı sağlanması hedeflenmiştir.

Anahtar Kelimeler: Vergi Uyuşmazlığı, İstinaf Kanun Yolu.
ANALYSIS OF THE RESOLUTION OF TAX DISPUTES THROUGH APPEARANCE LAW WITH VARIOUS DATA

ABSTRACT

The concept of tax disputes refers to differences of understanding or legal disputes between the tax administration and the taxpayer arising from taxation procedures. Tax disputes between the taxpayer or the tax authorities and the tax administration, which are the parties to the tax, are not resolved at the administrative stage, or if a direct action is taken to resolve the tax disputes at the judicial stage. The legal remedy for the resolution of tax disputes through the Turkish Penal Code No. 6545 dated 18 June 2014 and the Law on Amendment of Certain Laws has been legally regulated in Article 45 of the Administrative Trial Procedure Law.

With this study, with the resumption of the Courts of Appeal in the field of tax jurisdiction in 2016; it is aimed to contribute to the literature by analyzing with various data whether the Court of Appeal Courts, which is the main purpose of establishment of the Court of Appeal, can perform the function of being a case law court by easing the workload of the Council of State.

Key Words: Tax Dispute, Appeal Law.
Özet


Anahtar Kelimeler: Temel Yetkinlikler, Endüstri 4.0

Abstract

The aim of this study is to contribute to the theoretical literature on the determination of core competencies. The core competencies have been studied in various ways by different authors in the literature. However, there are different sub-concepts that make up core competence. Therefore, the different sub-concepts used in defining the basic competence were also examined in the study. The results showed that resource, capacity and competitive advantage are the most important sub-elements in defining and applying the basic competencies in the conceptual literature. In addition to this, although it is partly mentioned in each of them, it is concluded that because of the intense effects of Industry 4.0 applications on the organizational structures of companies, technological development is the most important factor in developing and maintaining the core competencies.

Key Words: Core Competencies, Industry 4.0
ÖZET


Anahtar Kelimeler : Dahilde İşleme Rejimi, Dahilde İşleme Rejiminin Statik ve Dinamik Etkileri, Ambalaj Sektörü, ARDL Modeli

Jel Kodları : F13.

Abstract

* Bu Çalışma Dr. Öğretim Üyesi Haluk Tandırcıoğlu tarafından yönetilen ve Zeynep Şahin tarafından kaleme alınan "Türkiye’de Dahilde İşleme Rejimi, Etkileri: Ambalaj Sektörü Örneği" konulu doktora tez çalışmasından türetilmiştir

264 BAK AMBALAJ, 0-532-3458905, zeynep.sahin@bar-eks.com.tr
265 Dokuz Eylül Üniversitesi, İktisadi ve İdari Bilimler Fakültesi, Maliye Bölümü, 05055250747, haluk.tandirci@deu.edu.tr
Within the integrated world economy, both developed and developing countries agree to increase exports as the key to increasing the welfare of the country and try to use all economic instruments in the most efficient way in order to increase their exports. For this purpose, the foreign trade policies that are put into practice are shaped according to global economic policies. Particularly the efforts of developing countries to export more in order to increase scarce foreign exchange earnings are among the top priorities of their economic policies. The most reliable way to earn foreign currencies is to export. Various instruments have been developed to promote foreign trade in general and export in particular. The gradual liberalization of international trade has made it necessary to discipline the international trade. This situation where especially in countries that have adopted the export-oriented growth model has importance. As its adopted economic system is liberal, Turkey's foreign trade policy has required to be harmonized with global economic policies. In his study, Inward Processing Regime, which has being carried into practice along with the implementation of other incentive systems for foreign trade in Turkey is examined. Besides, our suggestions towards that matter and evaluations whether application of inward processing regime succeeded given. In this context, the static and dynamic effects of the regime were evaluated. Both the general foreign trade data and the foreign trade data of the packaging sector were analyzed by econometric ARDL modeling. And effects of the inward processing regime on export, import, and foreign trade in general were attempted to explore within the context of packaging sector. The results of the analysis showed that the internal processing regime had positive effects on both general export and exports of the packaging sector.

Key Words: Inward Processing Regime, Static and Dynamic Effects of Inward Processing Regime, Packaging Sector, ARDL Modelling

Jel Codes : F13.
ÖZET


Anahtar Kelimeler  : OECD, Vergi Rekabeti, Küreselleşme, Vergi

Jel Kodları  :  F63, H21, H29, K34

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266 Burdur Mehmet Akif Ersoy Üniversitesi, 05354039205, gs.kbra.94@gmail.com
267 Burdur Mehmet Akif Ersoy Üniversitesi, Maliye Bölümü, 05360337554, ugurcicek@mehmetakif.edu.tr
TAX COMPETITION AND COMPARISON OF OECD COUNTRIES

Scientist Kübra Uğur

Assistant Professor Uğur Çiçek

Abstract

With the effect of globalization in the end of the 20th century, countries had to make some changes in their tax policies. In this competitive stage of globalization, states use national tax policies to attract global competition dynamics. In this case, even if other nation-states in the presence of other nation-states do not use similar strategies, they create tax competition and bring about positive and negative effects for countries. In addition, due to the mobility of production factors among globalization factors, some production factors became the target variable in tax competition and this situation made foreign direct investments the most important target variable in tax competition environment. This competition occurs especially in corporate tax and is realized by offering many tax advantages. As a result of tax competition, income and corporate tax reductions may result in injustice in taxation. In this study, the phenomenon of tax competition and the positive or negative effects of tax competition on economic growth have been examined and the current situation in terms of tax competition has been tried to be analyzed by comparing tax indicators such as statutory tax rates, ratio of total tax revenues to GDP in OECD countries.

Key Words: OECD, Tax Competition, Globalization, Tax

Jel Codes: F63, H21, H29, K34

268 Burdur Mehmet Akif Ersoy Üniversitesi, 05354039205, gs.kbra.94@gmail.com
269 Burdur Mehmet Akif Ersoy Üniversitesi, Maliye Bölümü, 05360337554, ugcicek@mehmetakif.edu.tr
ÖZET


Anahtar Kelimeler : Sünbül Sinan, Halvetilik, Klâsik edebiyat.

270 Manisa Celal Bayar Üniversitesi, Fen Edebiyat Fakültesi, 0-236-2311145, bilal.elbir@hotmail.com

Anahtar Kelimeler : Duânâme, Ebüssuûd Efendi, Klâsik edebiyat.
ÖZET


Anahtar Kelimeler: Karakter, Karakter Eğitimi, Öğretim Programı.

Jel Kodları : I21
ÖZET


Anahtar Kelimeler : Sürekli eğitim merkezleri, yaşam boyu öğrenme, öğrenme.
Jel Kodları : I23
758- OECD ÜLKELERINDE KURUMLAR VERGISİNIN FIRMALARIN YATIRIMLARINA ETKISI: PANEL VERI ANALIZI

Dr. Öğr. Üyesi Şahin BULUT 277
Dr. Öğr. Üyesi Şaban ERTEKİN 278

ÖZET


Jel Kodları : D25, G31, G38.

277 Aydınlı Adnan Menderes Üniversitesi, Aydın İktisat Fakültesi, 05320551364, sbolut@adu.edu.tr,
278 Aydınlı Adnan Menderes Üniversitesi, Aydın İktisat Fakültesi, 05054774691, saban.ertekin@adu.edu.tr.
Endüstri 4.0'nın nihai amacı, makinelere, bileşenlere ve devam eden çalışmalara yerleştirilmiş her zaman bağlı sensörlerin ağ tabanlı bilgi teknolojisi sistemlerine gerçek zamanlı veri iletmesidir. Bunlar da, bu büyük verilerden analiz etmek ve bilgi edinmek ve süreçleri gerektiği gibi otomatik olarak ayarlamak için makine öğrenimi ve yapay zeka algoritmalarını kullanılır. İstatistiki makine öğrenmesi teknikleri, mevcut verilerden bilgi elde etmek için tasarlanmıştır. İstatistiki makine öğrenmesi önemli bir ölçüde istatistik optimizasyon ve tahmin tekniklerinden temel ala gelmektedir. Çağımızda özellikle istatistik tekniklerle toplanan büyük verinin istatistik makine öğrenme yöntemleriyle analizi sonucunda bu yeni teknik ve yöntemleri kullanılan gerek imalatçı gerekse hizmet sektöründeki firmalar bu yeni tekniklere adapte olamayan firmalara göre yüksek rekabet gücü elde etmektedir. Bu çalışmada Endüstri 4.0 açısından istatistiki makine öğrenmesi ve Büyük Verinin Firmaların Rekabet Gücüne Etkisi incelenilmeye çalışılmıştır.

Inovation, Machine Learning and Industry 4.0

The ultimate goal of Industry 4.0 is to deliver real-time data to network-based information technology systems, which are always connected to machines, components, and ongoing work. They use machine learning and artificial intelligence algorithms to analyze and obtain information from these big data and adjust processes automatically as needed. Statistical machine learning techniques are designed to extract information from existing data. Statistical machine learning is largely based on statistical optimization and forecasting techniques. As a result of the analysis of big data gathered by statistical techniques with statistical machine learning methods, both manufacturers and service sector companies using these new techniques and methods have higher competitive power compared to companies that cannot adapt to these new techniques. In this study, statistical machine learning in terms of Industry 4.0 and the effect of big data on the competitiveness of firms have been investigated.
Abstract

Many researchers of the educational process in different parts of the world note that one of the most important features of the modern education system in the world is a decrease of the level of mathematical knowledge. You can list many reasons that gave rise to this situation. In the Kyrgyz Republic, for example, one can note such reasons as: low salaries of teachers, a general decrease in the authority of knowledge. A World Bank study on the level of education in Kyrgyzstan notes that in order to increase the level of education, a change in the approach to learning is also necessary, namely: instead of supplying knowledge about various phenomena, a competency-based approach should come first - the ability to apply theoretical knowledge in practice, use theory to build models to study the environment. In the field of mathematics, for the vast majority of students, to know by heart the exact formulations of definitions, theorems and their proofs is now not so important as the ability to use them to solve problems and make decisions related to the surrounding reality.

In this paper, we use a very simple mathematical theory to explain the most important economic concept - Break-Even Point. In order to increase the interest of students, the names and characteristics of popular literary characters are used.

Keywords Break-Even Point, Linear model, Making Decision.

Jel Codes: A2, C2
Özet

Dünyanın farklı yerlerinde eğitim sürecinin pek çok araştırmacısı, modern eğitim sisteminin dünyadaki en önemli özelliklerinden birinin, matematiksel bilgi düzeyindeki bir düşüş olduğunu belirtmektedir. Bu duruma neden olan birçok faktör listeleyebilirsiniz. Örneğin, Kırgızistan Cumhuriyeti'nde: öğretmenlerin maaşlarının düşüklüğü, bilgi otoritesinde genel bir düşüş olması. Dünya Bankasının Kırgızistan'daki eğitim düzeyi üzerine yapılan bir çalışmasında, eğitim seviyesini arttırmak için, öğrenme yaklaşımdaki bir değişikliğin de gerekli olduğunu belirtmektedir, yani: öğrencilerle bilgi sağlamak yerine, yetkinlik temelli bir yaklaşım ilk önce gelmeli - pratikte teorik bilgiyi uygulama yeteneği. Öğrenci teoriyi çevreyle incelemek için modeller kurmak ve matematiksel problemi çözümünü pratikte karar vermek için kullanma yeteneğine sahip olmalı.

Bu makalede, basit bir matematik teorisini en önemli ekonomik kavramı olan Başabaş noktası (Break-even point) kavramını açıklamak ve anlamak için bir yöntem gösteriyor. Öğrencilerin bu kavramı anlamaları için popüler edebi kahramanlar isimleri ve karakterleri kullanıyor.

Anahtar Kelimeler: Başabaş noktası, Doğrusal model, Karar verme.

Jel Kodları: A2, C2.
ÖZET


283 KSÜ Eğitim Fak. Eğitim Bilimleri Bölümü akifkose@ksu.edu.tr

284 KSÜ Sosyal Bilimler Enstitüsü hekimoglu46@hotmail.com
planlamaya uygulamada yeteri kadar zaman ayrılamamasını, doğru bilgiler kullanılmadan yapılan planlamının kurumun sorunlarını çözme yeteneğini korumak ortamına sürükleme eğilimini ve tüm bu durumları stratejik planın uygulanması sürecinde karşılaşılan problemler olarak gördükleri belirtmişlerdir. Araştırma sonuçunda, okul çalışanlarının stratejik planlama süreci konusunda uygulamayı hizmet içi eğitim alabilecekleri, stratejik planlamaları oluştururumlaya başlamadan önce bütün bu süreçte çalışanların dahil edilebileceği amaçla çalışanların tamamının katılıacağı toplantılardan düzenlenebileceği, stratejik planlama hazırlama sürecinde profesiyonel yardımı alınabileceğini, okulların kendi ihtiyaç ve hedeflerine uygun planlar oluşturmak gereğini, farklı kurumların hazırladıkları stratejik planlardan bir fikir edinme amacı dışında faydalanılamasını ve bu planlar kullanılarak birbir kopyalama yoluya plan hazırlamamasını gerektiği, stratejik plan oluşturulma ve uygulama süreçlerinde aksamalar yaşanmamasını için okullarda norm kadro güncellemlerinin göz önüne bulundurulması gerektiğini, uzun planlama yapmaya imkan tanması açısından yer değiştirme işlemlerinde zorunlu çalışma sürelerinin arttırılması gerektiği, stratejik plan oluşturma ve uygulama süreçlerinde stratejik planlama süreçini denetleyen kişilerin kurum dışında profesiyonel denetimciler olması gerektiğinden, araştırma sonuçlarına dayalı ve uygulayıcılara dönük olarak; stratejik planlamının eğitim kurumları açısından bir gereklilik olduğu ve eğitim kurumlarının varlığı açısından hayati bir öneme sahip olduğu hususunda bütün eğitim yöneticilerinin, öğretmenlerin ve diğer eğitim çalışanlarının farkındalıklarını artırılması gerektiğini; eğitim kurumlarında görevli bütün çalışanların stratejik planlamaları uygulanabilir bir süreç olduğu yönünde algılarını oluşturulmasını gerektiği; çalışanların stratejik planlamaları uygulanabilir olduğuna inanmalarının sağlanması için olumlu uygulama örneklerinin çalışanlara sunulması gerektiğini; stratejik planlamaların uygulanmasına tüm paydaşların bu süreçte katılmalarının sağlanması gerektiğini; planlama yapılandırırken ortaya çıkan ancak uygulanılabilirliği olmayan fikirlerin planlamaya alınması ve böylelikle planlamaların daha gerçekçi bir hale getirilmesi gerektiğini; uygulayıcıların stratejik planlama hakkında yeterli bilgiye sahip olmalarının sağlanması gerektiğini; planlama sürecinde doğru bilgilerin kullanılması için azami derecede önem gösterilmesi gerektiğini önerileri getirilmiştir. Araştırma sonuçlarına dayalı ve uygulayıcılara dönük olarak; sınırlı bir bölgede ve sınırlı sayıdaki çalışma grubu ile yapılan bu araştırmanın farklı il ve bölgelerde, farklı çalışma gruplarının katılamasıyla yapılabilmesi, araştırma konusuna ilişkin anket veya ölçek geliştirilerek daha fazla örneklem üzerinde çalışmaya imkan tanıyacak nicel araştırmalar yapılabilmesi önerileri getirilmiştir.

Anahtar kelimeler: Okul, Yönetim, Stratejik planlama
ÖZET


Anahtar sözcükler: Dil, kültür, dil sosyalleşmesi, ana dil, yabancı dil.

285 Gazi Üniversitesi Gazi Eğitim Fak. Türkçe Eğt. Anabilim Dalı Öğr. Üyesi (Prof. Dr.)
ÖZET


Anahtar Kelimeler: Değerler, Dil, Kültür, Türkçe Öğretimi.
Özet

Varlıklarını sürdürmek ve kârlılıklarını artırarak piyasa değerlerini yükseltmek isteyen işletmeler, rekabet avantajı elde etmek için; Endüstri 1.0 ile başlayıp; Endüstri 4.0 ile süreğelen endüstriyel yapı ve üretim süreçlerindeki değişim ve dönüşümü, kendi iş süreçlerine uyarlayarak uygulama yoluna gitmişlerdir. Hem stratejik hem de teknolojik açıdan tamamen dijital dönüşümü odaklanan Endüstri 4.0’ın temel bileşenleri olarak; “Nesnelerin İnterneti, Otonom Robotlar, Simülasyon, Bulut Bilişim, Büyük Veri, Artırılmış Gerçektürlük, Siber Fiziksel Sistemler, Akıllı Fabrikalar ve 3B Yazıcılar” ifade edilmektedir. Yönetim muhasebesi, işletme yöneticilerinin muhasebeli araç olarak kullanıp; planlama yapmalarına, yönetim kararları almalarına ve faaliyetleri denetlemelerine yardımcı olan muhasebe bilgi sistemidir. Endüstri 4.0 ile birlikte dijitalleşme ve akıllı üretim ekonomileri, yönetim muhasebesinde de yapısal değişiklikleri beraberinde getirmektedir. Endüstri 4.0’ın temel bileşenleri sayesinde gerçek zamanlı olarak büyük veri hacmine erişim, yönetim muhasebesinin performansını olumlu etkileyerek ve yönetim muhasebesi faaliyetlerindeki etkinliği artıracaktır.

Anahtar Kelimeler : Endüstriyel Gelişim, Endüstri 4.0, Muhasebe Bilgi Sistemi, Yönetim Muhasebesi.

Jel Kodları : M21, M41.

289 Doç. Dr., Manisa Celal Bayar Üniversitesi, +90 236 768 33 44, mustafa.kirli@cbu.edu.tr
290 Öğr. Gör. Dr., Manisa Celal Bayar Üniversitesi, +90 236 768 33 44, tekmez.kulu@cbu.edu.tr
Özet

Aynı anda birbirinden farklı ürünlerin üretildiği birleşik üretim sürecinde, farklı ürünlerin elde edilmesi teknik bir zorunluluk olarak ortaya çıkmaktadır. Ortak ürün, birleşik üretim sürecinde elde edilen ve her biri ana ürün olarak değerlendirilebilecek ürünler olup; yan ürünler, birleşik üretim sürecinde ana ürünler üretilirken kendiliğinden ortaya çıkan, işletmenin temel faaliyetleri dışındaki, miktar ve değer olarak düşük düzeyde olan ürünlerdir. Ortak ve yan ürünlerin üretim sürecinde ilk defa ayrı ürünler olarak belirlendiği ayrırm noktasına kadar birleşik üretim sürecinde gerçekleşen ilk madde ve malzeme, işçilik ve genel üretim maliyetlerinin tamamı birleşik maliyeti oluştururmaktaadır. Ayrım noktasından sonra ürünün satışa hazır hale gelmesi için yapılan ve o ürüne özgü maliyetler olan ek maliyetler, birleşik maliyetlerden farklı olarak; her ürün için ayrı ayrı izlenip ölçülebilirler. “TMS 2 Stoklar” Standardına göre, birleşik maliyetlerin ortak ürünlerde dağıtımı; ayrırm noktasında ya da (ayrım noktasından sonra ek üretim işlemleri gerekiyorsa) ek üretim işlemleri yapıldıktan sonra nispi satış değeriine göre yapılabilir. “TMS 2 Stoklar” Standardına göre, yan ürünlerin maliyeti; net gerçekleşebilir değere göre belirlenmektedir.

Anahtar Kelimeler : Birleşik Üretim Süreci, Ortak Ürün, Yan Ürün, “TMS 2 Stoklar”

Jel Kodları : M21, M41.
Özet


Anahtar Kelimeler : Arıcılık, Bal Üretimi, Arıcılık Örgütlenmesi, Dış Ticaret

Jel Kodları : F10