LATIN AMERICAN INTERNATIONAL CONGRESS ON ECONOMIC AND MANAGEMENT SCIENCES-V

SEPTEMBER 1-3, 2023

ANKARA, TÜRKIYE

PROCEEDINGS BOOK

EDITED BY

ARTURO MARTINEZ DE ESCOBAR FERNANDEZ

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EDITORS

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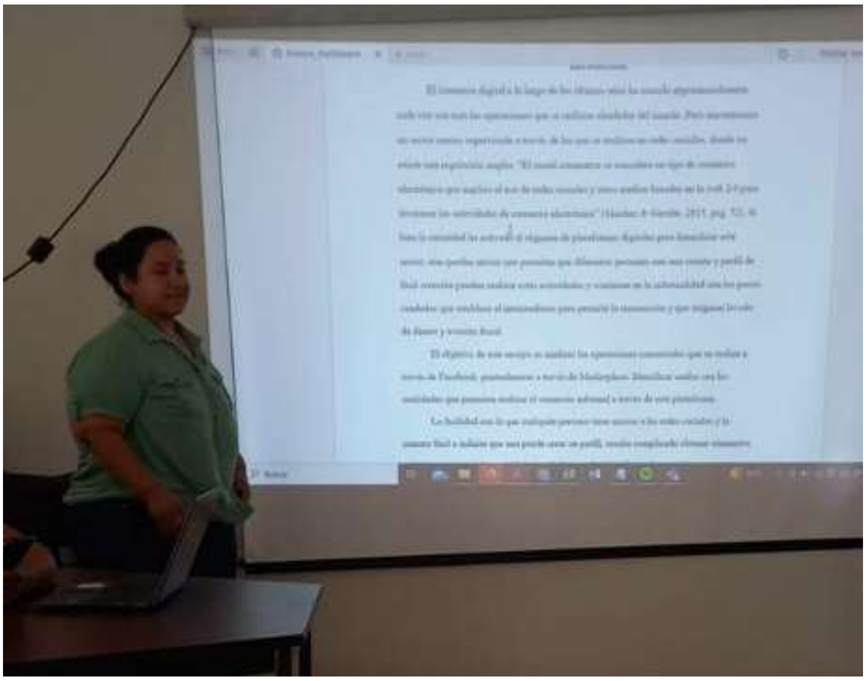

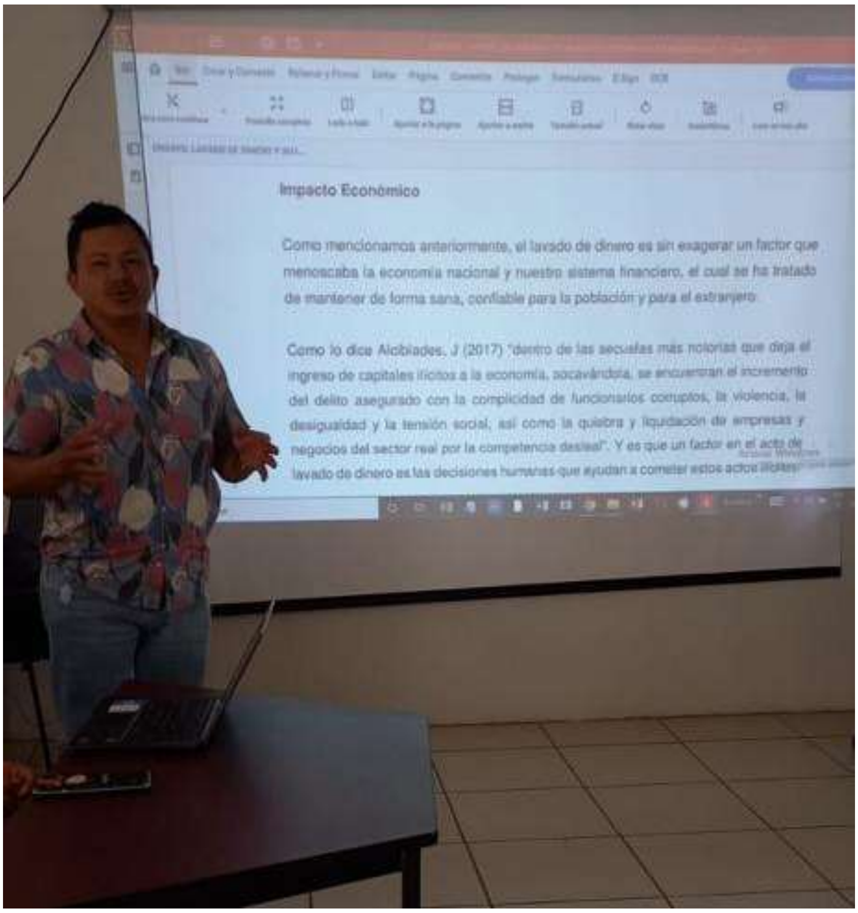

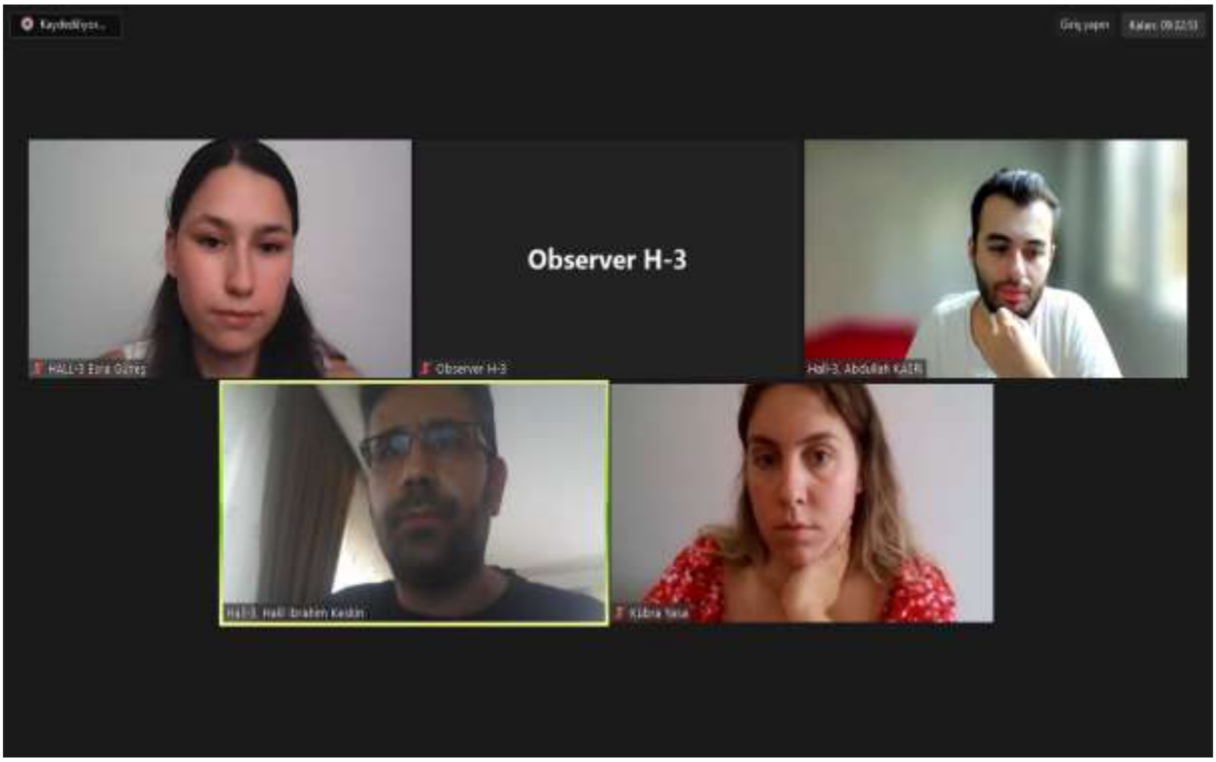
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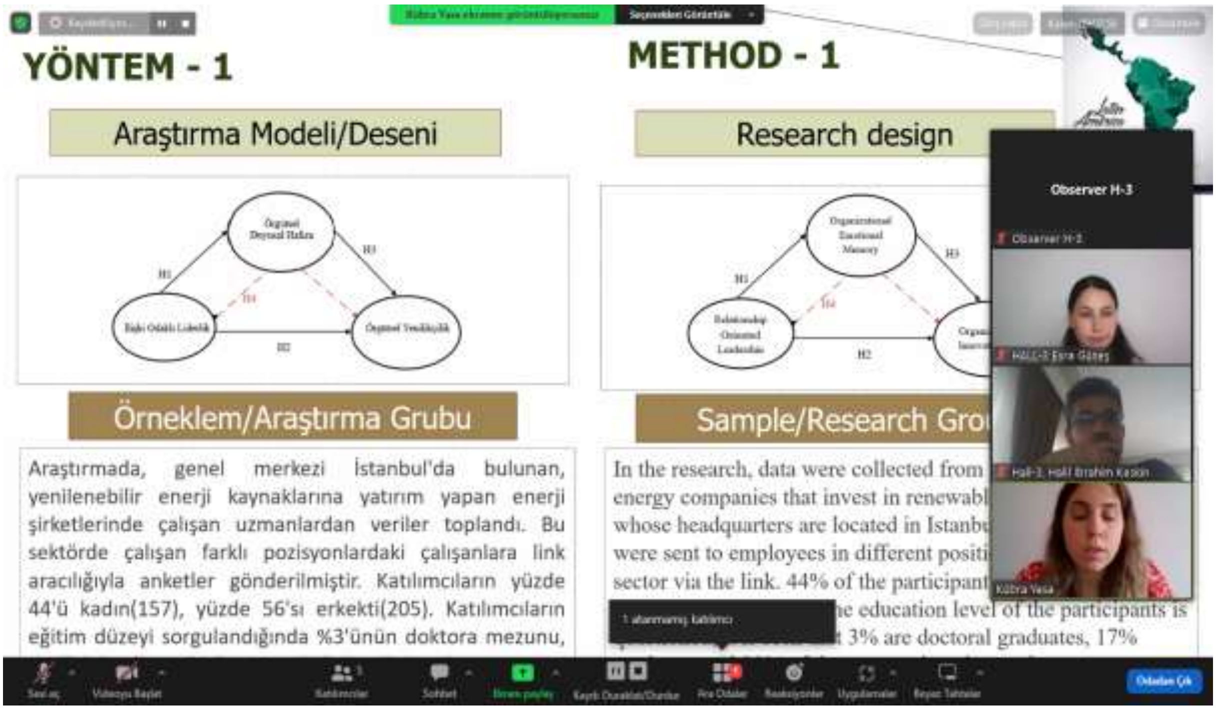
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Session -1 / Hall-3
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Ankara Local Time: 16:00 – 18:00

TITLE	AUTHOR(S)	AFFILIATION
BUSINESS FEASIBILITY STUDY ANALYSIS ON HOME INDUSTRY (CASE STUDY ON AGHISTNA SNACK IN PEKALONGAN CITY)	Musa Aghista Ahmaddani Muhammad Taufiq Abadi Muhammad Sultan Mubarok Wilda Yulia Rusyida	State Islamic University K.H Abdurrahman Wahid Pekalongan, Indonesia
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THE IMPACT OF ECONOMIC POLICY UNCERTAINTY ON FOREIGN TRADE BALANCE: AN EMPIRICAL EVALUATION FOR G-7 COUNTRIES	Ahmet KARDAŞLAR	Osmaniye Korkut Ata University
RATIONAL BEHAVIOR OF TOP MANAGEMENT IN HETEROGENEOUS COMPANIES IN SMALL ECONOMIES LIKE THE REPUBLIC OF SERBIA	Birsena Duljević Slobodan Popović	Secondary School Nikola Tesla, Gojka Bacanina 99 36300 Novi Pazar, Republic of Serbia
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Ankara Local Time: 18:30 – 20:30

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ESTUDIO DE LA CULTURA ORGANIZACIONAL PREDOMINANTE EN LA SECRETARIA DE ADMINISTRACIÓN TRIBUTARIA (SAT)	Keysi Guadalupe Méndez Valencia M.A. William Baldemar López Rodríguez Dra. Deisy María Jerónimo Jiménez	Universidad Juárez Autónoma de Tabasco
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CONTENT

BUSINESS FEASIBILITY STUDY ANALYSIS ON HOME INDUSTRY (CASE STUDY ON AGHISTNA SNACK IN PEKALONGAN CITY)

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ABSTRACT

There are many things that need to be considered by business owners in starting a business, such as the business strategy they want to carry out, marketing their products, and paying attention to quality. Therefore, it is important to conduct a business feasibility study so that the business can survive and develop. This research was conducted at Aghistna Snack in Pekalongan. Data was collected through direct interviews with business owners. This study uses qualitative methods by analyzing the data that has been obtained. The result of this study is that Aghisna Snack has a relatively slow business development. Even though it has been running for more than 15 years, the progress is not very visible. There needs to be product innovation by adjusting to the times and using marketing strategies by optimizing social media and other media. Even though the development was so slow, this business was able to survive during the economic crisis.

Keywords: Business Feasibility, Marketing, Business strategy

INTRODUCTION

Home Industry is a place for the production of goods that are carried out at home or can be called those that are managed by the family and are included in the small business category. There are several categories in this home industry, including: The production process is around the business owner's house, the technology in it is still simple, the workforce comes from relatives, and the business location is usually located in a village or rural area (Afiyah, A., Muhammad, 2015).

Market needs are an important factor in establishing and starting a business. Therefore, business actors are required to understand consumers in order to continue to innovate in making products that suit market needs (Betaubun, 2023). This is also understood by the owner of the Agistna snack business. This home-based business has been pioneered for 15 years, taking into account the surrounding community who always need snacks when holding celebrations. Celebration is a culture or tradition that is still being preserved by the people of Indonesia in the form of a ceremonial event (Sri et al., 2023). With so many celebrations being held by the local community and good market potential, in the end the owner decided to start a culinary business called Aghistna Snack.

Aghistna snack is a home industry business or a business that provides various types of market snacks, ranging from types of wet cakes to types of wet cakes. This culinary business guarantees the quality of ingredients and flavors that can be enjoyed by all groups. In addition, the price offered by Aghisna Snack is very affordable with the size of the cake that is large enough to fill the stomach.

A feasibility study that is implemented in a business is the first step that must be taken for people who want to start a business (Sultan et al., 2022). This study is conducted to look deeply into a business, whether it is feasible to run or not (Nurjanah, 2013). In addition, business feasibility studies can be used to find out possible problems that will occur and minimize obstacles or optimize investment opportunities. (Alfajri et al., 2023).

Based on the description above, it is important to carry out a business feasibility study before and after running a business, especially for a home business. This study aims to analyze the feasibility study of the Aghistna snack culinary business in order to determine the feasibility of the business and identify the problems that occur in Aghistna snack. The hope of this research is to provide solutions to business owners so that their business can grow rapidly.

1. RESEARCH METHOD

This research was conducted at the Agistna snack home industry located in the city of Pekalongan. Researchers use qualitative methods to analyze the data that has been collected. The data used in this research is primary data, by conducting interviews directly with the owner of the Aghistna snack.

2. RESULTS AND DISCUSSION

A. SWOT analysis

It is a tool used to analyze and identify internal strengths and weaknesses as well as external opportunities and threats so that it can become an auxiliary tool for organizational planning (Zainuri & Setiadi, 2023).

1) Strength

a. Using quality raw materials.

b. It has various types of snacks, so consumers can choose according to their wishes.

c. The snacks offered have an addictive taste.

d. Units and boxes available.

e. Give bonus snacks for ordering boxes in large quantities.

f. Products are familiar and in demand by many people

2) Weakness

a. Market reach is still limited.

b. Only sales oriented without development.

c. Still using ordinary cardboard boxes in packing snacks.

d. Promotion is not optimal.

e. Products don't last long.

3) Opportunity

a. Many celebrations are held around the house.

b. Can be reached by all groups, ranging from children to adults.

4) Threath

a. Many competitors are indirect.

b. An easy business to imitate.

B. Analisis studi kelayakan

1. Market demand

There is always a demand for market snack orders at Aghistna snacks ranging from individual orders to orders using boxes or packages, because market snacks such as wet cakes are in great demand by the surrounding community. For snack box orders themselves, they are usually ordered from celebrations, receptions, to organizational events. In addition, Aghistna sncak does not only rely on orders for celebrations, but every day continues to produce snacks according to the requests of traveling traders which will later be marketed in villages or even in schools that are currently still in kindergarten-elementary schools.

2. Competitors

Aghistna snack city of Pekalongan itself, has many competitors both directly and indirectly. Direct competitors, such as the Risol enak, brand and several other brand names that have similar products. Then for indirect competitors there are also very many, such as traders who sell sego megono, street snacks, even big brands such as Roti Delizia which already has many stores throughout Indonesia. Both direct and indirect competitors are located not far from the Aghistna snack production house.

3. Market Share

The market share of this Aghistna snack home business reaches all circles, ranging from children to adults. It is undeniable, this market snack is very suitable in eating to just delay hunger and even make the stomach full. With so many choices of products offered, people who buy market snacks do not get bored quickly.

4. Marketing Mix

a. Product

Aghistna snack has various types of snacks wet cake market. Wet cakes, such as: onde-onde, risoles, spring rolls, rolled omelette, pastel, nagasari and many more. In addition to these traditional snack products, Aghistna snack has prepared contemporary products such as: mini pizza, crispy bananas, fruit pie, sakura tofu and others. Basically, Aghistna snacks produce market snacks according to customer and market demand, so all individual products or especially in snack boxes will be produced according to the wishes of customers and orderers. However, for best seller products from Aghistna snacks are risoles, onde-onde, crispy bananas, mini pizzas and pastels.

Ordering snack boxes with a very large amount, a bonus snack unit will be given that is similar to the order. In the process of making traditional snacks, Aghistna snacks still pay attention to the quality of raw materials and maintain a taste that will make all consumers addicted.

b. Price

The price of market snacks offered by Aghistna snacks is very affordable. For market snacks that are sold individually starting from Rp. 2000-Rp. 3000 and for ordering snack boxes, Aghistna snacks set prices ranging from Rp. 6000 – Rp. 10,000 depending on the order request.

c. Place

The location of Aghistna snack is located in Wonosari village, Panjang Wetan, North Pekalongan District. In selling all the products made, Aghistna snack works with several traveling sellers and schools such as kindergarten and elementary school.

d. Promotion

Aghistna snack promotes in a simple way, namely word of mouth, collaborates with traveling sellers and schools, and uploads its products on social media. However, Aghistna snack has not been able to optimize product promotion on social media, due to limited time and energy from business owners.

Market analysis and marketing on Aghistna snack shows that this culinary business has a fairly good market prospect. With an affordable price and an addictive taste for consumers, it will make you continue to repeat orders or repeat purchases. The owner of Aghistna snack has been in the culinary business world for more than 15 years, but the development of his business has not grown so rapidly that it can even be said to be stuck. Because this business only focuses on the number of sales, it does not have a focus on the development of its business. In addition, the promotion used is also still very simple and cannot optimize social media and work with e-commerce which incidentally now helps many culinary business entrepreneurs to develop their business through the platform. Although the Aghistna snack culinary business does not have such a rapid business development, this business can survive during the economic crisis because the price of market snacks is very affordable and has good market prospects.

3. CONCLUSION

By analyzing the market and marketing carried out by Aghistna snacks, it can be said to have quite good prospects. SWOT analysis is also used to determine the advantages and disadvantages that exist in this culinary business, which will later become a guideline for business owners in developing their business. In running its business, Aghistna snack culinary business only focuses on the number of sales which results in this business not growing, even though it has been running for more than 15 years. In addition, Aghistna snack has not been able to optimize the promotional media used due to limited manpower. With addictive taste capital, very affordable prices, and a fairly simple marketing strategy, this business has survived times of economic crisis.

4. REFERENSI

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INTRODUCTION OF CLUSTERS IN THE LIGHT INDUSTRY OF AZERBAIJAN

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ABSTRACT

The article deals with the introduction of clusters in the light industry of Azerbaijan. The purpose of the study is to investigate the cluster as a factor in the development of the light industry in Azerbaijan. The article uses general scientific methods and principles. The scientific relevance and significance of the research: the article deals with the peculiarities of clusters and their role in the development of the light industry in Azerbaijan. The leading role of the state in solving the problems of this industry should be noted. It is emphasized that the creation of the state of the development strategy of clusters in the light industry of Azerbaijan opens a wide spectrum for the development of this industry. The main directions in which the state should act are highlighted. The scientific novelty of the study lies in the evaluation of the role of clusters in the development of the light industry in the country.

Keywords: light industry, Azerbaijan, innovative development, investment, cluster.

INTRODUCTION

Under the conditions of economic diversification, the socio-economic development of the regions of the Republic of Azerbaijan is becoming increasingly important. To achieve a high level and quality of life for the population it is necessary to increase the efficiency of production, based on this will provide a high rate of economic growth for the regions of the AR. The implementation of the state economic policy in the regions is entrusted to the local authorities. The main activity of the regions should be the stimulation and effective use of available resources, as well as the attraction of new sources for the development of the regions. There is an active search for mechanisms and tools to improve the level of efficiency of the economy and other spheres of life in the regions.

Light industry is of paramount importance in the economic development of any industrially developed state and the expansion of international trade. The light industry in AR is characterized by lagging behind the world trends. One of the directions for the development of regions of Azerbaijan is the light industry. Taking into account the geographical features, as well as favorable conditions for the development of light industry in the regions of Azerbaijan, the state needs to create funds for their development. One of the tools for the development of the regions is clusters.

METHODS

The methods of research are general scientific methods and principles. They include a systematic approach, structural analysis of the state and development of light industry, methods of synthesis, as well as graphic and abstract-logical ones.

REPRESENTATION, GOALS, AND FUNCTIONS OF CLUSTERS

A cluster is defined in the economic literature as an industrial complex formed based on a territorial concentration of networks of specialized suppliers, major producers, and consumers connected by a technological chain, and acting as an alternative to the sectoral approach [1].

M. Porter, a prominent American competitiveness theorist, proposes to understand a cluster as a vertical relationship between buyers and suppliers or a horizontal relationship between firms of the same product type, noting that the limits of a cluster are limited only by the volume of exports [2].

The concept of "cluster" was introduced by M. Porter in 1990 just at the same period as the development of the concept of the rhombus of competitive advantages of the national economy. This concept is the basis of the model of research on the competitiveness of national and regional economies, which received international recognition among experts and practitioners. The set of firms or clusters is a group of geographically close, technologically interdependent, and/or interrelated firms and organizations functioning in a certain industry, characterized by common interests and complementing each other's activities in the production of products. Porter points out that "a cluster can also be defined as a system of interconnected firms and organizations whose importance as a whole exceeds the mere sum of their constituent parts. The essence of a cluster lies in the formation of ties between cluster participants. The defining moments in cluster formation are characteristic of the connection between participants. The preconditions of cluster theory go back to the works of Alfred Marshall, who included in his work "The Foundations of Economic Science" the material dedicated to special industrial regions (Chapter X). A. Marshall singled out such a factor of production as the types of enterprises and their territorial location. He identified two ways of industrial growth [3].

- The first way is to increase the number of large firms with vertical integration and internal economies of scale.

- The second way is the concentration of small and medium-sized enterprises in selected areas, effectively developed through flexible specialization and external economies of scale.

Clusters are joint activities of different organizations (Figure 1). The purpose of cluster activity is to increase the competitiveness of a particular territorial production association on a global scale. Therefore, one can talk about a new approach to economic management. Essentially, the branch method of economic management is becoming a thing of the past. It is replaced by the cluster approach as a method of the intersection of sectoral and territorial management of economic development. Objectively, there is a need to develop new mechanisms of interaction between sectoral and territorial management of innovative activity of enterprises based on the modern strategic planning of spatial development of the country's economy - the clustering of production processes. Cluster economy management is a new institution, i.e., formalization of a set of techniques and methods that promote the formation of new approaches to the management of development of a particular territory. In the course of cluster interaction of partner organizations based on cooperation, there is a significant synergistic effect.

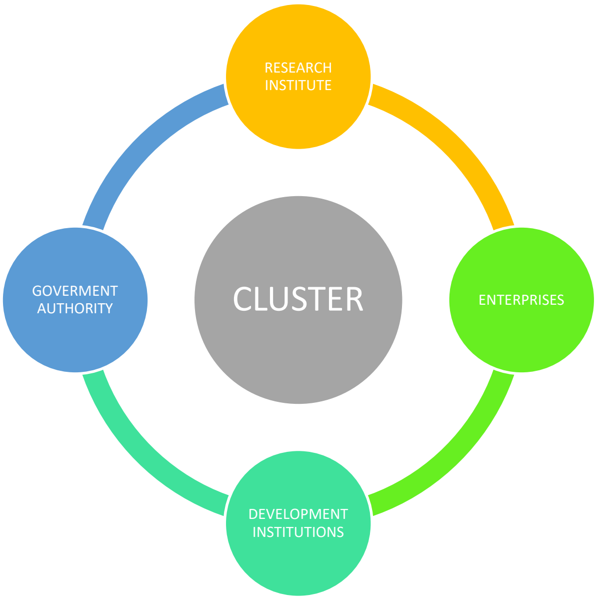

Figure 1 Cluster structure

In practice, there are mainly two models of cluster policy: liberal and continental. The liberal model develops on clusters formed by the market, and the infrastructure for them is ones created by businesses. Regional authorities are responsible for the cluster. In practice, this model is used by such countries as the United States, Britain, and Australia. In the continental model, the state has a fundamental role in the creation of the cluster. The state chooses sectors and regions for creating clusters, and based on this principle develops the infrastructure of the region. In practice, this model is used by such countries as Japan, Singapore, and South Korea [4].

The creation of clusters is required for the development of light industry in the regions of Azerbaijan. Before the creation of clusters in the light industry, the state should solve the following issues.

- Forming a clear position on clusters in the light industry
- Creation of organizational, legal, socio-economic, financial, and other conditions for clusters in this area
- Creating a methodology and methodology for the use of the cluster in light industry

The creation of clusters will cause the development of the economy, as well as the improvement of the socio-economic situation in the regions. The standard of living and quality of life of the population of the region will be improved, with high rates of economic growth in the region, and a reduction of unemployment. To implement the cluster policy in the light industry the state should solve the following tasks;

- To identify regions with potential clusters in the light industry
- To analyze foreign experience in this area
- To identify problems of cluster development
- To choose a cluster model
- To attract foreign partners to develop clusters in the field

CONCLUSION

Clusters can become an effective tool for the development of the light industry in the regions of Azerbaijan. Consider the geographical location, climatic conditions, cheap labor potential of dynamic development of the country's economy is high. The depressive state in which the light industry of Azerbaijan is requires urgent state intervention in this sphere. The disproportions, which are present in the industry as a whole cause bad result. The light industry should become one of the drivers of growth in the development of regions.

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DETERMINING THE ACCOUNTING MANIPPULATION TENDENCY LEVEL OF PROFESSIONAL ACCOUNTANTS: PRACTICE OF BURSA PROVINCE[1]

MUHASEBE MESLEK MENSUPLARININ MUHASEBE MANİPÜLASYONUNA EĞİLİM DÜZEYLERİNİN BELİRLENMESİ: BURSA İLİ UYGULAMASI

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ABSTRACT

The accounting profession is one of the essential components of the economic life. It is a discipline that involves recording, classifying, and analyzing all activities carried out in a business, interpreting the available data, determining the economic conditions of businesses in the market, and fulfilling a significant social responsibility. Certified Public Accountants (CPAs), who practice such a crucial profession, may sometimes make errors or resort to actions such as fraud and manipulation during the execution of their profession. Our main objective in this study is to determine whether Certified Public Accountants (CPAs) are inclined towards accounting manipulation in their professional activities and to identify the reasons for resorting to manipulation. In the study, the concepts of accounting profession and accounting ethics are first explained in detail, including the concepts of error, fraud, and accounting manipulation. Subsequently, based on the analysis results, the tendency of professionals toward accounting manipulation is evaluated and interpreted. For this purpose, a survey was conducted on 420 CPAs who live in Bursa province and practice the accounting profession, in the practical part of the study. The responses of the participants in the survey were analyzed using the SPSS 23 software package, and as a result of the analysis, it was determined that the majority of professionals have a tendency towards accounting manipulation. One of the fundamental reasons for this is the professionals' commitment to their clients and their desire to make decisions in line with their interests. Of course, they can execute accounting manipulation due to their mastery of accounting practices. Additionally, the study analyzes whether there is a significant relationship between the demographic characteristics of the participants and their resorting to accounting manipulation. Accordingly, female professionals were found to have a lower tendency towards manipulation compared to male professionals, and there was a positive relationship between experience and manipulation, while a negative relationship was identified between education level, number of clients, and manipulation tendency.

Key Words: Fraud, Accounting Manipulation, Certified Public Accountants

ÖZET

Muhasebe mesleği ekonomik hayatın önemli parçalarından biridir. Bir işletmede gerçekleştirilen tüm faaliyetleri kayıt altına alınması, sınıflandırılması ve eldeki verilerin analizini yapılarak yorumlanması sağlayan, işletmelerin piyasadaki ekonomik durumlarını belirleyen ve büyük bir sosyal sorumluluğu yerine getiren bilim dalıdır. Bu kadar önemli bir mesleği icra eden Serbest Muhasebeci Mali Müşavirlerin (SMMM) mesleğin icrası sırasında hataya düşmeleri veya hile, manipülasyon gibi

[1] This paper has been produced from the unpublished master's thesis of Furkan Özçimen titled "Accounting Manipulation and Investigation of the Accounting Manipulation Tendency Level of Professional Accountants: Practice of Bursa Province," conducted under the supervision of Assoc. Prof. Elif Yücel.

eylemlere başvurabilmektedirler. Bizim bu çalışmadaki temel amacımız ise SMMM'lerin mesleki faaliyetlerini sürdürürken muhasebe manipülasyonu eğilimli olup olmadıklarının ve manipülasyona başvurma nedenlerinin tespitini yapmaktır. Çalışmada ilk olarak muhasebe mesleği ve muhasebe meslek etiği açıklanırken hata, hile ve muhasebe manipülasyonu kavramlarına detaylı bir şekilde değinilmiştir. Sonrasında ise yapılan analiz sonuçlarına göre meslek mensuplarının muhasebe manipülasyon eğilimleri değerlendirilmiş ve yorumlanmıştır. Bu amaçla çalışmanın uygulama kısmında Bursa ilinde yaşayan ve muhasebe mesleğinin yürütücüsü olan 420 SMMM üzerinde anket çalışması gerçekleştirilmiştir. Ankete katılan katılımcıların cevapları SPSS 23 paket programı aracılığı ile analiz edilmiş ve yapılan analiz sonucunda meslek mensuplarının büyük oranda muhasebe manipülasyonuna eğilimi olduğu belirlenmiştir. Bunun en temel nedenlerinin başında ise meslek mensuplarının mükelleflerine olan bağlılıkları ve onların çıkarları doğrultusunda karar almak istemeleri gelmektedir. Tabi muhasebe manipülasyonunu muhasebe uygulamalarına hakimiyetleri sayesinde gerçekleştirebilmektedirler. Çalışmada ayrıca ankete katılanların demografik özellikleri ile muhasebe manipülasyonuna başvurmaları arasında anlamlı bir ilişki olup olmadığı analiz edilmiştir. Buna göre kadın meslek mensuplarının erkek meslek mensuplarına göre daha düşük oranda manipülasyon eğiliminde olduğu, deneyim ve manipülasyon arasında pozitif yönlü bir ilişki varken eğitim düzeyi ve mükellef sayısı ile manipülasyon eğilimi arasında negatif yönlü bir ilişki tespit edilmiştir.

Anahtar Sözcükler: Hile, Muhasebe Manipülasyonu, Serbest Muhasebeci Mali Müşavir

EXAMINATION OF ORGANIZATIONAL EMOTIONAL MEMORY AND RELATIONSHIP ORIENTED LEADERSHIP'S EFFECTS ON ORGANIZATIONAL INNOVATIVENESS IN ENERGY COMPANIES

ENERJİ ŞİRKETLERİNDE ÖRGÜTSEL DUYGUSAL HAFIZA VE İLİŞKİ ODAKLI LİDERLİĞİN ÖRGÜTSEL YENİLİKÇİLİK ÜZERİNDEKİ ETKİLERİNİN İNCELENMESİ

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ABSTRACT

Relationship-oriented leadership in organizations is an important factor for employees to have an egalitarian approach, to be solution and communication-oriented in their problems, to adopt positive feelings towards their organizations and to show creative activities in fulfilling their responsibilities towards their organizations. Relationship-oriented leaders can increase their innovative activities by sharing their power with their employees. However, with the sharing of this power, the sense of responsibility of the employees can also increase. For this reason, it is necessary to pay attention to the fact that this increased responsibility is to increase the creative and innovative activities of the employees. In other words, it is necessary for employees to expand their areas of responsibility where they can better use their knowledge related to their areas of expertise, or to have areas where they can fulfill their responsibilities. However, the knowledge of the employees who make up the organization is very important for organizational emotional memory. Thanks to the sharing of the knowledge of the organization from the past among the employees, it should be possible to carry out innovative activities for the future. In this context, organizational innovation must be sustainable in order for organizations to be successful against their competitors in an intense competitive environment. If organizational innovation cannot be realized, the life of the organization will be short in the sector it is in. In other words, due to the inability to realize innovation, the organization will have to gradually shrink and then end its activities. In this context, the research was conducted by collecting data from experts working in energy companies that make renewable energy investments in Istanbul. Looking at the results of the analysis, it is supported by the hypotheses that relationship oriented leadership and organizational emotional memory have a positive effect on organizational innovativeness. Since the data in the research were collected from energy companies investing in the field of renewable energy, whose headquarters are located in Istanbul, it should be evaluated by considering this limited situation in future research.

Keywords: Relationship Oriented Leadership, Organizational Emotional Memory, Organizational Innovativeness

ÖZET

Örgütlerde ilişki odaklı liderliğin olması, çalışanların eşitlikçi bir yaklaşım içinde olmalarında, yaşadıkları sorunlarda çözüm ve iletişim odaklı olunmasında, çalışanların örgütlerine karşı olumlu hisler benimsemelerinde ve örgütlerine karşı sorumlulukları yerine getirme konusunda yaratıcı faaliyetler göstermelerinde önemli bir etkendir. İlişki odaklı liderler sahip oldukları gücü çalışanlarıyla paylaşarak yenilikçi faaliyetlerin artmasını sağlayabilirler. Ancak bu gücün paylaşılmasıyla çalışanlarda sorumluluk hissiyatının da yükselmesi gerçekleşebilir. Bu nedenle bu artan sorumluluğun çalışanların yaratıcı ve yenilikçi faaliyetleri artırıcı yönde olmasına dikkat edilmesi gerekmektedir. Yani çalışanların uzmanlık alanlarını ilgilendiren bilgi birikimlerini daha iyi kullanabilecekleri sorumluluk alanlarının genişletilmesine ya da sorumluluklarını yerine getirebilecekleri alanlara sahip olmaları gerekmektedir. Bununla birlikte, örgütü oluşturan çalışanların sahip oldukları bilgi birikimi örgütsel duygusal hafıza için oldukça önemlidir. Geçmişten itibaren örgütün sahip olduğu bilgi birikimlerinin çalışanlar arasında paylaşılması sayesinde geleceğe yönelik yenilikçi faaliyetlerin gerçekleştirilebilmeside sağlanabilmelidir. Bu kapsamda örgütlerin yoğun rekabet ortamında rakiplerine karşı başarılı olabilmeleri için örgütsel yenilikçiliğin sürdürülebilir olması gerekmektedir. Örgütsel yenilikçiliğin gerçekleştirilememesi durumunda örgütün ömrü bulunduğu sektörde kısa olacaktır. Yani yenilikçiliğin gerçekleştirilememesinden dolayı örgüt yavaş yavaş küçülmeye sonrada faaliyetlerini sonlandırmaya doğru gitmek zorunda kalacaktır. Bu kapsamda araştırma genel müdürlükleri istanbulda bulunan yenilenebilir enerji yatırımları yapan enerji şirketlerinde çalışmakta olan uzmanlardan veriler toplanarak yapılmıştır. Analiz sonuçlarına bakıldığında ilişki odaklı liderlik ve örgütsel duygusal hafıza'nın örgütsel yenilikçilik üzerinde olumlu yönde etkisi olduğu hipotezlerle desteklenmektedir. Araştırmada veriler genel müdürlükleri istanbul'da bulunan yenilenebilir enerji alanında yatırım yapan enerji şirketlerinden veriler toplandığından dolayı gelecekte yapılacak araştırmalarda bu kısıtlı durumun dikkate alınarak değerlendirilmesi gerekmektedir.

Anahtar Kelimeler: İlişki Odaklı Liderlik, Örgütsel Duygusal Hafıza, Örgütsel Yenilikçilik

Introduction

Relationship behaviors of leaders in organizations; It can be counted as keeping communication channels accessible and open, transferring some of the responsibility to subordinates, sharing power with them, and enabling them to be a part of problem solving with their own ideas. Through these behaviors, the leader creates an environment of mutual trust in the organization, encourages friendship and provides socio-emotional support (Drost, 2001). Bloisi et al. (2003) emphasized in their research that the leader's employee-oriented behaviors aim to meet the social and emotional needs of the followers. Reitz (1987), on the other hand, stated that the leader, who takes the individual into account, helps his subordinates with their personal problems, takes their suggestions into account and takes action, takes care to treat everyone equally and supports his subordinates. In addition, a relationship-oriented leader; There are also studies claiming that by emphasizing an egalitarian approach in which everyone participates, it reveals the aspects of management that should not be known by everyone (Cohen et al., 2004). It can be assumed that this characteristic of the leader has a positive effect on both organizational emotional memory and organizational innovation. Organizational emotional memory, on the other hand, is characterized as the storage of emotional experiences and events that occur unconsciously during the period. The periodic framework of organizational emotional memory is activated by the stimulation of certain individuals, certain conditions and stimuli with a certain emotional meaning. Examples of these stimuli are an environmental change, an economic crisis, a recorded meeting, the loss of a loved one (Ebbers & Wijnberg, 2009). Organizational emotional memory refers to collectively stored information. It refers to the accumulation of information such as a firm's business objectives, market conditions, marketing strategies, competitive position and product features (Camison & Villar-Lopez, 2011). Since organizational emotional memory is not stored centrally and is stored distributed among the stakeholders of the organizations, the dissemination of organizational emotional memory within the organization is vital (Chen, 2011). For this reason, it was assumed in the research that the effect of both independent and mediation variables on organizational emotional memory would be positive. While the concept of innovation is generally defined as the adoption of a new product, service, production process, technology, management system or a plan, program or behavior related to the members of the organization; Organizational innovation is the adoption of new behaviors and ideas in all activities of the organization and in all areas. This can be self-development or outsourced. In any case, there must be an innovative organizational culture (Sujianto, 2020).

Organizational innovation, on the other hand, is the desire of an organization to harmonize its ideas or processes inside or outside the organization and to bring the resulting product or service to the market before it starts to compete with others. Presenting more than one innovation rather than one shows that organizational innovation is excellent. Areas facing organizational innovation; It emerges in various dimensions from small changes in existing products or services to the best performance, firsts or technology applications that will change the market (Özkan & Turunç, 2015). As a result of these researches in the literature, a research model was developed and hypotheses were tested. The sample group of the research consists of experts working in energy companies that invest in renewable energy sources, whose headquarters are located in Istanbul. Looking at the analysis results of the research, it is supported by hypotheses that relationship oriented leadership has positive effects on organizational emotional memory and organizational innovativeness. At the same time, it is supported by hypotheses that organizational emotional memory has both an independent and mediation variable effect. Since the data in the research were collected from experts working in energy companies with their headquarters in Istanbul, it is recommended that similar studies, which are planned to be done in the future, should be examined and comparative analyzes should be made, considering this limited situation.

Literature Review

Relationship Oriented Leadership

In leadership studies conducted at Ohio University, relationship-oriented leaders who take people into account are leaders who focus on establishing quality relationships with their subordinates that both parties find positive and enjoy (Jones & George, 2007). Trust, respect, value and good relations can be counted as indicators that leaders take their followers into account, in other words, they are relationship-oriented (De Vries et al., 2010). The relationship-oriented leader is referred to with positive expressions such as well-being and support, showing interest and respect for his followers (Tabernero et al., 2009). relationship-oriented leadership; It also includes the prosocial behaviors of employees and managers (Sahertian & Soetjipto, 2011). The fact that the leader is purely relationship-oriented may not always be a desired leadership style. It can be seen as a way to increase the effectiveness of the leader to make a balanced transition between certain styles according to the situational characteristics of the organization. In the researches, it has been seen that the job satisfaction, frequency of cooperation, motivation and group work efficiency of the employees in organizations where relationship-oriented leadership is dominant are high. On the other hand, the turnover rate, late arrival and early leaving behaviors are lower (Hellriegel & Slocum, 1992; Reitz, 1977). In this context, a research model was developed assuming that relationship-oriented leadership has positive effects on both organizational emotional memory and organizational innovativeness. Relationship-oriented leadership is important, especially since innovation activities in energy companies investing in renewable energy sources are increasingly important due to energy needs. Relationship-oriented leaders; Relationships with followers are expected to be friendly, based on respect and trust, supportive and open. In the said leader and follower relationship; It is important that the organizational climate provides supportive conditions where followers can satisfy their needs such as respect and appreciation, belonging and self-actualization. Satisfying these needs, which Maslow describes as belonging and esteem and the basic psychological needs theory as relational needs, both in private and working life; affects the motivation of employees (Abou Elnaga, 2013). In this context, the effects of relationship-oriented leadership on both organizational emotional memory and organizational innovativeness are examined in the research.

Organizational Emotional Memory

The mood aspect of organizational memory is very important. The idea that there is a type of organizational memory in which the emotional elements predominate and that this should be examined was first put forward by James P. Walsh (1995). In addition to the cognitive elements of organizational memory, it is accepted that the emotion element is a concept on its own that needs to be examined. Organizational culture also has a significant impact on the distribution of organizational emotional memory and the mutual sharing of organizational emotional memory by stakeholders. If the organizational emotional memory is correctly distributed among the stakeholders of the organization and spread to each stakeholder, since it will affect the values and beliefs of the stakeholders, it will also increase the commitment of the stakeholders to their duties and responsibilities, and will also be effective in creating a sense of personal responsibility and taking personal responsibility (Eisenman & Frenkel, 2021). Organizational emotional memory is stored centrally. Information is distributed among different holding units in organizations. For this reason, past emotional experiences are not distributed or shared among people within the organization (Bradley, 2014). Organizational emotional memory is related to the past and present of the current events in people's business life and is the skills and operational knowledge formed as a result of the learning experience of the organization. The said information; It consists of procedures developed to process routine purchase orders, customer needs, and customer complaints. When these procedures are applied to the product / service by making the right analysis, it may be possible to achieve success in innovation. Organizational emotional memory is also important for energy companies investing in renewable energy sources. Because, in order to carry out innovative activities, sharing the experiences of the employees with each other, not repeating the mistakes made in the past and being successful in innovative activities show the importance of organizational emotional memory. Bowen (2014) considers organizational emotional memory clarity as the congruence between targeted effects and actual effects on stakeholders. From an operational point of view, it is important to obtain the desired returns. If the emotional memory created by the top management of an organization cannot spread to the outermost stakeholder, it does not seem possible to give the desired results. In this context, both the independent and mediation variable effects of organizational emotional memory are analyzed in the research. Tested hypotheses:

H1: Relationship oriented leadership positively affects organizational emotional memory in energy companies.

H4: There is a mediation effect of organizational emotional memory between relationship oriented leadership and organizational innovativeness in energy companies.

Organizational Innovativeness

The relationship between the organization and the concept of innovation Kimberly (1986); He explained it with approaches such as the organization that is an innovation user, the organization that creates innovation, the organization that creates and uses innovation, the organization as a tool for innovation, and the organization itself being an innovation. Organizational innovation is expressed as making new structural changes (Balevičienė, 2021). Wang and Ahmed (2004) criticized the reduction of the concept of organizational innovation, which has a complex structure, to the dimension of product innovation and developed a holistic concept. According to this approach, organizational innovation; It is expressed as the introduction of new products or the development of new methods as a result of combining innovative behavior or processes with strategic methods (Abu Seman, 2020). Energy companies investing in renewable energy sources with this idea need to constantly develop new products/services and new methods. For this reason, organizational innovation starts with an idea obtained inside or outside the company, and then continues with the development of new markets and the development of the supply chain as a result of the development of new or improved products, methods or methods. The final stage is commercialization. The point to be noted here is that the organizational innovation process extends from production to after-sales (Özdevecioğlu et al., 2012). As a result of organizational innovation, the performance of managements whose business methods change is also increasing. Therefore, there is a positive relationship between performance and organizational innovativeness. In this regard, managers need to increase the interaction between employees and business functions. At this point, supporting individual talents with technical changes positively affects performance (Oslo Manual, 2005). In this context, the effects of both relationship-oriented leadership and organizational emotional memory on organizational innovation are examined in the research. Tested Hypotheses:

H2: Relationship oriented leadership positively affects organizational innovativeness in energy companies.

H3: Organizational emotional memory positively affects organizational innovativeness in energy companies.

Methodology

Population and Sample

In the research, data were collected from experts working in energy companies that invest in renewable energy sources, whose headquarters are located in Istanbul. Questionnaires were sent to employees in different positions working in this sector via the link.

Table 1. Demographic Characteristics of Participants

Demographic Characteristics		*f*	%
Gender	Male	205	56
	Woman	157	44
Education	Bachelor	291	80
	Master	62	17
	Phd	9	3

When the results in Table 1 were checked; 44% of the participants were female and 56% were male. When the education level of the participants is questioned, it is seen that 3% are doctoral graduates, 17% graduate, and 80% of them are university graduates.

Scales

For the **Relationship Oriented Leadership** scale, the scales specified by Northouse (2004) were used. For the **Organizational Emotional Memory** scale, the scales specified by Akgun et al. (2012) were used. The study of Wang and Ahmed (2004) was used for the **Organizational Innovativeness** scale. The scales are given in **Appendix 1** at the end of the research as a table.

Research Model

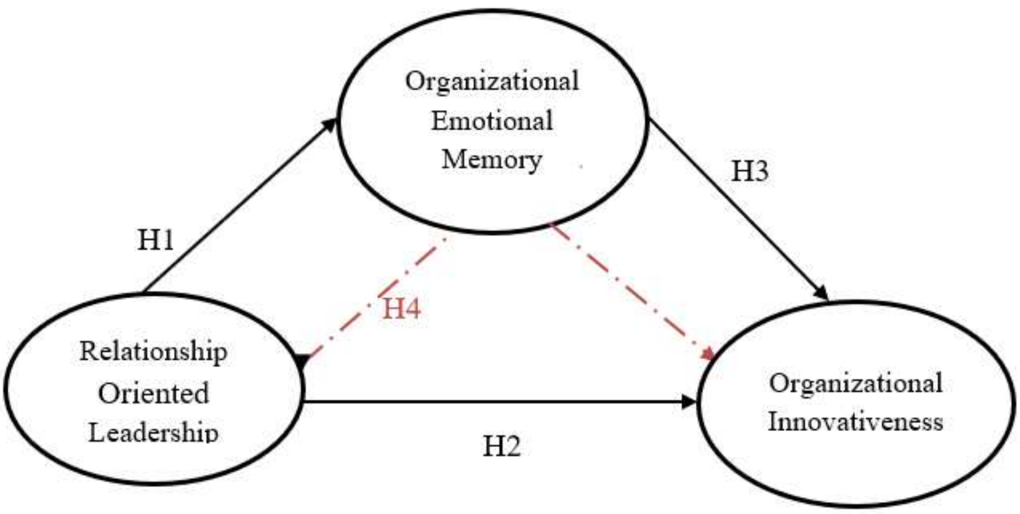

Figure 1. Conceptual Research Model

The working model is given in Figure 1. Three direct effects and one indirect effect were analyzed for the model. Organizational Emotional Memory (OEM) was designed as the independent variable for all hypotheses. While Relationship Oriented Leadership (ROL) and Organizational Innovativeness (OI) were designed as dependent variables for different hypotheses, the RFL variable was designed as the mediation variable for the hypothesis in which the mediation effect analysis was made. In the research, the analyzes were made in the SPSS program.

After the Factor analysis results of the obtained data were presented, the hypotheses were tested. In the analysis, it was seen that the three-factor structure explained 59.7% of the desired feature. Since the variable structures are designed as reflective in the analysis, there is no problem in removing the expressions that do not show the appropriate factor load from the analysis. Statements that did not show appropriate factor loading were excluded from the analysis.

Table 2. KMO and Bartlett's Test Results

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0,933
Bartlett's Test of Sphericity	Approx. Chi-Square	7969,948
	Df.	276
	Sig.	0,000

The results of the KMO test indicate whether the data are suitable for factor analysis. The KMO value obtained was 0.933, indicating that the data were suitable for factor analysis. In addition, according to the result of the Bartlett test, which shows whether the correlation matrix is the unit matrix; A signature value less than 0.05 means that the matrix is not a unit matrix. According to these two results, the data are suitable for factor analysis.

Table 3. Factor Loadings and Reliability-Validity Values

Variables	Items	Factor Loadings	Construct Reliability and Validity Values		
			Cronbach Alpha	AVE	CR
Organizational Emotional Memory	OEM1	,717	,898	,524	,916
	OEM 2	,735			
	OEM 5	,754			
	OEM 6	,748			
	OEM 7	,770			
	OEM 8	,754			
	OEM 10	,724			
	OEM 11	,685			
	OEM 12	,720			
	OEM 13	,620			
Organizational Innovativeness	OI1	,705	,882	,550	,916
	OI2	,649			
	OI3	,720			
	OI5	,810			
	OI6	,781			
	OI7	,736			
	OI8	,720			
	OI10	,744			
	OI12	,798			
Relationship Oriented Leadership	ROL1	,830	,900	,715	,926
	ROL2	,839			
	ROL3	,868			
	ROL4	,870			
	ROL5	,819			

Factor loading Cronbach Alpha values for all factors are greater than 0.80. In addition, the subtracted mean variance (AVE), which is the determinant of the convergence value, is in the range of 0.524-0.715, and an AVE above 0.5 is statistically significant (Piriyakul, 2016). CR value is greater than 0.70. As a result, the convergence value of the scales was guaranteed (Hair et al., 2010) and the internal consistency reliability was provided at a high level (Arslantürk & Arslantürk, 2016). In addition, the fact that the CR value is higher than the AVE value in all factors ensures the validity of the construct (Hair et al., 2012). The findings of the analysis confirm that it is applicable in the evaluation of the 21-question scale questionnaire.

Table 4. Descriptive Statistics, Correlations and Discriminant Validity Values

		Correlations			Descriptive Statistics			
VARIABLES	**Number of Items**	**RFL**	**OEM**	**OI**	**Mean**	**Std. Deviation**	**Skewness**	**Kurtosis**
Relationship Oriented Leadership	5	***,846***			3,77	,93	-,685	,068
Organizational Emotional Memory	9	,144**	***,724***		4,51	,41	-,687	,603
Organizational Innovativeness	10	,134**	,684**	***,741***	4,36	,51	-,565	-,247

Table 4 shows the number of items in the scales, the confidence values obtained from these items, and the mean, standard deviation, skewness and kurtosis values for the variables created by calculating the evaluation average of the items. Underlined and bold expressions appearing in the Correlations column indicate discriminant validity values according to Fornell and Larcker (1981) criteria. The row and column with these values should have the largest value, that is, the largest value when compared with other correlation coefficients. The correlation value represents the rate of variance of the endogenous variable in the structural model. These values reveal the quality of the model. The literature emphasizes that the correlation values represent 0.02 (small), 0.13 (medium), and 0.26 (large) values (Cohen, 1988). When we analyzed the results of this research, we found that all the correlation values quoted to explain the quality of the structural model were greater than 0.02. In addition, according to the results obtained, it is seen that the highest Kurtosis value with 0.603 belongs to the OEM variable and the lowest Kurtosis value with -0.247 belongs to the OI variable. When the Skewness statistical values are examined, the highest value with -0.565 belongs to the OI variable, and the lowest value with -.687 belongs to the OEM variable. The fact that the Skewness and Kurtosis values of the variables are between -2 and +2 according to George and Mallery (2010), indicates that the data have a normal distribution. The analysis showed that the variables had a normal distribution (+2, -2).

Table 5. Regression Analysis Results (H1-H3)

	Independent Variables	**Dependent Variables**	**Standart β**	**Sig.**	**Adjusted R^2**	**F Value**	**Decision**
H1	Relationship Oriented Leadership	Organizational Emotional Memory	**,134**	**,001**	**,016**	**11,016**	**Support**
H2	Relationship Oriented Leadership	Organizational Innovativeness	**,144**	**,000**	**,019**	**12,861**	**Support**
H3	Organizational Emotional Memory	Organizational Innovativeness	**,684**	**,000**	**,466**	**529,7446**	**Support**

According to the results of the established linear regression equations, H1, H2 and H3 hypotheses were accepted. Accordingly, ROL has a positive effect on OEM and OI, and OEM has a significant positive effect on OI. After this stage, mediation effect analysis was started and mediation effect size was tried to be revealed by using Variance Accounted For (VAF) Value. The VAF value is between 0 and 1, between 0.8 and 1 means “full” mediation, between 0.2 and 0.8 it means “partial” mediation, and less than 0.2 means “no mediation effect”. income (Hair et al., 2021). The VAF value is found by dividing the indirect effect by the total effect (indirect + direct).

Table 6. Mediation effect results (H4)

	Path	Indirect Effect	Direct Effect	Total Effect	VAF	Decision
H4	ROL→OEM→OI	0,092	**0,144**	**0,236**	**0,39**	**Partial**

The OEM has a partial mediation effect on the effect between ROL and OI.

Discussion and Conclusion

It is also possible that there will be positive effects as a result of the organizations' innovative activities and the successful management of these innovative activities in a sustainable way. It does not seem possible for organizations that do not carry out innovative activities to be successful in their markets. Especially in the energy market, the depletion of underground resources (such as oil, coal) has led energy companies to alternative sources and investments have been made in renewable energy sources at a high rate. It is possible for organizations to be successful in a competitive environment with positive effects on both the managerial and organizational structure. For this reason, it is necessary to pay attention to the leadership role, which is one of the important factors. For example, the reason why technology companies such as nokia, sony and blackberyy lagged behind in the smartphone industry was due to the perspective of the senior executives in these companies. Similarly, in energy companies, it is important how effective the leaders are in innovative activities according to the role they have. In this context, the effect of the relationship-oriented leadership role was examined in energy companies that invest in renewable energy sources and engage in innovative activities. In the research, it is supported by hypotheses that relationship-oriented leadership has positive effects. In particular, it has been found in the literature that relationship-oriented leadership positively affects the performance of followers (Shea & Howell, 1999), improves organizational commitment (Dai et al., 2013), and encourages organizational citizenship behavior (Humphrey, 2012). Considering the results of the research together with these results, it is seen that relationship-oriented leadership positively affects both organizational emotional memory and organizational innovativeness. Organizational innovation refers to the implementation of a product, process or program that is developed in-house or outsourced. It provides a competitive advantage to the business. It also contributes positively to other types of innovation and is difficult to imitate. It is very difficult for a business with low organizational innovation ability to produce new products (Cozzarin, 2017). In organizational emotional memory, the knowledge and skills in the brain of each individual in the organization are presented to the use of the organization. Working in groups, general knowledge and skills are acquired and procedures are stored in usage documents (Dacin et al., 2010). The measurement of organizational emotional memory is due to the fact that negative emotions can be used for the realization of the goals and objectives of the organization when properly managed. Considering the results of the analysis of the research, organizational emotional memory has both an independent and mediation variable effect. For this reason, the positive transfer of organizational emotional memory among individuals within the organization can also positively affect the innovative activities of the organization. Since the data in the research were collected from energy companies with their headquarters in Istanbul, it is recommended to develop a research model in future studies by taking this limited situation into account.

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Apendix 1: Scales

Organizational Emotional Memory (OEM)
OEM1. In the company I work for, individuals' personal intense emotional experiences; shared with other individuals.
OEM2. In the company I work for, individuals can create a common language to share their past emotional experiences.
OEM3. In the company I work for, individuals' past emotional experiences play the role of a bond that holds them together.
OEM4. At the company I work for, the prevailing organizational culture allows individuals to mobilize, recollect, and recall their emotional experiences.
Organizational Innovativeness (OI)
OI1. In the company I work for, he is usually a market leader in the introduction of new products and services.
OI2. At the company I work for, our new products and services are often perceived as original by consumers as well.
OI3. At the company I work for, our new products and services contain only minor differences from our previous products and services.
OI4. The company I work for, R&D or new product development resources are insufficient to meet the need for new product and service development.
OI5. Compared to competitors, the company I worked for in the last five years has launched more innovative products and services.
OI6. Compared to competitors, the company I work for has been quicker to bring new products and services to market.
OI7. At the company I work for, the structure of our service processes is newer than that of our core competitors.
OI8. The company I work for, new products and services often put us ahead of our competitors.
OI9. Compared to competitors, the company I work for is less successful in introducing new products and services to the market.
OI10. We make continuous improvements in all processes in the company I work for.
OI11. The company I work for is changing its service methods more quickly than its competitors.
OI12. In the company I work for, the investments we make for new service methods have an important place in the annual turnover.
Relationship Oriented Leadership (ROL)
ROL1. In the company I work for, the leader also establishes relationships with the employees regarding matters outside of the job.
ROL2. In the company I work for, the leader informs employees about activities that affect them.
ROL3. In the company I work for, the leader consults with employees when making decisions that affect them.
ROL4. In the company I work for, the leader appreciates the contributions and achievements of the employees.
ROL5. In the company where I work, the leader helps employees resolve disagreements, conflicts, conflicts.

EXAMINATION OF THE EFFECTS OF TASK ORIENTED LEADERSHIP, ORGANIZATIONAL EMOTIONAL MEMORY AND CORPORATE EMOTIONAL MEMORY ON ORGANIZATIONAL COMMITMENT IN BANKS

BANKALARDA GÖREV ODAKLI LİDERLİK, ÖRGÜTSEL DUYGUSAL HAFIZA VE KURUMSAL DUYGUSAL HAFIZA'NIN ÖRGÜTSEL BAĞLILIK ÜZERİNDEKİ ETKİLERİNİN İNCELENMESİ

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ABSTRACT

Task-oriented leadership has a significant impact on whether employees in organizations fulfill their duties as desired by the top management. The task-oriented leader plays an important role in the fulfillment of the tasks assigned to the employees, thanks to the communication and interaction he establishes with the employees. With this relationship that task-oriented leadership has established with employees, it can be thought that both organizational emotional memory and corporate emotional memory will be positively affected. While corporate emotional memory is the transfer of the memory that has been formed within the company independently of the individuals with the effect of institutionalization, organizational emotional memory is accepted as the memory transferred by the individuals forming the organization with their own knowledge. Therefore, the effect of the task-oriented leader in the formation of organizational and corporate emotional memory, thanks to the transfer of memory in the management of the company independently from the individuals and the interaction of the individuals forming the organization with each other, is tested with hypotheses in the research. At the same time, the development of institutionalism and organizational environment can create commitment to the organization in employees. For this reason, the effects on organizational commitment are also examined in the research. In the research, data were collected from experts who have been working in banks with their headquarters in Istanbul for at least 10 years, and analyzes were made. Looking at the results of the analysis, it was supported by the hypotheses that the task oriented leadership, the organizational emotional memory and the corporate emotional memory have positive effects on the organizational commitment. Considering the limited situation of the research, it is suggested that since the data were collected from experts who have been working for at least 10 years from banks with their headquarters in Istanbul, this limited situation should be evaluated in future research.

Keywords: Task Oriented Leadership, Organizational Emotional Memory, Corporate Emotional Memory, Organizational Commitment

ÖZET

Örgütlerde çalışanların görevlerini üst yönetimin istediği şekilde yerine getirip getirmedikleri konusunda görev odaklı liderliğin önemli bir etkisi bulunmaktadır. Görev odaklı lider çalışanlara verilen

görevlerin yerine tam olarak getirilmesinde çalışanlarla kurduğu iletişim ve etkileşim sayesinde önemli bir lider rolündedir. Görev odaklı liderliğin çalışanlarla kurmuş olduğu bu ilişki ile birlikte hem kurumsal duygusal hafızanın hem de örgütsel duygusal hafızanın olumlu yönde etkilenmesi düşünebilir. Kurumsal duygusal hafıza kurumsallığın getirdiği etki ile birlikte bireylerden bağımsız olarak kurumun kendi içinde oluşmuş olan hafızanın aktarılması iken örgütsel duygusal hafıza ise örgütü oluşturan bireylerin kendi bilgi birikimleriyle aktardıkları hafıza olarak kabul edilmektedir. Bundan dolayı hem kurumun bireylerden bağımsız olarak yönetilmesindeki hafızanın aktarılması hem de örgütü oluşturan bireylerin birbirleriyle kurdukları etkileşim sayesinde örgütsel ve kurumsal duygusal hafızanın oluşmasında görev odaklı liderin etkisi araştırmada hipotezlerle test edilmektedir. Aynı zamanda kurumsallığın ve örgüt ortamının gelişmesi çalışanlarda örgüte karşı bağlılık oluşturabilmektedir. Bu nedenle araştırmada örgütsel bağlılık üzerindeki etkiler de incelenmektedir. Araştırmada genel müdürlükleri İstanbul'da bulunan bankalarda en az 10 yıldır çalışmakta olan uzmanlardan veriler toplanarak analizler yapılmıştır. Analiz sonuçlarına bakıldığında, görev odaklı liderliğin, örgütsel duygusal hafızanın ve kurumsal duygusal hafızanın örgütsel bağlılık üzerinde olumlu yönde etkileri olduğu hipotezlerle desteklenmiştir. Araştırmanın kısıtlı durumuna bakıldığında veriler genel müdürlükleri İstanbul'da bulunan bankalardan en az 10 yıldır çalışmakta olan uzmanlardan toplandığından dolayı gelecekte yapılacak çalışmalarda bu kısıtlı durumun dikkate alınarak değerlendirilmesi gerektiği önerilmektedir.

Anahtar Kelimeler: Görev Odaklı Liderlik, Örgütsel Duygusal Hafıza, Kurumsal Duygusal Hafıza, Örgütsel Bağlılık

Introduction

The leader, who exhibits work-centered behavior, closely monitors and supervises the performance; it has the power to reward and punish, and by showing close attention to the work, it clearly tells its subordinates what to do (Tummers & Bakker, 2021). It is the characteristic of the leader who defines and structures the roles of his subordinates and himself, who will lead the organization to its official goals. It includes examples such as criticizing inadequate work, emphasizing the importance of completion/delivery times, assigning subordinates to tasks, maintaining defined performance standards, asking subordinates to follow standard rules, suggesting new approaches to problems, arranging their activities so that subordinates work beyond their capacity (Yukl, 1989). Therefore, task-oriented leadership has an effective power for subordinates to fulfill their tasks successfully. At the same time, the task-oriented leader should be able to use the memory of the organization and the corporate memory effectively for the subordinates and have the ability to provide organizational commitment. In order to understand organizational emotional memory, first of all, the concept of organizational memory needs to be explained. Organizational memory; It increases organizational effectiveness by coordinating organizational knowledge management, supporting the organization's adaptation to change, and facilitating the definition and implementation of organizational goals (Nevo & Wand, 2005). Due to its important role in increasing organizational effectiveness, organizational memory has become a subject that has been studied in a wide variety of fields in recent years, from organizational learning to information management, from digital libraries to information and web-based decision support systems (Foroughi et al, 2020). Being able to manage organizational knowledge effectively brings with it the obligation of organizations to be able to use the knowledge they have acquired in the past appropriately in the future; for this, the organization needs to bring together the information it has, create and share new information, and this creates the concept of organizational memory in organizations. Organizational emotional memory, on the other hand, increases the commitment of the stakeholders to their duties and responsibilities, as it will affect the values and beliefs of the stakeholders if it is distributed correctly among the stakeholders of the organization and if it can be spread to each stakeholder, it is also effective in the formation of a sense of personal responsibility and the emergence of the awareness of taking personal responsibility (Mert, 2018). The reason why corporate emotional memory is different from organizational emotional memory is that corporate emotional memory refers to the storage of past emotional experiences and events within organizations (Sanchez-Burks et al., 2016). Therefore, it is necessary to understand the concept of institutionalism. Institutionalism is the ability of a corporate to be managed independently of individuals. In other words, the corporate should be able to be managed without being dependent on any individual or individuals. Organization is the creation of an organizational structure by individuals. For this reason, corporate and organizational emotional memory are separated from each other. Corporate emotional memory is one of the popular concepts that attracts the attention of many researchers in the field of management science (Martin de Holan, 2011). In today's accumulation-based economy, knowledge has an important role in organizational activities. The creation, acquisition and effective use of knowledge is the basic principle for the success of a company. Evaluation of all the information that a company has is described as its corporate memory (Lahaie, 2005). Linde (2009) says that organizational memory contains information about procedures, routines, and processes (for example, product development capabilities, customer requests, and purchasing). Corporate memory is thought to consist of two subcomponents of declarative memory, which are directly related to facts and events, and two subcomponents of procedural memory, which are associated with routines and procedures. More specifically, declarative memory is the knowledge of what, why, and when some facts or events occurred. Procedural memory is the knowledge of these facts or events (Dosi et al., 2017). However, in addition to the cognitive system of corporate memory, Akgün et al. (2012) stated that emotional memory is shaped within the corporate memory structure. The concept of commitment also progresses when the employee, as a stakeholder of the organization, has experience about organizational goals and requirements. When evaluated in terms of the said progress, organizational commitment is the situation in which the stakeholder joins forces arising from having the same identity with the organization of which he is a member. In this context, organizational commitment is also defined as the relative strength of a stakeholder's commitment to the organization (Wang, 2012). Negative attitudes of the stakeholders towards the organization are undesirable attitudes and behaviors such as non-compliance with working hours and absenteeism, disconnection with the organization, unhappiness, disappointment, dissatisfaction, and work stress. These negative attitudes and behaviors also cause many advanced problems concerning the individual and the organization (Ashkanasy, 2014). As a result of these researches in the literature, a research model was developed and hypotheses were tested. The sample of the research consists of experts who have been working in banks with their headquarters in Istanbul for at least 10 years. Looking at the analysis results of the research, it is supported by hypotheses that task oriented leadership, organizational emotional memory and corporate emotional memory have positive effects on organizational commitment. Since the data in the research were collected from experts working in banks with their headquarters in Istanbul, it is recommended to develop new research models in order to contribute to the literature, taking into account the limited situation of similar studies that are planned to be conducted in the future.

Literature Review

Task Oriented Leadership

Task-oriented behavior places emphasis on the careful supervision of group members for the achievement of appropriate work methods and the success of the work. It focuses on activating the structure that aims to create a well-defined model of the organization, communication channels and operating methods between the leader and group members (Brown, 2003). Task behaviour, the leader's defining and organizing the roles of group members; It can be defined as an effort to find well-defined organizational models, communication channels, and ways to get the job done. Especially in corporate and organizations with large organizational structures such as banks, these features of task-oriented leadership come to the fore. Because the leader specifies which work, when and where each of the members will do and how the work will be completed, and clearly reveals what he expects from his members (Halliwell et al., 2021). If the banks do not have this understanding of discipline, the possibility of huge losses may increase. task orientation, sometimes referred to as a building mobilization or production interest; It refers to the level of leader who focuses on the task by planning the roles of himself and his employees, such as scheduling the work of subordinates and colleagues, assigning employees to their tasks, maintaining performance standards or defining specific individual tasks that will help achieve group goals (Ju et al., 2019). Activating the structure includes activities directed at defining, shaping and activating the work and goals in relation to the leader's own task or the tasks of the group. The behavior or tendency shown by a leader who gives importance to activating the structure is due to the purpose of achieving the success of the work done and is directed towards this result (Huynh

& Hua, 2020). Task-oriented leadership is preferred especially in situations where the nature of the work is uncertain, in emergency arrangements and in crisis environments. Because in the fulfillment of the tasks required for the focused purpose; There is a need for a leader who will define and program the job descriptions of the employees and supervise the performance standards. In this context, the effects of task oriented leadership on organizational emotional memory, corporate emotional memory, and organizational commitment are examined in the research.

Organizational Emotional Memory

Foroughi et al. (2020) stated that organizations show information processing characteristics and therefore have a memory, although it is not the same as human memory, and they define organizational memory as the recall of stored information about the past of the organization to affect today's decisions. Slater and Narver (1995) state that organizational memory means the collective knowledge of the organization and includes shared mental models, knowledge databases, formal processes (roles, structures, paradigms, skills and operational procedures) and routines that guide behavior. Although there is no consensus in the literature on the definition and benefits of the concept of organizational memory, Damian et al. According to (2022), documents, information stored in computers, what is in the memories of organizational members and everything that can be stored within the organization and recalled when necessary constitute organizational memory. Organizational memory provides information that reduces business costs and helps the processes of effective and efficient decision making and collaboration (Croasdell, 2001). Since it is important in terms of organizational commitment that individuals are in mutual communication and interaction with each other in banks, the effect of organizational emotional memory should be given importance. Organizational memory; It provides the coding of information with the use of convenient symbols and the storage of this encoded information in the storage units designed for the system. In this way, organizational memory reduces costs by transferring information from the past to the future (Stein & Zwass, 1995), contributes to a more effective decision-making process (Johnson & Paper, 1998), and provides an understanding of organizational life (Foroughi et al., 2020). The idea that there is a type of organizational memory in which the emotional elements predominate and that this should be examined was first put forward by James P. Walsh (1995). Organizational emotional memory, with its most general definition, is characterized as the storage of emotional experiences and events that occur unconsciously during the period. In this context, emotions acquired in the past, real or imaginary, are stored in a unique way and remembered in a similar experience (McNally, 2005). The periodic framework of organizational emotional memory is activated by the stimulation of certain individuals, certain conditions and stimuli with a certain emotional meaning. Examples of these stimuli are an environmental change, an economic crisis, a recorded meeting, the loss of a loved one (Moorman & Miner, 1998). Moorman and Miner (1998) stated that organizational emotional memory has various dimensions such as distribution and accessibility. emotional experiences of an organization in an organizational setting; indicates that there are social and other elements together with the human element (Zeynvand Lorestani & Feiz, 2017). Organizational emotional memory is related to the past and present of the current events in people's business life and is the skills and operational knowledge formed as a result of the learning experience of the organization. The said information; It consists of procedures developed to process routine purchase orders, customer needs, and customer complaints. This memory; includes information about routines, processes and skills in product development stages (Akgün et al., 2012).

H1: Task-oriented leadership positively affects organizational emotional memory in banks

H6: There is a mediation effect of organizational memory between task oriented leadership and organizational commitment in banks.

Corporate Emotional Memory

In researches in the field of organizational theory and behavioral sciences, it has been stated that emotions permeate the work environment as a part of corporate life. Also in the field of management, academics such as Fineman (1993) and Rafaeli and Worline (2001) stated that there are emotional areas in organizations and that organizations can manage and regulate employee emotions in a way that performs effectively. Since the work of Walsh and Ungson (1991), the concept of organizational memory, organizational theory and behavior (Paoli & Prencipe, 2003), marketing (Eun Park & Bunn, 2003), information technology (Stein & Zwass, 1995), technology and Innovation management (Kyriakopoulos & Ruyter, 2004) and the work of other followers have received wide attention in the literature. Corporate emotional memory has an important role in the development of its systems and in increasing the efficiency of the company (Linde, 2009). The concept of corporate emotional memory is a crucial component in increasing the productivity of businesses. Performance (organizational) can develop at the desired level in companies where corporate emotional memory is observed (Brooking, 1998). According to Bardley (2014), corporate emotional memory is considered an important process that defines how individuals and organizations learn. This is because emotional memory emerges in specific, visible and tangible products of social systems. From this perspective, organizational culture can be considered as evidence of organizational emotional memory in human-based rituals, work environment, and other forms of cultural expression (Megill, 2005). Corporate emotional memory is information stored in the organization's culture, procedures, and information systems. For this reason, with the effect of institutionalism, corporate emotional memory is also important for banks to be managed independently of individuals. Corporate emotional memory has a significant impact on businesses that process new products and the innovation processes of organizations (Khilwani & Harding, 2016). Therefore, corporate emotional memory will also have an impact on banks' ability to innovate in line with developing technology and depositors' requests and needs. The openness to change in the organizational culture and the resulting change in corporate emotional memory allow the organization to show high efficiency in the long run and to eliminate the problems that may arise during the operation in order to produce the expected solution. In this context, the corporate emotional memory variable is examined in the research.

H3: Task-oriented leadership positively affects the corporate emotional memory in banks

H7: There is a mediation effect of the corporate emotional memory between the task oriented leadership and organizational commitment in banks.

Organizational Commitment

Among the main reasons for the interest in the concept of organizational commitment is the interest in determining the factors through which stakeholders are connected to the organization (Jehanzeb & Mohanty, 2020). Today, the level of commitment of the stakeholders of the organizations to the organization is seen as one of the most important issues in terms of the individual performance of the stakeholders. The attitudes and behaviors of the employees towards the organization have a direct relationship with the level of commitment to the organization (Utami et al., 2021). The concept of commitment is seen as one of the most basic emotional states that people need, as well as forming the basis of all social structures. In traditional social structures, the concept of commitment is understood as loyalty. Today, in social structures or organizations shaped on the basis of a traditional understanding, the commitment of stakeholders continues to be shaped through the concept of loyalty. From the point of view of modern organizations of our age, the concept of commitment is seen as the stakeholder's feeling himself/herself not only as someone who fulfills his/her duty in the organization, but also as belonging to or a part of the organization in question. This statement is especially important for bank employees who are busy with their work schedule. Because, when evaluated in terms of working hours and intensity, it is necessary to pay attention to the extent to which the commitment of the employees is affected in terms of leadership role and corporate and organization. Employees with a high level of organizational commitment are described as those who continue in the organization in difficult times as well as in successful periods, comply with working hours, use working hours for the organization, protect the values of the organization and adopt the goals of the organization as their own goal (Pratama et al., 2022). Although organizational commitment has been the subject of organizational research for a long time, there is no complete consensus on its definition. According to Jufrizen et al. (2021) defines organizational commitment as a psychological state that makes the individual feel belonging to the organization. On the other hand, Fischer and Mansell (2009) define organizational commitment as the individual's feeling compatible with the goals of the organization he is a member of and his desire to continue his existence in the organization. According to another definition, organizational commitment is the degree of the stakeholder's feeling of harmony with the organization and its goals and the desire to maintain its existence in the organization (Lapointe & Vandenberghe, 2018). Within the scope of the research in the literature, the effects of task oriented leadership, organizational emotional memory and corporate emotional memory on organizational commitment are examined. Tested hypotheses:

H2: Organizational emotional memory positively affects organizational commitment in banks.

H4: Corporate emotional memory positively affects organizational commitment in banks.

H5: The task oriented leadership positively affects the organizational commitment in banks.

Methodology

Population and Sample

In the research, data were collected from experts who have been working in banks with their headquarters in Istanbul for at least 10 years. Questionnaires were sent to employees in different positions working in this sector via the link.

Table 1. Demographic Characteristics of Participants

Demographic Characteristics		*f*	%
Gender	Male	212	55
	Woman	173	45
Education	Bachelor	207	53
	Master	166	43
	Phd	12	4

Scales

For the **Task Oriented Leadership** scale, the scales specified by Yukl (2002) were used. For the **Organizational Emotional Memory** scale, the scales specified by Akgun et al. (2012) were used. Kayis (2018) research was used for the **Corporate Emotional Memory** scale. The **Organizational Commitment** scale was developed by Meyer and Allen (1984) and adapted into Turkish by Wasti (2003). The scales are given in **Appendix 1** at the end of the research as a table.

Research Model

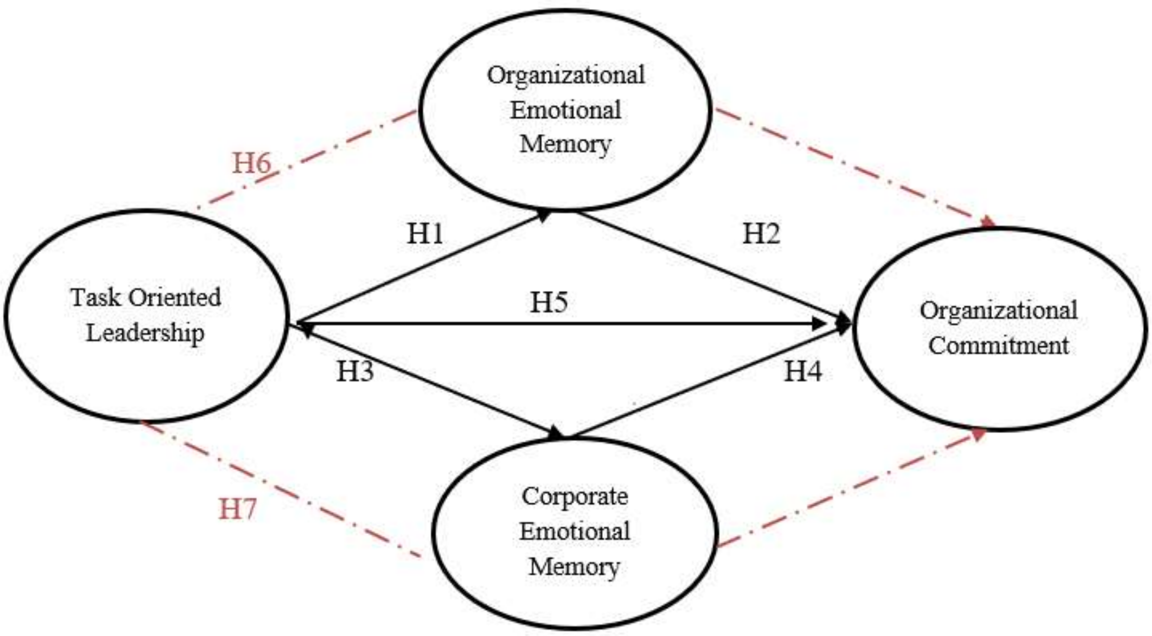

Figure 1. Conceptual Research Model

Four variables were used in the model of the research. In the established model, the hypotheses between H1-H5 were established to analyze the direct effects, H6 and H7 hypotheses were established to analyze the mediation effect. In the research, emotional memory is handled separately as organizational and corporate. Before testing the hypotheses, factor analysis and reliability-validity results were given.

Table 2. KMO and Bartlett's Test Results

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,938
Bartlett's Test of Sphericity	Approx. Chi-Square	8810,278
	df	325
	Sig.	,000

The measurement result of the KMO of sampling adequacy is 0.938. This value indicates partial correlation for each variable. Each variable can be predicted and further analyzed. The results of Bartlett's Sphericity test were significant.

Table 3. Factor Loadings and Validity-Reliability Results

Variable	Items	Factor Loadings	Number of Items	AVE	CR	Cronbach Alpha
Organizational Commitment	OC1	,705	9	0,55	0,92	0,88
	OC2	,649				
	OC3	,720				
	OC4	,810				
	OC5	,781				
	OC6	,736				
	OC7	,720				
	OC8	,744				
	OC9	,798				
Organiz. Emotional Memory	OEM1	,834	4	0,72	0,91	0,87
	OEM2	,877				
	OEM3	,871				
	OEM4	,810				
Corporate Emotional Memory	CEM1	,741	7	0,55	0,90	0,86
	CEM2	,691				
	CEM3	,742				
	CEM4	,748				
	CEM5	,740				
	CEM6	,767				
	CEM7	,766				
Task Oriented Leadership	TOL1	,768	6	0,68	0,93	0,91
	TOL2	,865				
	TOL3	,861				
	TOL4	,851				
	TOL5	,830				
	TOL6	,781				

Convergent validity analysis was performed to ensure that the measurement model provided validity. In the analysis, it was determined that this model had AVE values between 0.55 and 0.72 for each scale. The recorded AVE value for the four scales meets the minimum value of AVE≥0.5 required to determine the validity of a measurement model as in Table 2 (Piriyakul, 2016). As part of the scale reliability analysis, the Cronbach alpha coefficient for consistent reliability and the CR (composite reliability) coefficient for composite reliability were examined. The CR for all variants is above 0.70. These findings prove that the items used in this research have a high reliability value. Therefore, the CR values shown can prove the reliability of the item and assess internal consistency. Item factor loads were found to exceed the lower threshold with values ranging from 0.649 to the highest 0.877

Table 4. Descriptive Statistics, Correlation and Discriminant Validity

	OC	OEM	CEM	TOL	Mean	Std. Deviation	Skewness	Kurtosis
OC	**0,74**				4,36	0,51	-0,57	-0,24
OEM	0,72**	**0,85**			4,34	0,61	-0,89	0,49
CEM	0,69**	0,71**	**0,74**		4,44	0,46	-0,56	0,15
TOL	0,16**	0,16**	0,19**	**0,82**	3,98	0,87	-0,94	0,58

The discriminant validity was evaluated by comparing the square root of each AVE in the diagonal with the correlation coefficients (out of the diagonal) for each structure in the corresponding rows and columns using Fornel and Larcker (1981). The correlation values represent the variance of the endogenous variables in the structural model and these values are an indicator of the quality of the model. When the results of the research were examined, it was determined that all of the correlation values given to explain the quality of the structural model were greater than 0.02. In addition, the results obtained show that the highest kurtosis value belongs to the TOL variable with 0.58, and the lowest kurtosis value belongs to the OC variable with -0.24. Considering the skewness statistics, the highest value (-0.56) belongs to the OI variable, and the lowest -0.94 to the TOL variable. The analysis reveals that the variables are normally distributed (+2, -2) with skewness and kurtosis values between -2 and +2 (George & Mallery, 2010). In general, discriminant validity is acceptable for this measurement model and supports discriminant validity between constructs.

Based on the five hypotheses identified, tests are performed to determine whether the hypothesis can be accepted or not. Hypothesis testing was performed to determine whether the relationship between the variables was significant or not. The summary of the regression analysis is as in Table 5.

Table 5. Regression Analysis Results (H1-H5)

Hypothesis	**Path**	**Standart β**	**Sig.**	**Adjusted R^2**	**F Value**	**Decision**
H1	TOL→OEM	**0,164**	**0,000**	**0,03**	**16,670**	**Support**
H2	OEM→OC	**0,721**	**0,000**	**0,52**	**724,405**	**Support**
H3	TOL→CEM	**0,19**	**0,000**	**0,03**	**21,877**	**Support**
H4	CEM→OC	**0,69**	**0,000**	**0,48**	**561,073**	**Support**
H5	TOL→OC	**0,16**	**0,000**	**0,03**	**17,740**	**Support**

According to the analysis results; It showed a significant positive correlation between TOL and OEM variables ($\beta = 0.164$, $p < 0.001$). OEM has a positive effect on the OC variable ($\beta = 0.721$, $p < 0.001$). The TOL variable has a positive significant effect on the CEM variable ($\beta = 0.19$, $p < 0.001$). The CEM variable has a positive significant effect on the OC variable ($\beta = 0.69$, $p < 0.001$). It showed a significant positive correlation between TOL and OC variables ($\beta = 0.16$, $p < 0.001$).

After this stage, the mediation effect was analyzed and the size of the mediation effect was tried to be clarified by using the Variance Accounted For (VAF) values. VAF values range from 0 to 1, where 0.8 to 1 means "full" mediation, 0.2 to 0.8 means "partial" mediation, and below 0.2 means "no mediation effect". Revenue (Hair et al., 2021) VAF values are determined by dividing the indirect impact by the total impact (indirect + direct).

Table 6. Mediation effect results (H6-H7)

Hypothesis	Path	Indirect Effect	Direct Effect	Total Effect	VAF	Decision
H6	TOL→OEM→OC	0,12	0,16	0,28	0,43	**Support/Partial**
H7	TOL→CEM→OC	0,13	0,16	0,29	0,45	**Support/Partial**

It was determined that TOL had a partial mediation effect in the effect between the OEM and OC variables. It is also seen that TOL has a partial mediation effect in the effect between CEM and OC variables.

Discussion and Conclusion

It seems impossible for organizations to maintain an indifferent attitude towards innovations and changes, as they are the leading elements in the current and potential struggle to survive against the harsh competitive conditions in the national and global market. Companies need corporate memory in order to maintain the continuity of all functional activities and to preserve (storage) information from past to present. Corporate memory is instrumental in protecting, needing, remembering and sharing the acquired common knowledge. In today's global market, companies are very similar to each other in terms of production tools, technological equipment, financial structures, changes and superiorities. In this case, the most important role of companies in terms of gaining competitive advantage and corporate reputation is the employees, namely “human resources”. For this reason, it is very important to ensure organizational commitment in human resources and to have a minimum or even no turnover rate. Evaluating the employees as a strategically important resource, on the other hand, can only be realized by technically and emotionally equipped employees, using efficient resources for corporate success and performance. In this case, the leadership role can also be considered as an important factor. It is very important that the duties and responsibilities given to the employees in the banks are fully fulfilled. In particular, duty losses that may occur due to the failure to fulfill the assigned duties may leave banks in a difficult situation. In this context, when the effects of task oriented leadership are examined in the research, it is supported by hypotheses that it has positive effects. It has been stated that the infrastructure of the memory in companies are formed by the emotional experiences that are invisible but embedded in the company, and these are the emotional memories of the companies (Feldman & Feldman, 2006). Emotional memory plays an important role in determining institutional success and performance criteria. Corporate emotional memory is expressed as the storage of past emotional experiences or events based on imagination, which emerge as a result of unconscious behavior and events. Corporate emotional memory helps the information carried from the past to the present to be used in current processes. As a result, the input capacity of the company increases. Since customers are at the target point of the manufacturing, service and marketing sectors, employees contribute not only to their technical knowledge and skills, but also to their emotional memory. With the change experienced in organizations, the conversion, use, sharing and management of explicit and implicit knowledge gained from the internal and external environment for the benefit of the company will make an important contribution to the business processes of the employees. As a matter of fact, there is an increase in both the success of the work and the success of the companies in the companies where the information kept in the databases and procedural systems is shared. Therefore, corporate emotional memory also shows the changes in organizational culture. These changes also shed light on the future of the organization. Corporate emotional memory is what the organization has learned throughout its history as a social unit. Emotional memory is a cognitive process that provides the storage of learned information and plays an important role in determining behavioral patterns based on memories experienced in organizational culture. The organizational emotional memory that develops from previous organizational experiences prepares measures, options or behaviors for situations that may arise. On the other hand, corporate emotional memory consists of cognitive elements that individuals accumulate in the organizations they work (Huy, 1999). Corporate emotional memory is extremely effective in the permanence of organizational commitment within an organization. Organizational emotional memory, which includes work-related doubts, symbols, rituals and other elements, ensures that organizational loyalty is permanent. Antonakis et al. (2009), the corporate emotional memory level is explained as the sum of the emotional memory accumulated on all stakeholders and non-human elements of the organization. Theoretically, the corporate emotional memory level is considered to be a combination (composite) of existing emotional memory in corporate emotional memory storage units. Considering the results of the research, the independent and mediation effects of both organizational emotional memory and corporate emotional memory are positive. It is suggested that this limited situation should be taken into account in future research, as data were collected from experts working in banks with headquarters in Istanbul.

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Apendix 1: Scales

Organizational Emotional Memory (OEM)
OEM1. Intense emotional experiences of individuals in our bank; shared with other individuals.
OEM2. In our bank, individuals can create a common language in order to share their past emotional experiences.
OEM3. In our bank, the past emotional experiences of individuals play the role of a bond that keeps them together.
OEM4. The organizational culture prevailing in our bank allows individuals to mobilize, recollect and recall their emotional experiences.
Corporate Emotional Memory (CEM)
CEM1. In our bank, the emotional experience we have gained from the past is used to solve personnel related problems.
CEM2. In our bank, the emotional experience we have gained from the past is used in order to cope with the competitors.
CEM3. In our bank, the emotional experiences we have gained from past projects are used to generate different and meaningful perspectives on new projects.
CEM4. In our bank, stories that we have gained from our emotional experience are used in order to ensure the flow of information/information among members.
CEM5. In our bank, the emotional experience we have gained from the past is used in solving service-related problems.
CEM6. In our bank, emotional experiences from the past are used in determining the strategies related to the activities we carry out.
CEM7. In our bank, the emotional experience we have gained from the past is used as a guide to support the decision-making process.
Task Oriented Leadership (TOL)
TOL1. The leader performs the distribution (sharing) of work among individuals or groups.
TOL2. The leader explains the duties of the employees and what is expected of them.
TOL3. The leader explains the rules, policies and standard operating procedures.
TOL4. The leader directs and coordinates the activities of the unit.
TOL5. The leader plans short-term activities.
TOL6. The leader organizes activities to increase efficiency.
Organizational Commitment (OC)
OC1. I would be very happy to spend the rest of my professional life in this bank.
OC2. The bank I work for has a very personal (special) meaning to me.
OC3. I really feel the bank's issues as my own.
OC4. It would be very difficult for me to leave the bank where I currently work, even if I wanted to.
OC5. Most of my life would be turned upside down if I decided that I wanted to leave the bank where I currently work.
OC6. I owe a lot to the bank where I work.
OC7. I think I have too few options to consider leaving the bank where I work.
OC8. I would feel guilty if I left the bank where I work now.
OC9. Although it is advantageous for me, I feel that it is not right to leave the bank where I work now.

IMPLEMENTATION OF GENERATIVE AI WITHIN THE COMPANY A FOCUS ON SKILLS, DATA AND RISK MANAGEMENT

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ABSTRACT

Generative artificial intelligence (AI) presents a promising technological advancement, but its integration within companies requires careful thought to take advantage in an ethical and responsible way. This study focuses on three key issues that organizations face when adopting generative AI technologies such as ChatGPT: (i) the skills needed to employ them effectively, (ii) the data management strategies to power them optimally, and (iii) controlling the risks inherent in these AI systems. The goal is to provide practical insight into these fundamental dimensions in order to guide decision makers in the successful implementation of generative AI in accordance with the specific context and priorities of their company. The study proceeds to a rigorous literature review related to the application of generative AI in business context and the emergence of good practices in related fields. Regarding the skills needed to get the most out of generative AI, the study highlights the importance of developing specialized expertise in the creation of "prompts", these textual instructions that guide models. Writing prompts that are relevant and circumscribed in their field of action requires specific knowledge that it is essential to cultivate internally. Similarly, ensuring the curation of training data and the continuous monitoring of generative AI once deployed requires dedicated profiles. In addition to technical skills, human qualities such as critical thinking, ethics and creativity remain essential to guide these technologies towards concrete applications bringing tangible added value to the company and society. For data management, the study reveals the importance of adopting holistic strategies that coherently federate and organize isolated data silos, in order to optimally feed generative AI models according to their usage objectives and ensure alignment with global business priorities. The active involvement of business teams in defining use cases and creating training data sets also stands out as a key success factor. Regarding risks, the study points to the need to implement rigorous procedures to audit the models, prevent undesirable biases and minimize the dangers of blind automation. Raising awareness among all employees of the limits and ethical use of generative AI is also essential.

Keywords: Generative AI, data management, risk management, skills, prompts.

INTRODUCTION

Generative artificial intelligence (AI) is a branch of AI that can create novel and realistic content, such as text, images, audio, or video, based on existing data (Goodfellow et al., 2014). It has many potential applications and benefits for businesses, such as enhancing customer experience, improving product design, and generating synthetic data (Gozalo-Brizuela and Garrido-Merchán, 2023). However, it also poses some challenges and risks that need to be addressed before implementing it within the company. These include the skills required to use generative AI effectively, the data management strategies to power generative AI optimally, and the risk management framework to control the outcomes and impacts of generative AI (Sedkaoui, 2023; Dignum, 2019).

Generative AI is a rapidly evolving and disruptive technology that has significant implications for various aspects of business operations and strategy. It can enable new forms of innovation, creativity, and personalization that can enhance customer satisfaction, loyalty, and retention (Liu et al., 2020;

Sedkaoui and Khelfaoui, 2020). It can also automate or augment various tasks and processes that can improve efficiency, productivity, and quality (Gozalo-Brizuela and Garrido-Merchán, 2023). However, generative AI also introduces new challenges and risks that need to be carefully managed and mitigated (Floridi et al., 2018; Mittelstadt et al., 2016).

In this context, the aim of this study is to provide practical insight into these three key issues that organizations face when adopting generative AI technologies such as ChatGPT, a generative AI language model that creates original content in response to user prompts. ChatGPT has attracted widespread attention and adoption since its launch by OpenAI in late 2022, demonstrating the capabilities and limitations of generative AI. The study proceeds to a rigorous literature review related to the application of generative AI in business context and the emergence of good practices in related fields. The study aims mainly to:

- Provide a comprehensive overview of generative AI technology and its current state-of-the-art
- Identify and analyze the main use cases and benefits of generative AI for businesses across different domains and industries
- Assess and evaluate the main challenges and risks of generative AI for businesses from technical, ethical, legal, social, and organizational perspectives
- Propose and recommend best practices and guidelines for implementing generative AI within the company in a responsible and effective manner
- Highlight and discuss the future opportunities and directions for further research and development of generative AI

The paper contributes to the existing literature on generative AI by providing a holistic and practical perspective on how businesses can leverage this technology to create value while managing its risks. The paper also offers insights and recommendations for practitioners who are interested in adopting or developing generative AI solutions for their business needs.

The structure of the paper is as follows: Section 2 provides a brief overview of generative AI, its techniques, its capabilities, ant its main value in business applications. Section 3 discusses the skills needed to employ generative AI effectively in the company, such as prompt writing, data curation, and monitoring. Section 4 explores the data management strategies to power generative AI optimally in the company, such as data federation, data alignment, and data involvement. Section 5 examines the risk management framework to control the outcomes and impacts of generative AI in the company, such as accuracy, privacy, fairness, accountability, transparency, and explainability. Section 6 concludes with some recommendations and future directions for implementing generative AI within the company.

GENERATIVE AI: AN OVERVIEW

Generative AI is a transformative branch of artificial intelligence that centers on crafting novel content rather than solely analyzing existing data (Sedkaoui, 2023). This domain has seen remarkable progress through models like DALL-E 2, GPT-3, and Stable Diffusion, empowering machines to autonomously generate high-quality outputs that push the boundaries of human creativity.

Generative AI employs various techniques to achieve its goals. These encompass training foundational models, such as GPT-3, with extensive capabilities gained from deep learning and increased computational power. Additionally, specialized layers like Sparsely-Gated Mixture-of-Experts are utilized to selectively activate learned knowledge, boosting generative capacities. Techniques like weighted sampling modify probability distributions during generation, offering greater control over output. Moreover, Generative Adversarial Networks (GANs), featuring both a generator and discriminator network in competition, have been instrumental. StyleGAN, for instance, produces exceptionally realistic images, while BigGAN generates a diverse range of images spanning various categories.

Generative AI showcases its prowess across diverse domains. In text generation, autoregressive models, notably GPT-3, are adept at producing coherent text continuations. These models can compose poetry, summarize lengthy texts, answer queries, and engage in natural language conversations. In the visual realm, techniques like diffusion models exemplified by DALL-E 2 create intricate images by iteratively adding and removing noise. Meanwhile, GANs like StyleGAN generate images with stunning visual fidelity, while BigGAN produces a multitude of diverse images.

Table 1: Main generative AI capabilities

Capability	Description	Examples
Text Generation	Generate synthetic coherent text continuations and variations from prompts	GPT-3.5, GPT-4, Jurassic-1
Image Generation	Generate synthetic photorealistic images and art from text prompts	DALL-E 2, Stable Diffusion
Audio Generation	Generate synthetic human speech, music, and other audio from text or acoustic inputs	WaveNet, Jukebox, Uberduck AI
Video Generation	Generate synthetic video clips and edits from text prompts or original footage	Phenaki, Runway ML
3D Modeling	Generate 3D models and scenes from text prompts and parameters	DreamFusion, GauGAN 3
Molecular Design	Generate novel molecular structures with desired pharmaceutical properties	Anthropic's Claude, Insilico Medicine
Game Content Generation	Generate game assets like landscapes, buildings, characters, and quests	Gamebrew, Sonantic
Data Augmentation	Generate synthetic training data for machine learning systems	Trinity, Tactic
Text Summarization	Generate concise summaries of longer text documents	GPT-3.5, GPT-4, Claude
Text Translation	Translate text between languages	Google Translate, Claude
Creative Writing	Generate original stories, poems, lyrics, scripts	GPT-3.5, GPT-4, Jasper

The influence of generative AI is evident through various technologies. OpenAI's GPT-3, for instance, excels in generating diverse textual content and engaging in natural language interactions. DALL-E 2, a diffusion model, showcases its artistic capability by crafting images from textual prompts. Another notable technology is StyleGAN, which demonstrates the ability to produce hyper-realistic images.

The generative AI marketplace has seen an explosion of activity beyond just the major tech players like Google, Microsoft, Amazon, and IBM. Hundreds of startups funded by ample venture capital are now offering specialty generative AI services and open-source models. Enterprise software providers such as Salesforce and SAP are also integrating generative capabilities into their platforms.

The tech giants have invested heavily in building the foundational models that underpin services like ChatGPT. Google has developed large language models like Palm and Bard. Microsoft has partnered closely with OpenAI, the maker of ChatGPT. Amazon has collaborated with Hugging Face and its open-source models, while also announcing AI models like Titan. IBM offers multiple foundational models and expertise in customizing both its own and third-party models.

These platforms allow companies to access cutting-edge generative AI through cloud services. But niche players are also bringing new capabilities to market across industries. Some focus on verticals like finance or healthcare, while others provide enhanced tooling for tasks like prompt programming. Startups will likely continue proliferating as the space rapidly evolves.

So while the tech giants aim to provide a baseline generative AI substrate, an increasingly diverse ecosystem is taking shape on top of these foundations. Specialized providers tailor offerings for different needs as generative AI permeates business functions. The interplay of platforms and custom solutions will shape how organizations harness these new capabilities.

For example, of the over 200 companies using ChatGPT in 2023, the majority come from the technical and education sectors (Statista, 2023). The prevalent adoption in technology aligns with expectations, given the industry's innate interest in AI capabilities. More notable is the strong uptake within education, with numerous institutions already leveraging ChatGPT despite its nascent stage. This highlights a recognition of its potential learning and research applications.

Integrating generative AI into business operations involves navigating complex strategic choices and organizational transformations. Prudent investment aligned with value is key, as is building robust data, skill, and risk management foundations.

Table 2: Generative AI opportunity for key business functions

Business function	Key generative AI opportunities
Marketing and Sales	Automated personalized content generation, predictive analytics
Service Operations	Automating repetitive tasks, chatbot enhancements
Product Development	Accelerating design iterations, prototyping
Risk	Fraud pattern detection, risk modeling and forecasting
Supply Chain	Demand forecasting, predictive maintenance
Corporate Strategy	Competitor analysis, identifying emerging trends

McKinsey's 2023 survey (McKinsey, 2023a) highlights rapid generative AI adoption, especially in marketing, service operations, and product development, aligning with historical AI trends. Notably, 40% of organizations plan increased AI investments due to generative AI's potential for transformative digital change. However, most companies are still piloting generative AI or using it narrowly. Just 6% apply AI, including generative techniques, across five or more functions (McKinsey, 2023a). Organizations excelling in AI performance are embracing generative AI for business transformation rather than cost-cutting, often developing in-house capabilities rather than relying solely on external AI services.

Figure 1: Generative AI objectives by company AI maturity level

This suggests that maximizing generative AI's value requires viewing it as an integral component of broader AI and digital transformation strategies. Companies must build institutional skills in prompt engineering, robust data systems, and iterative deployment.

SKILLS FOR EFFECTIVE USES GENERATIVE AI

The rise of generative AI greatly expands both the availability and necessity of AI talent. While specialized skills like machine learning engineering remain crucial, generative models enable far more employees to directly apply AI by interacting conversationally with tools like ChatGPT. However, this very accessibility necessitates developing new talent development frameworks and prompt engineering skills. Framing problems appropriately and structuring iterative interactions to elicit useful generative AI responses is an acquired skillset. Communication interfaces between humans and generative models represent a key organizational capability. According to McKinsey's survey, AI leaders especially expect to reskill over 30% of their workforces related to generative AI. Key roles to build out include:

Table 3: Key emerging generative AI roles and capabilities

Role	Key Capabilities
Prompt Engineers	Prompt formulation, content quality monitoring
Workflow Redesigners	Identify automation and augmentation opportunities
Conversation Designers	Optimize human-AI interfaces for usability and value
Trust and Ethics Monitors	Assess model biases, factual reliability, output risks
Data Curation Specialists	Prepare training data, augment data diversity

As companies are exploring opportunities to leverage generative AI, assembling a team with complementary skillsets is vital to implement capabilities successfully. Generative AI represents a multifaceted tool requiring expertise across data science, engineering, business strategy, ethics, and creativity. While some foundations are preexisting, new competencies like prompt engineering are emerging. Investing in strategic workforce development and training is key to extracting generative AI's full value. Several crucial skill areas stand out as especially important when building teams to deliver impactful generative AI solutions:

Table 4: Critical Skill Areas for Generative AI

Skill Area	Key Roles	Capabilities Needed
Prompt Engineering	Prompt engineers, conversation designers	Prompt formulation expertise, communication design, iterative testing
Workflow Integration	Business analysts, workflow architects	Identifying augmentation opportunities, human-AI collaboration design
Data Quality	Data engineers, curation specialists	Bias evaluation and mitigation, diversity analysis, contextual augmentation
Model Oversight	Ethicists, risk specialists, lawyers	Constraint design, output validation, bias and error monitoring
Change Management	HR business partners, learning and development	Reskilling programs, employee sentiment analysis, job transition support

Generative AI's success is a harmonious symphony of skills spanning diverse domains. Data Science and Analytics Acumen play a crucial role in the early stages. These experts meticulously curate and validate training data, ensuring its integrity. Accomplished data scientists champion data quality, address biases, and construct validation frameworks that foster accountability throughout the AI journey. Machine Learning and AI Expertise emerge as pivotal contributors (Sedkaoui, 2018). These engineers architect intricate model structures that seamlessly resonate with the essence of the data. They navigate complex frameworks like TensorFlow, adeptly translating theoretical leaps into practical solutions that address real-world business challenges with finesse.

In this intricate composition, Software Engineering and Development Capabilities serve as the bridge between abstraction and execution. Proficiency in programming languages like Python and mastery over web frameworks empower experts to craft harmonious APIs and applications. Adherence to software engineering principles ensures quality, while CI/CD pipelines orchestrate the smooth transition of models from experimentation to production. As the symphony evolves, Business and Industry Knowledge contribute a guiding melody. Domain experts bring insights to decode where generative AI can make meaningful contributions. They resonate with customer struggles, comprehend workflow rhythms, and tailor solutions to real-world needs, breathing life into AI's endeavors.

Yet, the composition isn't complete without the resonating chords of Creativity and Outside-the-Box Thinking. These innovative minds compose unconventional harmonies, unlocking generative AI's potential for novel applications (Sedkaoui, 2023). Their creative prowess summons unforeseen harmonics, enabling AI to partake in a symphony of innovation. Within this orchestration, Ethics and Legal Understanding guide the symphony toward ethical shores. Experts in philosophy, law, and ethics evaluate impact and sculpt protective measures, ensuring AI's harmonies align with human values.

Unified through Cross-Training for Holistic Perspectives, engineers delve into data nuances, data scientists explore software rhythms, and business experts engage with ethics. This interdisciplinary approach ensures a seamless symphony. Investment in Skills Development serves as the conductor's baton, guiding expertise's crescendo. Organizational training programs cultivate a balance between technical mastery and soft skills. Generative AI's potential crescendos, embodying ethics, innovation, and expertise. This symphony resonates not only within technology but also deeply within the hearts of those who harness its transformative power.

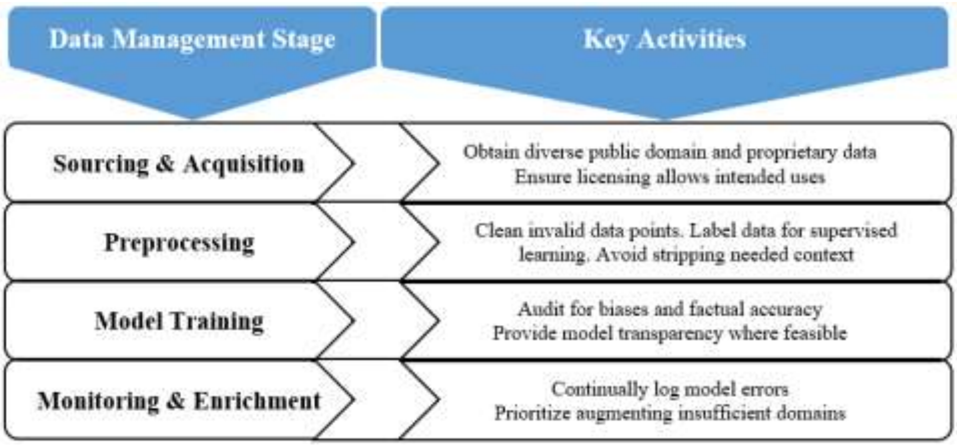
DATA MANAGEMENT STRATEGIES TO FUEL GENERATIVE AI

The adage "garbage in, garbage out" (GIGO) applies strongly to generative AI. The models produce only what patterns they discern in their training data. Therefore, curating high-quality datasets and mitigating ingrained biases is essential (Sedkaoui, 2023). For businesses, this requires managing data strategically across its life cycle:

- Acquiring datasets reflecting diverse perspectives
- Careful screening and preprocessing
- Providing context to enhance model reasoning
- Monitoring outputs to detect emerging biases or factual inconsistencies
- Continuously augmenting training data to address model shortcomings

Decisions on open versus proprietary training data also have strategic implications. While models pre-trained on large public corpuses like the internet have generalized usefulness, fine-tuning on internal data can enable more customized business solutions. Adopting MLOps (machine learning operations) processes can enhance data utilization and model monitoring. DataOps capabilities like data labeling, version control, and pipeline automation provide fertile ground for generative AI. Continuously measuring output quality against human evaluations also allows rapid model improvement.

Figure 2: Data Management Considerations for Generative AI



Generative AI holds immense potential to revolutionize industries, but its realization hinges on a foundational element: data. Thoughtful data management and governance establish the bedrock that empowers generative models to learn, create, and produce high-quality outputs aligned with business objectives. From sourcing diverse training data to continuously analyzing and enhancing production data, a strategic approach to the data lifecycle is imperative for generative AI to thrive.

The heart of generative AI lies in the datasets fueling its development. Key practices in data governance, collection, preparation, storage, and analysis not only set quality controls but also unlock flexibility (McKinsey, 2023b). Comprehensive data governance provides the necessary policy infrastructure, defining roles, responsibilities, security protocols, and monitoring procedures. Formalizing these aspects ensures scalability and ethical compliance in AI implementation.

Data collection is the starting point, demanding meticulous efforts to acquire diverse and high-fidelity datasets. Properly scoping data collection prevents sprawl and ambiguity. Metadata documentation aids reproducibility, while partnerships with marginalized communities ensure ethical sourcing of sensitive data. Careful data preparation follows, involving cleaning, labeling, and augmentation (Sedkaoui and

Khelfaoui, 2020). This phase ensures data quality, accuracy, and balance, thereby enhancing model learning potential.

Storage and access are the technical underpinnings of successful data management. Secure databases and frameworks provide scalable infrastructure for model training workflows. Security measures like access controls, encryption, and anonymization protect sensitive data. Solutions like federated learning enable decentralized training while safeguarding data privacy.

The data analysis stage, often ongoing, offers vital feedback to refine generative models post-deployment. Continuously analyzing and validating data detects dataset shifts and aids debugging. Active learning techniques involve human input to label and refine the training set, while end user simulations identify model weaknesses in new data patterns.

Data management ensures that generative AI delivers on its promise by infusing human values into the technology.

RISK MANAGEMENT FRAMEWORK FOR GENERATIVE AI IMPACT

Implementing generative AI requires proactively addressing associated risks, spanning model inaccuracies, cybersecurity vulnerabilities, misuse of intellectual property or personal data, and unintended societal consequences like spreading disinformation. The 2023 McKinsey survey worryingly found less than half of companies adopting generative AI were working to mitigate any of these risk areas yet. Establishing robust policies, controls, and monitoring is crucial. Cyberattacks could let hackers tune public models with misinformation or biased narratives. Specific mitigations around key risk categories include:

- *Inaccuracies:* Manual content verification, labelling confidence scores, proactive bias testing
- *Cybersecurity:* Encrypting data, access controls, sandboxed deployment
- *Intellectual Property Protection:* Digital watermarking, output audits, DRM features
- *Ethical and Legal Risks:* Constraints on outputs, human-in-the-loop checks, transparency requirements

Still, organizations ultimately bear responsibility for generative AI risks posed internally or to society. The key is balancing innovation with ethics.

Table 5: Major Risk Areas and Mitigations for Generative AI

Risk Type	**Potential Mitigations**
Inaccuracies	Constraint models to limit risky outputs
	Manual content verification processes
	Provide provenance on model training data
Misuse of IP or Personal Data	Embed watermarks in proprietary data
	Encrypt confidential data
	Implement robust access controls
Cybersecurity Risks	Sandbox model deployment
	Establish secure data transmission protocols
	Develop cyber-attack contingency plans
Legal and Ethical Risks	Conduct algorithmic audits for biases
	Enable transparency into model logic
	Implement human oversight procedures

The remarkable potential of generative AI introduces both new avenues of business value and novel risks. Responsible implementation necessitates thoughtful risk management to maintain stakeholder trust. Comprehensive risk identification, assessment, monitoring, communication, and mitigation are essential for organizations to confidently embrace generative AI while upholding ethics and safety. Effective risk management is founded on four core strategies:

a) *Risk Assessment:* A foundational step is to proactively assess potential risks before deployment. This involves bringing together a diverse group of experts and stakeholders to brainstorm risks across various categories, including biases, factual reliability, data misuse, mental health effects, financial crime, and regulatory compliance. Using frameworks like attack trees, the potential paths through which risks could propagate are unraveled. Surveys, user studies, and simulations help estimate the potential downstream impacts.

b) *Continuous Risk Monitoring:* Once generative AI is live, continuous monitoring becomes paramount. Structured logs documenting safety incidents, underperformance, and potential harms are crucial. Analyzing the root causes of errors helps identify patterns and origins. User surveys provide qualitative insights into risks, and random manual audits complement automated monitoring. Dashboards with key risk indicators facilitate visualization of trends, while threshold-based alerts trigger escalation protocols for elevated risks. Regular team reviews keep a vigilant eye on emerging risks, contributing to a proactive risk management approach.

c) *Proactive Communication and Consultation:* Transparently communicating risks and trade-offs is vital for stakeholder understanding. Internally, employee training on responsible AI use and ethics can create awareness. Key risks and procedures can be incorporated into organizational policies, supported by whistleblower channels. Externally, consulting and engaging with communities that may be affected is crucial. Gathering input on desired controls and protections, and enabling processes for appeal of problematic outputs, demonstrate a commitment to human interests beyond profits.

d) *Implementing Targeted Mitigations:* Prioritized risks demand active mitigation strategies. Developers can impose constraints on model behavior to prevent damaging actions. Oversight processes, such as human-in-the-loop approval gates, counter potential automation harms. Rating generative content helps screen out inappropriate material, and techniques like differential privacy can anonymize private data. Model architectures can incorporate features that mitigate risks, such as classifier heads for harmful output prediction and filtering. Adversarial tuning exposes models to risky scenarios, while formal verification provides mathematical guarantees of certain behaviors. Redundant AI subsystems act as safety backups.

Navigating generative AI's possibilities requires a proactive and vigilant risk management strategy. By addressing risks comprehensively and thoughtfully, organizations can steer innovation in ways that align with human values and ensure shared prosperity. This approach positions generative AI not just as a technological advancement, but as a force for meaningful progress in our collective future.

CONCLUSION

This study provides a comprehensive overview of key considerations and recommendations for implementing generative AI responsibly and effectively in business contexts. The analysis illuminates important implications across skill building, data management, and risk mitigation. A central insight gleaned from the research is that harnessing the transformative power of generative AI demands the cultivation of cross-functional skills across diverse domains. The cultivation of expertise in data science, engineering, business acumen, ethics, and creativity emerges as a pivotal requirement. Particularly, investing in prompt engineering and designing interactions between humans and AI assumes paramount importance. Nurturing a collaborative mindset across teams emerges as a strategy for optimizing generative AI's contributions to business value.

Furthermore, the study underscores the critical role of strategic data management in fueling generative AI optimally. This encompasses meticulous data curation, ensuring data security, continuous monitoring, and the enhancement of training datasets. Upholding high data quality and representative diversity is crucial to mitigating the emergence of biases. The adoption of MLOps capabilities and the ongoing refinement of datasets are identified as key components of this data management strategy. The research also accentuates the significance of a comprehensive approach to risk assessment, transparent communication, continuous monitoring, and bespoke mitigation strategies. These facets are essential for organizations to adopt generative AI in a safe and responsible manner. The delicate balance between innovation and ethical considerations is emphasized as a means to avert potential harms.

However, it's important to acknowledge the limitations of this research. It draws heavily from published literature and surveys, lacking extensive primary data collection. Additionally, the dynamic nature of the generative AI field implies that the findings capture a snapshot in the midst of ongoing advancements. To gain deeper insights, future research endeavors could incorporate interviews and case studies. Looking ahead, as generative AI continues maturing, prioritizing human-centric design, continuous learning, and cross-sector collaboration will be pivotal. If stewarded responsibly, generative AI holds profound potential to uplift human capabilities and progress. But achieving an ethical, beneficial generative future requires proactive effort across technology, policy, and society.

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THE IMPACT OF ARTIFICIAL INTELLIGENCE ON UNEMPLOYMENT: A PANEL DATA ANALYSIS APPLICATION

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ABSTRACT

The rapid development of artificial intelligence is expected to significantly impact on labor market all over the world. It is expected that the fact that artificial intelligence can do the work that people do in many sectors will increase unemployment. This research attempts to examine the effects of Artificial Intelligence (AI) on unemployment rates for some selected 26 developing and developed countries over an eight-year period (2010-2017). More specifically, this study aims to examine the impact of artificial intelligence technology application on unemployment rates in 26 different economies using linear panel data analysis techniques. Findings from panel data analyses conducted with data compiled from the World Bank and OECD reveal that the relationship between artificial intelligence advancement, specifically measured through patent filings, and unemployment rates is complex. Due to variations in AI development among the countries under investigation, it is observed that AI development has a modest positive effect on unemployment rates among the countries studied. Furthermore, the study reveals that the displacement effect of AI development on employment is less significant for older workers with tertiary education compared to younger workers. Lastly, the rates of research and development (R&D) investment exhibit substantial variation among countries, which hinders the establishment of a definitive relationship. Therefore, this research does not emphasize the relationship between R&D expenditure as a percentage of GDP and the effects of AI on unemployment rates.

Keywords: Labor Market, Industrialization, Artificial Intelligence, Panel Data Analysis

1. INTRODUCTION

The advancement of societies and the evolution of economies have been significantly shaped by a series of distinct industrial revolutions throughout history. These revolutions have heralded transformative changes in various sectors, resulting in significant improvements in living standards and facilitating economic growth. There were four different industrial revolutions throughout history, these revolutions which continued one after another in general.

The first industrial revolution, occurring in the late 18th century and extending into the early 19th century. The discovery of coal spurred substantial technological investments, resulting in the emergence of the steam engine and the railroad industry. These developments enhanced the economy by enabling more efficient and scalable trade and transportation compared to traditional equine-based methods (iED Team, 2019). The first industrial revolution marked a significant turning point in the industrial landscape, leading to the displacement of workers in traditional agricultural and craft-based sectors

Important developments in the Second Industrial Revolution, which began in the second half of the 19th century, included the discovery of electricity, which has since become an essential element of modern life, as well as the discovery of oil and gas resources that facilitated the establishment of modern life. Similar to the first industrial revolution, the second industrial revolution resulted in the displacement of workers in traditional handicraft industries. However, it also gave rise to new employment opportunities in the steel, chemical, and automotive industries, driven by advancements in electricity, mass production, and transportation.

In the middle of the twentieth century, the third industrial revolution began with the widespread use of nuclear energy, the growth of the electronics industry and the invention of computers. During the third industrial revolution, automation in sectors like manufacturing led to the displacement of some manual laborers. However, workers in the electronics, computing, biotechnology, and aerospace industries gained significance. This transformation in employment patterns underscores the impact of technological advancements, such as nuclear energy, computers, and biotechnology, on the reshaping of the labor force during the third industrial revolution.

Although the precise onset of the fourth industrial revolution remains a subject of debate, most researchers point to the emergence of the internet in the late 1990s and early 2000s as the starting point, given its profound impact on the global economy and society. In the fourth industrial revolution, also known as Industry 4.0, there is a potential displacement of workers in routine and repetitive tasks due to automation and Artificial Intelligence. However, new opportunities have emerged in technology, data analysis, and digital industries. This shift in employment patterns highlights the ongoing evolution of the labor market in response to advancements in connectivity, data abundance, and emerging technologies.

The development of societies and economies has been deeply affected by a series of industrial revolutions throughout history. These revolutions led to transformative changes across sectors, leading to improvements in living standards and economic growth. The evolution of employment patterns throughout these industrial revolutions illustrates the complex interaction between technological advances and the workforce.

In the next section, a literature summary of the studies on the effects of artificial intelligence, which developed in connection with the fourth industrial revolution, on employment will be given.

2. LITERATURE REVIEW

The advent of Artificial Intelligence (AI) has brought significant changes to the labor market, with implications for income inequality, job displacement, and productivity. By synthesizing and analyzing studies conducted in various national contexts, this review seeks to provide a comprehensive understanding of the nuanced dynamics and generalizable insights related to the subject matter.

The adoption of AI is expected to widen the gap between high-skilled and low-skilled workers, as routine tasks are more likely to be automated, leaving high-skilled jobs that require problem-solving and creativity less affected. This polarization of the labor market has been observed, with a decline in middle-skill jobs (Webb, 2018). The adoption of AI is also associated with increased income inequality, benefiting high-skilled workers while displacing low-skilled workers and causing wage stagnation (Webb, 2018; Ernst et al., 2019; Stevenson, 2021).

The impact of AI on income inequality and job displacement varies across industries and regions. Industries that rely heavily on routine tasks, such as manufacturing and retail, are more susceptible to job displacement due to AI automation (Acemoglu and Restrepo, 2019). The increase in income inequality is more pronounced in countries with prominent levels of AI adoption and low levels of social spending (Georgieff et al., 2020). On the other hand, job vacancies requiring AI skills tend to offer higher wages and greater job security, particularly in high-tech industries (Acemoglu et. al., 2018).

The concentration of power and the potential impact on competition are also significant concerns. AI has the potential to concentrate power among a small group of individuals or entities that have access to vast amounts of data (Acemoglu, 2019; Varian, 2020). While AI can enhance competition, improve decision-making, and increase efficiency, it can also create barriers to entry and consolidate markets (Varian, 2020).

The effects of AI adoption on employment growth and labor productivity are multifaceted. Automation can lead to job losses in some sectors but also create new job opportunities and improve productivity in others (Bessen, 2017; Graetz and Michaels, 2018). The impact of AI on employment growth varies across countries and depends on the level of AI adoption and human capital (Georgieff et al., 2020). The effects on labor markets are influenced by the skills required for jobs, with a shift in demand towards high-skilled workers and a decrease in middle-skilled jobs (Acemoglu et al., 2018; Bessen, 2017).

The impact of AI on wages, job tasks, and skill requirements is uncertain and varies across industries and occupations. While AI can increase productivity and reduce costs for firms, it may also lead to decreased demand for certain types of labor (Webb, 2018). The demand for AI talent is growing, but there is a shortage of skilled workers, leading to higher salaries and benefits for AI workers (Green & Lamby, 2021). It is crucial to address gender and racial biases in AI systems, ensure transparency, and protect privacy to mitigate potential social harms (Webb, 2018; Acemoglu, 2019; Varian, 2020).

The existing studies reviewed in this literature primarily concentrated on examining the effects of AI on unemployment within a single country, utilizing either time-series or cross-sectional analyses. In contrast, the present research aims to investigate the impact of AI adoption across a panel of 26 countries, encompassing Australia, Austria, Belgium, Canada, Switzerland, Czechia, Germany, Denmark, Spain, France, the United Kingdom, Greece, Hungary, Ireland, Israel, Italy, Luxembourg, Mexico, Netherlands, Norway, New Zealand, Poland, Slovenia, Sweden, Türkiye, and the United States. This broader scope enables a more comprehensive and generalizable analysis of the subject matter, thereby establishing the current study in a remarkable position compared to the aforementioned works.

In conclusion, the literature review shows us that artificial intelligence has multifaceted effects on income inequality, layoffs, labor productivity and skill requirements.

3. THE DATA AND VARIABLES

In this section, the data and variables utilized in the research are presented, aiming to shed light on the influence of AI development on unemployment levels across a selected sample of 26 countries. This study employs four explanatory variables that offer insights into different aspects of AI's impact.

The first variable examines the percentage of gross domestic product (GDP) allocated to research and development, providing a measure of the investment in AI-related activities. This variable is measured on a percentile scale, allowing for cross-country comparisons. The X_2 variable considers the number of AI patent applications per country over a seven-year period. Patent applications serve as an indicator of technological innovation and highlight the level of AI development within each country. By considering the number of AI patent applications, the research captures the intensity of AI-related technological advancements. The third and fourth variables focus on the educational background of the population within two distinct age groups. The third variable evaluates the proportion of individuals aged 25-34 with tertiary education. This variable reflects the availability of skilled labor and the potential workforce's preparedness to engage with AI technologies. The fourth variable assesses the proportion of individuals aged 55-64 with tertiary education, providing insights into the adaptability and skill acquisition of older individuals in the face of AI-induced changes in the labor market.

To provide an overview of the variables employed in the investigation, Table 1 presents a comprehensive compilation of these variables, accompanied by their corresponding descriptions and sources. The utilization of these variables enables a comprehensive analysis of the relationship between AI development and unemployment levels, offering valuable insights into the role of AI in shaping employment outcomes across the 26 countries under examination.

Table 1. Variables and Explanations

Variable Name	Symbol	Description	Sources
Unemployment Rate	Y	The percentage of the labor force that is currently unemployed and actively seeking employment but unable to find a job.	World Bank, 2021a.
R&D% of GDP	X_1	The total amount of money that a country spends in USD on research and development activities as a percentage of its gross domestic product (GDP).	World Bank, 2021b.
AI Patent Applications	X_2	The number of AI-related technological patent filings in each country and year, observed from the IP5 patent of families.	OECD, 2021a.
Population with Tertiary Education, 25-34	X_3	Population with tertiary education is defined as those having completed the highest level of education, by age group.	OECD, 2021b.
Population with Tertiary Education, 55-64	X_4		

To provide a comprehensive overview of the variables employed in the investigation and their characteristics, Table 2 presents a descriptive statistics table. This table includes key summary measures for each variable, such as the mean, standard deviation, minimum and maximum values. Additionally, the table provides the number of observations available for each variable, indicating the extent of data coverage. Insight into the distribution and central tendencies of the variables is furnished by these descriptive statistics, enhancing our understanding of their characteristics within the context of the study.

Table 2. Descriptive Statistics

Variable		Mean	Std. Dev.	Min.	Max.	Observations
	Overall	13.500	7.518	1.000	26.000	N = 208
i	Between		7.648	1.000	26.000	n = 26
	Within		0.000	13.500	13.500	T = 8
	Overall	4.5	2.297	1.000	8.000	N = 208
t	Between		0.000	4.500	4.500	n = 26
	Within		2.297	1.000	8.000	T = 8
	Overall	8.210	4.790	2.890	27.690	N = 208
Y	Between		4.578	3.736	22.456	n = 26
	Within		1.640	-1.534	13.435	T = 8
	Overall	1.950	0.900	0.328	4.656	N = 208
X_1	Between		0.903	0.424	4.215	n = 26
	Within		0.128	1.545	2.389	T = 8
	Overall	52.375	177.020	0.000	1372.419	N = 208
X_2	Between		172.260	0.000	886.690	n = 26
	Within		51.633	-274.631	538.103	T = 8
	Overall	40.245	9.407	17.447	60.916	N = 208
X_3	Between		9.224	20.355	58.204	n = 26
	Within		2.507	33.426	47.567	T = 8
	Overall	25.264	9.741	9.456	48.143	N = 208
X_4	Between		9.788	9.972	46.695	n = 26
	Within		1.522	20.900	30.090	T = 8

Note: The index "i" represents the countries included, while "t" signifies the years of data collection. Additionally, "n" refers to the country samples, "T" represents the time samples, and "N" denotes the total observations.

Table 2 reveals the statistical summary of the variables under investigation, providing valuable insights into their central tendencies and overall characteristics. The mean unemployment rate across the 26 countries stands at 8.21, reflecting the average level of unemployment within the sample. Furthermore, the average percentage of gross domestic product (GDP) expended on research and development (R&D) is 1.95, signifying the average allocation of resources to R&D activities. Additionally, the mean number of patents filed per country is 52.375, indicating the average patenting activity across the selected nations. Moreover, the average percentage of the population aged 25-34 with tertiary education is 40.245, while the average percentage for the population aged 55-64 is 25.264, illustrating the average educational attainment within these age groups. These statistical measures provide valuable insights into the central tendencies of the variables, aiding in the understanding of the overall characteristics of the dataset.

In conclusion, the data and variables used in this research provide a comprehensive foundation for examining the impact of AI development on unemployment levels across the selected sample of 26 countries. Through the analysis of the percentage of GDP allocated to research and development, AI patent applications, and the educational background of the population, this study aims to uncover the relationship between AI development and employment outcomes. The statistical summary presented in Table 2 offers a valuable overview of the central tendencies of the variables, enhancing our understanding of their characteristics within the dataset. With these statistical insights, the next section will delve into the application of a rigorous statistical method to analyze the relationship between AI development and unemployment levels, enabling a rigorous and evidence-based investigation.

4. METHOD

In order to examine the impact of Artificial Intelligence (AI) on unemployment across a panel of 26 countries over an 8-year period, it is crucial to employ appropriate statistical methods that can analyze the relationship between unemployment and the collected variables across different countries and over time. Panel data econometric models provide a robust framework for this investigation, as they enable the estimation of both within-country and between-country effects of the independent variables on the dependent variable while accounting for unobserved heterogeneity. Three potential models suitable for analyzing the research question are Pooled Ordinary Least Squares (POLS), Fixed-Effects (FE), or Random-Effects (RE) models. These models offer greater statistical power and control over omitted variable bias compared to alternative methods such as cross-sectional or time-series analyses. By adopting panel data econometric models, this study aims to provide a comprehensive and rigorous analysis of the relationship between AI and unemployment, addressing cross-country variations (Baltagi, 2013; Greene, 2018).

5. RESULTS

This section presents the findings of the econometric analysis conducted to examine the relationship between Artificial Intelligence (AI) and unemployment across a panel of 26 countries. The analysis comprises three subsections: Model Specification Tests, 'Tests for Model Assumptions, and Determining the Robust Estimator. In Model Specification Tests, the adequacy and appropriateness of the chosen econometric models are assessed to ensure the reliability of the results. Tests for Model Assumptions evaluates the key econometric assumptions underlying the panel data analysis, such as the presence of heteroscedasticity, serial correlation, and cross-sectional dependency, and examines their implications for the model's validity. Finally, Determining the Robust Estimator involves selecting the most appropriate estimator to account for potential model inconsistencies and heterogeneity. By delving into these three aspects, this section ensures the reliability and robustness of the econometric findings, offering valuable insights into the relationship between AI and unemployment within the panel of countries under investigation.

5.1. Model Specification Tests

As mentioned in the previous section, the specification tests is used to determine the optimal estimator in the study. Following the order detailed in the previous section, the results of the application of these three tests are presented in Table 3.

Table 3. Model Specification Test Results

Test Name	Statistic	P-value	Interpretation
Chow F	52.260	0.000**	The null hypothesis is rejected at a 5% level; There are group-specific effects, FE is more appropriate than POLS estimator.
Hausman	8.400	0.078***	The null hypothesis cannot be rejected at a 5% level; There is no correlation between the regressors and time-invariant variables, RE is more efficient than FE estimator.
BP-LM	510.460	0.000**	The null hypothesis is rejected at a 5% level; The group-specific error term's variance is heterogeneous, RE is more appropriate than FE estimator.

Note: * represents statistical significance for a 99% level, ** represents statistical significance for a 95% level, and *** represents statistical significance for a 90% level.

Based on the findings described in Table 3, it reveals that the Random Effects estimator stands out as the optimal choice. This finding is confirmed by validation of two tests, the Hausman test and the BP-LM test, both of which agree on the superior effectiveness of the Random Effects estimator for the dataset. Accordingly, the RE model was chosen as the appropriate model, and then the results of this model are given in Table 4.

Table 4. Random-Effects Estimation Results

Variable	Coefficient	Standard Error	P-value
Constant	10.513	2.156	0.000**
X_1	0.927	0.723	0.200
X_2	-0.006	0.002	0.003**
X_3	0.056	0. 056	0.320
X_4	-0.240	0 .081	0.003**

Note: * represents statistical significance for a 99% level, ** represents statistical significance for a 95% level, and *** represents statistical significance for a 90% level.

The findings presented in Table 4 reveal that variables X_1 and X_3 demonstrate statistically insignificant effects at a 5% significance level, suggesting a lack of meaningful relationship. Conversely, variables X_2 and X_4 exhibit statistically significant relationships within this estimator. However, it is important to note that these outcomes are not definitive. It is possible that the model may suffer from statistical issues, which could introduce bias or yield inconsistent results. To check whether this is the case or not, some tests are conducted in the next subsection.

5.2. Tests for Model Assumptions

In this section, to ensure the attainment of an optimal estimator, an array of model assessment tests, expounded upon in the previous section, were undertaken. These assessment tests encompass evaluations pertaining to serial correlation, heteroscedasticity, and cross-sectional dependency. The outcomes of these tests, along with their corresponding interpretations, have been concisely given in Table 5.

Table 5. Random-Effects Estimator Assumptions Test Results

Test name	Test Statistic	P-Value	Interpretation
Modified Bhargava et al. Durbin-Watson	0.500†	-	The null hypothesis is rejected; there is a strong positive autocorrelation between the error terms in the model.
Levene-Brown-Forsythe	8.346	0.000^{**}	The null hypothesis is rejected at a 5% level; there is a presence of heteroscedasticity in the model.
Pesaran Cross-Sectional Dependence	6.633	0.000^{**}	The null hypothesis is rejected at a 5% level; there is a presence of cross-sectional dependence in the model.

Note: * represents statistical significance for a 99% level, ** represents statistical significance for a 95% level, *** represents statistical significance for a 90% level, and † represents that the calculated statistic is smaller than its corresponding Bhargava et al. (1982) upper and lower critical values of dPL = 1.9217 & dPU = 1.9474, respectively.

The Random-Effects model, as indicated by Table 5, exhibits serial correlation, heteroscedasticity, and cross-section dependence. The presence of these problems in the model can lead to biased estimates and limit the model's ability to make accurate inferences on the countries it represents.

5.3. Determining the Robust Estimator

According to the test results obtained, the existence of three econometric problems of the Random Effects estimator, namely serial correlation, heteroscedasticity and cross-section dependence, was determined. In consideration of these findings, the Driscoll-Kraay estimator emerges as the most robust choice for addressing these concerns within the present context. Accordingly, the Driscoll-Kraay estimator was employed, and a regression analysis was performed on the available dataset. A condensed overview of the outcomes derived from this analysis is presented in Table 6.

Table 6. Driscoll-Kraay Estimator Results

Variable	Coefficient	Driscoll-Kraay Standard Error	P-Value
Constant	10.513	3.243	0.014^{**}
X_1	0.930	0.750	0.256
X_2	-0.006	0.002	0.034^{**}
X_3	0.056	0.056	0.349
X_4	-0.240	0.072	0.013^{**}

Note: * represents statistical significance for a 99% level, ** represents statistical significance for a 95% level, and *** represents statistical significance for a 90% level.

According to the findings, he percentage of gross domestic product (GDP) allocated to research and development (R&D) was found to be statistically insignificant at a 5% level in this study. This outcome is not surprising considering the substantial variations in R&D expenditure relative to GDP among the 26 countries examined. The differences in GDP sizes among countries play a crucial role in understanding this result. For example, while the United States boasts the highest GDP among the countries studied, its R&D expenditure as a percentage of GDP may appear small due to its sheer size. Conversely, countries like Turkey, with lower GDP levels, tend to exhibit higher R&D investment rates. Consequently, the R&D expenditure as a percentage of GDP was statistically insignificant in the model due to these variations, similarly.

Despite the negative coefficient value of -0.006, AI patent applications were found to have a positive influence on the unemployment rate, and this result was statistically significant at a 5% level. According to the model, a one-unit increase in AI patent applications in any of the 26 countries is expected to lead to a 0.006 percentage point decrease in unemployment. This finding highlights the intricate relationship between AI and the labor market, as AI can simultaneously create new job opportunities and enhance productivity while also potentially causing job displacement and wage inequality.

The empirical findings indicate that the relationship between the percentage of the population with tertiary education and unemployment varies across different age groups. Specifically, the analysis reveals that the tertiary education percentage among individuals aged 25-34 was not statistically significant at a 5% level, whereas among individuals aged 55-64, it was statistically significant. This aligns with theoretical expectations, as younger workers often lack the necessary skills and experience for the labor market, while older and more experienced workers may benefit more from the integration of AI technologies.

CONCLUSION

This study contributes valuable insights into the macro-econometric relationship between Artificial Intelligence (AI), research and development (R&D) expenditure, tertiary education, and the unemployment rate in a panel of 26 countries. The empirical findings indicate that the percentage of R&D expenditure as a share of GDP does not have an apparent impact on the unemployment rate. However, the number of AI patent applications demonstrates a pronounced positive effect in reducing unemployment, highlighting the potential role of AI in job creation. Additionally, the relationship between the proportion of the population with tertiary education and unemployment exhibits variations across different age groups, with older workers experiencing a more substantial decrease in unemployment as their educational attainment increases.

These results align with previous studies by Acemoglu et al. (2018) and Bessen (2017), which emphasize the positive impact of AI development on workers with higher skill levels compared to their less skilled counterparts. The research also confirms findings similar to those of Georgieff et al. (2020), highlighting country-specific variations in AI adoption, R&D expenditures, and population education levels.

However, there are limitations to this study that should be considered. Firstly, the assumption that all tertiary education holders have the same educational quality may not hold true in reality, as there are variations in the quality of education across different countries and institutions. Secondly, the rate of R&D expenditure as a percentage of GDP may not accurately reflect the true investment in R&D due to the heterogeneity of economies analyzed. Larger economies with higher GDPs may appear to have lower R&D expenditure rates mathematically, despite significant investments in absolute terms.

Investigating the impact of AI on specific industries and occupations would offer deeper insights into the nuanced effects of AI on the labor market. Policymakers and employers should comprehend the implications of AI for the labor market to make informed decisions that leverage its potential benefits while mitigating potential challenges posed by AI-driven transformations.

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KADIN SMMM'LERİN KADIN YÖNETİCİLERE İLİŞKİN GÖRÜŞLERİNİN KRALİÇE ARI KAPSAMINDA DEĞERLENDİRİLMESİ

EVALUATION OF THE OPINIONS OF FEMALE SMMM's ON FEMALE MANAGERS WITHIN THE SCOPE OF QUEEN ARI

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ÖZET

Son yıllarda kadınların iş hayatındaki rolü gittikçe artmaktadır. Fakat kadınların iş hayatında birçok problem ile karşı karşıya kaldıkları da yadsınamaz bir gerçektir. Kadınların erkeklere göre daha fazla sorumluluklara sahip olmaları iş hayatından uzak kalmalarına neden olmaktadır. Bu yüzden kadınların iş hayatında kendilerini ispatlamaları zorlaşmaktadır. Kadınların çalışma yaşamında kimi zaman erkekler tarafından kimi zaman ise hemcinsleri tarafından zorluklar ile karşı karşıya kaldıkları görülmektedir. Bu bağlamda araştırmanın amacı; Kraliçe arı sendromu kapsamında kadın yöneticilere ilişkin kadın Serbest Muhasebeci ve Mali Müşavirlerin görüşlerini değerlendirmektir. Araştırmada nitel araştırma yöntemlerinden görüşme tekniğinden faydalanılmış ve Kraliçe Arı Sendromu kapsamında kadın yöneticilere ilişkin kadın SMMM'lerin görüşlerini ortaya koymayı amaçlaması sebebiyle fenomenoloji deseninin betimsel analiz yöntemi kullanılmıştır. Araştırmanın çalışma grubunu oluşturan Antalya ilinde çalışan 15 kadın SMMM ile görüşme yapılmıştır. Araştırma katılımcılarına araştırmaya katılım sırasına bir sayı verilerek araştırma verileri ortaya konulmuştur. Bu sayılar K1, K2, K3, K4 ……. K13, K14 ve K15 şeklindedir. Veri toplama yöntemi olarak literatürden faydalanılarak hazırlanmış beş yarı yapılandırılmış soru kullanılmıştır. Sorular, katılımcılara yüz yüze ve telefon ile görüşme yapılarak sorulmuştur. Katılımcılara ilk önce konu ile ilgili bilgi verilip daha sonra sorular yöneltilmiştir. Katılımcıların verdiği bilgiler not alma yöntemi ile kaydedilmiştir. Kadın yöneticilerin yönetimdeki yeri teması altında 5 kategori oluşturulmuştur. Oluşturulan 5 kategori kapsamında 15 kadın katılımcının verdiği yanıtlar ile kodlar oluşturularak analize tabi tutulmuştur. Kadın yöneticiler hakkındaki görüşler sonucunda kadınların kıskanç, titiz, düzenli ve disiplinli olduğu ifade edilmiştir. Kadın yöneticinin yönetimdeki yeri ile ilgili yönetim kademesinde yer alması gerektiği sonucu ortaya çıkmıştır. Ayrıca kadınlara karşı iş hayatında pozitif ayrımcılık olması gerektiği ifade edilmiştir. Katılımcıların çoğu erkek yönetici ile çalışmanın daha kolay olduğunu, iyi iletişim kurabildiklerini, ikna etmenin daha kolay olduğunu, anlayışlı davrandıklarını ve olayları pek fazla büyütmediklerini ifade etmişlerdir. Kadın yönetici ile çalışmada ise problem yaşadıkları, kadın yöneticilerin kadınlara karşı daha sert davrandıkları sonucuna ulaşılmıştır.

Anahtar kelimeler: Kraliçe Arı Sendromu, Kadın Çalışan, Kadın Yönetici

ABSTRACT

The role of women in business life has been increasing in recent years. But it is an undeniable fact that women face many problems in business life. The fact that women have more responsibilities than men causes them to stay away from business life. Therefore, it is difficult for women to prove themselves in business life. It is seen that women face difficulties in working life, sometimes by men and sometimes by their fellows. In this context, the aim of the research is; The aim is to evaluate the opinions of female Independent Accountants and Financial Advisors regarding female managers within the scope of queen bee syndrome. In the research, the interview technique, one of the qualitative research methods, was used and the descriptive analysis method of the phenomenology design was used because it aims to reveal the views of female SMMMs about female managers within the scope of Queen Bee Syndrome.

Interviews were conducted with 15 female SMMM working in Antalya, which constitutes the study group of the research. The research data were presented by giving a number to the research participants in the order of participation in the research. These numbers are K1, K2, K3, K4 ……. It is in the form of K13, K14 and K15. Five semi-structured questions prepared by using the literature were used as data collection method. The questions were asked to the participants by face-to-face and telephone interviews. Participants were first given information about the subject and then questions were asked. The information given by the participants was recorded by note-taking method. 5 categories were created under the theme of the place of women managers in management. Within the scope of the 5 categories created, codes were created and analyzed with the answers given by 15 female participants. As a result of the opinions about women managers, it was stated that women are jealous, meticulous, orderly and disciplined. It has been concluded that the female manager should take place in the management level related to her place in the management. It was also stated that there should be positive discrimination against women in business life. Most of the participants stated that it is easier to work with a male manager, they can communicate well, it is easier to persuade, they are understanding and they do not make things big. It was concluded that working with female managers had problems and that female managers were more harsh towards women.

Keywords: Queen Bee Syndrome, Female Employee, Female Manager

GİRİŞ

Dünya nüfusunun yarısını kadınlar oluşturmaktadır. Fakat iş yaşamında kadınların kendilerini ispatlayabilmeleri çok mümkün olamamaktadır. Ev bütçesine katkı sağlama, özgüvenli olma, yaşam koşullarında iyileştirme gibi nedenlerden dolayı kadınlar iş yaşamında önemli rol oynamaktadır. Ancak yöneticilik kapsamında incelendiğinde ise kadınların erkeklere göre daha az rol oynadığı görülmektedir.

Kadınların iş yaşamında belirli bir konuma gelebilmek ve o konumda varlığını sürdürebilmek adına diğer kadın çalışanlarla sürekli bir mücadele içine girebilmektedirler. Kadınların, kadınlarla olan mücadelesi ise kraliçe arı sendromu kapsamında değerlendirilmektedir. Kraliçe arı kavramı, ilk olarak Michigan üniversitesinde Toby Epstein Jayaratne, Carol Tavris ve Graham Staines'in araştırmaları sonucunda 1973 yılında literatüre girmiştir.

Erkeklerin baskın olduğu bir toplumda var olmaya çalışan kadınlar, iş hayatında gerekli desteği hemcinsleri olan kadınlarda aramaktadırlar. Fakat kadınlar bekledikleri desteği hemcinslerinde bulamamaktadır. Bu durum da kraliçe arı sendromu kavramını ortaya çıkarmıştır.

Kraliçe arı sendromu, kadınların kadınlara karşı birbirlerine koymuş oldukları engel olarak ifade edilmektedir. Çalışma yaşamında kadın yöneticilerin kadın çalışanlara karşı kötü davranması, kariyerlerine destek olmak yerine yükselmelerinin önündeki engel olarak karşılık bulmuştur.

KRALİÇE ARI SENDROMU

Arı kovanında yer alan kraliçe arının hükmünü devam ettirme çabası herkes tarafından bilinmektedir. Kadın yöneticinin zamanla davranışlarının erkek yöneticinin davranışlarına benzemesi ve diğer hemcinslerine erkek yönetici gibi davranmasına kraliçe arı sendromu denilmektedir (Zel, 2002). Diğer bir ifadeye göre kraliçe arı sendromu, kadın yöneticinin yüksek pozisyonda yüksek bir ücretle çalışıp, hemcinslerinden çok diğer erkek yöneticilerle ve erkek çalışanlarla iyi ilişkiler kuran ve kadın çalışanları rakip olarak gördüğü için kariyerlerine engel olan, kadın-erkek eşitliğini savunmayan bir profildir (Knight, 1989, ss. 4-5, aktaran Karakaya ve Reyhanoğlu, 2020).

Kraliçe arı sendromu kapsamındaki kadın yöneticiler daha çok erkek davranışları göstermektedirler. Ayrıca, kadın hakları yerine alt üst ilişkisini savunmakta ve hemcinsleri ile arasında mesafe koymaktadırlar (Ellemers vd., 2004).

Kariyer hayatında, yönetim kademelerine ulaşmış kadınların diğer çalışan kadınları desteklememe ve kadın çalışanların ise kadın yönetici yerine erkek yönetici isteme durumuna "kraliçe arı sendromu "olarak adlandırılmaktadır. Yönetici pozisyonunda çalışan kadınların geçmiş deneyimlerindeki zorlu süreci çalışan kadınların da yaşamasını istemesidir. Yani kraliçe arı sendromu, kadınların kadınlara yaptığı kötülük olarak karşılık bulmaktadır (Yıldız, 2022).

Kraliçe arı sendromu kapsamında davranış gösteren kadın yönetici, başarılı olmasına rağmen diğer kadın çalışanlara karşı deneyimlerini aktarmak yerine bulunduğu ortamda tek kadın yönetici konumunda olmayı seçmektedir. Hemcinslerinin iş yaşamında problem yaratıp kariyerlerinin önüne geçmek ve iyi iletişim kurmalarını engelleme gibi davranışlar göstermektedir (Johnson ve Mathur- Helm, 2011, aktaran Mert, 2022).

Bu bağlamda iş hayatı içinde kraliçe arı sendromuna bağlı özelliklere sahip kadınların varlığı mümkündür. İngiltere'deki bir araştırma sonucuna göre, erkeklerin daha belirgin konuşmaları sebebiyle kadınların üçte ikisi erkek yönetici ile çalışma taraftarı oldukları sonucuna ulaşılmıştır. Almanya'da sürdürülmüş olan bir araştırma sonucunda erkek yönetici ile çalışan kadınların, kadın yöneticilerle çalışan kadınlara oranla daha az sağlık problemi yaşadığı tespit edilmiştir. ABD'de faaliyet gösteren Amerikan Yöneticiler Birliği'nin yapmış olduğu çalışmaya göre kadınların %95'i kariyer hedeflerine ulaşırken kraliçe arı sendromu kapsamında kadınlar tarafından zorbalığa uğradığını belirtmişlerdir (Er ve Adıgüzel, 2015).

LİTERATÜR TARAMASI

Kraliçe arı sendromu konusu ile ilgili literatürde birçok çalışma bulunduğu için araştırmanın amaç ve kapsamı doğrultusunda tespit edilen çalışmalardan en yakın olanları aşağıda sırası ile incelenmiştir.

Öztürk ve Cevher (2015), araştırmada kadınların iş yaşamında hemcinslerine uyguladıkları mobbing durumu incelenerek temel sebebinin neler olduğu tespit edilmeye çalışılmıştır. Literatür taranmış ve yazarların yorumları araştırma yöntemi olarak seçilmiştir. Araştırma sonucuna göre 136 yorum içerik analizine tabi tutulmuştur. Araştırma analiz sonuçlarına göre kadınların daha çok dikey mobbing uyguladığı sonucuna varılmıştır. İtibar, ayrımcılık, cinsel kimlik, iletişim ve iş kategorileri kadınların göstermiş olduğu davranış şekillerini ortaya koymaktadır. Kıskançlık, giyim, güzellik, bakım gibi konular kadınların birbirine uyguladıkları tacizin sebepleri olarak gösterilmiş ve bunun önüne geçilemeyeceği sonucuna ulaşılmıştır.

İmamoğlu Akman ve Akman (2016), çalışmada kraliçe arı sendromu kapsamında kadın öğretmenlerin kadın yöneticilerine ilişkin görüşlerinin neler olduğunu ortaya koymayı amaçlamışlardır. Çalışmada nitel araştırma yöntemlerinden görüşme tekniği kullanılmıştır. Araştırma soruları üç tema altında toplanmış ve Ankara'nın Altındağ ilçesinde görev yapan 14 kadın öğretmene sorulmuştur. İlk tema olan destek temasında, öğretmenlerin iş yaşamında ve özel yaşamında yeterli desteği görmediği belirtilmiştir. İkinci tema olan yapı temasında, kadınların birbirlerine olumsuz yaklaştığı tespit edilmiştir. Son temada olan yeterlilik temasında ise, kadın yöneticilere ilişkin olumsuz yaklaşımın deneyimsizlik ve tecrübesizlikten olduğu ifade edilmiştir.

Demirel (2017), araştırmada otel sektöründe kadın yöneticilerin kariyer konusunda önlerine çıkan engellerin kariyer planları ve örgütsel bağlılık seviyeleri üzerindeki etkisi incelenmiştir. Çalışma, anket yöntemi ile Alanya'da faaliyet gösteren dört ve beş yıldızlı otellerde üst ve orta kademede çalışan kadın yöneticiler üzerinde uygulanmıştır. Analiz sonuçlarına göre kadın yöneticilerin kariyer engellerinin önünde eğitim ve meslekli eğitim boyutu üzerinde etkisi bulunmadığı tespit edilmiştir. Ulaşılan diğer bir sonuç ise kariyer konusundaki engellerin örgütsel bağlılık seviyesi üzerinde olumsuz etkisi olduğu tespit edilmiştir.

Baykal (2018), çalışmada modern toplumlarda çalışan kadın yöneticilerde tespit edilen kraliçe arı sendromunun nedenleri incelenmiştir. Çalışma sosyal kimlik teorisi kapsamında ele alınmıştır. Araştırma sonucuna göre kadın çalışanların erkek çalışanlar tarafından dışlanmış olarak hissettirilmesi kadın çalışanların kraliçe arı sendromu kapsamında hemcinslerine karşı desteklememe eğilimi içerisinde oldukları tespit edilmiştir.

Tanrısevdi, Sarpkaya ve Sarpkaya (2019), çalışmada eğitim örgütlerinde kadın yöneticilerin kariyer basamaklarında önlerine çıkan engeller ortaya konmaya çalışılmıştır. Çalışma, Aydın ilinin efeler ilçesinde kamuda çalışan 22 kadın çalışana nitel araştırma kapsamında hazırlanmış yarı yapılandırılmış sorular yöneltilmiştir. Analiz sonuçlarına göre, kadın yöneticilerin profesyonel faktörler nedeniyle yöneticilik mesleğini tercih ettikleri ve yönetici olma yolunda ilerlerken kariyer hedefi kapsamında ilerledikleri tespit edilmiştir. Elde edilen diğer bir sonuç ise kadınların iletişim becerileri ve örgütsel çalışma, işlerini titiz ve dikkatli yapmaları kadın yöneticilere yönetici olma yolunda avantaj sağladığıdır.

Tolay (2020), çalışmada kadın çalışanların kadın yönetici hakkındaki düşünceleri araştırılmıştır. Çalışmada nitel araştırma yöntemi kullanılarak 20 farklı sektörden 40 çalışana 7 açık uçlu soru e posta ile iletilmiştir. Elde edilen veriler MAXODA 2020 programı ile analize tabi tutulmuştur. Analiz sonuçlarına göre, kadın ve erkek yöneticiler arasında önemli farklılık olduğu ve erkeklerin daha profesyonel olduğu ifadesine ulaşılmıştır. İletişim becerileri, duygusal olmaları, planlı ve düzen sahibi olmaları ve anlayışlı olmaları ise kadın yöneticilerin olumlu özellikleri olduğu sonucuna varılmıştır.

Reyhanoğlu ve Karakaya (2020), çalışmada kadınların yönetici olurken ve yönetici olduklarında karşılarına çıkan problemleri tespit etmeye yöneliktir. Nitel araştırma yöntemi kullanılarak İstanbul ilinde farklı sektörlerde yer alan 24 kişi ile mülakat yöntemi ile sorular yöneltilmiştir. Elde edilen veriler üç başlık altında incelenmiştir. Bunlar demografik bilgiler, kadınların yönetici olurken karşılaştıkları problemler ve yönetici olduktan sonra karşılaştıkları problemlerdir. Çalışmada kadının evli veya bekar olması işyerleri için sorun teşkil ettiği tespit edilmiştir. Yasal düzenlemeler kapsamında kadın çalışanın doğum izni, evlilik izni ve süt izni gibi izinlerin işverene maliyet teşkil etmekte olduğu sonucuna ulaşılmıştır. Kadınlar arasında kıskançlık erkeklere kıyasla daha belirgin olduğu ifade edilmiştir.

Yaşbay Kobal (2021), araştırmasında kraliçe arı fenomeni bağlamında Türkiye'de özel sektörde çalışan kadın yöneticilerin kraliçe arı sendromu davranışlarının tespit etmeye çalışmıştır. Araştırmada yarı yapılandırılmış görüşme soruları 18 kadın yönetici ve 15 kadın çalışana telefon yolu ile yöneltilmiştir. Elde edilen veriler Nvivo 10 nitel analiz programında analiz edilmiştir. Sonuç olarak kadın yöneticilerin kadın çalışanları desteklediği ve kadın çalışanların da kraliçe arı sendromu kapsamında herhangi bir davranışa maruz kalmadıkları sonucuna ulaşılmıştır.

Tuna ve Çelen (2021), çalışmalarında dört ve beş yıldızlı konaklama sektöründe çalışan kadınların kraliçe arı sendromu kapsamındaki algılarını ölçmüşlerdir. Kadın personellerin "kraliçe arı sendromu" düzeyi ile demografik özellikleri arasındaki ilişkinin tespit edilmesi amaçlanmıştır. Literatürde bu konuya ilişkin ölçek olmadığı için konuya ilişkin ölçek geliştirilmiştir. 134 kadın çalışana uygulanmış olan anket çalışması sonucunda elde edilen veriler SPSS programı yardımı ile analize tabi tutulmuştur. Analiz sonucuna göre kadın çalışanların, kadın yöneticilerle çalışmanın erkek yöneticilere kıyasla daha zor olduğu, kadınlara oranla erkek yöneticilerin daha iyi yönetici olduğu ve kadın yöneticilerin kadın çalışanları desteklemediği sonucuna ulaşılmıştır.

Aksu ve Şahin (2022), çalışmada kraliçe arı sendromu kavramsal olarak incelenmiş, kraliçe arı sendromu kapsamında davranışların tepki boyutlarının tespit edilmiş ve eril benlik sorunu teorik kapsamda ele alınmıştır. Sonuç olarak, kadınların kendilerini ifade edememeleri ve örgütsel kariyer hedeflerinde ulaşma problemleri ile karşı karşıya kalmalarını engelleyecek tedbirler alınması, kadınların kariyer yolunda ilerlemesine katkı sağlayacağı ifade edilmiştir.

Mert (2022), çalışmada İstanbul'da özel okullarda çalışan 45 kadın öğretmenin kraliçe sendromu kapsamındaki görüşleri araştırılmıştır. Çalışmada nitel araştırma yöntemi kullanılmıştır. Araştırmada kadın öğretmenlerin ifadelerinin kadın yöneticilerin duygusallık gösterdiğini ve sorunlu iş yaşamı sürdürdüklerini, kadınların iş yaşamında iyi liderlik yaptığını, erkek yöneticilerle çalışmanın ise daha kolay olduğu sonucuna ulaşılmıştır.

Savaş (2022), çalışmada kraliçe arı sendromunun etkileri SMMM'ler üzerinde araştırılmıştır. Bursa'da görev yapan 149 kadın ve erkek SMMM üzerine online ve yüz yüze olarak anket çalışması uygulanmıştır. Elde edilen veriler SPSS programı ile çeşitli analizlere tabi tutulmuştur. İlk olarak demografik değişkenler kapsamında kraliçe arı sendromu incelenmiştir. Kadınların patron ya da yönetici pozisyonunda görev almalarına bakış açısının olumlu olduğu sonucu ortaya çıkmıştır.

Kılıç (2023), araştırmasında kraliçe arı sendromu kapsamında kadın yöneticilere ilişkin kadın öğretmenlerin görüşlerini incelemiştir. Araştırmada nitel araştırma yöntemi kullanılarak 15 kadın öğretmene yarı yapılandırılmış, 5 açık uçlu soru yöneltilmiştir. Elde edilen veriler ise betimsel analiz ve içerik analizi yöntemi ile analiz edilmiştir. Oluşturulan kodlar temelinde kategoriler ile yedi tema oluşturulmuştur. Elde edilen bazı sonuçlara göre, kadınların problem çözebilir oldukları, kadın yöneticinin kaliteyi arttırdığı, erkek yöneticinin daha anlayışlı olduğu ve kadınların yönetim kademesinde yer alması gerektiği gibi sonuçlara ulaşılmıştır.

Literatür incelendiğinde farklı alanlarda kraliçe arı sendromu kapsamında kadın yöneticilere yönelik kadın çalışanların düşünceleri ele alınmıştır. Ancak Antalya ilinde SMMM kadın yöneticilere karşı yapılan bir araştırma tespit edilemediği için bu çalışmanın başlangıcını oluşturmuştur.

ARAŞTIRMA MODELİ

Araştırma modeli, araştırmanın sorularını cevaplamak veya hipotezleri test etmek amacıyla araştırmacı tarafından geliştirilen bir programdır (Karasar, 2018). Araştırmada nitel araştırma yöntemi kullanılmıştır. Nitel araştırma, nitel veri toplama tekniklerinden olan yapılandırılmamış gözlem, görüşme ve doküman inceleme gibi olay ve olguların kendi ortamlarında bütün dikkate alınarak ortaya konmasına denir (Yıldırım ve Şimşek, 2005, 39). Nitel araştırmada temel amaç, katılımcıların deneyim ve bakış açılarına odaklanarak onların "algı ve deneyimlerinin ortaya konmasını" sağlamaktır (Creswell, 2018). Araştırmada, Kraliçe Arı Sendromu kapsamında kadın yöneticilere ilişkin kadın SMMM'lerin görüşlerini ortaya koymayı amaçlaması sebebiyle fenomenoloji deseninin betimsel analiz yöntemi kullanılmıştır.

ÇALIŞMA GRUBU

Araştırma soruları oluşturulduktan sonra fenomen ile ilgili bilgi alınabilecek katılımcıların sayısı ve popülasyon seviyesi tespit edilmelidir (Kleiman, 2004, s. 11). Konunun niteliği, kapsamı ve verilerin türleri, çalışma grubunun büyüklüğü belirlenirken dikkate alınması gereken etkenlerdir. Araştırma soruları açık ve net ise daha az katılımcı gereklidir fakat araştırma soruları anlaşılmaz ve karmaşıksa katılımcı sayısının arttırılmasında fayda vardır (Morse, 2000 s. 4-5). Araştırmanın çalışma grubunu Antalya ilinde SMMM bürosunda çalışan kadın SMMM'ler oluşturmaktadır. Araştırma katılımcılarına araştırmaya katılım sırasına bir sayı verilerek araştırma verileri ortaya konulmuştur. Bu sayılar K1, K2, K3, K4 ……. K13, K14 ve K15 şeklindedir. Ayrıca araştırma sonucunda elde edilen verilerden ortak verilen bazı yanıtların tamamı verilmemiştir. Araştırma katılımcılarının tanımlayıcı verileri aşağıdaki Tablo 1'de yer almaktadır.

Tablo 1. Katılımcılara Ait Tanımlayıcı Değişkenlerin Veri Dağılımı

Tanımlayıcı Değişkenler	**Kategori**	**N**
Cinsiyet	Kadın	15
Yaş	30 Yaş ve Altı	9
	31-40 Yaş Arası	4
	41-50 Yaş Arası	2
Medeni Durum	Evli	8
	Bekar	7
Mesleki Deneyim	5 Yıl ve Altı	6
	6-10 Yıl	6
	11-15 Yıl	1
	16-20 Yıl	1
	20 Yıl ve Üzeri	1
Eğitim Durumu	Lisans	11
	Yüksek lisans	4

Yukarıdaki Tablo 1'e göre araştırmaya katılan 9 katılımcının 30 yaş ve altı, 4 katılımcının 31-40 yaş arası, 2 katılımcının ise 41-50 yaş arasında olduğu görülmektedir. Medeni durum değişkeni kapsamında ise 8 katılımcının evli ve 7 katılımcının ise bekâr olduğu tespit edilmiştir. Katılımcıların 6'sı 5 yıl ve altı, diğer 6'sı 6-10 yıl, 1 katılımcı 11-15 yıl ve diğer 1 katılımcı ise 20 yıl ve üzeri deneyime sahip olduğu sonucuna ulaşılmıştır. Katılımcılar eğitim durumu değişkeni kapsamında incelendiğinde ise lisans mezunu olan 11 katılımcı ve yüksek lisans mezunu 4 katılımcı olduğu sonucuna ulaşılmıştır.

VERİ TOPLAMA VE ANALİZ TEKNİKLERİ

Bu araştırmada ilk olarak kavramların tanımlamasını yapabilmek amacıyla kitap, makale, tez vb. kaynaklardan yararlanılmıştır.

Çalışma ile ilgili kavramsal çerçeve oluşturulduktan sonra sorular, içeriğe uygun şekilde Kılıç (2023) ve İmamoğlu Akman ve Akman (2016) çalışmalarından faydalanılarak oluşturulmuştur. Oluşturulan sorular aşağıdaki gibidir:

a. Kadın yöneticiler hakkında ne düşünüyorsunuz? Kadınların yönetim kademesinde yer alması ile ilgili düşünceleriniz nelerdir?

b. Erkek yönetici ve kadın yöneticilerden hangisi ile çalışmak daha kolaydır?

c. Yönetici cinsiyetinin fark yaratıp yaratmadığı ile ilgili görüşleriniz nelerdir?

d. Bürodaki tüm yöneticilerin kadın olması ile ilgili düşünceleriniz nelerdir?

e. Yöneticilerinizin kadın SMMM'leri yönetici olarak teşvik etmesine dair görüşleri sizce nelerdir?

Yarı yapılandırılmış görüşme formlarından beş açık uçlu soru ve tanımlayıcı sorular katılımcılara yöneltilmiştir. Sorular, katılımcılara yüz yüze ve telefon ile görüşme yapılarak sorulmuştur. Katılımcılara ilk önce konu ile ilgili bilgi verilip daha sonra sorular yöneltilmiştir. Katılımcıların verdiği bilgiler not alma yöntemi ile kaydedilmiştir.

Önceden belirli olan çerçeveye bağlı nitel verilerin işlenmesi, elde edilen verilerin tanımlanması ve tanımlanan verilerin yorumlanması aşamalarını içeren analiz yöntemine betimsel analiz denilmektedir (Yıldırım ve Şimşek, 2011). Bu bağlamda araştırmada elde edilen veriler, betimsel ve içerik analizi yöntemi kapsamında değerlendirilmiştir.

Yazılı ve görsel verilerin analizinde içerik analiz yöntemi kullanılmıştır. İçerik analizi yönteminde tümdengelim mevcuttur. Araştırmacı araştırma konusuna ilişkin kategoriler oluşturmaktadır. Daha sonra veri grubuna ilişkin bu kategoriler içerisine giren faktörleri sıralamaktadır. Kategori oluşturma esnasında daha önce yapılmış olan çalışmalara benzer bir araştırma yapmayı planlayan araştırmacı aynı sonuçları tespit etmeye yönelik uygun kategoriler oluşturmalıdır (Silverman, 2001, aktaran Özdemir, 2010).

BULGULAR

Araştırma sonucunda ulaşılan verilere dayanılarak kadın çalışan SMMM'lerin kadın yöneticileri hakkındaki görüşleri değerlendirilmiştir. Kadın yöneticilerin yönetimdeki yeri teması altında kategoriler ve kodlar oluşturulmuştur. Kadın yöneticiler hakkındaki görüşlere ilişkin oluşturulan kodlar aşağıdaki Tablo 2' de gösterilmiştir.

Tablo 2. Kadın Yöneticiler Hakkındaki Görüşlerin Kodları

Kategori	**Kod**	**N**
Kadın Yöneticilerin Farklılıkları	Anlayışlı	1
	Sorumluluk Sahibi	2
	Farklı Düşünceye Sahipler	1
	Problemli	2
	Agresif	3
	Çekememezlik	3
	Kıskançlık	8
	Kaprisli	1
	Anaç Ruhlu	1
	Tutarlı	1
	Diktatör	2
	Titiz ve Düzenli	5
	Disiplinli	4
	Mükemmeliyetçilik	1
	Liderlik	1
	Akıllı ve Zeki	2
	Kadın Yönetici Daha İyi İletişim Kurabilir.	1
	Rekabet	1
	Duygusaldır	1
	Verimli	1

Tablo 2' de kadın yöneticiler hakkındaki görüşler sonucunda 20 kod oluşturulmuştur. Katılımcılardan bazılarının bu konu hakkındaki düşünceleri aşağıdaki gibidir:

"Kadın yöneticilerin zorlu olduğunu düşünüyorum. Kadın olarak karmaşık bir yapıya sahipler ve anlaşılmaları zor, bir de eğer çalışan da kadınsa bu durum daha da zorlaşıyor. Çünkü kadın yöneticilerin diktatör olduğunu düşünüyorum ve baskıcı bir karaktere sahipler. Kadın yöneticinin olduğu yerde dedikodu ve kıskançlık vardır. Çünkü bu kadınların doğasında vardır. "(K6)

"Kadın yöneticiler düzenli ve tertipli olur. İşlerini zamanında yaparlar." (K11)

"Kadın yöneticiler daha disiplinli ve işe odaklı oluyorlar." (K12)

"Kadınlar her alanda başarılı olduğu gibi yönetim konusunda da oldukça verimli ve detaylı çalışıyorlar." (K15)

Aşağıdaki Tablo 3'te kadın yöneticinin yönetimdeki yerine ilişkin görüşler sonucunda 4 kod oluşturulmuştur. 13 katılımcı görüşlerini, "kadınlar yönetim kademesinde yer almalı", 1 katılımcı, "kadınlar yönetim kademesinde yer almamalı", 1 katılımcı, "fark etmez" şeklinde ifade etmişlerdir. Ayrıca yönetim kademesinde yer almalı ifadesini kullanan katılımcılardan 4'ü kadın yöneticinin yönetimde yer almasına ilişkin pozitif ayrımcılık olması gerektiğini ifade etmiştir. Bir grupta avantajlı durumdaki insan gruplarının aleyhine olan politika, strateji, yöntem ve uygulamalara pozitif ayrımcılık denir. Dezavantajlı olan kişilerin iş ve eğitim hayatında ayrıcalık sahibi olmalarıdır (Akbaş ve Şen, 2013).

Tablo 3. Kadın Yöneticinin Yönetimdeki Yerine İlişkin Görüşler

Kategori	**Kod**	**N**
Kadın Yöneticinin Yönetimdeki Yeri	Yönetim kademesinde yer almalılar	13
	Yönetim kademesinde yer almamalılar	1
	Fark etmez	1
Toplam		**15**

Konu hakkında katılımcıların bazılarının görüşleri aşağıdaki gibidir:

"Kadınların yönetim kademesinde olması gerekiyor. En az 1 kadın mutlaka olmalı. Erkeklere göre daha farklı düşünüyoruz." (K1)

"Bence kadınlar daha iyi yönetebildiği için yönetimde yer alması gerekiyor." (K4)

"Kadınlar tabi ki yönetim kademesinde yer almalı. Bu konuda da pozitif ayrımcılık olması gerektiğini düşünüyorum. (K6)

"Yönetim kadrolarında olmaları problemlerin çözümünün daha kolaylaşmasını sağlıyor. Ofis ortamındaki disiplini kadınların daha iyi yönetebildiğini düşünüyorum. (K7)

"Kadınlar yönetim kademesinde yer alması gerekir, sorunlar her yerde olur kadın erkek olması fark etmez. Ama kadınlarla problem yaşanıyorsa erkeklerle daha az problem yaşanır diye düşünüyorum. Kadınlar yükselebildiği kadar yükselmeli." (K10)

"Kadın yönetici kendine güveni olan bir kadındır. Zeki ve yaratıcıdır. Bu nedenler kadınların her alanda yönetim kadrosunda yer alması gerekmektedir." (K14)

Aşağıdaki Tablo 4' de yönetici cinsiyetine ilişkin görüler kapsamında 3 kod oluşturulmuştur. 12 katılımcı erkek yönetici ile çalışmak kolay, 1 katılımcı kadın yönetici ile çalışmak daha kolay ve 2 katılımcı ise fark etmez cevabını vermiştir.

Tablo 4. Yönetici Cinsiyetine İlişkin Görüşler

Kategori	**Kod**	**N**
Cinsiyet	Erkek Yönetici ile Çalışmak Kolay	12
	Kadın Yönetici ile Çalışmak Kolay	1
	Fark etmez	2
Toplam		**15**

Bu konuya ilişkin katılımcıların bazılarının verdiği cevaplar aşağıdaki gibidir:

"Erkek yönetici ile çalışmak daha kolay ikna etmesi daha kolay oluyor çünkü." (K1)

"Erkek yönetici ile çalışmak daha kolay. Çünkü daha iyi iletişim kurabiliyorum." (K2)

"Benim düşünceme göre erkek yönetici ile çalışmak daha kolay çünkü kadın yöneticiler ile anlaşması daha zor." (K4)

"Erkek yöneticilerle çalışmak daha kolay oluyor. En azından bize daha anlayışlı davranabildiklerini düşünüyorum. Tabi ki istisna olabilir. Ama kadınlar hemcinslerine daha sert davranıyorlar." (K9)

"Erkek yönetici ile çalışmak daha kolay. Bence bazı konularda erkekler kadınlara göre pek fazla takılmıyor." (K13)

Aşağıdaki Tablo 5'de bürodaki yöneticinin cinsiyetine yönelik görüşlere ilişkin 3 kod oluşturulmuştur. 1 katılımcı herkes kadın olmalı, 3 katılımcı herkes erkek olmalı ve 11 katılımcı ise hem erkek hem de kadın olması gerektiğini ifade etmiştir.

Tablo 5. Bürodaki Yöneticinin Cinsiyetine Yönelik Görüşler

Kategori	**Kod**	**N**
Çalışma Ortamı	Herkes Kadın Olmalı	1
	Herkes Erkek Olmalı	3
	Hem Erkek Hem Kadın Olmalı	11
Toplam		**15**

Konuya ilişkin katılımcıların bazılarının görüşleri ise aşağıdaki gibidir:

"Bütün bürodaki yöneticilerin kadın olmasını istemezdim. Erkek yönetici de olmalı ki ortamın huzuru sağlansın." (K1)

"Büroda bence hem kadın yönetici hem erkek yönetici olmalı. Farklı düşünceler ve fikirler işe katkı sağlayabilir." (K4)

"Tüm yöneticilerimin kadın olmasını isterdim." (K5)

"Bürodaki tüm yöneticilerin kadın olmasını istemezdim. Çünkü sürekli gergin bir ortam olurdu. Bu yüzden eşit olması gerektiğini düşünüyorum." (K6)

"Yöneticilerimin hepsi kadın olsun istemezdim. Kadınlar doğası gereği kıskanç oldukları için problem olur. Çünkü erkeklere göre çekişme ve hırs var. "(K10)

"Tüm yöneticiler kadın olursa çalışmam. Çünkü kadınlar birbirlerinin açığını kolluyorlar. Hemcins olarak birbirimizin kuyusunu kazıyoruz. Sadece erkeklerle çalışmak isterdim." (K13)

Aşağıdaki Tablo 6'da Kadın SMMM'lerin yönetici pozisyonuna teşvik edilmesine dair 2 kod oluşturulmuştur. 11 katılımcı teşvik eder ve 4 katılımcı ise teşvik etmez ifadelerini kullanmışlardır.

Tablo 6. Kadın SMMM'lerin Yönetici Pozisyonuna Teşvik Edilmesine Dair Görüşler

Kategori	**Kod**	**N**
Teşvik	Teşvik eder	11
	Teşvik etmez	4
Toplam		**15**

Bu konuya ilişkin katılımcıların bazılarının görüşleri aşağıdaki gibidir:

"Kadın yöneticiler kadın çalışan SMMM' leri desteklemez. Çünkü en çok kendileri önde olsun isterler. Bir diğerinin yükselmesini istemez." (K1)

"Bence yöneticim beni yönetici olarak teşvik eder. Bu konuda kadın yöneticilere ilişkin teşvik var ve kadın SMMM sayısı artıyor. "(K3)

"Yönetici pozisyonunda görmek ister ve teşvik eder ve başarımı gördüğü zaman mutlu olduğunu görüyorum." (K8)

"Kadın yöneticiler kadın çalışanları desteklemez. Erkek yöneticiler destekler ama kadın yöneticiler ilerlememizi istemez." (K11)

"Destekler ama tabi ki bu zihniyetle de alakalı bir durum da hayata bakış hayat görüşüyle de alakalı bir durum. Ama şu anda destekler yani. Köstekleyeceğini düşünmüyorum." (K12)

SONUÇ

Bu araştırmada, Antalya ilinde faaliyet gösteren kadın SMMM'lerin kraliçe arı sendromu kapsamında, kadın yöneticilere ilişkin düşüncelerini değerlendirmek amaçlanmıştır. Araştırma kapsamında 4 kadın çalışan SMMM ile yüz yüze görüşme yapılmış ve 11 kadın çalışan SMMM ile telefon görüşmesi yapılmıştır. Literatürden faydalanılarak hazırlanmış olan yarı yapılandırılmış görüşme soruları kadın çalışan SMMM'lere yöneltilmiştir. Araştırmada kadın çalışan SMMM'lerin görüşleri kadın yöneticilerin yönetimdeki yeri teması altında toplanmıştır. Verilen cevaplar ile kadın yöneticilerin farklılıkları, kadın yöneticinin yönetimdeki yeri, cinsiyet, çalışma ortamı ve teşvik kategorileri oluşturulmuştur.

Araştırmada katılımcıların birçoğunun ifadelerine göre kadınlar arasında kıskançlık ve çekememezlik olduğu ifade edilmiştir. Olumsuz ifadelerin yanı sıra kadın yöneticinin olduğu yerde titizlik, düzen ve disiplin olduğu olumlu ifadeler arasında yer almaktadır.

Kadın yöneticinin yönetimdeki yerine ilişkin katılımcıların çoğu, kadınların yönetim kademesinde yer alması gerektiğini ve kadınlara karşı pozitif ayrımcılık yapılması gerektiğini ifade etmiştir. Katılımcıların büyük çoğunluğunun ifadelerine göre cinsiyet bakımından erkek yöneticilerle çalışmanın daha kolay olduğu sonucuna ulaşılmıştır.

Çalışma ortamı kategorisi değerlendirildiğinde ise hem erkek hem kadın yöneticinin olması gerektiği ifade edilmiştir. Kadın yönetici ve erkek yöneticinin birbirlerinden farklı düşündükleri ve bir araya geldiklerinde işlerin daha iyi olabileceği ve birbirlerinin eksik oldukları yanlarının tamamlanacağı sonucuna ulaşılmıştır.

Kadın çalışanların iş hayatında olması gerektiği, bu konuda yöneticilerinin teşvik ettiği ve kariyerlerinde destek oldukları ifade edilmiştir.

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MUHASEBE MESLEĞİNİN DİJİTALLEŞME SÜRECİNE YÖNELİK KAVRAMSAL ÇERÇEVE

CONCEPTUAL FRAMEWORK FOR THE DIGITALIZATION PROCESS OF THE ACCOUNTING PROFESSION

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ÖZET

18. yüzyılda birinci sanayi devrimi ile buharlı makineler ve lokomotif gibi teknolojiler ivme kazanmış, teknoloji toplumun her alanını etkilemeye başlamış ve tüm dünyaya yayılmıştır. Birinci sanayi devrimi ile yaşanan en önemli gelişme, organizasyon yapısında gerçekleşmiştir. 19. Yüzyıl sonlarında başlayan ikinci sanayi devrimi ile içten yanmalı motorlar ve çelik, elektrik, petrol, haberleşme, ulaştırma ve tıp alanında önemli gelişmeler yaşanmıştır. 1947 yılında transistörler ile teknolojik bir ilerleme kaydedilmiş ve 20 yıl gibi kısa bir sürede bilgisayar alanında gelişmeler yaşanmıştır. 1980'lerde bilgisayarların daha da yaygınlaşması ile birçok iş için bir zorunluluk haline gelmiş ve bilgisayar kontrollü süreçler sayesinde beşerî güce duyulan ihtiyaçta azalma olmuştur. Bu gelişmeler sayesinde Dijital Devrim veya üçüncü endüstriyel devrim sürecine girilmiştir. 2011 yılında endüstri 4.0 kavramı ilk olarak Hannover fuarında bahsedilmiştir. Diğer bir ifadeyle yeni sanayi devrimi veya dördüncü endüstri devrimi başlamıştır.

Dijitalleşme ışığında hızla değişim gösteren rekabet ortamındaki devamlılığını sürdürmek isteyen işletmeler dijital dönüşüm sürecine uyum sağlamak durumunda kalmışlardır. Teknoloji ve küreselleşme bağlamında dijitalleşmeye paralel olarak yaşanan gelişmelerden meslekler, sektörler, toplumlar, organizasyon yapıları ve çalışanlar yani hayatın tüm alanı etkilenmiştir. Dijitalleşmeden en çok etkilenen muhasebe mesleği olmuş ve muhasebe alanının tüm iş süreçlerinde değişime neden olmuştur. Bu çalışmanın amacı, muhasebe mesleğinin dijitalleşme sürecine yönelik kavramsal bir çerçeve oluşturmaktır.

Muhasebe alanındaki dijitalleşme ile muhasebe süreçleri de pratik hale gelmektedir. Muhasebe meslek mensuplarının yaptıkları işin kalitesini, üretkenliğini ve etkinliğini arttırmaktadır. Dijitalleşme muhasebeyi geliştirmenin bir yoludur. Dijitalleşme ile muhasebe mesleği geleneksel muhasebeden dijitalleştirilmiş muhasebeye evrilmiştir. Sayısallaşma ile çeşitli avantajlar elde edilmektedir.

Muhasebe meslek mensubu ve bunu takip eden muhasebe sisteminin tüm bilgi kullanıcıları da dijitalleşmeden etkilenmiştir. Muhasebe mesleği artık defter tutmak, beyanname düzenlemek tasdik işlerinden ziyade mali müşavirlik, denetim, tahkim ve bilirkişi konularına doğru değişim ve gelişim göstermektedir. Gelir idaresi başkanlığı, E-defter, E-fatura, E-irsaliye gibi uygulamalar muhasebe mesleğinde kullanılmaya başlamış ve sürekli bir şekilde güncellenmeye devam etmektedir. Bu çalışma "Muhasebenin Dijitalleştirilmesinde Muhasebe Meslek Mensuplarının Rolü Üzerine Bir Araştırma" başlıklı yüksek lisans tezinden üretilmiştir.

Anahtar Kelimeler: Endüstri 4.0, Dijitalleşme, Muhasebe, Muhasebe Mesleği.

ABSTRACT

With the first industrial revolution in the 18th century, technologies such as steam engines and locomotives gained momentum, technology began to affect every aspect of society and spread all over the world. The most important development experienced with the first industrial revolution was realized in the organizational structure. With the second industrial revolution that started at the end of the 19th century, important developments were experienced in the fields of internal combustion engines and steel, electricity, petroleum, communication, transportation and medicine. In 1947, a technological progress was made with transistors and in a short period of 20 years, there were developments in the field of computers. With the widespread use of computers in the 1980s, it has become a necessity for many jobs and there has been a decrease in the need for human power thanks to computer-controlled processes. Thanks to these developments, the Digital Revolution or the third industrial revolution process has been entered. In 2011, the concept of industry 4.0 was first mentioned at the Hannover fair. In other words, the new industrial revolution or the fourth industrial revolution has begun.

Businesses that want to maintain their continuity in the rapidly changing competitive environment in the light of digitalization have had to adapt to the digital transformation process. Occupations, sectors, societies, organizational structures and employees, that is, all areas of life, have been affected by the developments experienced in parallel with digitalization in the context of technology and globalization. The accounting profession has been the most affected by digitalization and has caused a change in all business processes of the accounting field. The aim of this study is to create a conceptual framework for the digitalization process of the accounting profession.

With the digitalization in the field of accounting, accounting processes are also becoming practical. It increases the quality, productivity and effectiveness of the work done by professional accountants. Digitization is one way to improve accounting. With digitalization, the accounting profession has evolved from traditional accounting to digitalized accounting. Various advantages are obtained with digitization.

Professional accountant and all the information users of the accounting system following it have also been affected by digitalization. The accounting profession is now changing and developing towards financial consultancy, auditing, arbitration and expert matters rather than keeping books, issuing declarations and certification. Applications such as the Revenue Administration, E-Ledger, E-Invoice, E-Dispatch have started to be used in the accounting profession and continue to be constantly updated. This study was produced from the master's thesis titled "A Research on the Role of Professional Accountants in the Digitization of Accounting".

Keywords: Industry 4.0, Digitalization, Accounting, Accounting Profession.

GİRİŞ

Teknolojik gelişmelerin yaşandığı 21.yüzyılda insan yaşamını kolaylaştıran ve yeni iş imkânları sağlayan bazı gelişmeler yaşanmıştır. Teknoloji çağı olarak da adlandırılan bu dönemde dijitalleşme kavramı önem kazanmıştır.

Dijitalleşme ile toplumla alakalı tüm alanların iş süreçlerinde ve iş bölümünde büyük yenlikler yaşanmıştır. Teknolojinin beraberinde getirdiği e-devlet, e-ticaret, akıllı makineler, robotlar, sosyal medya, mobil iletişim gibi dijital alanlarda finans, banka, iletişim, eğitim, üretim sektörü, sağlık gibi tüm bölümlerde oluşan değişim gün geçtikçe daha da ivme kazanmıştır.

İşletmelerin rekabet düzeyini sağlamak için bu değişimin en önemli kaynağı; dijitalleşmenin getirdiği yenilik işleri daha çabuk, hatasız ve daha düşük maliyet ile yapabilmek, bilginin güvenliğini sağlayarak, doğru bilginin üretilmesi ve iletilmesini kolaylaştırarak hızlı ve doğru bir şekilde karar almayı sağlamasıdır.

Teknolojiyi odak noktası yapan dijitalleşme, ortaya çıkan çıktıları doğru yorumlamada, paylaşmada örgütlere, yönetime ve bilgiye kolayca ulaşabilmeyi sağlayarak elde edilecek bilgiye büyük fayda sağlar. Dijital değişimi, dijital teknolojiyi aktif olarak etkin hale getirerek işletmelerin uygulamalarıyla ilgili avantajlar oluşturmada, meydana gelebilecek rekabet fırsatlarını fark etmeleri ve bu fırsatları işletme uygulamalarında kullanabilme yetenekleri olarak tanımlanabilir. Verimliliğin artması, süreçlerin hızlı ve etkin bir şekilde yönetilebilmesi ortaya çıkabilecek risklerin yönetilmesi için gereklidir. Dijital dönüşüm süreci işletmelerde izlenecek süreçleri ve yapılan işleri dijital teknolojileri aktif hale getirerek oluşmaktadır.

1. DİJİTALLEŞME KAVRAMI VE ENDÜSTRİ 4.0

Teknolojideki gelişmeyle oluşan küreselleşme ve bununla beraber gelen endüstriyel değişim; işletmeleri, toplumsal sistemi, ekonomik sistemi ve iş sürecini de etkilemiştir. Oluşan gelişmelerle hizmet ve ürün ölçeğinin seviyesi büyüyerek küresel seviyelere ulaşmış, işletmelerin hem yönetim hem de üretim ve organizasyon şemalarının giderek değişmesi, hizmet ve ürün üretiminde talep edenlerin artık esnek ve hızlı olan taleplerine yanıt verilebilmesi için kesin dönüşümler mecburi hale gelmiştir. Bilgiye kolay bir şekilde ulaşılabilmesi, bilgi teknolojilerinde oluşan büyük değişimlerle beraber, küreselleşmeyle endüstride oluşan hızlı değişim, dijital teknolojileri meydana getirmiştir. Bilgiyi verimli ve etkin kullanarak maliyeti azaltma ve karı arttırmayı sağlamak için, dijital değişimi oluşturmak, işletmelerin bu değişime uyum sağlaması, değişimi hızlandırıp süreç yönetiminde ve iş modellerinde değişiklileri mecbur hale getirmiştir (Üzmez ve Büyükbeşe, 2021, s. 124).

Dijital dönüşüm, olgun olarak bilinen teknolojilerinin benimsenmesi ve öğrenilmesi bu değişimin ilk adımıdır ve dijital değişim bir anda ortaya çıkmamıştır. Arama motorları ve pazar yerleri gibi platformlarla beraber internetin hızlı genişlemesi örgütlerin tüketiciler ve örgütler arasında bağlantı oluşturmasını sağlayan unsurlar ve işlevlerle ikinci adımını oluşmuş, büyük teknoloji, sayısallaştırma gibi üst düzey teknolojinin devreye girmesiyle üçüncü adımını oluşturmuştur (Katz, 2017, s. 8).

Dijital dönüşümün işletmelere sağladığı avantajlar; operasyonel verimliliği yükseltecek yenilikler, hedeflenmiş ticari büyümeye ulaşmada kolaylık, meydana getireceği bilgi ile doğru müşterileri belirleyip hitap eder, potansiyel müşterilerle iletişim kurma seçeneklerini daha doğru ve hızlı seçerek rakiplerinin önüne geçmeyi sağlayabilir. Dijital dönüşüm, toplumu iş süreçlerinden ekonomiye kadar her alanda değişik seviyelerde etkileyerek yeni iş avantajları yaratabilir, işsizliğe fayda sağlayıp girişimciliği etkiler. Dijital değişimin insanlar arasındaki davranışlar ve ilişkiler üzerine etki yaratabileceği de varsayılmaktadır (Katz, 2017, s. 9).

Dijitalleşme kavramı “kısaca manuel olarak işlenen verilerin, bilgisayar ve dijital ortamlar aracılığı ile izlenmesi ve işlenmesi” olarak söylenebilir. Başka bir tanımla dijitalleşme kavramı “fiziksel bir yere bağlı kalmadan gerçek bilgilerin sunumudur” (Tekbaş vd., 2018).

Verilerin, elektronik araçlar yardımıyla sayısallaştırılmasına dijitalleşme denilmektedir. Bu tanımların yanında, dijitalleşmenin genel olarak toplumda elektronik sistemlerin gelişmiş bir teknoloji ile kullanılması ve bunun da daha hızlı biçimde, daha zengin bilgilere, daha az işgücü ile ulaşmak biçimde algılandığı söylenebilir (Yücel ve Adiloğlu, 2019).

Endüstri 4.0 kavramı ilk olarak 2011 yılında Hannover fuarında bahsedilen diğer bir ifadeyle yeni sanayi devrimidir. Vasıfsız iş gücünün zorunlu olduğu işlerde otomasyonu oluşturarak vasıflı işgücü ile değer arttırımı sağlanmaktadır (Sener ve Elevli, 2017). Endüstri 4.0’ın amacı yüksek düzeyde verimlilik ve üretkenlik elde edilerek operasyonel bir otomasyon seviyesinin ulaşılmasıdır (Thames ve Schaefer, 2016).

Birçok farklı tanımı bulunan endüstri 4.0 ülkemizdeki tüm sektörleri ve bütün firmaları etkileyecek bir devrim gelişmektedir. Bu devrime ayak uydurmadan endüstriyel faaliyetlere devam etmek zor görünmektedir. Bu yüzden sanayi 4.0 dönüşümü bütün sektörler için zorlayıcı bir unsurdur (Oktay Fırat, 2016).

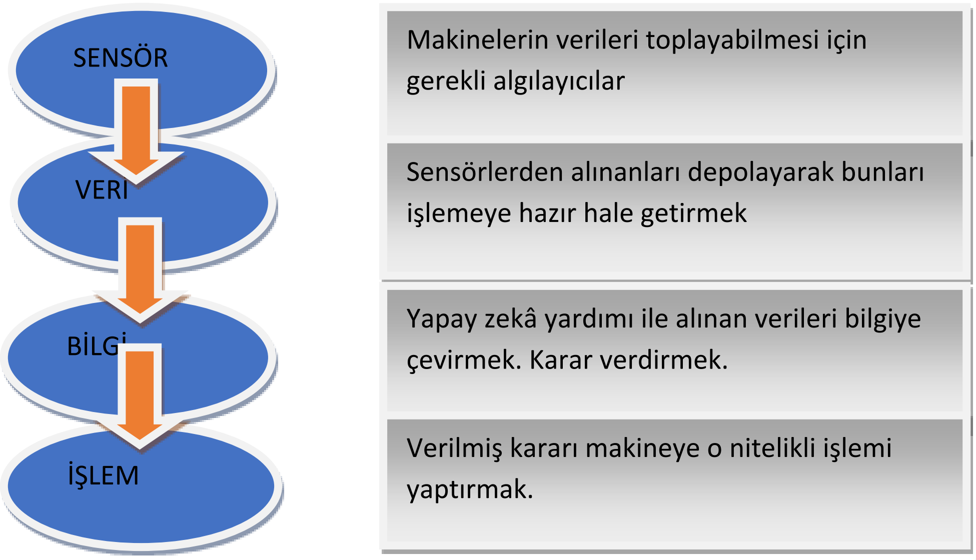
Endüstri 4.0 veya diğer bir ifadeyle 4. Sanayi devrimi değer zincirinin tüm bileşenlerinin bir otomasyon sistemi içinde bütünleşmiş bir şekilde yapılandırılmasını gerektirmektedir. Bu sayede gerçek zamanlı ve sürekli veri iletişimi sağlanarak hızlı, kaliteli ve verimli bir sanayi dönüşümü öngörülmektedir (Fırat ve Fırat, 2017, s. 14).

Endüstri 4.0. kavramı; Endüstri 1.0. Endüstri 2.0. ve Endüstri 3.0. süreçlerinden geçerek 21. Yüzyılın başında nesne ve internet arasında iletişimini sağlamış ve dijital bir çağın başlamasına yol açmıştır. Bu süreç devam ederek 21. Yüzyılın son dönemlerinde Endüstri 5.0. devriminin yaşanacağı öne sürülmektedir (Akdoğan ve Akdoğan, 2018).

Mekanik üretim tesislerinin uygulanması: (18. Yüzyıl) 1712 buhar makinesinin icadı, elektrik ve iş bölümüne dayalı seri üretime geçilmesi: (19. Yüzyıl) 1840 telgraf ve 1880 telefon icatları, 1920 Taylorizm (bilimsel yönetim), üretim süreçlerinin otomasyonu: (20. Yüzyıl) 1971 ilk mikro bilgisayar (Altair 8800), 1976 Apple I (S. Jobs ve S. Wozniak), otonom makineler ve Sanal ortamlar: (21. Yüzyıl) 1988 AutolDlab. (MIT), 2000 nesnelerin İnterneti, 2010 Hücresel Taşıma Sistemi, 2020 Otonom etkileşim ve sanallaştırma Dünya'nın yaşadığı endüstri 1.0'dan 4.0'a kadar olan aşamalardır (Fırat ve Ümit Fırat, 2017, s. 212).

Endüstri 4.0'ın hedeflerini; bilgi teknolojilerinin ürettiği ürünlerin toplu bir şekilde özelleştirilmesini mümkün kılmak, üretim zincirinin otomatik ve esnek uyumunu gerçekleştirmek, parçaları ve ürünleri izleyerek, parçalar, ürünler ve makineler arasındaki iletişimi basit bir şekilde etkinleştirmek, insan-makine etkileşimi (HMI) paradigmalarını uygulamak, akıllı fabrikalarda nesnelerin interneti özellikli üretim optimizasyonunu sağlayarak, değer bakımından yeni tür hizmetler ve iş modelleri ortaya çıkarmak şeklinde sıralamak mümkündür (Yıldız, 2018, s. 547).

Endüstri 4.0'ı diğer sanayi devrimlerinden ayıran en önemli maddeler Sensör, Veri, Bilgi ve İşlemdir. Bu dört maddenin bir araya gelmesi ile vasıfsız iş gücü ortadan kalkarak, yerini hata yapmayan işlemler almaktadır (Sener ve Elevli, 2017, s. 26).



Şekil 1. Dört madde ile Endüstri 4.0 (Sener ve Elevli, 2017, s. 26).

Endüstri 4.0 ile oluşan gelecekte akıllı üretim ekonomisi olarak karşımıza çıkmaktadır. Gelecekte var olmak isteyen işletmeler; üretim, dağıtım, satış ve pazarlama gibi işletme alanlarında çalışacak ve bu alanlarda bilgi alışverişini sağlayacak yapay zekâlar ve akıllı robotlar olacaktır. Bununla birlikte üretim maliyetleri ile ilgili olan "Direkt İşçilik Giderleri" olmayacaktır. Gelecekteki işletmelerde muhasebe kayıtları, stok kontrolleri ve denetim yapay zekâlar ile yapılma imkânı olacaktır. Bu sistemler ile muhasebe sistemleri de değişecek ve gelişecektir (M. Arslan ve Demirkan, 2019, s. 50-51).

MUHASEBENİN DİJİTALLEŞMESİ

Dijitalleşme ile meydana gelen üst düzey dijital dönüşümle endüstri, ekonomi ve sosyal hayatta değişiklik olmuştur. Muhasebe sistemi dijitalleşmenin etkileyeceği en önemli alanlardan biridir. Muhasebenin dijitalleşmesi ile hata oranlarında düşüş yaşanacak ve denetim sisteminde gelişmeler meydana gelecektir. İç muhasebe sisteminde yaşanacak olan dijitalleşme ile daha şeffaf, hızlı ve doğru bir iç muhasebe sistemi kurulacaktır (M. C. Arslan ve Karkacıer, 2019, s. 430).

Yakın tarihte teknolojinin sürekli kullanımı ile muhasebenin dijitalleşmesi, muhasebe meslek mensuplarının daha çok müşavirlik işlevini gerçekleştirecek olduğu bilinmektedir. Defter, belge ve kayıtların, arşivlemenin ve denetimin dijital dönüşümü daha az sayıda fakat dijitalleşmeye uyum sağlayan ve nitelikli muhasebe meslek mensubu gerektirmektedir (Dursun vd., 2019, s. 270).

Muhasebe alanındaki dijitalleşme ile muhasebe süreçleri de pratik hale gelmektedir. Muhasebe meslek mensuplarının yaptıkları işin kalitesini, üretkenliğini ve etkinliğini arttırmaktadır. Dijitalleşme muhasebeyi geliştirmenin bir yoludur. Dijitalleşme ile muhasebe mesleği geleneksel muhasebeden dijitalleştirilmiş muhasebeye evrilmiştir. Sayısallaşma ile çeşitli avantajlar elde edilmektedir.

Aşağıdaki Tablo 1'de geleneksel muhasebe ve dijitalleştirilmiş muhasebe farkları yer almaktadır (Bogasiu ve Ardeleanu, 2021, s.2).

Tablo 7. Geleneksel muhasebe ve Dijital Muhasebe farkları

Geleneksel Muhasebe	Dijital Muhasebe
Bilgi deposu	Muhasebe işlemlerine kolaylık sağlaması için muhasebe sistemi
Belgelerin yazılması ve manuel yüklenmesi	Üçüncü taraflara senkronizasyon ile bilgi verme
Rutin süreçler ve zaman alan işler	Anında bilgi sunma
Vergi odaklı süreçler	Finansal ve vergi açısından müşteri odaklı
Uzun raporlama süreçleri	Anlık mali veriler
Beklenen işler için yetersiz zaman	Müşteriye önemli veriler sunmak
Güncel bilgiler paydaşlara yeterli bilgi sağlamıyor	Müşterinin karar alabilmesi için gerçek zamanlı bilgi
Çalışan personel sayısı müşteri sayısı ile doğru orantılı	Müşteri sayısında ve çalışan personel verimlilik artışı

Muhasebenin dijitalleşmesi ve dönüşümü ile muhasebede var olan işlerde kullanılması, varlık ve kaynakların takibinde, nakit akışların takibinde, iç kontrolün arttırılmasında ve etkin finansal olan ve olmayan bilgilerin raporlanmasında avantaj sağlamıştır. Verilecek olan beyannamelerin internet ortamında olması muhasebe meslek mensuplarına zaman ve maliyet açısından avantaj sağlamaktadır. E-defter, E-fatura, E-beyanname gibi internet ortamında hazırlanabilen belgeler muhasebe meslek mensubuna yarar sağlamaktadır (Akdoğan ve Akdoğan, 2018, s. 8).

Dijitalleşme kavramı son yıllarda oldukça ivme kazanan bir kavramdır. Özetle dijitalleşme fiziksel ve dijital olarak sürdürülen hizmetlerin birleşimi olarak tanımlanabilir. Yani dijitalleşme nesnelerin interneti, robotik süreç otomasyonu, bulut teknolojisi, arttırılmış gerçeklik ya da yapay zekâ olarak hayatımızda yer almasını ifade eder. Bu nedenler dijital dönüşüm tüm işletmeleri ve hayatımıza entegre olduğunu ifade edebiliriz (Gonçalves vd., 2022, s. 1-2).

Dijitalleşme çağında değişim ve dönüşümün en önemli faktörü bilgidir. Bilginin giderek katlanıp ve geliştiği bilginin dünyada güç düzeylerini belirlediği ve son yıllarda eğitim organizasyonunun bu değişim ve dönüşümlere cevap verebilecek seviyede bulunması gerekmektedir (Bozkurt vd., 2021, s.50).

Endüstri 4.0 ile devam eden süreçte hayatımızda yer alan dijitalleşme kavramı için dördüncü endüstriyel devriminin ikinci aşaması olarak değerlendirebiliriz. Dijitalleşme kavramı en kısa zamanda benimsenen hızlı bir şekilde dijital dönüşüme ayak uydurabilen işletmeler maliyetler dahil olmak üzere birçok avantaj elde edebilirler. Günümüzde dijitalleşme ışığında hızla değişim gösteren rekabet ortamındaki devamlılığını sürdürmek isteyen işletmeler dijital dönüşüm sürecine uyum sağlamak durumunda kalmışlardır (Dündar, 2020, s. 106-107, aktaran Orbay, 2022, s. 46).

Dijitalleşmenin önemli olması ile bütün ülkelerde dijitalleşmeye uyum sağlayabilmek ve ülkelerinde var olan hizmetleri dijitalleşmeye uyarlayabilmek için çalışmalar karşımıza çıkmaktadır. Türkiye' de ise dijitalleşmeye bir hayli önem verilip devlet tarafından işletmelerinde katkı sağlaması hususunda yapıcı olup sürece dahil edilme çabası gösterilmektedir. Küresel rekabet edebilmek için dijital dönüşüme ayak uydurabilmek ve sağladığı faydalardan yararlanabilmek önemlidir (Orbay, 2022, s. 30). Gelişmiş üretim teknolojilerine örnek olarak ise robotik süreç otomasyonu, otonom robotlar ve üç boyutlu yazıcılar gibi teknolojiler gösterilebilir (Ballı, 2021, s. 259).

Türkiye'de dijitalleşme iki aşamada olmuştur. Endüstri alanındaki dijitalleşme ve gelişmiş üretim teknolojisidir. Endüstri alanındaki dijital teknolojilere bakacak olursak büyük veri, bulut bilişim, yapay zekâ, nesnelerin interneti ve siber güvenlik gibi teknolojilerden söz edebiliriz. Robotik süreç otomasyonu, otonom robotlar ve üç boyutlu yazıcılar gibi dijital teknolojileri ise gelişmiş üretim teknolojisine örnek verebiliriz (Ballı, 2022, s. 259).

2002- E Devlet Sistemine Geçiş Uygulaması, 2003/2004- E Dönüşüm Kısa Dönem Türkiye Eylem Projesi, 2005- E Dönüşüm Türkiye Uygulaması, 2006/2010- Bilgi Toplumu Stratejisi ve Eylem Planı, 2015/2018- Bilgi Toplumu Stratejisi ve Eylem Planı, 2016/2019- Ulusal E Devlet Stratejisi ve Eylem Planı, 2016- Türkiye'de E Devlet ve Genel Görünüm Raporu, 2018- Cumhurbaşkanlığı Dijital Dönüşüm Ofisi'nin Kuruluşu, 2019- 1. Dijital Dönüşüm Teknolojileri ve Standartları Zirvesi, 2022- 1 Milyon İstihdam (Yazılımcı) Projesi Türkiye' de dijitalleşme ile ilgili atılan adımlardandır (Karabacak ve Sezgin, 2019, s. 332).

MUHASEBEDE DİJİTAL UYGULAMALAR VE ÖNEMİ

Küreselleşme ve teknolojinin gelişmesi ile her alanda olduğu gibi muhasebe alanında da birçok gelişme meydana gelmiş olup yeni uygulamaları da beraberinde getirmiştir (Kara ve Yılmaz, 2017, s. 13). Yaşanan gelişmeler neticesinde muhasebe sistemine en son olarak e-defter ve e-fatura uygulaması dahil olmuştur. 2000'li yılların başında gelişmiş ülkelerde uygulamaya konulan e-fatura uygulaması ülkemizde e-devlet sistemi ile 2008 yılında Elektronik Fatura Kayıt Sistemi aracılığıyla uygulamaya konulmuştur. Sonraki süreçlerde ise belirlenen kriterleri kapsayan mükelleflere e-fatura kullanma zorunluluğu getirilmiştir. E-devlet sistemi kapsamında e-fatura kullananlara e-defter uygulaması kullanma mecburiyeti getirilmiştir (Kara ve Yılmaz, 2017, s. 13).

Genel anlamda belge, bir amaç için hazırlanmış olan bilgileri kapsayan bilgi taşıyıcısı anlamına gelmektedir. Belgenin asıl merkezinde genellikle, bir birim olarak belgenin, kolay bir şekilde yapılması, iletilmesi, saklanması ve kullanılmasını içinde bulunduran bir ifade bulunmaktadır (Bayraktar ve Yıldırım, 2017).

Maliye Bakanlığı tarafından yayınlanmış olan E-belge ise 397 Sıra No'lu VUK genel tebliğinde, şekil hükümlerinden bağımsız olarak VUK'a göre düzenlenmesi zorunlu olan belgelerde yer alan bilgileri kapsayan elektronik kayıtlar bütünü olarak açıklanmıştır (Vergi Usul Kanunu Genel Tebliği (Sıra No: 397), 05.03.2010 Tarih ve 27512 Sayılı Resmî Gazete).

Ülkemizde e-dönüşüm süreci kapsamında e-uygulamaları düzenlemeye yetkili kurum Maliye Bakanlığı Gelir İdaresi Başkanlığı olup GİB tarafından elektronik belge uygulamalarına geçiş sağlanmıştır (Tektüfekçi, 2017, s. 79).

Yaşanılan değişimlerle beraber muhasebe meslek mensuplarının iş tanımlarında değişiklik olup geliştirilen dijital uygulamalar aracılığı ile analiz yapmak, yorumlamak ve gerekli bilgileri ortaya koymaktır. Böylece bir taraftan işletme verimliliği artarken, diğer taraftan da kişi ve kurumlar arasındaki güven artar ve ilişkilerin sürdürülebilirliğine ve rekabet gücünün korunmasına katkı sağlanmıştır (Deniz ve Güngör Tanç, 2020, s. 623).

Bütün işletmeler için en önemli varlık bilgidir. İşletmelerin değeri sahip oldukları bilgiyi ne ölçüde verimli kullandıkları ile değerlendirilmektedir. Her bilim gibi muhasebede bilgi üreten ve bu bilgiyi gerekli yerlere sunan bir bilim dalıdır. Üretilen bilginin doğru ve zamanlı olarak kullanıcılara sunulması muhasebe bilgilerinin en önemli özelliğidir (Erturan ve Ergin, 2018a, s. 217).

Dijitalleşme neticesinde dijital bilgi sistemlerinin ve uygulamalarının yarattığı fırsatlar ile muhasebe bilgilerinin güvenilirliğini arttırmış ve iç ve dış denetimlerin kısa zamanda ve şeffaf şekilde yapılması yapılabilir hale gelmiştir (Arslan ve Demirkan, 2019, s. 54).

Böylelikle hem işletme verimliliği artarken hem de kişi ve kurumlar arasındaki güven oluşur ve ilişkilerde sürdürülebilirlik ve rekabet gücü korunmasına katkı sağlanmış olur (Erdoğan, 2020, s. 8).

SONUÇ

Teknolojik gelişmeler neticesinde bilim, sağlık, sanayi, enerji gibi alanlarda gelişmeler olduğu gibi muhasebe mesleğinde de değişim yaşanmıştır. Muhasebe meslek mensubu ve bunu takip eden muhasebe sisteminin tüm bilgi kullanıcıları da dijitalleşmeden etkilenmiştir. Muhasebe mesleği artık defter tutmak, beyanname düzenlemek tasdik işlerinden ziyade mali müşavirlik, denetim, tahkim ve bilirkişi konularına doğru değişim ve gelişim göstermektedir. Gelir idaresi başkanlığı, E-defter, E-fatura, E-irsaliye gibi uygulamalar muhasebe mesleğinde kullanılmaya başlamış ve sürekli bir şekilde güncellenmeye devam etmektedir.

Muhasebe mesleğinin sürdürülebilirliği açısından daha çok nitelikli meslek mensupları zorunlu hale gelecektir. Muhasebe meslek mensupları ve muhasebe personelleri muhasebe yazılımları ve uygulamaları ile ilgili dijitalleşmeye ayak uydurmak için sürekli bir eğitim almalı ve değişiklikleri takip etmelidir. Ayrıca ders müfredatlarında muhasebenin dijitalleşmesine ilişkin konularda yer almalıdır. Muhasebe ve teknoloji alanındaki eğitimlerin yeni meslek mensuplarının yeterli bilgi ve donanıma sahip olması açısından olumlu bir gelişme olarak görülmektedir. Muhasebe uygulamalarındaki dijitalleşme sonucunda verilerin sisteme yüklenmesinde personele olan ihtiyaç azalmıştır.

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APRENDIZAJE ORGANIZACIONAL EN LAS PYMES DEL ESTADO DE TABASCO, MÉXICO

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RESUMEN

El aprendizaje organizacional es una estrategia utilizada por las organizaciones para fortalecer la educación y desarrollar el talento del personal. Esto implica la adquisición y mejora de competencias que permitan a las organizaciones guiar e impulsar el desarrollo laboral de sus empleados, es importante tener en cuenta que este proceso requiere un trabajo constante y sistemático, por lo cual el objetivo es Analizar el grado que tiene el aprendizaje organizacional (AO) en las pymes del estado de Tabasco, corresponde a una investigación de tipo descriptivo, no experimental, la información se analizara desde la perspectiva cuantitativa de tipo transversal en una muestra de 150 colaboradores de pequeñas y medianas empresas las cuales pertenecen al sector de servicio, los datos se obtuvieron mediante entrevistas semiestructuradas. Los resultados esperados es que el aprendizaje organizacional tenga un grado positivo y por lo tanto significativo en el desempeño económico de las organizaciones y sobre todo en la competitividad, ya que el aprendizaje se apoya del conocimiento organizacional para promover a esta misma y lo hace a partir de la cultura organizacional, para que esta detone al aprendizaje organizacional y se puedan obtener mejores resultados organizacionales, la investigación presenta limitaciones con las respuestas a las encuestas ya que no hay una cultura de apoyo a la investigación de parte de ningún sector en el estado.

Palabras claves: Aprendizaje Organizacional, Conocimiento Organizacional, Cultura Organizacional.

SATISFACCIÓN LABORAL EN LOS COLABORADORES DE GRUPO SÁNCHEZ S.A DE C.V

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RESUMEN

La satisfacción laboral es un motor que motiva a los colaboradores a tomar acción, generando un comportamiento que influye directamente en el rendimiento laboral de cada individuo. Acorde a (Ruvalcaba et al., 2016) es de gran importancia para cualquier encargado obtener información acerca de la satisfacción de su personal, para de esta forma poder tomar decisiones apropiadas y benévolas a la empresa en general. El objetivo de esta investigación es determinar el grado de satisfacción laboral en los colaboradores de Grupo Sánchez. Para la realización de este estudio se utiliza el método cuantitativo, de tipo descriptivo, aplicando el instrumento adaptación de S20-23 de (Melía y Peiró, 1998) para medir la satisfacción laboral. En este se analizan 5 grados de Satisfacción: con la relación con sus superiores; con las condiciones físicas en el trabajo, con la participación en las decisiones, con su trabajo y con el reconocimiento, aplicado a una muestra de 45 colaboradores de Grupo Sánchez. Como resultado se espera determinar qué grado de satisfacción laboral es el que tienen los colaboradores de Grupo Sánchez analizando e interpretando el resultado del instrumento aplicado. Se llega a la conclusión que analizar y estudiar la variable satisfacción laboral es de gran importancia ya que permite conocer cómo se sienten los colaboradores dentro de su lugar de trabajo.

Palabras claves: Satisfacción laboral, superiores, trabajo, decisiones, reconocimiento.

ANÁLISIS DE LAS BARRERAS FINANCIERAS QUE ENFRENTAN LAS MIPYMES EN LA CIUDAD DE VILLAHERMOSA, TABASCO, MÉXICO

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RESUMEN

El presente estudio analiza las barreras financieras que afectan el desarrollo de las micro, pequeñas y medianas empresas (MiPymes) en Villahermosa, Tabasco. Se busca identificar las causas y obstáculos que dificultan su acceso al financiamiento y proponer soluciones concretas. Según Stiglitz y Weiss (1981), una de las principales barreras es la asimetría de información entre prestamistas y prestatarios. De igual manera, según el Informe Global de Inclusión Financiera del Banco Mundial (2018), las regulaciones gubernamentales también pueden ser una barrera importante para estas empresas en términos de acceso a financiamiento. Además, muchas MiPymes carecen de acceso a servicios financieros formales debido a la falta de cuentas bancarias y préstamos. La investigación utilizará un enfoque metodológico mixto, incluyendo un análisis cuantitativo mediante muestreo aleatorio estratificado, de igual manera, como instrumento, se emplearán encuestas estructuradas a 150 MiPymes de la región, con una aplicación de 40 reactivos con una adaptación propia del modelo Likert para medir el nivel de respuesta de los encargados de las MiPymes con respecto a las barreras financieras existentes. Así mismo, los datos cualitativos obtenidos a través de entrevistas con dueños de negocios e instituciones financieras. Se espera que los resultados arrojen luz sobre las barreras específicas que enfrentan las MiPymes en Villahermosa y proporcionen información relevante sobre el impacto real en su crecimiento empresarial. En conclusión, este estudio busca generar conocimiento útil para tomar decisiones informadas y diseñar políticas públicas que impulsen el crecimiento sostenible de estas empresas en la economía local.

Palabras clave: Barreras financieras, Crecimiento empresarial, MiPymes.

ESTUDIO DE LA CULTURA ORGANIZACIONAL PREDOMINANTE EN LA SECRETARIA DE ADMINISTRACIÓN TRIBUTARIA (SAT)

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RESUMEN

Una cultura organizacional sólida ayuda a la empresa a impulsar el desempeño de los colaboradores. Acorde a Barney (1986) la cultura organizacional es generalmente definida como el conjunto de valores, creencias, símbolos y suposiciones que permiten definir la forma en la que una empresa lleva a cabo sus funciones. Es por ello que el objetivo de esta investigación es identificar el tipo de cultura organizacional que más predomina en la Secretaria de Administración Tributaria. Para la realización de este estudio se utiliza el método cuantitativo, transversal de tipo descriptivo, a una muestra que está conformada por 30 colaboradores, a quienes se le aplicara el instrumento OCAI de Cameron y Quinn (2006) para evaluar la cultura organizacional. Ésta aborda 6 dimensiones: Características dominantes; Liderazgo organizacional; Administración del recurso humano; Unión de la organización; Énfasis estratégicos y Criterio de éxito. Como resultado se espera comprobar una de las 4 hipótesis planteadas, y así conocer si la cultura clan, adhocrática, jerárquica, o de mercado es la que predomina en el SAT. Concluyendo de que es factible gestionar la cultura organizacional predominante para mejorar la organización y lo que la compone.

Palabras clave: Cultura organizacional, SAT, clan, adhocrática, jerárquica, mercado.

INSTRUMENTO CONTABILÍSTICO ADOTADO NUMA ATIVIDADE INFORMAL: EVIDÊNCIAS DO *MUKHERO* EM MOÇAMBIQUE

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RESUMO

O presente estudo busca identificar e compreender que instrumento é adotado no controlo contabilístico numa atividade informal denominada *mukhero*[2], em Moçambique. De igual modo, fornece alguma compreensão sobre a exclusão financeira a que as mulheres na informalidade estão sujeitas e as alternativas de financiamento da atividade objeto de estudo. O trabalho tem como motivação a perceção da ausência de investigação com foco nas atividades informais na literatura contabilística, em particular aquelas exercidas por mulheres africanas, bem como a necessidade de trazer para a literatura uma maior visibilidade dos grupos considerados social e economicamente marginalizados. Assim, considera-se pertinente trazer ao debate académico uma realidade ainda pouca explorada, especialmente à luz da crescente preocupação por parte dos investigadores da área contabilística em conhecer diferentes realidades globalmente. A investigação em contabilidade está em grande centrada nas grandes empresas e nas micro e pequenas empresas. As atividades informais ainda não despertaram o interesse dos investigadores, embora já se verifique um corpo de investigação crescente, em disciplinas tais como a economia, sociologia, e a antropologia. Esta é a lacuna que se pretende preencher com a realização do presente trabalho. Trata-se de uma investigação com opção metodológica interpretativa, crítica e qualitativa, com recurso a entrevistas semiestruturadas, na maioria das vezes realizada na língua materna *tsonga*[3], como técnica de recolha de dados, aplicadas a um grupo de trinta e cinco *mukheristas* que operam nos maiores mercados da capital do país. O trabalho de campo foi realizado na cidade de Maputo, em função de ela apresentar a maior concentração de *mukheristas*. É um estudo exploratório na medida em que são escassos os estudos realizados com operadores informais na investigação em contabilidade e pela escassez de informações disponíveis em Moçambique sobre o tema, particularmente na área contabilística. Para o suporte dos resultados, tomou-se como base a *feminist standpoint theory* (teoria do ponto de vista feminista), em função de ser esta que permite colocar as experiências de vida dos grupos marginalizados no centro da análise. Os resultados permitem concluir que, as *mukheristas* não são analfabetas, possuem níveis de escolaridade média e em alguns casos o nível superior diferente do que se supõe. Apresentam algumas limitações no entendimento da contribuição da contabilidade para a atividade por elas gerida. Consideram que o conhecimento da contabilidade é útil para as empresas, bancos e que se resume à matemática. A teoria adotada neste estudo permite explicar as limitações que elas apresentam. Do mesmo modo, a exclusão financeira a que estão sujeitas, as suas ações no processo de tomada de decisão, baseada nas necessidades da família e não necessariamente nas oportunidades e fraquezas do negócio, podem ser explicadas segundo a teoria do ponto de vista feminista. Estas preocupações são uma questão de proteção das suas famílias enquadradas em um contexto de marginalização. Com o trabalho delas buscam uma remediação da pobreza, ou seja, uma forma de busca pela justiça social que não encontram em forma de oportunidades de trabalho formal, por exemplo. De igual modo os resultados evidenciam que as mulheres na informalidade estão sujeitas a exclusão financeira por parte dos bancos e outras instituições financeiras que operam no país. Como alternativa,

[2] O *mukhero* é uma atividade informal que consiste no comércio transfronteiriço entre Moçambique, África do Sul e o Reino ESwatini. Os indivíduos que operam este tipo de atividade são denominados *mukheristas* e na sua maior parte são mulheres.

[3] *Tsonga ou XiTsonga* é uma das línguas faladas por parte dos habitantes da região sul do país, incluindo a capital. Faz parte de um leque de mais de vinte línguas faladas no país. É igualmente falada por parte da população sul-africana e swati.

fazem uso de fontes informais para o financiamento das suas atividades, concretamente, fontes de terceiros, como por exemplo, parentes, amigos, vizinhos e o *xitique*[4]. Esta opção se justifica em função de tais fontes não exigirem taxas de juros sobre os montantes disponibilizados, e em alguns casos nem mesmo a devolução dos valores em questão. No que concerne ao controlo contabilístico foi constatada a adoção da contabilidade manual, diferente do que ocorre nas pequenas e médias empresas. Os resultados também indicam que relativamente à fiscalidade grande parcela deste grupo não conhece as taxas cobradas para a importação das suas mercadorias. Em vista disso, acreditam que são altas, motivando a fuga aos impostos e recorrendo ao suborno dos agentes da autoridade tributária afetos às fronteiras e outros pontos de controlo. A falta de conhecimento da tributação desfavorece as *mukheristas*. Sendo assim, os agentes da autoridade tributária em função de pertencerem a uma classe social privilegiada continuam a obter vantagens ilícitas sobre um grupo marginalizado. O maior diferencial deste estudo reside no fato de ter sido conduzido, em sua maior parte, na língua materna das entrevistadas o que permitiu uma recolha de dados mais aprofundada. Este estudo tem como contributo: primeiro, a nível académico, trazer para o debate as experiências de mulheres africanas no setor informal; segundo, a nível prático, subsidia os decisores políticos na adoção de estratégias de apoio ao setor informal. Terá impacto nas políticas adotadas pelas agências estatais na mitigação da pobreza feminina. Espera-se também que essa temática desperte maior atenção aos investigadores da área contabilística quer nacionais ou estrangeiros.

Palavras-Chave: Contabilidade e gênero, atividades informais, *mukheristas*, minorias, Moçambique.

ABSTRACT

The present study seeks to identify and understand which instrument is adopted in accounting control in an informal activity called *mukhero*[5], in Mozambique. Likewise, it provides some understanding of the financial exclusion to which women in the informal sector are subject and alternatives for financing informal businesses. This study is motivated by the perception of the lack of research focusing on informal activities in the accounting literature, in particular those carried out by African women, as well as the need to bring to the literature a greater visibility of groups considered socially and economically marginalized. Thus, it is considered pertinent to bring to the academic debate a reality that is still little explored, especially considering the growing concern on the part of researchers in the accounting area to know different realities globally. Accounting research is largely focused on large companies and micro and small companies. Informal activities have not yet aroused the interest of researchers, although there is already a growing body of research in disciplines such as economics, sociology, and anthropology. This is the gap that we intend to fill with this study. This is an investigation with an interpretative, critical and qualitative methodological option, using semi-structured interviews, most often carried out in the mother tongue *Tsonga*[6], as a data collection technique, applied to a group of thirty-five *mukheristas* who operate in the largest markets. Field work was carried out in Maputo, as it has the highest concentration of *mukheristas*. It is an exploratory study, insofar as there are few studies carried out with informal operators in accounting research and due to the scarcity of information available. The feminist standpoint theory was adopted for data analysis, as it allowed placing the life experiences of marginalized groups at the centre of the analysis. The results allow us to conclude that the *mukheristas* are not illiterate, they have average levels of education and in some cases the higher level is different from what is supposed. They present some limitations in understanding the contribution of accounting to *mukhero*. Those women consider that accounting is useful for companies, banks and boils down to mathematics. The feminist standpoint theory allows explaining the limitations they present in understanding the contribution of accounting to business, even informal ones. Likewise, the financial exclusion that these women suffer, and their actions in the decision-making process, based on the needs of the family and not necessarily on the opportunities and weaknesses of the business, can be explained

[4] O *xitique* pode ser definido como sendo uma prática de poupança cumulativa rotativa adotada por indivíduos de diferentes classes sociais, porém, é no seio dos indivíduos de baixa renda onde mais se observa este fenómeno.
[5] *Mukhero* is an informal activity consisting of cross-border trade between Mozambique, South Africa and ESwatini Kingdom. Individuals who operate this type of activity are called *mukheristas* and the majority are women.
[6] *Tsonga* is an African language that is spoken live in south region of Mozambique, specially those who lives in capital city- Maputo. It is part of a range of more than twenty languages spoken in the country. It is also spoken by part of the South African and Swati population.

by the same theory. With their work, they seek to remedy poverty, that is, a form of search for social justice that they do not find in the form of formal job opportunities, for example. Likewise, the results show that women in informality are subject to financial exclusion by banks and other financial institutions. Informal sources of finance, such as relatives, friends, neighbours and *xitique*[7] are the alternatives adopted by the *mukheristas*. This option is justified by the fact that informal sources do not demand interest rates and, in some cases, not even the return of borrowed amounts. Regarding accounting control, the adoption of manual accounting was observed, different from what happens in small and medium-sized companies. The results also indicate that concerning taxation, a large portion of this group does not know the fees charged for importing goods. In view of this, they believe that the fees charged by the tax authority are high, motivating tax evasion and resorting to bribery of tax authority agents assigned to borders and other control points. The lack of knowledge of taxation disadvantages *mukheristas*. Therefore, agents of the tax authority, due to belonging to a privileged social class, continue to obtain illicit advantages over a marginalized group. The differential of this study remains on the use of the mother tongue, *Tsonga*, that allowed to go deep in the answers. This study has the following contribution: first, at an academic level, to bring to the debate the experiences of African women in the informal sector; second, at a practical level, it subsidizes policymakers in adopting strategies to support the informal sector. It is expected to have an impact on policies adopted by state agencies to mitigate female poverty. It is also expected that this theme will attract greater attention to researchers in the accounting area, whether national or foreign.

Keywords: Accounting and gender, informal activities, *mukheristas*, minorities, Mozambique.

[7] *Xitique* can be defined as a rotating cumulative saving practice adopted by individuals from different social classes, however, it is among low-income individuals where this phenomenon is most observed.

DIAGNÓSTICO DEL SECTOR TURISMO DE PLACER EN TABASCO LOS AÑOS 2019 – 2021

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RESUMEN

El presente diagnóstico se enfocará en cómo se encuentra socioeconómicamente el turismo de placer en Tabasco durante el periodo 2019 al 2021, El sector turismo tiene una gran importancia económica, es por eso que a mayor incidencia de turistas a Tabasco, mayor incremento económico en el estado, sin embargo, debido a la pandemia de COVID-19, el sector turístico en Tabasco se ha visto afectado en el año 2021.

El objetivo del diagnóstico del sector turismo de placer en Tabasco entre los años 2019 y 2021 fue evaluar el comportamiento y las tendencias del sector en dicho periodo, así como analizar el impacto que la pandemia de COVID-19 ha tenido en la llegada de turistas y en la derrama económica generada por el turismo en el estado. La metodología empleada consistió en la recopilación y análisis de datos estadísticos y de informes oficiales proporcionados por la Secretaría de Turismo del Estado de Tabasco y otras fuentes relevantes del sector turístico en el país. Se realizaron comparaciones entre los indicadores turísticos de los años 2019 y 2020, y los del año 2021, con el fin de identificar las tendencias y las variaciones en el sector.

El diagnóstico del sector turismo de placer en Tabasco entre los años 2019 y 2021 se basó en la recopilación y análisis de datos estadísticos y oficiales, con el objetivo de evaluar las tendencias y el impacto de la pandemia en el sector. La metodología empleada permitió identificar las variaciones en los indicadores turísticos.

Concluyendo que es necesaria una nueva estratégica para coadyuvar a elevar la competitividad del sector turismo de placer en el estado de Tabasco.

Palabras clave: Turismo, Tabasco, pandemia, diagnostico.

EL IMPACTO DE LAS EMPRESAS FAMILIARES EN MÉXICO DERIVADO DE LA PANDEMIA COVID-19

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RESUMEN

Debido a la pandemia más importante mundialmente en los últimos años, Covid-19, las empresas familiares han causado un gran impacto en la economía mexicana, pues según la revista El Financiero (2022), contribuyen con al menos un 85% del PIB y representan el 90% de las unidades de negocio que hay en el país.

La finalidad de dar a conocer el papel sustancial que este tipo de empresas aportan a nuestro país. A demás, de las diversas acciones que han tomado ante los desafíos derivados de la pandemia. Debido a las crisis de la Covid-19, un estimado de 1.6 millones de negocios mexicanos cerraron de forma definitiva entre octubre 2020 y julio 2021, mismo periodo en el cual surgieron 1.2 millones de establecimientos.

A pesar de ello, 72% de las empresas familiares obtuvieron progreso y crecimiento en sus ventas y un 66% mostraron un aumento en su patrimonio.

Por otro lado, ante los desafíos derivados de la pandemia, las empresas familiares han tomado diversas acciones como: Trabajo a distancia para la totalidad o parte del personal, análisis y recorte de gastos de oficina, diferimiento de pagos, en su totalidad o parcialmente, a proveedores y en pasivos por deuda, reducción o diferimiento de pagos a ejecutivos de la compañía.

Las empresas familiares enfrentan desafíos en forma constante durante su desarrollo: al inicio de la actividad, al madurar y al buscar permanecer en el tiempo.

Sin duda, hoy en día, las empresas familiares desempeñan un papel sustancial en la economía del país, y el liderazgo de sus diversas generaciones marca la pauta en la gestión resiliente de los numerosos retos que plantea la nueva realidad.

Palabras claves: Pandemia, impacto económico, empresas familiares, Covid-19, desafíos, acciones.

ESTUDIO ECONOMÉTRICO Y TÉCNICO CON ONDAS DE ELLIOTT DEL ÍNDICE DÓLAR DXY: PERIODO 2010 – 2023

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RESUMEN

El Índice del Dólar Estadounidense, comúnmente conocido como DXY, es una medida que compara el valor del dólar estadounidense con una cesta ponderada de otras monedas importantes: El euro (EUR), yen japonés (JPY), libra esterlina (GBP), dólar canadiense (CAD), corona sueca (SEK), y franco suizo (CHF). Es por eso que se analiza al momento de operar en el mercado de divisas, conocido como FOREX, donde se utilizan contratos de diferencia, CFD, por sus siglas en inglés.

Los movimientos en el mercado de divisas como cualquier instrumento de renta variable, son inciertos pero sujetos a las leyes de oferta y demanda. La incertidumbre de los mercados de renta variable supone un riesgo al operar en los mercados financieros usando derivados financieros como CFD. Brokers como ICMarkets, XTB, Papperstone y Tickmill (2022) coinciden que entre un 74% y un 89% de los inversores minoristas pierden dinero cuando comercializan con CFDS.

El objetivo de esta investigación es identificar los ciclos de ondas de Elliott en el DXY y hacer un estudio econométrico con las variables macroeconómicas de Estados Unidos: Empleo no agrícola, ventas minoristas, permisos de construcción de vivienda y gasto personal. Dichas variables están clasificadas en el portal Investing como prioritarias, por ello se pretende que sean determinantes o influyan en la cotización. Bajo esta lógica, fueron seleccionadas como variables independientes y la cotización del DXY como variable dependiente con datos mensuales desde enero de 2010 hasta marzo de 2023.

El resultado del análisis econométrico usando la técnica de regresión lineal múltiple fue de un coeficiente de correlación múltiple de 0.87 lo que indica que las variables comparten una tendencia positiva muy similar. El coeficiente de determinación fue de 0.76, demostrando que, en conjunto, los resultados de los datos macroeconómicos seleccionados si tienen un efecto significativo en la cotización del índice dólar estadounidense.

Respecto a las ondas de Elliott, y considerando la teoría de juegos, se visualizan 2 escenarios. En ambos se detectan 3 ondas, dos completas pudiendo ser AB o 1 y 2. La tercera está por definirse, pudiendo ser una C completa con un nuevo ciclo bajista, o bien una onda 3 de 5 apenas en desarrollo. La primera onda es motora, comprendida desde abril de 2012 hasta diciembre de 2016 contiene 5 sub-ondas bien definidas. La segunda onda es correctiva, desde diciembre de 2016 a diciembre de 2020 definida como plana por su forma, contiene 3 sub-ondas correctivas abc. La tercera onda es motora e inicia desde diciembre de 2020, con 5 sub-ondas bien definidas al periodo de septiembre de 2022 lo cual determinaría que es una onda C y las siguientes sub-ondas son de otro nuevo ciclo, pero suponiendo que aún se trata de una onda 3 motora en proceso, las 5 sub-ondas que se visualizan desde diciembre de 2022 a septiembre de 2022 habrán sido en realidad sub-sub-ondas, por lo que habría terminado la verdadera sub-onda 1, definiéndose la sub-onda 2, y la sub-onda 3 en espera, para continuar la tercera onda principal, proyectándose en su cotización a niveles de 124 o 140 puntos basado en el nivel 161.8% de retroceso y extensión Fibonacci, respectivamente, esto según se desarrolle el mercadol.

Palabras clave: Índice dólar, econometría, ondas de Elliott

EL COMERCIO INFORMAL EN MÉXICO COMO DELITO DE EVASIÓN FISCAL

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RESUMEN

El comercio informal en México es una problemática que vivimos cotidianamente por lo que normalizamos este tipo de actividades, pero esta representa una amenaza para la economía del país ya que están fueras del sistema tributario, actualmente este tipo de economía va en aumento por que se caracterizan por la baja inversión financiera que se requiere para iniciar con un negocio esto por la falta de acceso a financiamientos o por las altas tasas de intereses que se aplican en ellos. Esta actividad al no contar con mecanismos de control genera un mayor número de flujo de efectivo se pueden convertir en actividades vulnerables que propicien el Lavado de dinero. En México existe leyes que sancionan este delito las cuales van desde multas administrativas hasta acciones penales. El objetivo del siguiente trabajo es analizar los efectos de la economía informal ya que es un factor detonante en la evasión fiscal en México esto a través de una metodología de revisión de información documentada en base a un método descriptivo. En conclusión, no solo bastan las leyes o sanciones aplicadas para este tipo de delito si no conlleva a una responsabilidad mutua, ya que participamos al seguir consumiendo o adquiriendo productos o servicios en este tipo de comercios, por lo que es necesario crear conciencia en este sector económico, al igual que impulsar el financiamiento para que este cuente con los medios necesarios para desplazarse al comercio formal.

Palabras Claves: Evasión fiscal, Comercio informal, Lavado de dinero, Recaudación fiscal.

CAUSAS Y CONSECUENCIAS ECONÓMICAS DE LA PÉRDIDA DE INGRESOS FISCALES

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RESUMEN

Las causas y consecuencias económicas de la pérdida de ingresos fiscales que se analizan en este trabajo exploran la importancia de cuidar el presupuesto público, la ejecución de las finanzas públicas sanas buscando el desarrollo económico de la nación, se señala la importancia de la inversión pública para mantener la estabilidad socioeconómica y la importancia en causas y consecuencias en el sector privado. Se revisa la evasión fiscal en México, así como las consecuencias en el sistema tributario y se busca la manera de incentivar a la población que tributa atacando el malestar de la gente por temas de corrupción y la percepción de que los impuestos no son invertidos correctamente, también se señala a las organizaciones que dañan al sistema al alterar la información financiera en su labor de simular operaciones y como esta clase de actividades daña gravemente a la economía nacional en un valor aproximado al 2.8% del PIB de México por evasión fiscal. Igualmente se toman los asuntos del comercio informal y de cómo dañan al sistema tributario. A su vez se señala de como el pago de impuestos favorece el crecimiento de la nación y como la inversión pública que se genera mediante la recaudación fiscal. En ella nos brinda un sistema pleno y confiable en los servicios públicos, a su vez se recomienda fomentar y transmitir las ideas, valores y actitudes alineados a la responsabilidad fiscal.

Palabras claves: Evasión fiscal, Recaudación fiscal, Contribuyentes, Inversión Pública.

EVASIÓN DE IMPUESTOS EN EL COMERCIO A TRAVÉS DE LAS REDES SOCIALES

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UJAT

RESUMEN

En la actualidad vivimos en una era digital, donde la mayoría de las operaciones comerciales se hacen a través de plataformas digitales generando un auge del comercio electrónico como nunca antes se había visto pero con ello también originándose nuevos desafíos importantes para las autoridades fiscales en la recaudación de impuestos. Este trabajo de investigación aborda el tema de evasión de impuestos en el comercio que se realiza a través de las redes sociales, una actividad preponderante en los últimos tiempos y que después de la pandemia aumentó exponencialmente. Trayendo consigo nuevos retos como es el aumento del comercio informal y las actividades vulnerables al fraude que se realizan a través de ellas y poniendo en jaque a las autoridades fiscales que día con día buscan combatir este fenómeno poniendo a disposición de los contribuyentes nuevas y mejores herramientas que permitan el cumplimiento de las obligaciones. Mediante un análisis de la literatura y una observación de la función de compra-venta que se realiza en la herramienta extensión de Facebook, Marketplace. Se analizan las implicaciones económicas de este fenómeno, su impacto en la recaudación, las desventajas para los usuarios, la responsabilidad común del intermediario y los mecanismos regulatorios que ofrece la legislación mexicana para combatir esta práctica, así como también se sugieren recomendaciones para abordar esta problemática.

Palabras clave: evasión fiscal, comercio electrónico, redes sociales, recaudación de impuestos, plataformas digitales.

EL LAVADO DE DINERO Y SU IMPACTO COMO CRIMEN Y DELITO

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RESUMEN

El objetivo de este ensayo es analizar el lavado de dinero como delito y como crimen resaltando la distinción entre ésos dos conceptos y su castigo en México.

En el presente documento se analizarán las definiciones de lavado de dinero, crímen, delito y su relación directa, pero a su vez, se propone diferenciar el impacto del los daños que generan en la sociedad.

El lavado de dinero existe desde mucho tiempo atrás, es algo que ya no podemos evitar, porque depende del actuar de cada persona, no es algo ético, combatirlo es difícil, porque las personas decidimos hacer o no hacer lo que nos parece correcto o incorrecto. Generalmente cuando se habla sobre lavado de dinero, se refiere como un delito en el cual solo hay afectaciones económicas, pero si analizamos un poco más el inicio del proceso que todo ello conlleva, nos daremos cuenta que no es un delito menor, sino una acción contraria a la ley, considerada peligrosa, que se comete de manera voluntaria y que debería tener castigos severos por los daños causados.

Se dará a conocer los tipos de delitos y la forma en que se castiga en México.

Palabras clave: lavado de dinero, crímen, delito.

LAVADO DE DINERO MEDIANTE EL COMERCIO INFORMAL Y DE LAS MIPYME EN MÉXICO

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RESUMEN

El lavado de dinero es el proceso económico y social a través del cual es encubierto el origen de recursos financieros generados mediante el ejercicio de actividades ilegales: hechos de corrupción y fraude, extorción, venta de drogas y armas, piratería, contrabandos, tráfico de drogas y de personas (FMI). El objetivo del lavado de dinero consiste en ocultar el origen ilícito de recursos y bienes obtenidos a través de actividades ilegales. En el "Global Financial Integrit" medio internacional de análisis de las operaciones financieras, "estima que en México se lavan más de 44 mil millones de dólares al año". La segunda Evaluación Nacional de Riesgos de LD y FT arrojo como resultado que el crimen organizado tiene como una de las actividades principales el lavado de dinero en México, este factor se está dando en la actualidad en la economía informal debido al manejo de circulante en efectivo, la informalidad en pequeñas empresas es también uno de los puntos vulnerable que tiene nuestro país en materia de lavado de dinero. En 2021, la economía informal participó con 23.7 % del PIB nacional. En 2020, la participación fue de 21.8 %, lo que representó un aumento de 1.9 puntos porcentuales. Entre los delitos de lavado de dinero descubierto por el sistema bancario o por entes financieros, son: La apertura de tarjeta de débito y crédito a grupos de usuarios, a micros y pequeños negocios familiares y comunitarios; circulación de dinero y recursos por medios digitales; así como uso de aplicaciones en el mercado abierto por servicios de compra-venta por internet. Se requiere fortalecer los controles en las Pymes, ya que a través de ellas se lavan grandes cantidades de dinero. El moderno lavado de dinero busca incentivar, promover y financiar las economías emprendedoras: Activos y divisas digítales, Exportaciones e importaciones ficticias de pequeñas empresas, Servicios y comercio informal, micro y pequeñas empresas con mercancías nuevas y usadas en zonas fronterizas. Hoy en día se encuentran en riesgo las actividades empresariales que tributan en el régimen simplificado, como las empresas del sector primario: agricultura, ganadería, pesca y transporte en general, además de las que obtienen sus ingresos en efectivo, tales como: salones de fiesta, transporte público urbano, hoteles de paso, templos e iglesias, circos ferias, peluquería, Cybercafe, papelerías, fotocopiadoras, tienditas y autoservicios, talleres mecánicos, entre otros.

Palabras clave: Lavado de dinero, Economía formal, Economía informal

CRIPTOMONEDAS: EL NUEVO PARAISO FISCAL EN MÉXICO, PARA EL LAVADO DE DINERO

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RESUMEN

Hoy en día, cada vez más personas utilizan las Criptomonedas en distintos países; es el caso de los **ciberdelincuentes que han encontrado en esta tecnología digital una nueva oportunidad de cometer delitos a través de su uso con el fin de lavar dinero procedente de sus actividades ilícitas. En este artículo se aborda el tema de las Criptomonedas enfocado al lavado de dinero en México como un nuevo Paraíso Fiscal utilizado por los Cárteles más poderosos del país, en donde su** *modus operandi* consiste, en crear varias cuentas para comprar bitcoin y luego transferir pequeñas cantidades de la criptomoneda a socios en cualquier parte del mundo, para luego reunirse de manera presencial y poder cobrar el efectivo en persona.

Los cárteles Jalisco Nueva Generación y el Cártel de Sinaloa, cada vez hacen más compras de bitcoin **para evadir controles de verificación de origen de recursos,** evitando así tener alguna carga tributaria. Estos carteles están lavando cerca de 25,000 millones de dólares al año en México con ayuda de Criptomonedas y Comercio Electrónico. (cifra estimada del nuevo reporte de la **Junta Internacional de Control de Narcóticos,** el órgano de la ONU que se dedica a fiscalizar el mercado de drogas ilícitas de todo el mundo.)

El uso de monedas digitales por parte de los cárteles, u Organizaciones Criminales Transnacionales en México, tiene una tendencia emergente y creciente para lavar las ganancias ilícitas, esto debido al anonimato y la velocidad de las transacciones, por lo que su uso seguirá aumentando en el futuro. Aun cuando ya se crearon leyes y organismos para erradicar esta práctica, estos resultan inoperantes y con sanciones poco disuasivas, contra los cárteles y Organizaciones Criminales Transnacionales en México.

Palabras Clave: Bitcoin, Criptomonedas, comercio electrónico, ciberdelincuentes, Cártel, Organizaciones Criminales, Lavado de dinero, Paraíso Fiscal.

IMPORTANCIA DE LA INCLUSIÓN FINANCIERA Y EL PROBLEMA QUE ENFRENTAN LAS MIPYMES PARA ACCEDER AL CRÉDITO POR NO CONTAR CON INFORMACIÓN CONTABLE

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RESUMEN

La inclusión financiera en las MiPymes es importante ya que a través de este mecanismo se puede mejorar la capacidad que se tiene de los ingresos y de esta manera se impulsa la prosperidad y se reduce de manera considerable la pobreza, es decir, cuando se tiene acceso a los productos financieros se tiene la posibilidad de satisfacer las necesidades por medio de los créditos, pagos, prestamos de manera responsable, sin dejar a un lado el hecho que las Mi Pymes en México ocupan el 99% de las empresas, las cuales generan el 70% de empleos, es importante saber que también existen algunas limitantes en base al entorno competitivo las cuales hacen que el acceso a créditos financieros se torne cada vez más difíciles al no contar con los requisitos necesarios al momento de solicitar el crédito.

La siguiente investigación tiene por objetivo identificar la importancia que tienen las Micro, Pequeñas y Medianas empresas (Mi Pymes) dentro de la economía del país, siendo estas un alto potencial en el comercio, las cuales se encuentran separadas de las grandes empresas, enfrentando un grado mayor de dificultad en cuanto a la participación en el acceso al crédito como su principal fuente de financiamiento.

Se emplea una metodología de investigación analítica, descriptiva, basada únicamente en la teoría de la literatura sobre inclusión financiera, los determinantes de créditos a las entidades financieras MiPymes.

Los resultados de la investigación muestran que la inclusión financiera y los problemas a los que se enfrentan en cuanto al acceso al crédito las Mi Pymes, tienen una repercusión al momento de adquirir los créditos por no presentar los informes financieros necesarios, porque las financieras los valoran como empresas de riesgo. Esta información ayudara a las MiPymes al mejoramiento de información financiera y a su vez favorecer su situación fiscal.

Palabras clave: MiPymes-crédito- inclusión financiera-acceso

INCLUSIÓN FINANCIERA EN CUANTO AL GÉNERO

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RESUMEN

Contexto: la inclusión financiera se identifica como el acceso al uso de productos y servicios financieros formales bajo la regulación adecuada que garantice esquemas de protección a las personas usuarias y promueva la educación financiera para mejorar la capacidad financiera de todos los segmentos de la población.

La inclusión financiera es un mecanismo que permite el incremento del bienestar de la población al tratar de desplazar los flujos de ingresos y consumo por medio del ahorro y el crédito como la acumulación de activos y creación de un fondo para la vejez.

Desde años atrás, las mujeres han luchado por sus derechos y por ser tomadas en cuenta en el mundo laboral, ya que carecen de oportunidades de tener un empleo y sueldo digno. Actualmente las mujeres representan el 56% de personas que no tienen una cuenta bancaria, por ello la importancia de observan las barreras que limitan la inclusión financiera, dado que sigue existiendo una brecha de género, la cual representa una desigualdad de oportunidades para las mujeres en cuanto los servicios financiero. La investigación es tipo documental. El método utilizado es deductivo.

En efecto son menos mujeres las que tienen acceso a productos financieros, existiendo una brecha de género en los productos. Falta mucho por hacer para que las mujeres sigan avanzando y logren alcanzar un porcentaje de la población que tiene una cuenta bancaria y minimizar las brechas de género.

Palabras claves: Inclusión financiera; brecha de género; productos financieros.

LAVADO DE DINERO EN MÉXICO Y SU IMPACTO ECONOMICO

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RESUMEN

El lavado de dinero en México ha sido una actividad de gran impacto en la economía nacional, ya que ha influido en los sectores; sociales, geográficos, financieros y económicos. Es importante destacar que en México una de las actividades más fuertes en el ámbito del lavado de dinero es la de actividades de narcotráfico. Estas organizaciones criminales con actividades ilícitas que generan grandes cantidades de dinero, tratan por los medios posibles ingresar esos capitales a nuestro sistema financiero, sistema financiero que con gran esfuerzo se ha constituido en nuestro país de forma legal y sana en el flujo de dinero a nivel nacional. Cabe mencionar que estas organizaciones criminales como otros negocios que incurren en el lavado de dinero utilizan negocios lícitos para ocultar ingresos ilícitos que afectan al sistema financiero del país. El impacto negativo en la economía nacional y hasta internacional por estas actividades ilícitas, es que, por su inmenso aumento de dinero, algunas empresas no logran competir de forma legal en el comercio, ya que hay distorsiones en la inversión y la disponibilidad de crédito, crecimiento de la tasa de crecimiento de la economía, la producción y el ingreso. Es por eso que esta lucha debe ser constante y en conjunto con los países, ya que es un problema mundial, y que día a día debe ser tratada con un grado de importancia elevada, y en conjunto con organizaciones internacionales dedicadas a la prevención de lavado de dinero, poner estrategia y aplicarlas de acuerdo a sus sistemas gubernamentales de cada país y así disminuir esta actividad ilícita que daña la salud financiera y las economías.

Palabras claves: Lavado de dinero, Impacto económico, actividades ilícitas.

FRAUDE A TRAVÉS DE; "LA ENTREGA EXCLUSIVA DE BONIFICACIÓN PARA TARJETAHABIENTES CREDITICIOS"

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RESUMEN

En el presente artículo se abordara un aspecto económico y social, pues el fraude que realizan muchas empresas por medio de supuestas entregas exclusivas de premiaciones a tarjetahabientes crediticios, ya que aluden que por manejo constante de la línea visa, MasterCard o American express, otorgan estas compensaciones, validado por un programa de lealtad, por qué los usuarios son considerados a obtener premios que van desde, boletos de avión, viajes con estancias en hoteles o cualquier otro producto ofrecido previamente.

Cabe mencionar que por parte la compañía visa, ha hecho mención que la misma no realiza estos tipos de acciones, ya que ellos solo se limitan a ofrecer el servicio a los bancos, cabe reiterar que todo está documentado en sus bases de datos, y por lo cual previenen a todos los usuarios hacer caso omiso de estos tipos de llamadas y primicias.

En otro aspecto los organismos de gobierno ofrecen a los usuarios plataformas para reportar, así como la manera de reconocer los métodos que utilizan estas empresas extorsionadoras, y poder validar si estas organizaciones existen o no.

En conclusión, esta industria de fraude ocasiona un daño social y económico, pues las estructuras financieras tal vez aun no cuentan con la capacidad sufriente en el manejo de datos privados; o el gobierno sigue aludiendo estos tipos de eventos; a lo cual también la población cuenta con escasa información.

Palabras claves: económico; social; usuarios; fraude.

OBTENCIONES SUBSIDIOS GUBERNAMENTALES

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RESUMEN

Esta investigación nos lleva al conocer más a fondo sobre la Obtención de subsidios gubernamentales.

Dandonos así que nuestra investigación tendra un enfoque de indole cualitativo.

De acuerdo con esta presente investigación en México los subsidios gubernamentales favorecen a las empresas privadas y al sector publico brindando un apoyo económico o material para el desarrollo de proyecto, se sabe que prácticamente cualquier sector productivo tiene apoyo subsidiario con el afán de apoyar y levantar los proyectos con más y menos poder adquisitivo para poder crear empleos. En México también se apoyan a personas físicas, como es el ejemplo de enfermos, personas mayores, personas vulnerables etc. Dando a entender que no solo es en cuestión de generar recursos para los trabajadores si no para las personas que se necesitan como es el caso de la pensión para adultos mayores.

El subsidio gubernamental se obtiene de los recursos que recauda el gobernó con el pago de impuestos, y otras actividades que le general al país para solventar ese tipo de gastos, tomando en cuenta que para distribución de los mismos son programas empleados para el mejoramiento del país, las principales secretarias beneficiadas sobre estos programas son: SEGOB, SHCP, SEDECO, IMJUVE, SEMARNAT, CONAGUA, SE, COMEFER, SEP, entre otras.

Se entiende que el subsidio es un monto económico o material en cual no se devuelve el dinero al gobierno, con ello se entiende el provecho que se le puede sacar, para que los proyectos gubernamentales, públicos o el apoyo a las personas tengan la libertad de manejarlo a su favor

El subsidio Gubernamental en este caso es un apoyo económico que favorece a empresas privadas, programas Gubernamentales y personas físicas que tienen ciertos requisitos

Palabras cables: Apoyo económico o material, Subsidios, Gobierno, Recursos

EKONOMİK POLİTİKA BELİRSİZLİĞİNİN DIŞ TİCARET DENGESİ ÜZERİNDEKİ ETKİSİ: G-7 ÜLKELERİ İÇİN AMPİRİK BİR DEĞERLENDİRME

THE IMPACT OF ECONOMIC POLICY UNCERTAINTY ON FOREIGN TRADE BALANCE: AN EMPIRICAL EVALUATION FOR G-7 COUNTRIES

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ÖZET

Belirsizlik, ekonomi politikalarının etkinliği üzerindeki en önemli engellerden bir tanesidir. Neden olduğu maliyet riski nedeniyle, tüketici davranışları ile firma kararlarını doğrudan ve olumsuz yönde etkileme kapasitesine sahiptir. Ekonomik belirsizlik düzeyindeki artışlar tüketicilerin tüketim harcamalarını azaltmalarına ve firmaların ise "bekle-gör" stratejisi çerçevesinde yatırım harcamalarını ertelemelerine neden olabilmektedir. Bu durum ise yalnızca gayrisafi yurtiçi hasıla büyüme oranını engellemekle kalmamakta, aynı zamanda ticaretin gelir esnekliğini de değiştirerek uluslararası ticareti olumsuz yönde etkilemektedir. Diğer taraftan belirsizliğin dolaysız etkileri ise döviz kuru aracılığıyla gerçekleşmektedir. Buna göre belirsizlik dönemlerinde döviz kurunun oynaklığında artışlar meydana gelebilmekte ve bu durum ticaret hadleri üzerinde olumsuzluk yaratabilmektedir. Bu doğrultuda söz konusu çalışma ekonomik politika belirsizliğinin dış ticaret dengesi üzerindeki etkisini dünyanın en gelişmiş yedi ülkesi olarak kabul edilen (G-7) Almanya, Amerika Birleşik Devletleri, Britanya Krallığı, Fransa, İtalya, Japonya ve Kanada için araştırmaktadır. 1997-2021 yıllık gözlemlerinin kullanıldığı çalışmada Kao panel eşbütünleşme ve panel FMOLS analizlerine yer verilmiştir. Analizlerden elde edilen temel bulgu ekonomik politika belirsizliğinin dış ticaret dengesi üzerinde negatif bir etkiye sahip olduğuna yöneliktir. Diğer taraftan ampirik modele reel efektif döviz kuru ve ekonomik büyüme parametreleri de kontrol değişkenleri olarak eklenmiştir. Elde edilen bulgular bu iki değişkenin de G-7 ülkelerindeki dış ticaret dengesi üzerinde negatif etkilere sahip olduğunu ortaya koymaktadır. Son yıllarda küresel ölçekte yaşanan ekonomik, toplumsal ve siyasal krizler ülke yönetimlerini zaman zaman oldukça zor durumda bırakabilmektedir. Pandemi, tahıl krizi, savaşlar vb. gibi olumsuzluklar karşısında ekonomi politikalarında belirsizlikler yaşanabilmekte ve bu durum başta dış ticaret olmak üzere pek çok makroekonomik değişkeni olumsuz yönde etkilemektedir. Nitekim bu çalışmada elde ettiğimiz bulgular da bu olumsuzluğu doğrulamaktadır. Bu kapsamda politika yapıcıların uluslararası ticaret politikalarını belirlerken ekonomik politika belirsizliği parametresini de göz önünde bulundurması oldukça önem arz etmektedir.

Anahtar Kelimeler: Ekonomik politika belirsizliği, dış ticaret dengesi, G-7 ülkeleri, panel veri analizi

JEL Sınıflandırması: C33, D81, F14

ABSTRACT

Uncertainty is one of the most important obstacles to the effectiveness of economic policies. It has the capacity to directly and negatively affect consumer behaviour and firm decisions due to the cost risk it causes. Increases in economic uncertainty may cause consumers to reduce their consumption expenditures and companies to postpone their investment expenditures within the framework of a "wait and see" strategy. This not only hinders the growth rate of gross domestic product, but also negatively affects international trade by changing the income elasticity of trade. On the other hand, the direct effects of uncertainty occur through the exchange rate channel. Accordingly, the volatility of the exchange rate may increase in periods of uncertainty and this may have a negative impact on the terms of trade. In this context, this study investigates the impact of economic policy uncertainty on trade balance for Canada, France, Germany, Italy, Japan, the United Kingdom and the United States, which are considered the most developed countries in the world (G-7). Panel (Kao) cointegration and panel fully modified ordinary least squares (FMOLS) methods are applied in this purpose. The data covers the annual observations from 1997 to 2021 because of some data constrain. The main finding is that economic policy uncertainty has a negative effect on the foreign trade balance in G-7 countries. Besides, economic growth and real effective exchange rate parameters were added to the empirical model as control variables and found that they also have negative effects on the foreign trade balance in these countries. The economic, social and political conflicts experienced on a global scale in recent years can sometimes leave governments in a very difficult situation. Uncertainties may occur in economic policies in the face of negativities such as pandemics, grain crises, wars, etc., and this negatively affects many macroeconomic variables, especially foreign trade. As a matter of fact, the findings we obtained in this study also confirm this negativity. In this context, it is very important for policymakers to consider the economic policy uncertainty parameter when determining international trade policies.

Keywords: Economic policy uncertainty, foreign trade balance, G-7 countries, panel data analyses

JEL Classifications: C33, D81, F14

DİJİTAL UÇURUM: KÜLTÜREL SERMAYE İLE SOSYAL MEDYA BAĞIMLILIĞININ KESİŞİMİ

DIGITAL DIVIDE: THE INTERSECTION OF CULTURAL CAPITAL AND SOCIAL MEDIA ADDICTION

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ÖZET

Bu çalışmada, kültürel sermaye ile sosyal medya bağımlılığı arasındaki karmaşık ve çok yönlü ilişki biçimlerini anlamak üzere niteliksel bir veri oluşturulmuştur. Kültürel sermaye, bireyin sahip olduğu, sosyal ve ekonomik durumunu etkileyebilecek bilgi, beceri, eğitim ve kültürel varlıkları ifade eder. Öte yandan sosyal medya bağımlılığı, bireylerin sosyal medya platformlarıyla aşırı derecede etkileşime girerek refahlarına ve gerçek hayattaki ilişkilerine zarar verdiği günümüz dijital çağında büyüyen bir endişe kaynağı olarak ifade edilebilir. Buradan hareketle, çalışmada kültürel sermaye ile sosyal medya bağımlılığı arasındaki ilişkinin ortaya çıkarılması yönünde insanların düşünüce ve deneyimlerine odaklanılmıştır. Çalışma kapsamında gerçekleştirilen derinlemesine görüşmeler, İstanbul ili Pendik ilçesinde ikamet eden, sosyo-ekonomik, kültürel ve eğitim düzeyine dayalı farklılıklara sahip yirmi gönüllü katılımcı ile gerçekleştirilmiştir.

Ulaşılan bulgular ışığında; kültürel sermaye ve sosyal medya kullanımına bağlı olarak ortaya çıkan bağımlılık arasında bir ilişki olduğu görülmektedir. Eğitim düzeyinin artmasına bağlı olarak kullanılan sosyal medya platform türlerinin değiştiği ve kullanım sürelerinin de azaldığı belirlenmiştir. Bunun yanında katılımcılar, kültürel sermaye aktarımında sosyal medyanın önemini aktarmışlardır. Aynı zamanda katılımcıların cinsiyetlerine göre de bir farklılığın ortaya çıktığı ve söz konusu bu farklılığın da kadınlar tarafından sosyal medyanın daha yaygın bir şekilde ve süre olarak da daha fazla kullandıkları ve buna bağlı olarak da sosyal ilişkilerinde problemlerin ortaya çıkması dikkat çekicidir. Kültürel sermaye ve sosyal medya bağımlılığı arasındaki ilişki bağlamında kuramsal kurgu için fenomenolojik yaklaşım benimsenmiş ve genel olarak sosyolojik düzlemde gelişen bir argüman ortaya konulmuştur.

Anahtar Kelimler: Kültürel sermaye, Sosyal medya.

ABSTRACT

In this study, qualitative data was created to understand the complex and multifaceted forms of relationship between cultural capital and social media addiction. Cultural capital refers to the knowledge, skills, education and cultural assets that an individual has that can affect his social and economic situation. On the other hand, social media addiction can be expressed as a growing concern in today's digital age, where individuals interact excessively with social media platforms, damaging their well-being and real-life relationships. Based on this, the study focused on people's thoughts and experiences to reveal the relationship between cultural capital and social media addiction. In-depth interviews within the scope of the study were conducted with twenty volunteer participants living in the Pendik district of Istanbul, with differences based on socio-economic, cultural and educational levels.

In light of the findings; There appears to be a relationship between cultural capital and the addiction that arises due to social media use. It has been determined that the types of social media platforms used change and the duration of use decreases as the level of education increases. In addition, participants conveyed the importance of social media in transferring cultural capital. At the same time, it is noteworthy that there is a difference according to the gender of the participants, and this difference indicates that women use social media more widely and for a longer period of time, and as a result, problems arise in their social relationships. In the context of the relationship between cultural capital and social media addiction, a phenomenological approach was adopted for the theoretical construct and an argument developed on a general sociological level was put forward.

Keywords: Cultural capital, Social media.

RATIONAL BEHAVIOR OF TOP MANAGEMENT IN HETEROGENEOUS COMPANIES IN SMALL ECONOMIES LIKE THE REPUBLIC OF SERBIA

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ABSTRACT

The rational decision-making of top management in heterogeneous companies in small economies like the Republic of Serbia comes to the fore in small economies, which are relatively weak and which suffer great pressures from the economic environment. The process of introducing rational business decision-making is present in a large number of heterogeneous companies and the influence of the economic environment is pronounced, especially in conditions of major economic crises, pandemics, wars and others. The stages in business decision-making processes in which top management's decision-making plays a key role begin first with a valid management decision. Business decision-making should use the available information related to business, from all organizational parts in the company, so that business decision-making is realistic, usable and adaptable to new business conditions. It is the basis of quality management and it is the focus of all decisions made by the top management of heterogeneous companies, especially in small economies.

Keywords: business decision-making, sectors in the company, economic environment.

INTRODUCTION

Adopting a rational business decision by the top management is crucial for the business of a large number of heterogeneous companies, which is of great importance for the business of a large number of small economies such as the Republic of Serbia [1-6].

Weak and underdeveloped economies are subject to great pressure from the economic environment, especially in times of non-standard events in the world and economies that are viewed above all through the factor of making valid decisions in companies [7-13]

When making management decisions, companies should use a large number of auxiliary mechanisms in business decision-making processes by top management, such as the application of new software solutions, new forms of IT organization in all parts of the company, the application of international standards in the company's operations, the application of adopted internal control mechanisms and other things. everything contributes to the overall effectiveness of the work of numerous companies in weak and underdeveloped economies [14-15].

APPLICATION OF INTERNATIONAL STANDARDS IN THE OPERATION COMPANIES

The establishment of valid business decision-making in business is connected with the establishment of a system of internal control at all levels in the company.

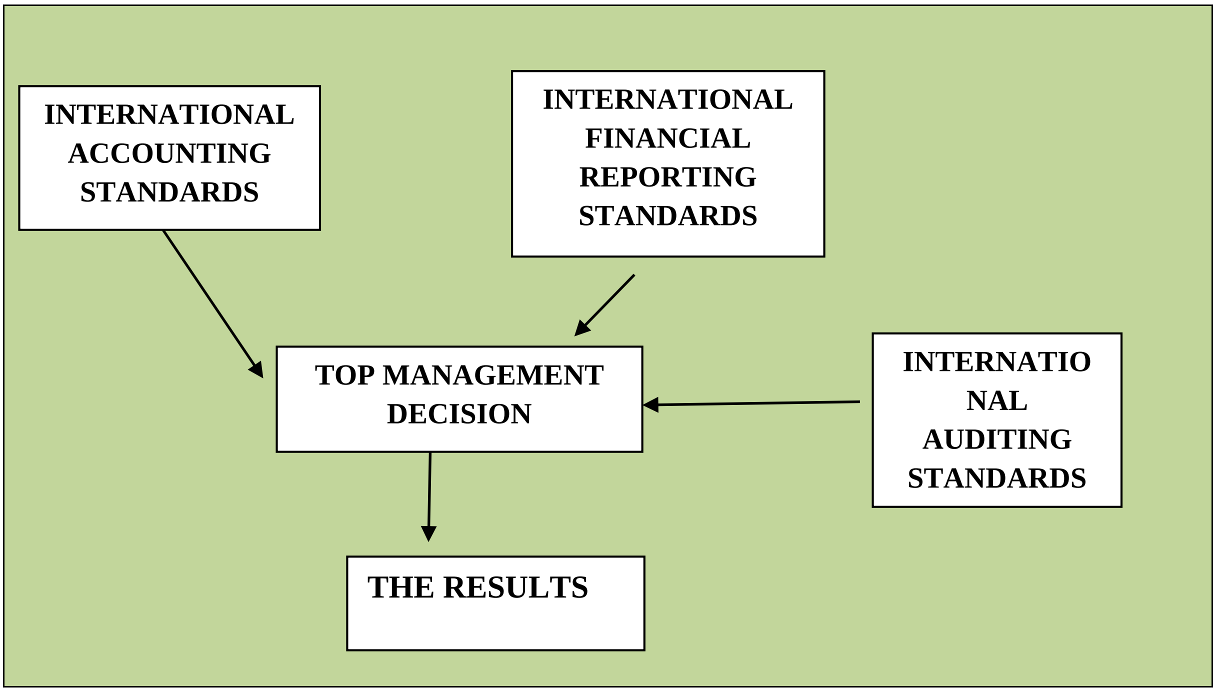

Figure 1. Model based on the application of standards in the management of companies that have accepted the principles of the green economy.

Controls should ensure the correct functioning of a specific application, and in particular:

• controls in data collection;

• input controls (Input);

• data protection controls;

• controls related to data processing;

• controls related to the result, i.e. outputting data (Output).

APPLICATION OF VARIOUS CONTROLS IN THE BUSINESS OF COMPANIES

Improvements in the company's operations in terms of the application of internal control and internal control mechanisms depend on the existence of the application of numerous standards in the company's operations.

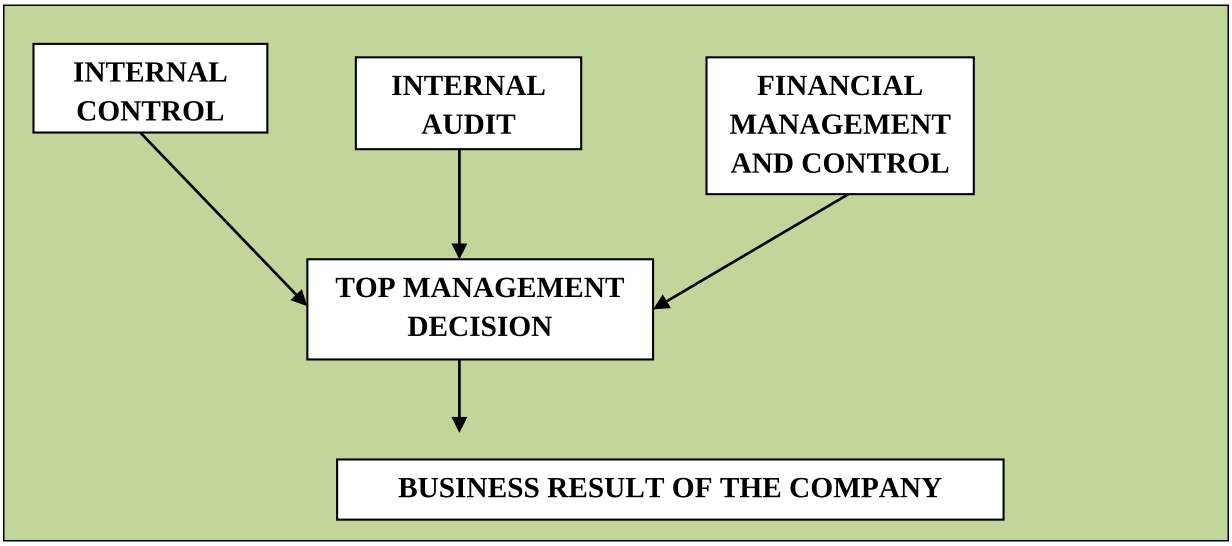

Figure 2. Management model with respect to control mechanisms in companies that have accepted the principles of green economy.

Companies decide to apply numerous standards in their operations in relation to a large number of factors such as:

1. Requests from state authorities that are imposed by business norms in the state.

2. Requests from international organizations or countries that are key to the operation of a large number of companies.

3. There is a direct material or non-material benefit from the introduction of standards (improvement of operations, reduction of waste, economic, energy or material efficiency).

4. They are required by the market due to the real improvement, first of all, of the real market position of a large number of heterogeneous companies, which is of great importance for weak economies.

4. CONCLUSION

Rational decision-making by top management in heterogeneous companies in small economies like the Republic of Serbia is of great importance. Such an observation comes to the fore in small economies, which are relatively weak and suffer great pressures from the economic environment, especially in conditions of major economic crises, pandemics, wars, natural disasters such as earthquakes, etc.

The focus in the processes of making valid management decisions should be on making valid management decisions in the context of the overall stages of business decision-making in heterogeneous companies of small countries.

In addition, the use of new software solutions, the application of international standards in the company's operations, the application of adopted internal control mechanisms, and others are useful aids in the decision-making of top management. can provide the IT sector, as well as the application of numerous international business standards. In this paper, the authors pointed out that only a clear connection between several sectors in the company is important for making a valid business decision, as well as that there is no universality in the creation and acceptance of a general decision-making scheme, but that each top management

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