



PressAcademia



RJBM

Research Journal of
Business & Management

PressAcademia publishes journals, books,
case studies, conference proceedings and
organizes international conferences.

rjbm@pressacademia.org

ISSN 2148-6689





Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



ABOUT THE JOURNAL

Research Journal of Business and Management (RJBM) is a scientific, academic, peer-reviewed, quarterly and open-access online journal. The journal publishes four issues a year. The issuing months are March, June, September and December. The publication languages of the Journal are English and Turkish. RJBM aims to provide a research source for all practitioners, policy makers, professionals and researchers working in the area of economics, finance, accounting and auditing. The editor in chief of RJBM invites all manuscripts that cover theoretical and/or applied researches on topics related to the interest areas of the Journal.

Editor-in-Chief

Prof. Suat Teker

Editorial Assistant

Melek Tuğçe Şevik

RJBM is currently indexed by

EconLit, EBSCO-Host, Ulrich's Directiroy, ProQuest, Open J-Gate, International Scientific Indexing (ISI), Directory of Research Journals Indexing (DRJI), International Society for Research Activity (ISRA), InfoBaseIndex, Scientific Indexing Services (SIS), TUBITAK-DergiPark, International Institute of Organized Research (I2OR)

CALL FOR PAPERS

The next issue of RJBM will be published in September, 2018.

RJBM welcomes manuscripts via e-mail.

E-mail: rjbm@pressacademia.org

Web: www.pressacademia.org/journals/rjbm



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



EDITORIAL BOARD

Orhan Akova, Istanbul University
Adel Bino, University of Jordan
Sebnem Burnaz, Istanbul Technical University
Isik Cicek, Mediteranean University
Cigden Aricigil Cilan, Istanbul University
Cuney Dirican, Arel University
Raindra Dissanayake, University of Kelaniya
Gabriel Dwomoh, Kumasi Polytechnic
Ozer Ertuna, Bosphorus University
Emel Esen, Yildiz Technical University
Nadziri Ab Ghani, Universiti Teknologi Mara
Syed Reza Jalili, Sharif University of Technology
Pinar Bayhan Karapinar, Hacettepe University
Selcuk Kendirli, Gazi University
Youngshl Lu, Sun Yat-Sen University
Michalle McLain, Hampton University
Ghassan Omet, University of Jordan
Rafisah Mat Radzi, Univiersiti Sains Malaysia
Lihong Song, Shantou University
Tifanie Turner, Hampton University
Adilya Yamaltdinova, Kyrgyzstan-Turkey Manas University
Ugur Yozgat, Marmara University

REFEREES FOR THIS ISSUE

Stephanie Boddie, Baylor University
Duygu Celayir, Istanbul Commerce University
Divine Duga, Central Pennslyvania Community College at York
Emel Esen, Yildiz Technical University
Victo N. Gomia, Delaware University
Lia Howard, Eastern University
Sevgi Kalan, Yeni Yuzyil Univeristy
Ahu Tugra Karabut, Istanbul Commerce University
Pinar Bayhan Karapinar, Hacettepe University
Puvaneswaran Kunasekaran, University of Putra of Malaysia
Wikineswaran Maniam, Asia Metropolitan University of Malaysia
Muhammaed Azrin Nazri, Islamic Science University of Malaysia
Sergia Saenz Rivera, SantaFe Community College
Rajina Tawah, Bowie State University
Nursel Telman, Bilim University
Pinar Unsal, Istanbul University



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



CONTENT

Title and Author/s	Page
<p>1. Equity ownership structure and corporate tax aggressiveness: the Nigerian context <i>Yinka Mashood Salaudeen, Beatrice Ucha Ejeh.....</i> DOI: 10.17261/Pressacademia.2018.828 RJBM-V.5-ISS.2-2018(1)-p.90-99</p>	<p>90-99</p>
<p>2. A study on work-life balance, mentoring support, and networking towards women’s career advancement in Malaysia <i>Kitt-Yeang Siew, Mazuwin Haja Maideen, Thilageswary Arumugam, Shamini Arumugam.....</i> DOI: 10.17261/Pressacademia.2018.829 RJBM-V.5-ISS.2-2018(2)-p.100-109</p>	<p>100-109</p>
<p>3. Employer branding and employee attitudes: mediating role of person-organization fit <i>Hande Sinem Ergun, Berivan Tatar.....</i> DOI: 10.17261/Pressacademia.2018.830 RJBM-V.5-ISS.2-2018(3)-p.110-120</p>	<p>110-120</p>
<p>4. The great recession inside the beltway: evidence from interviews with business leaders <i>Rebecca H. Padot.....</i> DOI: 10.17261/Pressacademia.2018.831 RJBM-V.5-ISS.2-2018(4)-p.121-129</p>	<p>121-129</p>
<p>5. The impact of the AACSB accreditation on enrollment growth at HBCU (historically black colleges and universities) business schools <i>Legima E. Doh, Damian R. Prince, Michael P. McLain, Sid Howard Credle.....</i> DOI: 10.17261/Pressacademia.2018.832 RJBM-V.5-ISS.2-2018(5)-p.130-141</p>	<p>130-141</p>
<p>6. The analytic hierarchy process method to design strategic decision making for the effective assessment of supplier selection in construction industry <i>Pinar Basar.....</i> DOI: 10.17261/Pressacademia.2018.833 RJBM-V.5-ISS.2-2018(6)-p.142-149</p>	<p>142-149</p>
<p>7. Do in-house policy perceptions of teachers working at state schools affect their identification with the institution? <i>Devlet okullarında kurum içi politika algılamaları ve güven duyguları kurumla özdeşleşmeyi inşa eder mi? Seval Aksoy, Oya Erdil.....</i> DOI: 10.17261/Pressacademia.2018.834 RJBM-V.5-ISS.2-2018(7)-p.150-169</p>	<p>150-169</p>
<p>8. The effects of organizational culture on job satisfaction: the mediating role of person-organization fit in a post-merger <i>Şirket satın alma sonrasında örgütsel kültürün iş tatminine etkisi: birey-örgüt uyumunun ara değişken rolü Murside Ozgeldi, M. Tugce Orki.....</i> DOI: 10.17261/Pressacademia.2018.835 RJBM-V.5-ISS.2-2018(8)-p.170-183</p>	<p>170-183</p>



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



EQUITY OWNERSHIP STRUCTURE AND CORPORATE TAX AGGRESSIVENESS: THE NIGERIAN CONTEXT

DOI: 10.17261/Pressacademia.2018.828

RJBM- V.5-ISS.2-2018(1)-p.90-99

Yinka Mashood Salaudeen¹, Beatrice Ucha Ejeh²

¹ University of Abuja, Department of Accounting, , Abuja, Nigeria.

yinka.salaudeen@uniabuja.edu.ng, ORCID: 0000-0003-3393-5796

² University of Abuja, Department of Accounting, Abuja, Nigeria.

beatriceejeh2016@gmail.com, ORCID:0000-0001-9040-3329

To cite this document

Salaudeen, Y.M., Ejeh, B.U. (2018). Equity ownership structure and corporate tax aggressiveness: the Nigerian context. Research Journal of Business and Management (RJBM), V.5,(2), p.90-99.

Permenant link to this document:<http://doi.org/10.17261/Pressacademia.2018.828>

Copyright: Published by PressAcademia and limited licenced re-use rights only.

ABSTRACT

Purpose- This study examines the effect of ownership structure on corporate tax aggressive activities of listed firms in Nigeria.

Methodology- Data were extracted from the annual reports of 40 non-financial firms that made up the sample of the study from 2010 to 2014. The effects of ownership concentration and managerial ownership as independent variables on tax aggressiveness as the dependent variable were observed in S fixed effect model including those of the control variables.

Findings-The study reveals that ownership concentration has a positive but insignificant effect on tax aggressiveness while the effect of managerial ownership was found to be significantly negative. Further results show that leverage is negatively related with tax aggressiveness while return on assets is positively related. Size has not significant relation with tax aggressiveness

Conclusion-In the Nigeria context, only managerial ownership type of ownership structure determines how tax aggressive a firm is.

Keywords: Managerial ownership, ownership concentration, tax aggressiveness, Nigeria context, non-financial firms.

JEL Codes: H20, H25, H32

1. INTRODUCTION

One major objective of firms is to maximize shareholders value. Achieving this would entail the reduction of incurred costs by the firms. One of such incurred cost which is important to a firm is income tax because of the direct relationship it has with profitability. Tax on the other hand, is a very important income to the development of any nation because it provides revenue for the government to carry out its objectives such as resource redistribution, employment generation and economic development. Despite the obvious benefits of taxes to nations, tax non-compliance, which tax aggressiveness is one of the manifestations, is an issue prevalent in every society and it is as old as tax itself (Uadiale, Fagbemi, and Ogunleye, 2010). Mgbame, Chijoke-Mgbame, Yekini and Yekini, (2017) present tax aggressiveness as the different activities, engaged by management, to lower taxable income which could be legal or illegal, with the aim of maximizing income

In Nigeria, tax administration has been inefficient and ineffective which has led to an increase in costs of tax compliance and uncertainty in the tax system (Maiye, 2012). This inefficiency can be seen in the manner in which the tax authority (Federal Inland Revenue Service, FIRS) goes about revenue collection from firms. Sometimes the tax officials delegate this responsibility to third parties who use odd methods such as sealing off of firms' premises resulting in uncertainty in the system (Maiye, 2012). There is also the issue of overlapping of taxes from different levels of government which could result in multiple taxes. Additionally, firms are sometimes compelled to make additional cash payments for taxes that they had already paid at source due to non-remittance by government agents in charge of such deductions (Nwaobia and Jajeoba, 2016). As a result, firms either because they want to avoid the inefficiency in the tax system or because of the financial incentives that they will benefit will adopt strategies that will allow them minimise or reduce their tax burden. They do this by employing all legitimate opportunities offered by the tax laws to increase their income after tax deduction. This leads to firms being tax aggressive.

Tax planning then becomes a paramount decision option for managers of firms. This is because managers can use tax planning to seek private interest as well as to increase the firms' earnings (Desai and Dharmapala, 2006). According to Lanis and Richardson (2011) the corporate landscape in many countries around the world is filled with managerial actions aimed at minimising corporate taxes through tax aggressive activities and it comes with costs and benefits that cannot be overlooked for management, shareholders, government and society as a whole. Chen, Chen, Cheng and Shelvin (2010) posit that the benefits of tax aggressiveness include greater tax savings, which is the most obvious benefit and then rent extraction which can be disguised under the cover of tax aggressive activities. Shareholders benefit directly from such tax savings while managers also benefit if they are compensated by shareholders for their efforts in effective tax management. When managers carry out activities that do not maximise firm value, at shareholders expense, it amounts to rent extraction. An example is aggressive financial reporting. Some costs of tax aggressiveness include time and effort spent on tax planning activities, transaction costs of tax planning activities and lower reported earnings (Chen et al., 2010). Chen et al., (2010) argue that the extent of benefits/costs is to be derived will affect how aggressive a firm may be.

The need for more studies on equity ownership structure as an important determinant of tax aggressiveness has been pointed out by Shackelford and Shevlin (2001). (Equity ownership structure comes in many forms including concentrated ownership and managerial ownership). This need is even more especially for developing economies (Adhikari, Derashid and Zhang, 2006). There is also the call for more research for tax aggressiveness to be examined in line of the agency context by Scholes, Wolfson, Erickson, Maydew, and Shevlin, (2005) and Desai and Dharmapala, (2006). Prior research which investigates the link between ownership structure and tax aggressiveness focuses mostly on developed economies (Chen et al., 2010; Landry, Deslandes and Fortin, 2013; Chan, Mo and Zhou, 2013; Bradshaw, Liao and Ma, 2014), there is however, a dearth of research in this area for developing countries like Nigeria. In the Nigerian context, studies on tax aggressiveness focus on corporate social responsibility (CSR) performance and board characteristics (Oyeleke, Erin and Emeni, 2016; Mgbame, Chijoke-Mgbame, Yekini and Yekini, 2017). The link between ownership structure and tax aggressiveness with particular reference to agency conflict in an emerging economy requires attention. Understanding this relationship would help assist firms better in internal tax management and also be relevant in effectively reducing tax non-compliance in the Nigeria. Hence this research aims to build up the empirical research by examining the effect of equity ownership structure on corporate tax aggressiveness of listed firms in Nigeria.

Further discussions in this study proceed as follows; the next section reviews relevant extant studies and develops the hypotheses, section three presents the research methodology, section four presents and discusses the results while the last section concludes the paper.

2. LITERATURE REVIEW

Ownership concentration can influence the shareholders' willingness to actively monitor managers' behaviour (Fraile and Fradejas, 2014). Ribeiro, Cerqueira and Brandao (2015) posit that ownership concentration can either contribute to value maximizing activities thereby reducing agency problems, or to accentuate agency conflicts between large shareholders and minority shareholders. Many authors argue that high levels of ownership may induce shareholders to actively monitor managers since non-value maximizing decisions will have significant impact on majority shareholders. For that reason, ownership concentration acts as a mechanism to reduce agency conflicts. On the one hand, Khurana and Moser, (2013) argue that firms with higher ownership concentration may be more tax aggressive because large shareholders can effectively monitor and incentivise managers to generate more tax savings. On the other hand, firms with higher ownership concentration may be less tax aggressiveness which may be due to the costs involved such as implementation costs and agency costs. Chen, et al., (2010) find that family-owned firms with higher ownership concentration are less tax aggressive than non-family-owned firms. Li (2014) also find concentrated ownership to be positive and significantly related with tax aggressiveness. Ribero et al., (2015) find that firms that are more independent from controlling shareholders exhibit higher ETRs with a positive significant relationship between ownership concentration and tax aggressiveness.

The separation of ownership and control is one of the main reasons for the existence of agency problems (Jensen and Meckling, 1976). Managers may not be interested in lowering effective tax rates in order to increase shareholders' wealth for the reason that this does not directly affect their own wealth. Chan et al (2013) state that equity ownership by board members creates incentive for directors to protect their financial stake in the firm. Chen et al., (2010) find a negative relationship between insider ownership and tax aggressiveness showing that firms with high insider ownership tend to be more aggressive. Ribero et al., (2015) find a negative relationship between managerial ownership and tax aggressiveness. Their findings also reveal that managerial ownership contributes to lower ETRs. Boussaidi and Hamed (2015) find managerial ownership to be positively related with tax aggressiveness. They conclude that firms that have substantial holdings of executives and directors on their boards are less aggressive on tax. Li (2014) finds that managerial ownership shareholding proportion is negatively related with tax aggressiveness but is insignificant. He explains that the insignificance may be due to low portion of ownership by managers.

Oyeleke et al (2016) examine the relationship between the board of directors' gender diversity and tax aggressiveness of banks listed on the Nigerian Stock Exchange (NSE) using panel data obtained from 2012-2014. After controlling for firm characteristics and governance mechanisms, the result shows that a positive and non-significant association exists between female directors and tax aggressiveness. In addition, the study finds that the interaction of board size with female directors is significantly associated with the reduced level of tax aggressiveness.

Kourdoumpalou (2015) examines the association between corporate governance practices and the extent of tax evasion for the Greek listed companies when they operated in an accounting environment characterised by a high level of book-tax conformity. The study sample consists of the public companies listed on Athens Stock Exchange during the period 2000-2004. Using univariate analysis, the results suggest that tax evasion is lower when the chairman of the board is also the owner of the company. A strong negative association is also reported between tax evasion and the percentage of stock held by the owner and its family members and the percentage of stock held by board members. In a similar vein, Boussaidi and Hamed (2015) examine the effect of some governance mechanisms on corporate tax aggressiveness. The study is based on the analysis of a sample of Tunisian listed firms over the period of 2006-2012. The results indicate that diversity in gender on corporate boards, managerial and concentrated ownership has significant effects on firms' tax aggressive activities. Board diversity and managerial ownership exhibit a positive association with the effective tax rate while increases in concentration ownership tend to affect it negatively. Their findings did not show any significant effects of corporate board size and external auditors profile on the tax aggressiveness.

Ying (2015) examines corporate governance and tax strategies in Chinese listed firms making use of available income tax reconciliation data to examine the determinants and effects of tax planning activities conducted by Chinese listed firms. He hand-collected a sample of 229 publicly-listed firms, between 2006-2012. His study advances a new, refined method of separating company book-tax differences (BTDs) into a normal component of BTDs that arises as a result of divergence between Chinese GAAP and tax rules, and an abnormal BTD component which is presumed to arise a result of earning management and tax planning. He finds that increase in managerial cash compensation tend to reduce the level of tax aggressiveness. Also Li (2014) studies the impact of both the equity holders' identity structure and ownership concentration of listed companies on the companies' tax aggressiveness of Chinese listed companies from 2008 to 2012. The study finds that equity holders' identity structure is significantly associated with tax aggressiveness, and there is a positive correlation between ownership concentration and tax aggressiveness. The study also finds that the state-owned equity shareholding proportion is positively related to tax aggressiveness, but the manager ownership shareholding proportion is negative. Chan et al (2013) find government ownership and higher percentage of board shareholding to be positively related with tax aggressiveness.

Chen et al (2010), consider the aggressiveness of family firms over non-family firms having multiple measures to capture tax aggressiveness and founding family presence. Their sample consists of 3,865 firm-years from 1,003 firms in the S&P 1500 index covering the period 1996-2000. Using cross-sectional regression analysis, they find that family firms are less tax aggressive than their non-family counterparts, *ceteris paribus*. This result suggests that family owners are willing to forgo tax benefits to avoid the non-tax cost of a potential price discount, which can arise from minority shareholders' concern with family rent-seeking masked by tax avoidance activities. Their result is also consistent with family owners being more concerned with the potential penalty and reputation damage from an IRS audit than non-family firms.

Lanis and Richardson (2011) consider the effect of board of director composition on corporate tax aggressiveness. Their regression results for a hand selected sample of 32 corporations comprising 16 tax-aggressive corporations and 16 non-tax-aggressive corporations show that the inclusion of a higher proportion of outside members on the board of directors reduces the likelihood of tax aggressiveness. The ordinary least squares regression results from their analysis of a cross-section of 401 corporations confirm their main results about board of director composition and tax aggressiveness.

2.1 Hypotheses Development

Concentrated ownership and tax aggressiveness

Ownership concentration can influence the shareholders' willingness to actively monitor managers' behaviour (Fraile and Fradejas, 2014). Jian, Li and Zang (2012) posit that large shareholders may use their control rights to pursue their private interests and encroach on minority shareholders in firms with high concentrated ownership. This could result in agency problems. According to Florackis (2008), smaller shareholders have little incentives to monitor management, but if they own a significant stake of shares (ownership concentration) they will have interest in actively and effectively monitoring management. Shareholders are the ones that bear all the costs related to monitoring activities, therefore, it will warrant that they own a large proportion of shares for them to actively monitor management. Ribeiro, et al., (2015) posit that ownership concentration can either contribute to value maximizing activities thereby reducing agency problems, or increasing agency conflicts between large shareholders and minority shareholders. Some authors argue that high levels of ownership may induce shareholders to actively monitor managers since non-value maximizing decisions will have significant

impact on majority shareholders. For that reason, ownership concentration acts as a mechanism to reduce agency conflicts. On the one hand, Khurana and Moser, (2013) argue that firms with higher ownership concentration may be more tax aggressive because large shareholders can effectively monitor and motivate managers to generate more tax savings. On the other hand, in contrast, firms with higher ownership concentration may be less tax aggressive which may be due to the costs involved such as implementation costs and agency costs. This leads to the first hypothesis which is:

H₀1: There is no significant relationship between ownership concentration and tax aggressiveness of listed firms in Nigeria.

Managerial ownership and tax aggressiveness

One of the main reasons for the existence of agency problems is the separation of ownership and control (Jensen and Meckling, 1976). Managers may not be interested in lowering effective tax rates in order to increase shareholders' wealth because that this does not directly benefit them. Dyreng, Hanlon and Maydew (2010) opine that managers play a vital role in influencing the tax planning activities of firms especially top officers like the Chief Executive Officers (CEOs). Activities that can influence a firm's level of tax aggressiveness such as budgeting to hire tax experts are handled by managers even though they are not directly responsible for developing tax strategies. Other tax-aggressive activities such as taking advantage of tax shelters need the direct involvement of top managers (McGuire, Wang and Wilson, 2014). There is therefore the need for supervision and control of managers. Such supervision is necessary because tax aggressiveness may not always lead to maximization of firm value when the firm has to pay large penalties and interest following a tax audit (Landry et al, 2013). This supervision can be achieved through the nature of a firm's ownership structure, which can affect shareholders' ability and willingness to supervise and control managers. Ribeiro et al (2015) state that if managers hold a significant proportion of shares (managerial ownership), reducing tax cost will also benefit them and, consequently, they will have incentives to make financial decisions that contribute to the reduction of effective tax rates. Chan et al., (2013) also state that equity ownership by board members creates incentive for directors to protect their financial stake in the firm. In all, the nature and extent of agency conflicts between shareholders and managers, such as the costs arising from managers' actions, can affect the level of tax aggressiveness of the firms. Hence we arrive at the second hypothesis:

H₀2: Managerial ownership has no significant effect on tax aggressiveness of listed firms in Nigeria.

3. DATA AND METHODOLOGY

3.1 Data Set

The population of the study comprises of all 123 non-financial listed firms on the Nigeria Stock Exchange (NSE) as at December 2016. Consistent with prior studies (Gupta and Newberry, 1997; Frank, Lynch and Rego, 2009; Chen, et al., 2010), this study excluded firms operating in the financial service sector because of their special financial reporting requirements. In selecting the sample size, firms were eliminated from the population based on the criteria in Table 1.

Table 1: Sample Reconciliation

Observations of firms (non-financial firms) from 2011 – 2015	123
Less firms with negative income (loss) during the five year period	(37)
Less firms with missing firm characteristics data	(27)
Less firms with missing ownership structure data	(19)
Final sample size	40

After the sample frame criteria were applied to the 123 non-financial listed firms, they were reduced to 40 firms. First, 37 firms that made losses resulting in negative income during the five year period were eliminated from the population (Kim and Limpaphayom, 1998 opine that Effective tax rate is meaningless when income negative). Furthermore, 27 firms with incomplete or missing data on the control variables (size, return on assets and leverage) were also eliminated. Lastly, 19 firms not having ownership structure data were removed from the total observations. These reduced the number of firms to 40 observations as sample size. The data for this study were extracted from the published annual reports of the sampled firms from 2010 to 2014. The period was reduced to 5 years to prevent greater data mortality.

3.2 Definition of Variables

The dependent variable of this study is tax aggressiveness (TE) and it is represented by the corporate effective tax rate as used in prior related studies (Gupta and Newberry, 1997; Wilson, 2009; Chen, et al., 2010). Following Chen et al., (2010) *ETR* is here defined as the ratio of the current tax expense to pre-tax income. Prior research suggests that a lower value of *ETR* reflects an increased level of tax aggressiveness (Rego, 2003; Zimmerman, 1983). This means that firms with lower effective tax rates pursue greater tax aggressive policies.

The independent variable of this study is Equity ownership Structure and is defined as a combination of ownership concentration (*OWNCON*) type of ownership and managerial ownership (*MGROWN*) type of ownership structure. Following Boussaidi and Hamed (2015), *OWNCON* is measured as total percentage of shares held by shareholders with shareholding of 5% or more of total shareholding while *MGROWN* is measured as the total amount of management-owned shares divided by the firm's total outstanding shares.

The control variables employed are firm size (*SIZ*) measured as the natural logarithm of the total assets (Li, 2014; Reibero et al., 2015), leverage (*LEV*) measured as total liabilities divided by total assets (Chen, et al., 2010) and profitability (*PRO*) represented by return on assets and measured as the pre-tax income divided by the total assets (Chan, et al., 2013). These control variables have been found to consistently affect ETR in previous study and thus the need to remove their effects.

3.3 Model Specification

To estimate what effects of the independent variables and the control variables have on the dependent variable, the following panel data regression model was formulated:

$$\text{Model: } TE_{it} = \beta_0 + \beta_1 \text{OWNCON}_{it} + \beta_2 \text{MGROWN}_{it} + \beta_3 \text{SIZ}_{it} + \beta_4 \text{LEV}_{it} + \beta_5 \text{PRO}_{it} + \mu_{it}$$

Where TE is tax aggressiveness as measured by the effective tax rate, *OWNCON* is ownership concentration, *MGROWN* is managerial ownership, *LEV* is leverage, *SIZ* is size and *PRO* is profitability as measured by return on assets, μ is the error term, *i* is the *i*th firm, *t* is the time while $\beta_0 \dots \beta_5$ are coefficients.

3.4 Estimation Procedure

Panel data were obtained for the purpose of this study and panel data, according to Fenny, Gilman and Harris (2006), are usually estimated using Random Effect or Fixed Effect regression models. These types of estimations have been found to be superior to the OLS regression model (Gupta and Newberry, 1997). This is because of the advantages which they both possess over the pooled OLS especially as they do not assume linearity in the distribution of the data and they both consider both observed and unobserved differences in the multivariate regression model. However, the Hausman Specification Test must be conducted to determine which of them suits a particular set of data. If the test of difference is significant then the Fixed Effect Model is consistent (and therefore better in the particular situation) while Random Effect Model is biased and will produce inconsistent estimate of parameters. If there is no correlation, both types of model will be considered consistent but the Random Effect will be more efficient. If there is significant difference, the Fixed Effect should be preferred (Hausman, 1978).

4. RESEARCH RESULTS AND DISCUSSIONS

4.1 Descriptive Statistics

The descriptive statistics of the variables of the study are presented in Table 2. It can be observed from the table that the sample listed firms on average the TE rate is 0.2067, with a standard deviation of 0.01168 from the mean. The maximum TE value is 0.24, minimum TE is 0.18. The minimum value for ownership concentration in the sampled listed firms is 36.0, maximum is 98.2, the mean is 75.6545 and the standard deviation from the mean is 13.9667. For managerial ownership, the sampled firms have an average of 11.1913 with a deviation from the mean of 15.2905, the maximum value is 82.2 and minimum is 1.0. Leverage has a maximum value of 76.1, minimum of 0.18 and an average of 2.3414 and a deviation from the mean of 11.4186. The maximum value for size is 11.72, minimum is 6.68 and the average is 9.7525 with a standard deviation of 1.10601. Lastly for profitability, the sampled firms have an average value of 0.1034 with a standard deviation from the mean of 0.06538, maximum value of 0.39, and minimum value of 0.01.

Table 2: Descriptive Statistics

Variable	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
TE	200	.06	.18	.24	.2067	.01168	.000
OWNCON (%)	200	62.20	36.00	98.20	75.6545	13.96672	195.069
MGROWN (%)	200	81.20	1.00	82.20	11.1913	15.29055	233.801
LEV (%)	200	75.92	.18	76.10	2.3414	11.41866	130.386
SIZ (Logged)	200	5.04	6.68	11.72	9.7525	1.10601	1.223
PRO (%)	200	.38	.01	.39	.1034	.06538	.004

3.4 Estimation Procedure

Panel data were obtained for the purpose of this study and panel data, according to Fenny, Gilman and Harris (2006), are usually estimated using Random Effect or Fixed Effect regression models. These types of estimations have been found to be superior to the OLS regression model (Gupta and Newberry, 1997). This is because of the advantages which they both possess over the pooled OLS especially as they do not assume linearity in the distribution of the data and they both consider both observed and unobserved differences in the multivariate regression model. However, the Hausman Specification Test must be conducted to determine which of them suits a particular set of data. If the test of difference is significant then the Fixed Effect Model is consistent (and therefore better in the particular situation) while Random Effect Model is biased and will produced inconsistent estimate of parameters. If there is no correlation, both types of model will be considered consistent but the Random Effect will be more efficient. If there is significant difference, the Fixed Effect should be preferred (Hausman, 1978).

4. RESEARCH RESULTS AND DISCUSSIONS

4.1 Descriptive Statistics

The descriptive statistics of the variables of the study are presented in Table 2. It can be observed from the table that the sample listed firms on average the TE rate is 0.2067, with a standard deviation of 0.01168 from the mean. The maximum TE value is 0.24, minimum TE is 0.18. The minimum value for ownership concentration in the sampled listed firms is 36.0, maximum is 98.2, the mean is 75.6545 and the standard deviation from the mean is 13.9667. For managerial ownership, the sampled firms have an average of 11.1913 with a deviation from the mean of 15.2905, the maximum value is 82.2 and minimum is 1.0. Leverage has a maximum value of 76.1, minimum of 0.18 and an average of 2.3414 and a deviation from the mean of 11.4186. The maximum value for size is 11.72, minimum is 6.68 and the average is 9.7525 with a standard deviation of 1.10601. Lastly for profitability, the sampled firms have an average value of 0.1034 with a standard deviation from the mean of 0.06538, maximum value of 0.39, and minimum value of 0.01.

Table 2: Descriptive Statistics

Variable	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
TE	200	.06	.18	.24	.2067	.01168	.000
OWNCON (%)	200	62.20	36.00	98.20	75.6545	13.96672	195.069
MGROWN (%)	200	81.20	1.00	82.20	11.1913	15.29055	233.801
LEV (%)	200	75.92	.18	76.10	2.3414	11.41866	130.386
SIZ (Logged)	200	5.04	6.68	11.72	9.7525	1.10601	1.223
PRO (%)	200	.38	.01	.39	.1034	.06538	.004
Valid N (listwise)	200						

4.2 Pairwise Correlation

The result of the pairwise correlation is presented in Table 3. Pearson correlation coefficient results for the variables show that there is a negative relationship between TE and *OWNCON* with correlation coefficient of -0.062. The table also shows that there is a positive (0.021) relationship between TE and *MGROWN* implying that as managerial shareholding increases, effective tax rate also increases. The table again shows that TE is positively correlated with *LEV* at 0.127, as well as with *SIZ* at 0.075. This imply that as leverage and firm size increase, effective tax rate increases. Lastly there is a positive relationship between TE and *PRO* with correlation coefficient of 0.514. The Variance Inflation Factor (VIF) test was carried out to ascertain the collinearity status of the variables. Multicollinearity would exist when VIF is greater than 10 (Akpa, 2011). Further, From Table 3 it is evident that there is no multicollinearity problem among selected independent variables of this study because they are not highly correlated.

Table 3: Correlation Matrix

VARIABLE	TE	OWNCON (%)	MGROWN (%)	LEV (%)	SIZ (Logged)	ROA (%)	VIF
TE	1						
OWNCON (%)	-0.062	1					1.063
MGROWN (%)	.021	.181*	1				1.053
LEV (%)	-.127	.007	-.079	1			1.183
SIZ (Logged)	.075	.138	-.015	-.374**	1		1.016
PRO (%)	.514**	.013	.079	-.085	.083	1	1.201

Note: ** Correlation is significant at the 0.01 level (2-tailed). * Correlation is significant at the 0.05 level (2-tailed).

4.3 Regression Results

The result of the Hausman Specification Test reveals a significant difference between the Fixed Effect and Random Effect regression models at 5%, thus, suggesting the use of Fixed Effect to be more appropriate for this study. Therefore, Table 4 presents the Fixed Effect Regression result.

Table 4: Association between the Dependent, Independent and Control Variables

$$\text{Model: } TE_{it} = \beta_0 + \beta_1 \text{OWNCON}_{it} + \beta_2 \text{MGROWN}_{it} + \beta_3 \text{SIZ}_{it} + \beta_4 \text{LEV}_{it} + \beta_5 \text{PRO}_{it} + \mu_{it}$$

Variables	Coefficient	Standard Error	T – value	Probability
OWNCON	2.6400e-05	7.0303e-05	0.3755	0.707787
MGROWN	-3.5406e-04	1.8667e-04	-1.8968	0.059718*
LEV	-2.4241e-03	7.4877e-04	-3.2374	0.001475**
SIZ	1.4683e-03	1.5274e-03	0.9613	0.337879
PRO	1.0762e-01	5.9479e-03	18.0946	0.000***

R-Squared = 0.68834

Adjusted R-Squared = 0.53347

P-Value = 0.000

Hausmanχ2 = 13.413

Hausman prob = 0.01988

Note: Significant codes: * means at 10%, ** means at 5% and *** means at 1%.

The fixed effect model analysis in Table 4 shows that ownership concentration is positively related to tax aggressiveness. The coefficient is 2.6400e-05. The probability of 0.707787 implies that it is statistically insignificant. Managerial ownership is found to be negatively related to tax aggressiveness having a coefficient of -3.5406e-04 and a probability of 0.059718 which proves that the result is statistically significant at 10%. Leverage is negatively related to tax aggressiveness. The correlation coefficient is -2.4241e-03 and the p-value is 0.001475 which proves that the result is significant at 1%. The table further shows that size is positively related to tax aggressiveness but not significant having a correlation coefficient of 1.4683e-03 and a p-value is 0.337879. Lastly, profitability is positively related to tax aggressiveness and significantly so. The coefficient of correlation is 1.0762e-01 and the p-value is 0.000. The Adjusted R-Square of 0.53347 implies that 53.35% of the variance in effective tax rate can be explained by the explanatory variables. The overall p-value of 0.000, shows that the model is well fitted and regression as a whole is significant meaning that the relationship between tax aggressiveness and the predictor variables is significant.

4.3.1 Discussion

Tax aggressiveness with Ownership concentration

The positive relationship of tax aggressiveness and concentrated ownership is consistent with the works of Chen et al (2010), Li, (2014) and Boussaidi and Hamed, (2015) who all find the relationship to be significant. This is to say that an increase in ownership concentration will result in higher effective tax rates showing less aggressiveness in tax planning but this is not significant in this study. The insignificance could imply that the presence of the concentration of ownership in Nigerian listed firms is not having the expected theoretical effect of active monitoring of management to make them act in the interest of majority of shareholders in maximizing their wealth. This could result in managers having enough free room without monitoring to enable the entrenchment effect. In all, with the exception of the insignificant result, the positive relationship between ownership concentration and effective tax rate is generally consistent with the prediction that the presence of high ownership concentration may induce shareholders to actively monitor managers since non-value maximizing decisions will have significant impact to majority shareholders. This makes ownership concentration act as a mechanism to reduce agency conflicts in line with the agency theory. The first null hypothesis that there is no significant relationship between ownership concentration and tax aggressiveness of listed firms in Nigeria therefore stands accepted. This study is contrary to Bradshaw et al., (2014) who finds a negative yet still insignificant result for ownership concentration and tax aggressiveness.

Tax aggressiveness with Managerial Ownership

Managerial ownership is negatively related to tax aggressiveness and is significant at 10% level. The negative relationship shows higher managerial ownership reduces tax aggressiveness and the lower tax aggressiveness contributes to higher net earnings which consequently lead to higher value for shareholders. This result is consistent with the findings of Li, (2014) and Ribeiro et al., (2015) that managerial ownership helps to reduce the agency conflict between managers and shareholders as seen in the agency theory, therefore making the managers more averse to investing in and implementing decisions that are non-value maximizing. The result implies that non-financial listed firms in Nigeria with high managerial ownership tend to be aggressive in tax planning. This result gives room for the rejection of the second null hypothesis which states that there is no significant relationship between managerial ownership and tax aggressiveness of listed firms in Nigeria and the acceptance of the alternative hypothesis. The result is not consistent with Bradshaw et al., (2014) who finds the relationship between managerial ownership and tax aggressiveness to be positive and insignificant.

Tax aggressiveness with Leverage

Leverage is negatively related to tax aggressiveness significantly at 1%. This implies that non-financial listed firms in Nigeria prefer debt financing to equity financing so that they can take advantage of the deductible interest associated with debt financing. The result is in line with the findings of previous researchers such as Chan et al., (2013) and Ribeiro et al., (2015).

Tax aggressiveness with Size

In this study, the sign of size coefficient is found to be positive, but not statistically significant. This result of size as insignificant, contradicts with various previous research findings like Frank et al., (2009), Ribeiro et al., (2015), Rego (2003), and Li (2014). With exception of the insignificant result, firm size observed a positive relationship with effective tax rate which is generally consistent with the assertion that firms with larger assets are less tax aggressive because their size makes them come under political and tax authority scrutiny thereby making them reluctant in reducing their effective tax rate. This insignificant result is consistent with the findings in Bradshaw et al., (2014) and Oyeleke et al., (2016).

Tax aggressiveness with Profitability

In this study, the fixed effect model result shows that profitability is positively related with tax aggressiveness. This relationship is significant at 1%. This implies that profitable non-financial Nigerian listed firms exhibit high tax aggressiveness hence lower taxes. This result corresponds to the findings of previous works such as Frank et al., (2009), Chen et al., (2010), Chan et al., (2013), Bradshaw et al., (2014), and Li (2014) but is inconsistent with the works of Oyeleke et al., (2016) and Mgbame et al., (2017) who find this relationship to be negative.

5. CONCLUSION

Ownership structure and tax aggressiveness nexus has not received the much needed attention in this part of the world where tax non-compliance is prevalent either due to the inefficiency in the tax system or because of the financial incentives that firms stand to gain. This means firms will adopt strategies that will allow them minimize or reduce their tax burden either to escape the inefficiency in the tax system or to take advantage of the financial incentives attached. To achieve this, tax planning becomes important for managers of the firms who may not act in the interest of the shareholders that have delegated control to them. This study investigates the effect of the ownership structure of tax aggressiveness. Obtaining

data from the sampled forty firms listed on the Nigerian Stock Exchange from 2010 to 2014 and subjecting them to analyses in a fixed effect regression model, the findings show that managerial ownership is significantly related to tax aggressiveness. Therefore management owned equity is relevant to tax planning decisions of non-financial listed firms in Nigeria and also in reducing agency conflict between managers and shareholders. Also if the presence of concentrated shareholders does not impact significantly on the tax aggressiveness of the firm, it most likely will give managers enough room to use the entrenchment effect, since the fear of monitoring will not be there. It is therefore recommended that concentrated owners should awaken to their responsibility of monitoring managers' tax planning activities more closely in order to prevent any entrenchment effect of managerial ownership.

Like every other research, the study is not without its limitations. This study use one measure for tax aggressiveness which is the effective tax rate and effective tax rates has been credited with many definitions which have resulted in the differences in the results of studies on effective tax rates (for example see Salaudeen, 2017). Furthermore, this study only considers ownership concentration and managerial ownership as equity ownership structure variables. Future research should examine other equity ownership type such as institutional ownership and family ownership on tax aggressiveness of listed firms in Nigeria while using other measurements of tax aggressiveness.

REFERENCES

- Adhikari, A., Derashid, C., and Zhang, H. (2006). Public Policy, Political Connections, and Effective Tax Rates: Longitudinal Evidence from Malaysia, *Journal of Accounting and Public Policy*, 25, pp.574-595.
- Akpa, A. (2011). *Knowledge Creation Process: Concepts and Applications in Social Science Research*, Makurdi: Aboki Publishers.
- Boussaidi A., and Hamed M. S. (2015). The Impact of Governance Mechanisms on Tax Aggressiveness: Empirical Evidence from Tunisian Context, *Journal of Asian Business Strategy*, 5(1), pp. 1-12.
- Bradshaw, M., Liao, G., and Ma, M. (2014). Ownership Structure and Tax Avoidance: Evidence from Agency Costs of State Ownership in China, Retrieved from <http://ssrn.com/abstract=2239837>
- Chan, K. H., Mo, P. L., and Zhou, A. Y. (2013). Government Ownership, Corporate Governance and Tax Aggressiveness: Evidence from China, *Accounting and Finance*, 53, pp. 1029-1051.
- Chen, S., Chen, X., Cheng, Q. and Shevlin, T. (2010). Are Family Firms More Tax Aggressive Than Non-family Firms?, *Journal of Financial Economics*, 95, pp.41- 61.
- Desai, M.A., and Dharmapala, D. (2006). Corporate Tax Avoidance and High-powered Incentives, *Journal of Financial Economics*, 79, pp. 145-179.
- Dyreg, S., Hanlon, M., & Maydew, E. (2010). The Effects of Executives on Corporate Tax Avoidance. *The Accounting Review*, 85(4), pp. 1163-1189.
- Fenny, S., Gilman, M. and Haris, M.N. (2006). Econometric Accounting of the Australian Corporate Tax Rates: A Firm Panel Example, *Accounting Research Journal*, 19(1), pp. 64-73.
- Florackis, C. (2008). Agency Costs and Corporate Governance Mechanisms: Evidence for UK Firms, *International Journal of Managerial Finance*, 4(1), pp. 37-59.
- Fraille, I. A., and Fradejas, N. A. (2014). Ownership Structure and Board Composition in a High Ownership Concentration Context, *European Management Journal*, 32, pp. 646-657.
- Frank, M., Lynch, L. and Rego, S. (2009). Tax Reporting Aggressiveness and Its Relation to Aggressive Financial Reporting, *The Accounting Review*, 84(2), pp. 467-498.
- Gupta, S. and Newberry, K. (1997). Determinants of the Variability in Corporate Effective Tax Rates: Evidence from Longitudinal Data, *Journal of Accounting and Public Policy*, 16, pp. 1-34.
- Hausman, J.A. (1978). Specification Tests in Econometrics, *Econometrica*, 23(2), pp. 1251-1271.
- Jensen, M. C. and Meckling, W. H. (1976). Theory of the Firm: Managerial Behaviour, Agency Costs and Ownership Structure, *Journal of Financial Economics*, 3(4), pp. 305-360.
- Jian, M., Li, W. and Zhang, H. (2012). How Does State Ownership Affect Tax Avoidance? Evidence from China, Retrieved from <http://accountancy.smu.edu.sg>
- Khurana, I. and Moser, W. J. (2013). Institutional Shareholders' Investment Horizons and Tax Avoidance, *The Accounting Review*, 35(1), pp. 111-134.
- Kim, K.A. and Limpaphayom, P. (1998). Tax and Firm Size in Pacific-Basin Emerging Economies. *Journal of International Accounting, Auditing and Taxation*, 7, pp. 47-63.

- Kourdoumpelou, S. (2015). Do Corporate Governance Best Practices Refrain Tax Evasion? Evidence from Greece, *Journal of Accounting and Taxation*, 5(1), pp. 1-10.
- Landry, S., Deslandes, M. and Fortin, A. (2013). 'Tax Aggressiveness, Corporate Social Responsibility, and Ownership Structure', *Journal of Accounting Ethics and Public Policy*, 14(3), pp. 99-132.
- Lanis, R., and Richardson, G. (2011). The Effect of Board of Director Composition on Corporate Tax Aggressiveness, *Journal of Accounting and Public Policy*, 30, pp. 50-70.
- Li, Y. (2014). The Relationship Between Equity Ownership Structure and Tax Aggressiveness of Listed Companies, *Eastern Academic Forum*.
- Maiye, D. (2012). *Global best Practices in Tax Reform: The Nigerian experience*, A paper delivered at ICAN 2012 MCPE (Tax Practice Sector), Lagos, March, 28-29.
- McGuire, T., Wang, D. and Wilson, R. J. (2014). Dual Class Ownership and Tax Avoidance, *The Accounting Review*, 89(4), pp. 1487-1516.
- Mgbame, C. O., Chijoke-Mgbame, M. A., Yekini, S. and Yekini C. K. (2017). Corporate Social Responsibility Performance and Tax Aggressiveness, *Journal of Accounting and Taxation*, 9(8), pp. 101-108.
- Nwaobia, A. N. and Jayeoba O. O. (2016). Tax Planning and Firms' Liquidity, *Journal of Business Management*, 2(10).
- Oyeleke, O., Erin, O. and Emeni, F. (2016). Female Directors and Tax Aggressiveness of Listed Banks in Nigeria, *International Conference on African Development Issues*, pp. 293-299.
- Rego, S. O. (2003). Tax Avoidance Activities of US Multinational Corporations, *Contemporary Accounting Research*, 20(4), pp. 805-833.
- Ribeiro, A., Cerqueira, A. and Brandao, E. (2015). The Determinants of Effective Tax Rates: Firms Characteristics and Corporate Governance, *FEP Working Papers*, Portugal: School of Economics and Management, University of Porto. Retrieved from <http://wps.fep.up.pt/wplist.php>
- Salaudeen, Y.M. (2017). A Sectorial Analysis of Corporate Effective Tax Rates, Forthcoming in *ICAN Journal of Accounting and Finance*.
- Scholes, M., Wolfson, M., Erickson, M., Maydew, E. and Shevlin. T. (2005). *Taxes and Business Strategy: A Planning Approach* (3rd ed.), New Jersey: Pearson Prentice Hall.
- Shackelford, D. A. and Shevlin, T. (2001). Empirical Tax Research in Accounting, *Journal of Accounting and Economics*, 31(1), pp. 321-387.
- Uadiale, O. M., Fagbemi, T. O. and Ogunleye, J.O. (2010). An Empirical Study of the Relationship Between Culture and Personal Income Tax Evasion in Nigeria, *European Journal of Economics, Finance and Administrative Sciences*, 20, pp. 116-126.
- Wilson, R. (2009). An Examination of Corporate Tax Shelter Participants, *The Accounting Review*, 84, pp.969-999.
- Ying, T. (2015). *Corporate Governance and Tax Strategies in China Listed Firms*, (Doctoral Thesis, University of Nottingham, UK), Retrieved from http://eprint.nottingham.ac.uk/28838/120submission_Tingling%20Ying%206506557.pdf.
- Zimmerman, J. L. (1983). Taxes and Firm Size, *Journal of Accounting and Economics*, 5, pp. 119-149.



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



A STUDY ON WORK-LIFE BALANCE, MENTORING SUPPORT, AND NETWORKING TOWARDS WOMEN'S CAREER ADVANCEMENT IN MALAYSIA

DOI: 10.17261/Pressacademia.2018.829

RJBM- V.5-ISS.2-2018(2)-p.100-109

Kitt-Yeang Siew¹, Mazuwin Haja Maideen², Thilageswary Arumugam³, Shamini Arumugam⁴

¹ Asia Pacific University of Technology and Innovation (APU), Faculty of Business and Management, Bukit Jalil, Kuala Lumpur, Malaysia.

janice.yeang@hotmail.com, ORCID: 0000-0001-5167-3940

² Asia Pacific University of Technology and Innovation (APU), Faculty of Business Management, Bukit Jalil, Kuala Lumpur, Malaysia.

dr.mazuwin@apu.edu.my, ORCID: 0000-0001-6175-0663

³ Asia Pacific University of Technology and Innovation (APU), Faculty of Business and Management, Bukit Jalil, Kuala Lumpur, Malaysia.

dr.thilages@apu.edu.my, ORCID: 0000-0002-1128-7778

⁴ Asia Pacific University of Technology and Innovation (APU), Faculty of Business and Management, Bukit Jalil, Kuala Lumpur, Malaysia.

sham@apu.edu.my, ORCID: 0000-0003-0598-9404

To cite this document

Siew, K.Y., Haja Maideen, M., Arumugam, T., Arumugam, S. (2018). A study on work-life balance, mentoring support and networking towards women's career advancement in Malaysia. *Research Journal of Business and Management (RJBM)*, V.5(2), p.100-109.

Permanent link to this document: <http://doi.org/10.17261/Pressacademia.2018.829>

Copyright: Published by PressAcademia and limited licensed re-use rights only.

ABSTRACT

Purpose - There was a slight increase of women in Malaysia's labor force in 2016. However, there are still some deep-rooted mind-sets that women are not proficient to be at the top of the corporate ladder. Women in many countries including Malaysia consistently face barriers in their career advancement as most of the top management are dominated by males. Therefore, this exploratory study examines the relationship between work-life balance, mentoring support and networking towards women's career advancement in Malaysia.

Methodology - This survey uses convenient sampling methodology to conduct the survey of 110 female employees in Malaysia. Pearson Moment Correlation Coefficient and Multiple Regression Test were used to analyze the correlation between the independent and dependent variables.

Findings - The finding of the results shows that all three independent variables, work-life balance, mentoring support, and networking are positively correlated with the dependent variable, women career advancement.

Conclusion- Work-life balance, mentoring support, and networking is a crucial factor that affects the advancement of female in the workforce in Malaysia. Therefore, future surveys and organizations should focus on women career advancement as the Malaysia government has strived to increase the participation of female in the workforce.

Keywords: Women career advancement, work-life balance, mentoring support, networking, Malaysia

JEL Codes: M00, M10, M12

1. INTRODUCTION

One of the noteworthy social changes of the last century is the involvement of women in the paid workforce. Although the numbers of women's involvement in the workforce are increasing, however evidence shows that women are not progressing to senior management positions at equivalent rates to men (Abidin et al., 2009). Female employees are often trapped in the tactical and operational management positions, and this occurrence is noted worldwide. Despite there is effort have been contributed to overcoming the attitudinal and institutional discriminations that hold back women's career development, nevertheless, many of the results fall short of expectations. According to Wood and Lindorff (2001), women are now graduating in higher numbers than men from educational institutions, and more women are entering the paid workforce and taking up managerial roles, but the poor representation of women are senior management level continues. According to the Labour Force Survey Report 2016 from the Department of Statistics Malaysia (DOSM) stated that the number of female employees in Malaysia in 2016 is 7,982,100. Meanwhile, the approximation of the population of the female employees is 2,174,550 (Department of Statistics Malaysia, 2016). Hence, it is important to understand the barriers that hinder the career advancement of female employees in Selangor.

Research into work-life balance has shown that work-life balance benefits are commonly viewed as a solution to help female employees balance their work and non-work commitments (Yet-Mee et al., 2013). Understanding the factors affecting the support from the organizations to help female employees carry out their responsibilities in work and life to avoid conflict of both roles (Kargwell, 2008). Mentoring support is one of the factors that affect women's career advancement. Mentoring is a relationship between a mentee and a mentor (Donaldson et al., 2000). Mentoring programs can enhance female mentees' career development by contributing to improving gender balance at the management level (Maxwell, 2009). Further, networking is also a factor affects women's career advancement. Networking is a process of contacting and being contacted by people in a social network to maintain the relationship (Burke, 2007). Networking is important for advancement because they provide increased access to career-related information (Morrison, 2002). Career development is a lifelong process that involves attitudes or behavior that takes place in an individual's work life to achieve career goals (Adekola, 2011).

Therefore, the purpose of this study aims to explore the correlation between work-life balance, mentoring support, and networking towards career advancement among female employees in Malaysia.

2. LITERATURE REVIEW

2.1. Women's Career Advancement

The idea of career advancement is usually conceived as in relation to objective measures such as salary and promotion (Allen et al., 2004). Career advancement is defined as an influence and behavioral process that affects an individual on the choice of profession, education literacy, work values, role integration, career identity and pattern, and decision-making method (Anderson, 2007). A study by Wentling (2003) found that women's career advancement is much more complicated than men as women had to forgo their education and career progression as to incorporate family and work life. This situation causes a dilemma for women in between fulfilling job commitment and responsibilities towards family.

As more women enter the workforce, women often faced barriers to career advancement in an organization. In a study among executive-level female employees who are working in Sri Lanka's private sector, results showed that women's career often been conceded due to the glass ceiling effect and there is a correlation between women's career advancement and family barriers (Bombuwela & Chamaru, 2013). According to Mordi et al. (2011), the glass ceiling is defined as an obstacle that impeded women in gaining access into the workforce and the barrier that hindered women to rise the upper rungs of the corporate ladder. A study conducted in Hispanic women in the US workforce by Armijio (2009) founds that the group of women remains at the bottom pit of the organization hierarchy along with wages, labor participation, management positions and educational level in the US. Though there was a number of studies showed that number of women at entry and middle-level management positions has increased (Bombuwela & Chamaru, 2013), many women still face glass ceiling in other countries. A research by Saadin et al. (2016) identified that women often face career obstacles in comparison to men, as women move up to the corporate ladder, they constantly encounter the glass ceiling effect.

Previous research indicates that the relationship of glass ceiling effect poses as an obstacle on women's career advancement from the aspects of organizational practices, and the effect on family and social commitments. At the interpersonal level, mentoring and networking is crucial to career advancement as it aids in career and personal development (Yet-Mee et al., 2013). This is because mentors act as an advisor to provide psychosocial support to assist women at the early stage of career advancement. Tharenou (2005) highlighted that mentoring is essential for women than it is for men as women encounter more barrier in their career advancement. The scholar further suggests that women need to be supported by female mentors in order to progress in their career advancement.

Singh et al. (2006) highlighted that networking is one of the critical elements as it impacts female manager's career advancement in networking and interpersonal relationship in an organization. Appropriate networks will enable women to be successful and boost their self-confidence. To note, networking is an essential criterion for women's career advancement (Coleman, 2010). Women can utilize networking to affiliate with colleagues and clients to achieve career success (Suseno et al., 2007). Thus, networking allows individuals to tap into resources that surrounded in such connection as an advantage (Lin, 2001). Nonetheless, several studies emphasized the negative issues due to the lack of networks on women's career advancement for managerial positions (Tlais & Kauser, 2010). A research by McElwee and Al-Riyami (2003) founds that women still tackling the lack of access to the organizational network. According to Jamali et al. (2005), numerous women manager found that they have problems with interpersonal relationships with their colleagues. In addition, women manager has been prohibited from informal networks (Kattara, 2005).

2.2. Work-life Balance

Work-life balance can be defined as an individual's focus on different life roles, and inter-role phenomenon (Greenhaus et al., 2003). Saadin et al. (2016) stated that work-life balance incorporates tasks between taking care of kids and family. The researcher also mentioned that women should be concentrated to become a good mother and wife before developing into

a successful manager. According to Yet-Mee et al. (2013), the practices and policies of work-life balance should concentrate on eliminating gender-based structural barrier towards women's advancement. Thus, the design of work-life balance practices and policies can be presumed as to recognize and assist the different demands of family meanwhile encourage women's career advancement in the workplace.

As there is a significant involvement of women in the workforce, therefore more scholars are focusing on the issue of work-life balance towards women's career advancement (Valk & Srinivasan, 2011). A recent study conducted by Shapiro et al. (2007) proves that women are taking the advantage of flexible work arrangements in contemplation to achieve their career goals and manage other responsibilities. Despite numerous organizations have implemented various programs to support the employees in order to reduce work-life conflicts such as flexible working hours, kindergarten within the company and others, this does not tackle the main cause of the issue. A research conducted by Bilmoria et al. (2007) showed that employees still face career development issue even they utilized the benefits provided by the company.

Various studies showed that female employees receive less support from the organization to distinguish the work and non-work obligations to avoid conflict of both roles. In a study among senior and middle management levels employees from Ministry of Health and Ministry of Education in Sudan, results showed that women received insignificant support from their organization to assist them on carrying out their responsibilities (Kargwell, 2008). A respondent in Kargwell study mentioned that Ministry of Health did not offer any support to help her carry out the burden of her twin roles but provide her with transportation facilities only. Another study conducted by Broadbridge (2008) also shows that a clear majority of the organizations are not willing to provide any support to assist women to carry out their responsibilities on taking care of children and work. The study also mentioned that two out of three female senior executives have to give up her career as the organization did not provide any support to reduce work-life conflict.

Studies also found that women employees often face a conflict between inflexible working hours and household responsibilities. Thus, women always exposed role stress due to the multiple role demands in running a career while also running a home and family. A research by Miller (2004) among the woman engineers found that women unable to advance to management positions due to the long working hours. Women engineers need to sacrifice her personal due to the long working hours and insufficient break in the oil industry. According to Twomey et al. (2002), the conflict between work and family can be overcome where women do not marry and remain childless. The researcher also found that it was uncommon for women with children to be in senior positions. A study conducted by Subramaniam and Arumuqam (2013) discovered that extra working hours and additional job responsibilities will prompt to negative impact towards family life. The researcher also mentioned that people perceived women can carry out family duties better than men because of women able to perform better child care than men.

However, Murphy and Doherty (2011) mentioned that it is hard to evaluate work-life balance due to personal circumstances where it impacts the perception of creating a harmony that reflects a person's needs. Therefore, it is important for employees to be able to distinguish their home and work life.

2.3. Mentoring Support

Mentoring is a relationship between an experienced individual as a mentor while a less experienced individual as a mentee or known as protégé (Donaldson et al., 2000). Numerous studies discovered that mentoring is important towards women career advancement. A study by Wanberg et al. (2003) discovered that there is a significant correlation between mentoring and career outcomes such as better career advancement and development opportunities. McCauley (2005) supported the statement by further elaborate the opportunities such as access to organizational resources and rewards, personal development and job satisfaction.

Several studies found that mentors can obtain career benefits thru mentoring relationship. A study by Fletcher and Ragins (2007) mentioned that mentor can improve their career advancement and satisfaction by utilizing relational skills and competencies. Ramaswami and Dreher (2007) noted that mentoring may enrich the mentor's performance because the mentee may offer assistance to their mentor by providing feedback and providing important information, indicating a social exchange relationship between the mentor and mentee. Furthermore, a research by Maxwell (2009) proved that mentoring programs can improve female mentees' career advancement meanwhile contribute to enhancing the gender balance in the organization. The researcher also notes that mentoring can enhance women's opportunities for career advancement to managerial level. Tharenou (2005) conducted a research among the lower middle levels within the public sector and finance and business service in Australia discovered that the support from a mentor can increase the female mentee's career advancement than their male counterparts. The researcher also found that mentor career support is one of the crucial development activities that should be implemented by the organization in order to aid women to advance in their careers.

A study by Nies and Wolverton (2000) found out that the scarcity of mentoring is an obstacle to women's career advancement. Besides, studies also found that women often face difficulties in getting a mentor (Burke & Karambayya,

2004). This is due to women may feel discomfort with cross-gender mentors and token status. A study by McDowall-Long (2004) found that women are socially and professionally comfortable when they engage with other women as mentors. Moreover, a study by Yet-Mee et al. (2013) found that mentoring support does not assist women's career advancement due to the lack of women mentor and the female senior manager refuse to provide mentoring support to the female executives. Therefore, the scarcity of mentor impacted women's career advancement and success negatively due to the lack of women mentor.

2.4 Networking

Networking was described by Burke (2007) as the process of contacting and being contacted by individuals in a social network and preserving these linkages or relationship. Networking can happen through multiple activities such as building connections with others, joining professional affiliations, joining social activities, and look for high-visibility assignments (Forret & Dougherty, 2004).

Networks can help women to adjust themselves to a male-dominated working culture while giving them collective power and confidence to support and react to organization change. Numerous studies investigated the correlation between networking ties and promotion. In general, these studies recommend that the connections with the higher levels management in the organization is crucial for both men and women to fully influence their social networks, however, women confront greater difficulties than men in developing these connections.

Scholars note that women's networks can be a source of support and information, and it able to assist women's to be efficient in management. Singh et al. (2006) conducted a research of women's corporate networking in United Kingdom companies using interviews and email survey. The research concluded that women able to work across the limitations by establishing a strong network and gaining information from multiple sponsors. The finding of the research shows that women's network able to improve their human capital by offering more career development opportunities, female role models, mentoring support, and talent identification. In contrast, Perriton (2006) recommends that it is important for women to empower in traditional networks as it is more beneficial than women's networks. Several studies show that women will benefit from having access to networks as sources of information and support regardless of the type of networks. Meanwhile, Cross and Linehan (2006) conducted a study to identify the factors affecting the lack of senior female managers in Ireland's high-tech sector. The respondents in the study believed that organizational decisions were made depending on the information that is obtained in the organization via formal and informal networks. Besides, the respondents also believed that decisions were made and promotion is promised via informal networks. Shen and Kram (2011) discovered the similar findings with the previous study and argue that social capital plays an important part in women's career advancement to senior management level. Social capital helps women to gain advantages in an organization such as increased visibility, support and upward mobility, increased career and job satisfaction, and respect and recognition.

Nevertheless, Bagilhole and White (2011) note that women may think that it is challenging to become a member of men's informal networks, where it is important to acquire adequate social capital to access top managerial positions. Studies investigate the gender and women's efforts to increase visibility recommend that women may not be remunerated equivalently as men because of the types of opportunities available to them. A study conducted by Forret and Dougherty (2004) among 418 male and female business school alumni showed that the efforts to increase visibility were notably associated with the number of advancements and total of reimbursement for men, but not for women. The research concluded that the types of assignments men and women have access to may restrain the benefits they receive from their social networks.

3. DATA AND METHODOLOGY

As a research question, the researcher seeks to answer what factors that hinders women from career advancement. The main objective of the research is to study on work-life balance, mentoring support, and networking towards women's career advancement in Malaysia. To specify, women work force in Klang valley area will be chosen as the subjective of the research. Therefore, the specific objective of this research work are: (1) identify the relationship between work-life balance, mentoring support, and networking towards women's career advancement in Malaysia, (2) investigate the relationship between work-life balance and women's career advancement in Malaysia, (3) identify the relationship between mentoring support and women's career advancement in Malaysia and (4) study the relationship between networking and women's career advancement in Malaysia.

This is a quantitative study. In terms of Objectives, this is an exploratory study. Looking into the sampling methodology, the population in this study is 2,174,550 (Malaysia Department of Statistics, 2016). The sample in this study refers to women in the workforce in Malaysia. In terms of sampling methodology, this study has used convenient sampling methodology. Since the total female employees in Malaysia in the year 2016 was approximately 7.9 million (Malaysia Department of Statistics,

2016), which considered as a large sample group. The result from Raosoft Sample Size Calculator suggested that 120 is the minimum sample size of the survey. (Margin of error = 8%, confidence level = 92%)

Based on the literature, the following hypotheses have been developed to be tested in the study:

H0₁: There is no significant correlation between work-life balance and women career advancement.

H0₂: There is a significant correlation between work-life balance and women career advancement.

H0₃: There is no significant correlation between mentoring support and women career advancement.

H0₄: There is a significant correlation between mentoring support and women career advancement.

H0₅: There is no significant correlation between networking and women career advancement.

H0₆: There is a significant correlation between networking and women career advancement.

4. FINDINGS AND DISCUSSIONS

In the primary data collection, a total of 150 questionnaires have been distributed to the respondents through online and physical distribution. Eventually, 110 questionnaires have been successfully collected from the respondents, which accounted 73% of the entire questionnaire process.

4.1 Profile of Respondents

From a total of 110 respondents, the marital status of respondents consists of single at 61.8%, married at 35.5%, while divorced at 1.8% and widowed at 0.9%. Majority of respondents (56.4%) were below 30 years old, 33.6% were aged 31-40 years old, and 6.5% were aged 41-50 years old. The smallest category was 51 years old and above (3.6%). Half of the respondents have a working experience that varies 1-5 years (51.8%), while 10% have working experience for 6-10 years, 16.4% have working experience of 11-15 years and 21.8% have working experience of more than 15 years. As for the educational background to the respondents, about 59.1% of the respondents completed bachelor degree, 20.9% completed master degree, 10.9% completed diploma or certificate holders, 4.5% were doctorate, and 3.6% of the respondents only completed SPM. There are one respondent that completed the professional course (0.9%).

4.2 Reliability Test

According to Sekaran and Bougie (2016), reliability is a measurement that established to test the both consistency and stability. In general, the value of Cronbach's Alpha ranged at 0.06 considered poor result, ranged at 0.07 considered as an acceptable result and ranged at 0.08 considered as good. The closer to the value of Cronbach's Alpha of one, this indicates the higher internal consistency reliability (Sekaran & Bougie, 2016). Table 1 above illustrates the reliability of the study

Table 1: Correlating Reliability of Women's Career Advancement in Malaysia with Selected Dependent and Independent Variables

Variables	Cronbach's Alpha (r)
Women's career advancement	0.557
Work-life balance	0.865
Mentoring support	0.849
Networking	0.797

P=0.01

4.3 Normality Test

Based on the results shown in Table 2, the mean for women career advancement is smaller than the median (14.78 < 15.0). This indicates that the distribution of women career advancement is negatively skewed. As for the mean for work-life balance is smaller than the median (12.73 < 13.00). This indicates that the distribution of women career advancement is negatively skewed. Meanwhile, the mean for mentoring support is smaller than the median (14.58 < 15.00). This indicates that the distribution of women career advancement is negatively skewed. Besides, the mean for mentoring support is smaller than the median (14.06 < 15.00). This indicates that the distribution of women career advancement is negatively skewed.

Table 2: Mean, Median, and Mode of Dependent Variable and Independent Variables

	Women Career Advancement	Work-life Balance	Mentoring Support	Networking
Mean	14.78	12.73	14.58	14.06
Median	15.00	13.00	15.00	15.00
Mode	14.00	12.00	16.00	16.00
Standard Deviation	2.428	3.642	3.158	3.169

N=110

4.3 Multiple Regression Test

To further measure the effect of work-life balance, mentoring support and networking towards women’s career advancement in Malaysia, linear regression was done to forecast value of dependent and independent variables.

Table 3: Multiple Regression Test

Variables	Unstandardized Coefficients		Standardised Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	8.039	1.072		7.498	0.000
Work-life balance	0.050	0.070	0.075	0.712	0.478
Mentoring Support	0.287	0.081	0.373	3.545	0.001
Networking	0.137	0.074	0.179	1.844	0.068

R square = 0.285, df = 3; F = 14.086, p = 0.01

The F statistic for overall goodness of fit of model is 14.086, which is significant at $\alpha = 0.01$. After excluding the non-significant variables, the final regression model produced by enter method is:

Women career advancement = 8.039 + 0.287 mentoring support.

This model explains 28.5% of the variance women’s career advancement. This indicates that 28.5% of the dependent variable was explained by the linear combination of the three predictor variables. Among the three predictor variables, the result clearly depicted that mentoring support was found to be strongly significantly towards women’s career advancement.

4.4 Pearson Moment Correlation Test

Pearson Moment Correlation Coefficient analysis describes the relationship between independent variables and the dependent variables, as follow; 0.7 and above – very strong relationship, 0.50 to 0.69 – strong relationship, 0.30 to 0.49 – moderate positive relationship, 0.10 to 0.29 – low relationships, and 0.01 to 0.09 – very low relationship. The decision rule for accessing if a test is significant:

- If $p \leq .05$, the test is significant. Thus, there is a significant relationship between the independent variable and dependent variable.
- If $p \geq .05$, the test is not significant. Thus, there is no significant relationship between the independent variable and dependent variable.

Table 4: Pearson Moment Correlation Test

Variables			DV	IV1	IV2	IV3
Women Career Advancement (DV)	Pearson Correlation		1	.376**	.501**	.392**
	Sig. (2-tailed)			.000	.000	.000
	N		110	110	110	110
Work-life Balance (IV1)	Pearson Correlation		.379**	1	.581**	.473**
	Sig. (2-tailed)		.000		.000	.000
	N		110	110	110	110
Mentoring Support (IV2)	Pearson Correlation		.501**	.581**	1	.476**
	Sig. (2-tailed)		.000	.000		.000
	N		110	110	110	110
Networking (IV3)	Pearson Correlation		.392**	.473**	.476**	1
	Sig. (2-tailed)		.000	.000	.000	
	N		110	110	110	110

*. Correlation is significant at the 0.05 level (2-tailed)
**. Correlation is significant at the 0.01 level (1-tailed)
Note: ** = $p \leq 0.01$, * $p \leq 0.05$

All the independent variables tested showed a positive correlation. The strongest relationship of independent variable with dependent variable is mentoring support (0.501), followed by networking (0.392), and work-life balance (0.376).

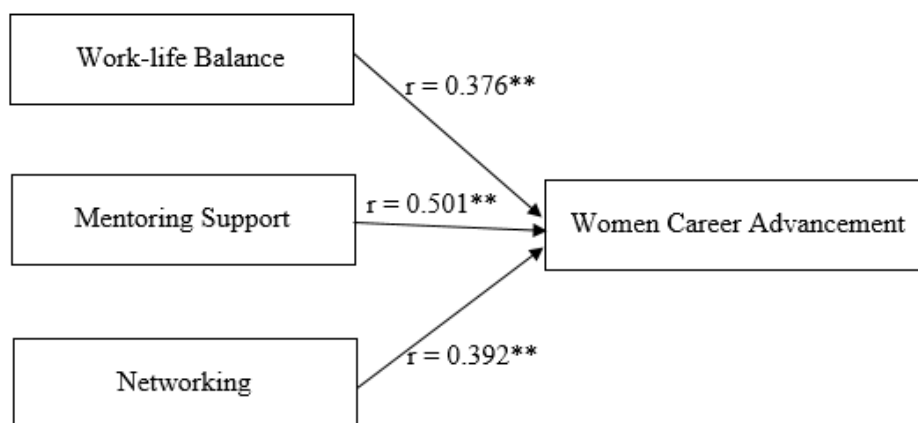
Overall, the significance of mentoring support was affirmed by the studies of Tharenou (2005) which showed mentoring support impact women's career advancement. The significant correlation of mentoring support with women career advancement ($r = 0.501$, $p \leq 0.05$) may due to the mentoring able to provide better career advancement and development opportunities for female employees (Wanberg et al., 2003). Results revealed from the data affirmed that respondents agree that mentor would help to enhance their career advancement.

The significant correlation of networking with women's career advancement ($r = 0.392$, $p \leq 0.05$) may due to women establish a network and utilize it as a source of information and support to enhance their career advancement in the organization.

The significant correlation of work-life balance with women's career advancement ($r = 0.376$, $p \leq 0.05$) may due to the behavior of the higher management in the organization that affects their work-life balance. The significant of work-life balance to women's career advancement is reaffirmed with the study from Subramaniam et al. (2013).

4.5 Discussion on Hypothesis Testing

The results of the hypothesis testing indicate that there are four accepted hypotheses; H_{02} , H_{04} , H_{06} . All three independent variable is significantly correlated with the dependent variable, women's career advancement.



H_{02} : There is a significant correlation between work-life balance and women career advancement.

The findings of this hypothesis testing indicated that work-life balance is significantly correlated with the women's career advancement ($r = 0.376$, $p \leq 0.05$). This finding corroborates the findings of the recent study conducted by Worrall et al. (2010) where work-life balance is the main barrier to women's career advancement. Besides, Subramaniam et al. (2013) also concur with the findings that work-life balance significantly affects the career advancement of female employees.

H_{04} : There is a significant correlation between mentoring support and women career advancement.

The findings of this hypothesis testing indicated that mentoring support is significantly correlated with women career advancement ($r = 0.501$, $p \leq 0.05$). This finding matches the findings of the previous study by Wanberg et al. (2003) where mentoring support significantly affect the career advancement of female employees. In addition, a study by Maxwell (2009) also agrees that mentoring support can enhance women's opportunities in career advancement to managerial level.

H_{06} : There is a significant correlation between networking and women career advancement.

The findings of this hypothesis testing showed that networking is significantly correlated with women career advancement ($r = 0.392$, $p \leq 0.05$). This finding corroborates the findings of the previous study by Singh et al. (2006) where networking significantly affects career advancement as it improves and affects the success of a female employee in the organization.

5. CONCLUSION

Overall, this study has contributed to the body of knowledge by providing empirical evidence about the significance of barriers to women's career advancement in Malaysia. Pearson Moment Correlation Coefficient and Multiple Regression Test results have revealed that all three independent variables are significantly correlated towards women's career advancement among the female employees in Malaysia.

Research objectives 1: To identify the correlation between work-life balance, mentoring support and networking towards women's career advancement in Malaysia.

The findings of the study found that all three independent variables are significantly correlated with dependent variable, where mentoring support shows the strongest correlation among the three variables ($r = 0.501$, $p \leq 0.05$), followed by networking ($r = 0.392$, $p \leq 0.05$), and work-life balance ($r = 0.376$, $p \leq 0.05$). Thus, the findings of the study conclude that all three independent variables are a crucial factor that affects the advancement of female in the workforce in Malaysia. Besides, the findings also supported that the research framework of this study is valid.

Research objectives 2: To investigate the relationship between work-life balance and women career advancement in Malaysia.

Based on the findings, it was revealed that the work-life balance is significantly correlated towards women career advancement. This finding points out that the higher management in the respondents' respective organization is sympathetic towards their family responsibilities. However, the findings revealed that the organization was not really supportive when employees want to switch to less demanding jobs for family reasons and the organization does not provide sufficient facility to support the work-life balance of employees. This aligned with the study of Kargwell (2008) where women receive little support from their organization to distinguish the work and non-work obligations. Therefore, the relationship of work-life balance towards women career advancement is significantly correlated but there is a weak relationship as there are benefits provided by the organization to manage the work-life balance, however, the benefits are insufficient. This corroborates with the study of Bilmoria et al. (2007) where employees still face career development issue even they utilized the benefits provided by the organization.

Research objectives 3: To identify the relationship between mentoring support and women career advancement in Malaysia.

Based on the findings, mentoring support is found with the strongest correlation among the three independent variables towards women career advancement. The results indicate that mentoring support has the most significant effect on women career advancement. This supports the study of Wanberg et al. (2003) where mentoring support will enable better career advancement and development opportunities. Besides, the findings revealed that the mentor provides psychosocial support to the respondents. Findings also show that mentor also prepares the respondents for career advancement. Maxwell (2009) reaffirmed that mentoring support can enhance women's opportunities in career advancement to managerial level. Hence, the relationship between mentoring support and women career advancement is strongly correlated as the results shows that there is sufficient career support received from the mentor.

Research objective 4: To study the relationship between networking and women career advancement in Malaysia.

Based on the findings, it was revealed that networking is significantly correlated towards women career advancement. The findings revealed that female employees have few individuals in the organization where they share emotional support, feedback and work confirmation. Findings also show that the female employees keep in touch with a number of people who are at higher level than them. This finding corroborates the study by Singh et al. (2006) where the networks able to enables the female employees to work by gaining information and support in the organization. Thus, this research shows that there is a significant correlation between networking and women career advancement.

Overall, this study was devoted to understanding the barriers that hinder the career advancement of female employees in Malaysia. The results of this study offer findings of the prior study, where it is not much covered in the literature in the Malaysia context. The findings enhance knowledge on the barriers that hinder career advancement of female employees. The study provided some useful insights for both academic researchers as well as the management.

REFERENCES

- Abidin, Z. Z., Rashid, A.A. & Jusoff, K. (2009). The 'Glass Ceiling' Phenomenon for Malaysian Women Accountants. *Asian Culture and History*, vol. 1, no. 1, pp.38-44.
- Adekola, B. (2011). Career Planning and Career Management as Correlates for Career Development and Job Satisfaction: A Case Study of Nigerian Bank Employees. *Australian Journal of Business and Management Research*, vol. 1, no. 2, pp.100-112.

- Allen, T. D., Eby, L. T., Poteet, M. L., Lentz, E. & Lima, L. (2004). Career Benefits Associated with Mentoring for Protégés: A Meta-Analysis. *Journal of Applied Psychology*, vol. 89, no. 1, pp.127-136.
- Anderson, A. N. (2007). Investigating Career Barriers of Women of Colour in the 21st Century. PhD diss., Capella University, U.S.
- Armijio, R. J. (2009). The Challenges of Professional Hispanic Women Related to Personal Life, Family, Education, and Profession. PhD diss., Walden University, U.S.
- Bagilhole, B. & White, K. (2011). Toward Interventions for Senior Women in Higher Education. In *Gender, Power and Management: A Cross-Cultural Analysis of Higher Education*, eds. Bagilhole, B. & White, K. Basingstoke: Palgrave Macmillan.
- Bilmoria, D., Godwin, L. & Zelechowski, D. D. (2007). Influence and inclusion: a framework for researching women's advancement in organisations. In *Handbook on Women in Business and Management*, eds. Bagilhole, B. & White, K. Basingstoke: Palgrave Macmillan.
- Bombuwela, P. M. & Chamaru, D. A. A. (2013). Effects of Glass Ceiling on Women Career Development in Private Sector Organisations – Case of Sri Lanka. *Journal of Competitiveness*, vol. 5, no. 2, pp.3-19.
- Broadbridge, A. (2008). Senior careers in retailing: An exploration of male and female executives' career facilitators and barriers. *Gender in Management: An International Journal*, vol. 23, no. 1, pp.11-35.
- Burke, R. J. & Karambaya, R. (2004) Women in management in Canada. In *Women in Management Worldwide: Facts, Figures, and Analysis*, eds. Davidson, M. J. & Burke, R. J. Aldershot: Ashgate.
- Burke, R. J., Koyuncu, M. & Fiksenbaum, L. (2007). Career priority patterns among managerial and professional women in Turkey: Benefits of putting career first?. *Women in Management Review*, vol. 22, no. 5, pp.405-417.
- Coleman, M. (2010). Women-only (homophilous) networks supporting women leadership in education. *Journal of Educational Administration*, vol. 48, no. 6, pp.769-781.
- Cross, C. & Linehan, M. (2006). Barriers to advancing female careers in high-tech sector: empirical evidence from Ireland. *Women in Management Review*, vol. 21, no. 1, pp.28-39.
- Department of Statistics Malaysia (2016). *Labour Force Survey Report, Malaysia, 2016*.
<https://www.dosm.gov.my/v1/index.php?r=column/pdfPrev&id=SGZCnNMrWW9ZTEdpYys4YW0yRlhoQT09> (accessed 8 September 2017).
- Department of Statistics Malaysia. (2016). *Selangor*.
https://www.dosm.gov.my/v1/index.php?r=column/cone&menu_id=eGUyTm9RcEVZSilmYW45dmpnZHh4dz09 (accessed 8 September 2017).
- Department of Statistics of Malaysia (2016). *Malaysia*.
https://www.dosm.gov.my/v1/index.php?r=column/cone&menu_id=dDM2enNvM09oTGtQemZPVzRTWENmZz09 (accessed 8 September 2017).
- Donaldson, S. I., Ensher, E. A. & Grant-Vallone, E. J. (2000). Longitudinal examination of mentoring relationships on organisational commitment and citizenship behaviour. *Journal of Career Development*, vol. 26, no. 4, pp.233-249.
- Fletcher, J. K. & Ragins, B. R. (2007). Stone center relational cultural theory: A window on relational mentoring. In *Handbook of mentoring at work*, eds. Kram, K. E. & Ragins, B. R. Thousand Oaks: Sage.
- Forret, M. L. & Dougherty, T. W. (2004). Networking behaviours and careers outcomes: Differences for men and women?. *Journal of Organisational Behaviour*, vol. 25, no. 3, pp.419-437.
- Greenhaus, J. H., Collins, K. M. & Shaw, J. D. (2003). The relation between work-family balance and quality of life. *Journal of Vocational Behavior*, vol. 63, no. 1, pp.510-531.
- Jamali, D., Sidani, Y. & Safieddine, A. (2005). Constraints facing working women in Lebanon: an insider view. *Women in Management Review*, vol. 20, no. 8, pp.581-594.
- Kargwell, S. (2008). Is the glass ceiling kept in place in Sudan? Gendered dilemma of the work-life balance. *Gender in Management: An International Journal*, vol. 23, no. 3, pp.209-224.
- Kattara, H. (2005). Career challenges for female managers in Egyptian hotels. *International Journal of Contemporary Hospitality Management*, vol. 17, no. 3, pp.238-251.
- Lin, N. (2001). *Social Capital: A Theory of Social Structure and Action*. United States: Cambridge University Press.
- Maxwell, G. (2009). Mentoring for enhancing females' career development: the bank job. *Equal Opportunities International*, vol. 28, no. 7, pp.561-576.
- McCauley, C. D. (2005). The Mentoring Tool. *Advances in Developing Human Resources*, vol. 7, no. 4, pp.443-445.
- McDowall-Long, K. (2004). Mentoring Relationships: Implications for Practitioners and Suggestions for Future Research. *Human Resource Development International*, vol. 7, no. 4, pp.519-534.

- McElwee, G. & Al-Riyami, R. (2003). Women entrepreneurs in Oman: some barriers to success. *Career Development International*, vol. 8, no. 7, pp.339-346.
- Miller, G. E. (2004). Frontier Masculinity in the Oil Industry: The Experience of Women Engineers. *Gender, Work & Organisation*, vol. 11, no. 1, pp.47-73.
- Mordi, C., Andedoyin, H. & Ajonbadi, H. (2011). Impediments to Women Career Advancement: The Nigerian Experience. *Economic Sciences Series*, vol. 63, no. 2, pp.11-22.
- Morrison, E. F. (2002). Newcomers' relationships: The role of social network ties during socialisation. *Academy of Management Journal*, vol. 45, no. 6, pp.1149-1160.
- Murphy, F. & Doherty, L. (2011). The experience of work life balance for Irish senior managers. *Equality, Diversity and Inclusion: An International Journal*, vol. 30, no. 4, pp.252-277.
- Nies, C. & Wolverton, M. (2000). Mentoring Deans. Paper presented at the Annual Meeting of the American Educational Research Association, 24-28 April 2000, New Orleans.
- Perriton, L. (2006). Does Women + a Network = Career Progression?. *Leadership*, vol. 2, no. 1, pp.101-113.
- Ramaswari, A. & Dreher, G. F. (2007). The benefits associated with workplace mentoring relationships. In *Blackwell handbook of mentoring: A multiple perspective approach*, eds. Allen, T. D. & Eby, I. T. London: Blackwell.
- Saadin, I., Ramli, K., Johari, H. & Harin, N. A. (2016). Women and Barriers for Upward Career Advancement – A Survey at Perak State Secretariat, Ipoh, Perak. *Procedia Economics and Finance*, vol. 36, no. 1, pp.574-581.
- Sekaran, U. & Bougie, R. (2016). *Research Methods for Business: A Skills Building Approach*, 7th Edition, United Kingdom: John Wiley & Sons.
- Shapiro, M., Ingols, C. & Blake-Beard, S. (2007). *CGO Insights: Optioning in versus 'opting out': women using flexible work arrangement for career success*. Boston: Simmons School of Management.
- Shen, Y. & Kram, K. E. (2011). Expatriates' developmental networks: network diversity, base, and support functions. *Career Development International*, vol. 16, no. 6, pp.528-552.
- Singh, V., Vinnicombe, S. & Kumra, S. (2006). Women in formal corporate networks: an organizational citizenship perspective. *Women in Management Review*, vol. 21, no. 6, pp.458-482.
- Subramaniam, D. & Arumugam, T. (2013). Barriers to Women Managers' Career Progressions in Malaysian Government Link Companies (GLCs). *Australian Journal of Basic and Applied Sciences*, vol. 7, no. 2, pp.248-256.
- Suseno, Y., Pinnington, A. H. & Gardner, J. (2007). Gender and the Network Structures of Social Capital in Professional-Client Relationships. *Advancing Women in Leadership Online Journal*, vol. 23, no. 1.
- Tharenou, P. (2005). Does Mentor Support Increase Women's Career Advancement More than Men's? The Differential Effects of Career and Psychosocial Support. *Australian Journal of Management*, vol. 31, no. 1, pp.77-109.
- Tlaiss, H. & Kauser, S. (2010). Perceived organisational barriers to women's career advancement in Lebanon. *Gender in Management: An International Journal*, vol. 25, no. 6, pp.462-496.
- Twomey, A. M., Linehan, M. & Walsh, J. S. (2002). Career progression of young female accountants: evidence from the accountancy profession in Ireland. *Journal of European Industrial Training*, vol. 26, no. 2/3/4, pp.117-124.
- Valk, R. & Srinivasan, V. (2011). Work-family balance of Indian women software professionals: A qualitative study. *IIMB Management Review*, vol. 23, no. 1, pp.39-50.
- Wanberg, C. R., Welsh, E. T. & Hezlett, S. A. (2003). Mentoring research: a review and dynamic process model. In *Research in Personnel and Human Resource Management*, eds. Martocchio, J. J. & Ferris, G. R. Oxford: Elsevier Science.
- Wentling, R. M. (2003). The career development and aspirations of women in middle management – revisited. *Women in Management Review*, vol. 18, no. 6, pp.311-324.
- Wood, G. J. & Lindorff, M. (2001). Sex differences in explanations for career progress. *Women in Management Review*, vol. 16, no. 4, pp.152-162.
- Worrall, L., Harris, K., Steward, R., Thomas, A., & McDermott, P. (2010). Barriers to women in the UK construction industry. *Engineering, Construction and Architectural Management*, vol. 17, pp.268-281.
- Yet-Mee, L., Peng, T. L. & Yin-Fah, B. C. (2013). A Study on Women's Career Advancement in Malaysia. *Journal of Human and Social Science Research*, vol. 2, no. 1, pp.21-34.



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



EMPLOYER BRANDING AND EMPLOYEE ATTITUDES: MEDIATING ROLE OF PERSON-ORGANIZATION FIT

DOI: 10.17261/Pressacademia.2018.830

RJBM- V.5-ISS.2-2018(3)-p.110-120

Hande Sinem Ergun¹, Berivan Tatar²

¹Marmara University, Istanbul, 34722, Turkey.

hsergun@gmail.com, ORCID: 0000-0003-3885-8902

²Gebze Technical University, Kocaeli, 41400, Turkey.

btatar@gtu.edu.tr, ORCID: 0000-0002-0934-3734

To cite this document

Ergun, H. S., Tatar, B. (2018). Employer branding and employee attitudes: mediating role of person-organization fit. Research Journal of Business and Management (RJB), V.5(2), p.110-120.

Permenant link to this document: <http://doi.org/10.17261/Pressacademia.2018.830>

Copyright: Published by PressAcademia and limited licenced re-use rights only.

ABSTRACT

Purpose - The aim of this study is to investigate the relationship between employer branding, organizational citizenship behavior, organizational identification, intention to stay in consideration of perceived person-organization fit.

Methodology - The empirical data were gathered from 300 respondents working at banking sector in Turkey and analyzed through SPSS 21.1 and PROCESS macro for testing mediating effect.

Findings- The findings underpin that application value and development value and socialization provided as a part of the employer branding activities affects the organizational identification, organizational citizenship behavior and intention to stay. Meanwhile perceived person-organization fit partially mediates the relationship between employer branding, intention to stay, organizational identification, courtesy and civic virtue while fully mediates the relationship between application value, development value and socialization and altruism.

Conclusion- Comprehension of employer branding's role on the organizational outcomes contributes to the competitiveness of organizations in today's competitive labor market holding talent shortages and difficulty in finding and retaining committed employees in virtue of attracting and retaining the best talents.

Keywords: Employer branding, organizational citizenship behavior, organizational identification, intention to stay, person-organization fit

JEL Codes: M54, M12, L2

1. INTRODUCTION

In the last decades, deficiency in labor market has procured war for talent among competitors and organizations has started to seek the way of attracting potential workforce and retaining existing employees to reduce the effect of talent shortages and gather sustainable competitive advantage in highly competitive business environment (Lievens and Highhouse, 2003; Wilden, Gudergan and Lings,2010). Additionally, EB concept has assisted to organizations for overcoming this war for talent with attraction and retention of the workforce through providing unique work experience, which creates the perception of being a member of a strong organization with employee focused strategy (Backhaus and Tikoo, 2004; Barrow and Mosley, 2005). Being aware of vitality of payment and reward facilities, procuring professional, career and personal development opportunities, having social environment enabling interaction and collaboration among all members of organization, giving opportunity of applying knowledge learning through training and opportunity in work-related activities as well as sharing work experience with others, having good reputation in business environment have increased attractiveness of organizations (Schlager et al., 2011; Cable and Turban, 2003) and created perception of great place to work thanks to employer branding activities in view of both prospective and current workforce (Ewing et al., 2002).

The literature has garnered much empirical evidence supporting that employees show more commitment, satisfaction, intention to stay for a long-term, higher performance and motivation, organizational citizenship behavior referring extra role behavior out of the responsibilities of workforce with view of seeing organizational goal superior than individual goal,

tendency of identifying them with the identity and features of the organizations, intention to apply for potential talented workforce in return for these investments and consideration on the basis of employer branding concept internalized by organizations (Lievens et al., 2007; Wahba and Elmanadily, 2015). In addition, empirical studies have been scarce although employer branding has become a popular concept in human resource management field (Cable and Turban, 2001). For this reasons and drawing on the above discussion, this study aims to contribute literature with analyzing the relationship between employer branding, organizational citizenship behavior, organizational identification, intention to stay and the role of the perceived person-organization fit. In the following sections, the literature of employer branding has been discussed, the method of study has been put forward, the results have been obtained within the scope of findings, and suggestions have been offered for the future research.

2. LITERATURE REVIEW

2.1. Employer Branding

Employer branding is a concept using brand discipline in marketing literature on the subject of organizations' human capital with aim of creating the perception of the best place to work through functional, economic, and psychological benefits provided by organizations (Ambler and Barrow, 1996).

With this regard, employer branding has laid emphasis on potential and existing employees with aim of not only retaining existing workforce in the organization but also attracting the best-talented candidates. In this sense, organizations have to create values for their human capital to differentiate organizations and gain competitive advantage (Backhaus and Tikoo, 2004) with attracting and retaining the best and competent workforce within the organization. In the literature, these activities aliased as symbolic and instrumental framework (Lievens and Highhouse, 2003; Ito, Brotheridge and McFarland, 2013; Van Hoye et al. 2013), functional, economic, and psychological benefits (Ambler and Barrow, 1996) and value-based view (Berthon et al. 2005). In addition to attraction and retention of talented workforce, Barrow and Mosley (2011) revealed that employer branding is the vital concept for the organizations in terms of reducing cost, improving customer satisfaction, contributing the better financial results and performance.

For developing employer branding, organizations should firstly build employee value proposition (EVP) which is discussed by Sullivan as "the unique and differentiating promise a business makes to its employees and potential candidates" (2002: 20) and ideal EVP should define working environment and culture that will enrich work life of employees, provide added value to the employees, include emotional and functional benefits that will differentiate firms from competitors (Bas, 2011). Barrow and Mosley (2011) defined employer value proposition as a mix of dimensions as external reputation, internal communication, senior leadership, values and corporate social responsibility, internal measurement system and service support classified as organizational context as well as recruitment and induction, team management, performance appraisal, learning and development, reward and recognition and working environment referring local context and practices. The second step of employer branding process is external marketing of employer branding containing activities for attracting the best talent with differentiated employer branding activities. Additionally, shaping employee value proposition on the basis of the target group's expectations has facilitated the external marketing and increased employer brand attractiveness. Finally, internal marketing stage includes activities about holding the existing employees in the organization and creating a committed and satisfied workforce with providing them opportunities expected by them from the employer is crucial for the development of strong employer brand (Backhaus and Tikoo, 2004). On the other hand, studies conducted in this concept revealed that perception of the employer, as a brand, is mostly formalized by organizational culture and climate, leadership practices, fairness in reward allocation, perceived organizational prestige, image, reputation and corporate social responsibility of the companies (Biswas and Suar, 2014).

Being a vital concept for overcoming the war for talent, employer branding activities lead to organizational identification (Schlager et al., 2011), satisfaction (Ito, Brotheridge and McFarland, 2013), loyalty (Punjaisri and Wilson, 2011), intention to stay (Matanda and Ndubisi, 2013) and commitment (Ito, Brotheridge and McFarland, 2013) by virtue of perception in regard of being a member of organizations having unique and differentiated employee-based view. In the light of these arguments, developing peerless and differentiated employer brand image has derived retainment of complement workforce in the organization as well as contributed their identification and commitment thanks to the advisable comprehension of expectation and perception of the employees. Based on this background, our study aims to contribute literature through analyzing the relationship between employer branding concept and employees' attitudes specified as organizational identification, citizenship behavior and intention to stay through the role of person-organization fit.

2.2. Employer Branding and Organizational Identification

Various studies accentuating the concept of organizational identification have revealed that vast amount of organizational activities are decisive in the degree of employees' identification. Of all these determinants, employer branding activities are also substantial for the development of the identification behavior.

Study of Lievens, Van Hove and Anseel (2007) has delineated the impact of symbolic attributes of employer branding are the best predictors of the organizational identification while instrumental frameworks do not have any contribution to identification. In other respects, Schlager et al. (2011) stated that identification of current employees relies on the social value including team spirit, competence, and respect among co-workers friendly and supportive relationship and good positive reputation value while diversity value referring challenging and interesting task is predictors of identification for prospective employees in addition to these values. Additionally, Dukerich, Golden and Shortell (2002) centered that organizational identification and defining themselves with the aim and attributes of the organization in terms of employees associated with good and strong external image of organizations. Edward (2009) revealed that organizations having symbolic framework based personality has increased the strong value-focused employer branding and consequently employees tend to feel a higher degree of identification. On the other hand, Punjaisri and Wilson (2011) centered one of the most crucial predictors of the employees' brand identification as internal brand concept which has similarities with employer branding activities and results of study showed that for employees whose age are over 30, relationships between internal brand activities and identification have been stronger while well-educated employees have tended to be less identified themselves with the organization. In line with the proposed relationships mentioned above, the following hypotheses are developed:

H1: There is a positive significant relationship between employer branding and organizational identification

2.2. Employer Branding and Organizational Citizenship Behavior

The concept of organizational citizenship behavior dwells on employees' tendency of exhibiting discretionary extra-role behavior performed without expecting any additional compensation and apart from their responsibilities (Asha and Jyothi, 2013). In this respect, a vast number of studies center on the role of the components of employer branding on this tendency to showing extra role behavior referring taking responsibility voluntarily out of the job description and helping behavior for the effective flow of the organizational activities without expecting any compensation and promotion opportunity.

Organizational support activities as well as training, managerial support, participative climate and empowerment between employees and organization was executed as one of the predictors of the organizational citizenship behavior (Bell and Menguc, 2002). In a similar vein, Asha and Jyothi (2013) stated that compensation and rewards meeting the expectation of workforce, growth and development opportunities for employees purposing better performance and self-achievement, participation to decision-making process with employee empowerment, work-life balance, open communication with management accommodate with commitment and satisfaction and extra-role activities referring to jobs and responsibilities out of the job description of the employees and organizational citizenship behavior toward their organization having view in favor of employees. Study of Paillé, Bourdeau and Galois (2010) showed that employee satisfaction generating with employee based organizational approach contributes to organizational citizenship behavior and as a result, decreases the intention to leave an organization. Therefore, we hypothesize that in general;

H2: There is a positive significant relationship between employer branding and organizational citizenship behavior

2.3. Employer Branding and Intention to Stay

Labor shortages mainly caused by aging population, globalization, inefficiency in the educational background of the workforce have brought not only decrease in performance due to the scarcity in the talented workforce but also an escalation in cost originating from human resource activities in the recruitment, selection, orientation and training process for the related job. Besides, hiring inappropriate workforce and high turnover rate have also caused a loss for the organizations. Allen (2008) stated that replacement cost occurring because of employee turnover was equal to 50-60 % of the annual salary of the employees. In this context, retaining the talented workforce in the highly competitive employment market is possible with creating strong employer brand perception (Kashyap and Rangnekar, 2014). Strong employer branding has also contributed to reducing employee acquisition cost and gathers higher employee retention (Schlager et al., 2011) with reducing turnover intention (Kashyap and Rangnekar, 2014).

The impact of the instrumental factors on employees was centered and expected to increase the intention to remain based on pay, flexibility, job security, development and promotion opportunities provided through employer branding of the organizations (Ito, Brotheridge and McFarland, 2013). Matanda and Ndubisi (2013) stated that internal branding concept

referring activities towards employees seen as internal customers had an effect on the employees' intention to stay. In other respect, employee value proposition providing opportunities for challenging work, process efficiency, job fulfillment and external equity is a determinant of remain intention of the employees. In the light of these arguments, we expected that employer branding activities have an impact on the intention to remain in the organization, so:

H3: There is a positive significant relationship between employer branding and intention to stay

2.4. Mediating Role of Person-Organization Fit

Person-organization fit refers to similarities and congruence between values and goals of both employees and organizations as well as mutually fulfilling expectations of these two parties (Kristof, 1996). In this regard, for measurement, direct and indirect perspective has been used in the literature of person-organization fit. Direct measurement is a method used through assessing fit from the employees' point of view based on their beliefs and experience while the indirect measurement is an assessment of fit between workforce and organization by the third parties (Kristof, 1996). Understanding this distinction facilitates the comprehension of perceived and objective concept for the fit perspective. In this context, perceived fit has been defined as "individual makes a direct assessment of the compatibility between person and environment" (Kristof-Brown, Zimmerman and Johnson, 2005:11) and using perceived fit provides more basis thanks to the assessing situation from the employees' point of view (Edwards and Cable, 2009).

For the current and prospective employees, value congruence between two sides is substantial in the application process and intention. O'Reilly, Chatman and Caldwell (1991) stated that employees' perceptions about the fit between their values and core values of the organization is the determinant of the employees' satisfaction and commitment, and prevents the intention to leave. Other study confirmed that employee based view of organizations with internal branding shapes the person-organization fit perception and the intention to remain (Matanda and Ndubisi, 2013). In other words, person-organization fit is the predictor of candidates' organizational commitment and satisfaction with employee based activities and consideration of their career development and so providing necessary opportunity for their well-being, as a result, this perception has designated willingness to recommend organization as well as attraction and retention of them (Verquer, Beehr and Wagner, 2003).

Accordingly, Edwards and Cable stated that value fit between employees and the organization from the context of attraction, communication, predictability, and trust contributes to job satisfaction, intention to stay and organizational identification (2009). Considering these evidence and employer branding concept having congruence with the values of the workforce is the predictors of employees' retention. In the light of all discussion mentioned above, we hypothesize that;

H4: Person-organization fit mediates the relationship between employer branding and organizational identification

H5: Person-organization fit mediates the relationship between employer branding and intention to stay

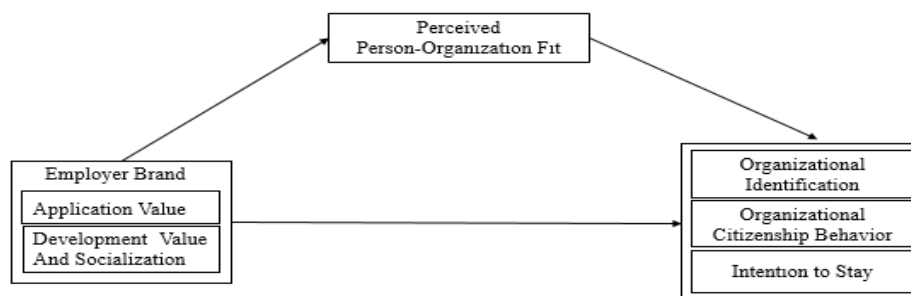
H6: Person-organization fit mediates the relationship between employer branding and citizenship behavior

3. DATA AND METHODOLOGY

3.1. Aim of the Study

Empirical studies made in employer branding literature have been scarce while employer branding has become a prevailing concept in human resource management field (Backhaus and Tikoo, 2004) compare to similar concepts as internal marketing and internal branding. On the other hand, Backhaus and Tikoo (2004) underscored scarcity in empirical evidence focusing on the impact of the employer branding activities on the current employees' attitudes. In the light of these arguments, the aim of this study is to contribute literature by determining the impact of employer brand attractiveness on the organizational citizenship behavior, organizational identification and intention to stay based on mediating role of the person-organization fit (See Figure 1).

Figure 1: Conceptual Research Model



3.2. Sample and Data Collection

Data has been gathered from 300 employees from 12 banks in Turkey through a self-administered questionnaire and applying the convenient sampling technique. In the wake of analyses, evidence has revealed that females constitute 45.8% of respondents and 30.1% of respondents' ages are between 20 and 25 while 47.7% of them are between 26 and 30. With regard to education level finding, 49.5% of respondents hold an undergraduate degree and 33.8% of them hold a master' degree. Tenure at banking sector for the respondents are predominantly under 5 years (81.1%). Total work experiences are under 5 years (60.5%).

3.3. Measures

For testing asserted a relationship between variables of study, 69-items survey conducted to banking sector's employees. Close-ended questions have been used for standardization of the responses of all respondents and importance level of each statement for the respondents has been measured with a six-point Likert scale ranging from "I totally disagree" to "I totally agree". Descriptive characteristics of the respondents were analyzed in terms of gender, age, education and tenure at banking sector.

Employer Branding. Scale of Berthon, Ewing and Hah (2005) has been used to assess employer branding and dimensions in the workplace consists of 32 items related to benefits and values provided by the organization as an employer. Sample items are "The organization produces high-quality products and services" and "Feeling good about yourself as a result of working for a particular organization".

Person-Organization Fit. person-organization fit perceived by employees was measured with six items scale of Cable and Judge (1996) Sample items are "My professional skills match those required for my current job" and "I think my physical abilities match those required for my job".

Organizational Identification. Identification of respondents was measured with six items from the study of Mael and Ashforth (1992) and two items gathered from the study of Gautam, Van Dick and Wagner (2004). Sample items are "This organization's successes are my successes" and "When I talk about organization where I have been working, I usually say 'we' rather than 'they'".

Organizational Citizenship Behavior. 19 items scale of citizenship behavior were taken from a study of Basim and Sesen (2006) generated based on a combination of two scales in this field. Sample items are "I respect to the right of the other workers" and "I wore other workers for preventing impairment of them in occurring any problem".

Intention to stay. Scale was generated from four questions as "I am planning to stay in my current position for the long term" and "I am planning to work in this organization to the end of my career" taken from the study of Ozel (2014) taken from Career Progression and Development questionnaire of State Services Commission (2005).

4. FINDINGS AND DISCUSSIONS

4.1. Factor and Reliability Analysis

After data collection phase of the study, reliability and validity of scales have been tested with the SPSS 21.0. The items were subjected to factor analysis with varimax rotation for measuring construct validity. Table 1 has given the factor analysis results in terms of items' number of the scales, factor loadings of items, total variance explained and Kaiser-Meyer-Olkin Measure of Sampling Adequacy (KMO) and Bartlett's Test of Sphericity for each sub-factor of scales used in the study.

Table 1: Result of Factor and Reliability Analysis

Factors	Number of items	Factor Loadings	% of Variance	Cronbach α	KMO	χ^2	p
Application Value	13	.556-.822	50.822	0.942	.942	3794.028	.000
Development Value and Socialization	6	.598-.757	8.648	0.856			
P-O Fit	6	.771-.883	66.817	0.837	.831	1177.831	.000
Organizational Identification	8	.737-.843	62.043	0.911	.900	1436.386	.000
Altruism	4	.649-.829	18.085	0.772	.903	2110.777	.000
Civic Virtue	6	.638-.824	27.519	0.881			
Courtesy	4	.655-.890	23.514	0.869			
Intention to Stay	4	.900-.935	84.776	0.938	.844	1092.146	.000

On the basis of the analysis, totally 16 items (10 items from employer branding and 6 items from organizational citizenship behavior scale) were extracted because of loading two factors, lower loadings or reliability problem of a sub-scale (economic value factor of employer branding). Finally, employer brand attractiveness formed two factors structure as application value and development value and socialization, organizational citizenship behavior was composed of 3 factors named as altruism, courtesy, and civic virtue. Single extraction factor structure has been determined for person-organization fit, organizational identification and remains intention. The reliability values of scales ranged from 0.772 to 0.942.

4.2. Correlation Analysis

The mean and standard deviations of the data obtained for the variables in the study with results of correlation coefficients are shown in Table 2.

Table 2: Result of Correlation Analysis

	Mean	SD	1	2	3	4	5	6	7
Application Value	4.585	0.889	-						
Development Value and Socialization	4.655	0.819	0.701**						
Person-Organization Fit	4.868	0.919	0.600**	0.568**					
Organizational Identification	4.765	1.244	0.620**	0.482**	0.704**				
Intention to Stay	4.872	0.900	0.632**	0.519**	0.680**	0.657**			
Civic Virtue	4.941	0.793	0.531**	0.445**	0.543**	0.450**	0.603**		
Courtesy	5.238	0.796	0.408**	0.459**	0.531**	0.395**	0.492**	0.555**	
Altruism	4.947	0.859	0.318**	0.331**	0.440**	0.359**	0.450**	0.569**	0.482**

Note: All relationships are significant at $p < 0.001$

As a result of the analysis, positive and significant relationships were observed between sub-factors of employer branding and person-organization fit, organizational identification, sub-factors of organizational citizenship behavior and intention to stay.

4.3. Mediating Role of the Person-Organization Fit in the Relationship between Application Value and Employee Attitudes

Testing the mediating effect of the perceived person-organization fits in the method of Baron and Kenny (1986). According to Baron and Kenny (1986); independent variable should have impact on mediating variable, independent variable should have impact on dependent variable and finally with the inclusion of mediating variable to regression analysis in the second step; if the relationship between dependent and independent variable become statically insignificant, full mediation effect has emerged while the relationship between dependent and independent variable diminish, partial mediation effect has appeared. Based on this approach, the mediating role of the perceived person-organization fit has been analyzed in the relationship between application value and employee attitudes through PROCESS macro (Hayes, 2012).

In this context, in order to test the mediating effect of person-organization fit, analyzes have been made for the relationship between each sub-dimensions of employer branding (application value and development value and socialization) and employee attitudes.

Table 3: Result of mediating analysis for application value and employee attitudes

Independent var.	Dependent var.	R ²	F	β	t	p
Application Value	Person-Organization Fit	0.36	164.749	0.62	12.835	.000
Model 1						
Application Value	Organizational Identification	0.39	188.018	0.63	13.712	.000
Person-Organization Fit		0.46	249.944	0.68	15.810	.000
Application Value		0.53	162.926	0.35	6.857	.000
Person-Organization Fit				0.45	9.128	.000
Model 2						
Application Value	Altruism	0.10	31.878	0.30	5.646	.000
Person-Organization Fit		0.19	70.498	0.44	8.396	.000
Application Value		0.19	33.508	0.08	1.382	.168
Person-Organization Fit				0.34	5.630	.000
Model 3						
Application Value	Courtesy	0.16	56.607	0.36	7.523	.000
Person-Organization Fit		0.27	115.652	0.53	10.754	.000
Application Value		0.28	56.961	0.13	2.336	.020
Person-Organization Fit				0.37	6.928	.000
Model 4						
Application Value	Civic Virtue	0.28	112.496	0.47	10.606	.000
Person-Organization Fit		0.29	123.184	0.54	11.099	.000
Application Value		0.35	78.344	0.29	5.556	.000
Person-Organization Fit				0.28	5.656	.000
Model 5						
Application Value	Intention to Stay	0.38	178.859	0.86	13.712	.000
Person-Organization Fit		0.49	289.405	0.70	17.012	.000
Application Value		0.55	181.793	0.42	6.221	.000
Person-Organization Fit				0.70	10.685	.000

According to Table 3, application value positively affects the organizational identification ($\beta=0.63, p<0.01$). Based on the result shown in the second step, there is the positive impact of application value on the person-organization fit perceived by employees ($\beta=0.62, p=0.01$). According to results showing the effect of both application value and person-organization fit on the organizational identification, person-organization fit maintains a positive impact ($\beta=0.45, p<0.01$) while the application value decreases its effect on the identification ($\beta=0.35, p<0.01$). As a result, person-organization value fit perceived by current employees has partially mediating effect on the relationship between application value and organizational identification. ($z= 7.42, p<0.01$).

For each factor of organizational citizenship behavior, analyses have shown that there is a positive correlation between application value and altruism ($\beta=0.30, p<0.05$), courtesy ($\beta=0.36, p<0.05$) and civic virtue ($\beta= 0.47, p<0.01$) and person-organization fit in the second step of the model. In the third step, person-organization fit has a positive impact on the altruism ($\beta=0.34, p<0.01$), courtesy ($\beta =0.37, p<0.01$) and civic virtue ($\beta=0.28, p<0.01$) while effect of the application value becomes insignificant for altruism ($\beta=0.08, p>0.01$), decreases for courtesy ($\beta=0.13, p<0.01$) and civic virtue ($\beta=0.29, p<0.01$). As a result, person-organization fit has a full mediating role on the relationship between application value and altruism ($Z=5.13, p<0.01$) while a partial mediating role in terms of courtesy ($z=6.06, p<0.01$) and civic virtue ($Z=5.15, p<0.01$).

Finally, the mediating role of the person-organization fit has been examined for the relationship between application value and intention to stay. The positive impact of application value on the intention to stay has been seen in the first step of analysis ($\beta=0.86, p<0.01$). With adding application value and person-organization fit together to analysis, the effect of application value decrease ($0.42, p<0.01$) while person-organization fit has significant positive effect on the intention to stay ($\beta=0.70, p<0.01$). Therefore, person-organization fit has partially mediating role in the relationship between application value and intention to stay ($Z=8.16, p<0.01$).

4.4. Mediating Role of the Person-Organization Fit in the Relationship between Development Value and Socialization and Employee Attitudes

Results of analyses for testing the mediating role of person-organization fit in the relationship between development value and socialization and employee attitudes have been summarized in Table 4.

Table 4: Result of mediating analysis for development value and socialization and employee attitudes

Independent var.	Dependent var.	R ²	F	B	T	p
Development Value and Socialization	Person-Organization Fit	0.33	146.890	0.65	12.119	.000
Model 1						
Development Value and Socialization	Organizational Identification	0.26	104.555	0.57	10.225	.000
Person-Organization Fit		0.46	249.944	0.68	15.810	.000
Development Value and Socialization		0.48	132.292	0.20	10.837	.000
Person-Organization Fit				0.55	3.546	.000
Model 2						
Development Value and Socialization	Altruism	0.10	35.517	0.34	5.959	.000
Person-Organization Fit		0.19	70.498	0.44	8.396	.000
Development Value and Socialization		0.19	35.646	0.13	1.959	.051
Person-Organization Fit				0.87	5.654	.000
Model 3						
Development Value and Socialization	Courtesy	0.20	76.866	0.44	8.766	.000
Person-Organization Fit		0.27	115.652	0.53	10.754	.000
Development Value and Socialization		0.31	66.239	0.22	3.953	.000
Person-Organization Fit				0.34	6.646	.000
Model 4						
Development Value and Socialization	Civic Virtue	0.19	71.629	0.43	8.463	.000
Person-Organization Fit		0.29	123.184	0.54	11.099	.000
Development Value and Socialization		0.31	140.505	0.19	3.449	.000
Person-Organization Fit				0.36	7.121	.000
Model 5						
Development Value and Socialization	Intention to Stay	0.23	87.475	0.73	9.352	.000
Person-Organization Fit		0.49	289.405	0.70	17.012	.000
Development Value and Socialization		0.50	150.108	0.17	2.243	.019
Person-Organization Fit				0.87	12.793	.000

According to results, there is the positive impact of development value and socialization on the organizational identification ($\beta=0.57$ $p<0.01$) and on the person-organization fit ($\beta=0.65$ $p<0.01$). Finally, mediating variable and independent variable have been joined together to model and person-organization fit positively effects on organizational identification ($\beta=0.55$ $p<0.01$) while the impact of application value decrease over the organizational identification ($\beta=0.20$ $p<0.01$). Finally, person-organization fit has partially mediating effect on the relationship between development value and organizational identification ($Z= 8.06$ $p<0.01$).

Additionally, development value and socialization have a positive impact on the altruism ($\beta=0.34$ $p<0.01$), courtesy ($\beta=0.44$ $p<0.01$), civic virtue ($\beta=0.43$ $p<0.01$). With adding both independent and mediating variable, person-organization fit has a positive impact on the altruism ($\beta=0.87$ $p<0.01$), courtesy ($\beta=0.34$ $p<0.01$) and civic virtue ($\beta=0.36$ $p<0.01$) while effect of development value and socialization becomes insignificant for altruism, decreases with adding courtesy ($\beta=0.22$ $p<0.01$) and civic virtue ($\beta=0.19$ $p<0.01$) to model. Consequently, person-organization fit has a full mediating effect on the relationship between development value and socialization and altruism ($Z=5.07$ $p<0.01$) while partially mediating role in the relationship between development value and socialization and courtesy ($Z=5.77$ $p<0.01$) and civic virtue ($Z=6.08$ $p<0.01$).

To propound the role of person-organization fit in the relation between development value and socialization and intention to stay analyses has shown the positive impact of development value and socialization on intention to stay ($\beta=0.73$ $p<0.05$) and person-organization fit in the second step of the model ($\beta=0.63$ $p<0.01$). In the third step, person-organization fit has a positive impact on the intention stay ($\beta=0.87$ $p<0.01$) while the effect of development value and socialization decrease ($\beta=0.17$ $p<0.01$). As a result, evidence has shown that person-organization fit partially mediates the relationship between development value and socialization and intention to stay ($Z=8.64$ $p<0.01$). Consequently, H1, H2, H3, H4, H5 and H6 are accepted.

5. CONCLUSION

The study has shed some light on the role of employer branding activities on organizational identification, intention to stay and citizenship behavior, as well as the mediating role of the person-organization fit. Despite a vast number of studies in the field of employer branding, this study contributes to literature with being a first research model contextualizing employer branding concept with highly desired and positive organizational outcomes as an intention to stay, organizational citizenship behavior and organizational identification in same research model.

The findings of the study revealed that employees' intention stay, organizational identification and citizenship behavior highly related with organizational activities focusing on personal development of employees with different training opportunities, socialization activities within organizations and opportunity to applying the knowledge gathering from tertiary institution because of being a cue to employees about organizations' caring the investment to their human capital. In terms of symbolic and instrumental image, a vast number of studies exerted that symbolic frameworks have been better drivers of differentiation and attractiveness rather than an instrumental framework (Lievens, 2007; Lievens and Highhouse, 2003). From the intention to stay point of view, prominence of application value and development value and socialization is the corresponding indication with the studies in the literature (Kashyap and Rangnekar, 2014; Berthon, Ewing and Hah, 2005) in the way of presenting that all dimensions of the employer branding contributed to retention of talented employees in the organizations.

Besides, the findings regarding employer branding and organizational identification relationship were found to be coherent with previous studies. Additionally, evidence of study conducted by Schlager et al. (2011) revealed that social value provided in the organizations contributed to the identification of the employees. From the view of showing impact of application value and development value and socialization on the organizational identification were consistent with the indications of study conducted by Lievens, Van Hove, and Anseel (2007) in terms of emphasizing the importance of symbolic dimensions in creating feeling of identification and attractiveness for the employees rather than instrumental attributes. In other respect, the results of the study revealed that employer branding activities affected the citizenship behavior and contrary to the study of Ozelik and Findikli (2004), our findings stated that person-organization fit mediates the relationship between employer branding and citizenship behavior.

In a nutshell, this study stated main differentiation for gaining vital advantages in highly competitive labor market in view of the actual employees of the organizations and keeping them in the organization with high level of identification and organizational citizenship social environment in the workplace, personal and career development opportunities and applicability of the professional knowledge in work life has improved the perception of mutual fit and harmony between employees and the organizations as an employer and finally this perception has brought together the long-term retention of the employees and their identification with organization and showing citizenship behavior with extra-role behavior.

On the other hand, the most important limitation of the study is using a sample from only the banking sector and 12 banks in İstanbul and Kocaeli province of Turkey. Considering the diversity of sectors and region in sample selection may have increased generalizability of the evidence. In future research, the actual role of employer branding activities on the intention to stay can be determined by analyzing the turnover rate to show the accuracy of this remain intention. Additionally, this study analyzed only the consequences of the employer branding activities. For the future studies, organizational factors as organizational communication, climate, socialization process, and the role of the different leadership styles can be examined as antecedents creating the perception of the best place to work with employer brand attractiveness.

REFERENCES

- Allen, N. J. & Meyer, J. P. (1996), "Affective, continuance, and normative commitment to the organization: An examination of construct validity", *Journal of vocational behaviour*, vol. 49, no. 3, pp. 252-276.
- Alniacik, E. & Alniacik, U. (2012), "Identifying dimensions of attractiveness in employer branding: effects of age, gender, and current employment status", *Procedia-Social and Behavioral Sciences*, vol. 58, pp. 1336-1343.
- Ambler, T., & Barrow, S. (1996), "The employer brand", *Journal of Brand Management*, vol. 4, no. 3, pp. 185-206.
- Asha, C. S. & Jyothi, P. (2013), "Internal Branding: A Determining Element of Organizational Citizenship Behaviour", *Journal of Contemporary Management Research*, vol. 7, no. 1, pp. 37-57.
- Backhaus, K. & Tikoo, S. (2004), "Conceptualizing and researching employer branding", *Career development international*, 9(5), 501-517.

- Baron, R. M. & Kenny, D. A. (1986), "The moderator–mediator variable distinction in social psychological research: Conceptual, strategic, and statistical considerations", *Journal of personality and social psychology*, vol. 51, no. 6, pp. 1173.
- Barrow, S., & Mosley, R. (2005). *The employer brand*. England: John Wiley&Sons Ltd, pp. 132-145.
- Barrow, S., & Mosley, R. (2011). *The employer brand: Bringing the best of brand management to people at work*. John Wiley & Sons.
- Basım, H. N. & Şeşen, H. (2006), "Örgütsel vatandaşlık davranışı ölçeği uyarlama ve karşılaştırma çalışması", *Ankara Üniversitesi SBF Dergisi*, vol. 61, no. 4, pp. 83-101.
- Baş, T. (2011). "İşveren markası yüksek nitelikli çalışanları çekmenin ve elde tutmanın anahtarı". İstanbul: Optimist Yayınları.
- Bell, S. J. & Menguc, B. (2002), "The employee-organization relationship, organizational citizenship behaviors, and superior service quality", *Journal of retailing*, vol. 78, no. 2, pp. 131-146.
- Berthon, P., Ewing, M. & Hah, L. L. (2005), "Captivating company: dimensions of attractiveness in employer branding", *International journal of advertising*, vol. 24, no. 2, pp. 151-172.
- Biswas, M. K. & Suar, D. (2014), "Antecedents and Consequences of Employer Branding", *Journal of Business Ethics*, pp. 1-16.
- Cable, D. M. & Judge, T. A. (1996), "Person–organization fit, job choice decisions, and organizational entry", *Organizational behavior and human decision processes*, vol. 67, no. 3, pp. 294-311.
- Cable, D. M., & Turban, D. B. (2001). Establishing the dimensions, sources and value of job seekers' employer knowledge during recruitment. In *Research in personnel and human resources management*, pp. 115-163.
- Cable, D. M., & Turban, D. B. (2003). The value of organizational reputation in the recruitment context: A brand-equity perspective. *Journal of Applied Social Psychology*, vol. 33, no. 11, pp. 2244-2266.
- Charbonnier-Voirin, A., Poujol, J. F. & Vignolles, A. (2016), "From value congruence to employer brand: Impact on organizational identification and word of mouth", *Canadian Journal of Administrative Sciences/Revue Canadienne des Sciences de l'Administration*.
- Collins, C. J. & Stevens, C. K. (2002), "The relationship between early recruitment-related activities and the application decisions of new labor-market entrants: a brand equity approach to recruitment", *Journal of applied psychology*, vol. 87, no. 6, pp. 1121.
- Dutton, J. E., Dukerich, J. M. & Harquail, C. V. (1994). Organizational images and member identification. *Administrative science quarterly*, pp. 239-263.
- Dukerich, J. M., Golden, B. R., & Shortell, S. M. (2002). Beauty is in the eye of the beholder: The impact of organizational identification, identity, and image on the cooperative behaviors of physicians. *Administrative Science Quarterly*, vol. 47, no. 3, pp. 507-533.
- Edwards, M. R. (2009). An integrative review of employer branding and OB theory. *Personnel review*, vol.39, no.1, pp.5-23.
- Edwards, J. R. & Cable, D. M. (2009), "The value of value congruence", *Journal of Applied Psychology*, vol. 94, no. 3, pp. 654-677.
- Ewing, M. T., Pitt, L. F., de Bussy, N. M. & Berthon, P. (2002), "Employment branding in the knowledge economy", *International Journal of advertising*, vol. 21, no. 1, pp. 3-22.
- Gautam, T., Van Dick, R. & Wagner, U. (2004), "Organizational identification and organizational commitment: Distinct aspects of two related concepts", *Asian Journal of Social Psychology*, vol. 7, no. 3, pp. 301-315.
- Gungordu, A., Ekmekcioglu, E. B. & Simsek, T. (2014), "An empirical study on employer branding in the context of internal marketing", *Journal of Management Marketing and Logistics*, vol. 1, no. 1, pp. 1-15.
- Heger, B. K. (2007), "Linking the employment value proposition (EVP) to employee engagement and business outcomes: Preliminary findings from a linkage research pilot study", *Organization Development Journal*, vol. 25 no. 2, pp. 121.
- K. Ito, J., M. Brotheridge, C. & McFarland, K. (2013), "Examining how preferences for employer branding attributes differ from entry to exit and how they relate to commitment, satisfaction, and retention", *Career Development International*, vol. 18, no. 7, pp. 732-752.
- Kashyap, V. & Rangnekar, S. (2014), "Servant leadership, employer brand perception, trust in leaders and turnover intentions: a sequential mediation model", *Review of Managerial Science*, pp. 1-25.
- Kristof, A. L. (1996), "Person-organization fit: An integrative review of its conceptualizations, measurement, and implications", *Personnel psychology*, vol. 49, no. 1, pp. 1-49.
- Kristof-Brown, A. L., Zimmerman, R. D., & Johnson, E. C. (2005). Consequences of individuals' fit at work: a meta-analysis of person–job, person–organization, person–group, and person–supervisor fit. *Personnel psychology*, vol. 58, no. 2, pp. 281-342.
- Lievens, F. & Highhouse, S. (2003), "The relation of instrumental and symbolic attributes to a company's attractiveness as an employer", *Personnel Psychology*, vol. 56, no. 1, pp. 75-102.
- Lievens, F. (2007), "Employer branding in the Belgian Army: The importance of instrumental and symbolic beliefs for potential applicants, actual applicants, and military employees", *Human Resource Management*, vol. 46, no. 1, 51-69.

- Lievens, F., Van Hove, G. & Anseel, F. (2007), "Organizational identity and employer image: towards a unifying framework", *British Journal of Management*, vol. 18, no. 1, pp. 45-559.
- Matanda, M. J. & Ndubisi, N. O. (2013), "Internal marketing, internal branding, and organizational outcomes: The moderating role of perceived goal congruence", *Journal of Marketing Management*, vol. 29, no. 9-10, 1030-1055.
- Moroko, L. & Uncles, M. D. (2008), "Characteristics of successful employer brands", *Journal of Brand Management*, vol. 16, no. 3, 160-175.
- O'Reilly, C. A., Chatman, J. & Caldwell, D. F. (1991), "People and organizational culture: A profile comparison approach to assessing person-organization fit", *Academy of management journal*, vol. 34, no. 3, pp. 487-516.
- Ozcelik, G. & Findikli, M. A. (2014), "The Relationship between Internal Branding and Organizational Citizenship Behaviour: The Mediating Role of Person-Organization Fit", *Procedia-Social and Behavioral Sciences*, 150, pp. 1120-1128
- Ozel, N. (2014), "İş tatmini iş güvencesi ve örgütsel özdeşlik algılarının çalışanların işte kalma niyetleri üzerindeki etkisi: Bolu imalat sektör çalışanları üzerinde bir araştırma", *Yönetim ve Ekonomi Araştırmaları Dergisi*, vol. 12, no. 24, pp. 262-280.
- Paillé, P., Bourdeau, L., & Galois, I. (2010). Support, trust, satisfaction, intent to leave and citizenship at organizational level: A social exchange approach. *International Journal of Organizational Analysis*, vol.18, no.1, pp.41-58.
- Punjaisri, K. & Wilson, A. M. (2011), "Internal branding process: key mechanisms, outcomes and moderating factors", *European Journal of Marketing*, vol. 45, no. 9/10, 1521-1537.
- Ritson, M. (2002), "Marketing and HE collaborate to harness employer brand power", *Marketing*, vol. 24, no. 10, pp. 24.
- Robinson, S. L. (1996), "Trust and breach of the psychological contract", *Administrative science quarterly*, pp. 574-599.
- Rousseau, D. M. (1989), "Psychological and implied contracts in organizations", *Employee responsibilities and rights journal*, vol. 2, no.2, pp. 121-139.
- Rousseau, D. M. & Wade-Benzoni, K. A. (1994), "Linking strategy and human resource practices: How employee and customer contracts are created", *Human Resource Management*, vol. 33, no. 3, pp. 463-489.
- Schlager, T., Bodderas, M., Maas, P. & Luc Cachelin, J. (2011), "The influence of the employer brand on employee attitudes relevant for service branding: an empirical investigation", *Journal of Services Marketing*, vol. 25, no.7, pp. 497-508.
- Sullivan, J. (2002). Crafting a lofty employment brand: a costly proposition. *ER Daily*, November, 25.
- Turnley, W. H. & Feldman, D. C. (2000), "Research re-examining the effects of psychological Note contract violations: unmet expectations and job dissatisfaction as mediators", *Journal of organizational behavior*, vol. 21, no. 1, pp. 25-42.
- Uen, J. F., Ahlstrom, D., Chen, S. & Liu, J. (2015), "Employer brand management, organizational prestige and employees' word-of-mouth referrals in Taiwan", *Asia Pacific Journal of Human Resources*, vol. 53, no. 1, pp. 104-123.
- Van Hove, G., Bas, T., Cromheecke, S. & Lievens, F. (2013), "The instrumental and symbolic dimensions of organizations' image as an employer: A large-scale field study on employer branding in Turkey", *Applied Psychology*, vol. 62, no.4, pp. 543-557.
- Verquer, M. L., Beehr, T. A. & Wagner, S. H. (2003), "A meta-analysis of relations between person-organization fit and work attitudes", *Journal of Vocational Behavior*, vol. 63, no.3, pp. 473-489.
- Wahba, M. & Elmanadily, D. (2015), "Employer branding impact on employee behavior and attitudes applied study on pharmatecual in Egypt", *International Journal of Management and Sustainability*, vol. 4, no.6, pp. 145.
- Wilden, R., Gudergan, S. & Lings, I. (2010), "Employer branding: strategic implications for staff recruitment", *Journal of Marketing Management*, vol. 26, no. 1-2, pp.56-73.
- Yaqub, B. & Khan, M. A. (2011), "The role of employer branding and talent management for organizational attractiveness", *Far East Journal of Psychology and Business*, vol. 5, no.1, pp. 57-65.



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



THE GREAT RECESSION INSIDE THE BELTWAY: EVIDENCE FROM INTERVIEWS WITH BUSINESS LEADERS

DOI: 10.17261/Pressacademia.2018.831

RJBM- V.5-ISS.2-2018(4)-p.121-129

Rebecca H. Padot

Misericordia University, Pennsylvania, USA.

rkowal@sas.upenn.edu, ORCID: 0000-0002-4704-4938

To cite this document:

Padot, R. H. (2018). The great recession inside the beltway: Evidence from interviews with business leaders. *Research Journal of Business and Management (RJBM)*, V.5(2), p.121-129.

Permanent link to this document: <http://doi.org/10.17261/Pressacademia.2018.831>

Copyright: Published by PressAcademia and limited licenced re-use rights only.

ABSTRACT

Purpose- The goal of this study was to understand how the economic climate during the United States Great Recession affected businesses in the heart of the recession.

Methodology - Fifteen interviews with CEOs, Presidents, and Founders from the Capital Region were conducted in order to determine how businesses were affected during this time period. These leaders represented companies which ranged in size from new start-ups to established small businesses to hundred-million dollar plus companies.

Findings- The data suggests that economic repercussions from the Great Recession was not distributed evenly among businesses in this region. A pattern emerged that showed that two general types of companies felt the repercussions differently. Companies selling predominantly to the private sector navigated the financial crisis by being focused on cost-reduction of either their own operating costs or of their products and services delivered to their clients. Whereas, companies selling predominantly to the federal government were largely insulated from the Great Recession.

Conclusion- The findings suggest practical implications for business growth include cost-reduction of operations, price reductions on their products and services, and expansion into the federal public sector. Rather than looking at economic downturns as a negative for the small business, small businesses can creatively outmaneuver these downturns with the aforementioned methods.

Keywords: Great recession, US economy, strategy, business growth, CEOs

JEL Codes: E32, L26, P12

1. INTRODUCTION

The National Bureau of Economic Research dates the United States Great Recession from December 2007 to June 2009 and recognized that this 18 month recession is the longest of any recession since World War II (National, 2010). Job losses, home foreclosures, and decimation of some retirement portfolios became personal casualties (Stiglitz, 2012). Yet for businesses, the Great Recession created uncertainty (Cynamon, et. al, 2014; Reinhart & Rogoff, 2009; Bloom, 2014; Paulson, 2010), a decrease in the ability to obtain financing (Reaser, 2011), tumultuousness surrounding a customer base (Tamminen, 2017; Sheffi, 2015), increased risk of going out of business (Geithner, 2014; Aliber & Kindleberger, 2015), and unknowns about government policy intervention (Paulson, 2010; Geithner 2014).

This crisis also alerted people to the extent that government and business are interconnected. Government affects business when it makes decisions on interest rates, regulation, government contracting, lending, and countless other policies. In fact, companies such as General Motors relied on government support to such an extent that *The Motley Fool* and other media would refer to them as “Government Motors” (Rosevear, 2013). Business affects government when policies, such as The Troubled Asset Relief Program, are needed in response to business failures.

The United States Great Recession offers a great opportunity to examine how businesses fared during this time period in order to help small businesses prepare now for future economic downturns. Heading right to the heart of significant government and business activity during the U.S. Great Recession, this paper offers original data from 15 CEO/President/Founder interviews from the Washington, D.C. Capital region. The interviews represent leaders at new

start-ups, established small businesses, and hundred-million plus dollar companies. The research question this article examines is *how did the economic climate during the United States Great Recession affect businesses in our nation's capital?* The results from the findings will offer businesses an action plan to implement now in order to limit their downside during future economic instability.

In the following section, I present the theoretical background regarding the depth of the financial crisis and its' effect on businesses, followed by the data collection and methods in the third section. The fourth section offers findings concerning the business practices that led to success, followed by implications and conclusions with actionable steps for small businesses.

2. LITERATURE REVIEW

Depth of the Financial Crisis

The United States Great Recession had a major impact on the United States economy and the depth of the crisis was alarming. Recognized as a severe financial crisis, "The Great Recession created the most severe disruption of the U.S. economic activity since the 1930s" (Cynamon, et. al, 2014, p. 6.) Economists Reinhart and Rogoff noted that the "global financial crisis of the late 2000s, whether measured by the depth, breath, and (potential) duration of the accompanying recession or by its profound effect on asset markets, stands as the most serious global financial crisis since the Great Depression" (2009, p. 208). This recession affected individuals so severely that Nobel Prize Winner Joseph Stiglitz wrote "The Great Recession thus represented a triple whammy for many Americans: their jobs, their retirement incomes, and their homes were all at risk" (2012, p. 13).

Both U.S. Treasury Secretaries who navigated the United States through the financial crisis and the aftermath were vivid in their assessment of how turbulent the economy was for all parties involved, such as, citizens, businesses, government and international partners.

U.S. Treasury Secretary Henry M. Paulson Jr., who led treasury at the time of the crisis from July 2006 until January 2009, made comments such as, "Throughout the fall of 2007, the markets remained tight and unpredictable" (2010, p. 77), referring to fall 2007 in that "the bad news piled up day by day" (2010, p. 83), and finally after Lehman Brothers filed bankruptcy in 2008, "I wondered if anyone out there on the streets could possibly imagine what was about to hit them" (2010, p. 222). He added "Between March and September 2008, eight major U.S. financial institutions failed – Bear Stearns, IndyMac, Fannie Mae, Freddie Mac, Lehman Brothers, AIG, Washington Mutual, and Wachovia – six of them in September alone" (2010, p. 436). By Fall 2008, Paulson recalled, "All financial companies were under pressure, but [Citigroup] was being hammered the hardest" (2010, p. 403). By December 1, 2008, Paulson recollected, ". . . the markets turned ugly again, as the National Bureau of Economic Research announced that the U.S. was officially in a recession and had been for the past year. The Dow plunged 680 points, or 7.7 percent . . ." (2010, p. 421).

Following Paulson's term in office, U.S. Treasury Secretary Timothy Geithner replaced him while the recession was in progress. To summarize Geithner's initial job start, he noted:

On the morning of January 27, 2009, my first full day as secretary of the Treasury, I met with President Barack Obama in the Oval Office. The worst financial crisis since the Great Depression was still raging, and he wanted to put out the fire for good. The banking system was broken. The broader economy was contracting at a Depression-level rate (Geithner, 2014, p. 1).

In *The New York Times* op-ed in August 2010, Geithner added, "The recession that began in late 2007 was extraordinarily severe . . ." (August 2, 2010). The Great Recession rippled through the U.S. economy and left substantial carnage.

The Financial Crisis' Effect on Business

There was wide recognition that the Great Recession also affected businesses. Lynn Reaser, in the National Association for Business Economics Presidential Address, noted "The 'Great Recession' pummeled small businesses as sales nosedived and credit tightened. Aspiring entrepreneurs saw venture and other sources of start-up capital largely vanish" (Reaser, 2011, p. 21). Mishkin offered, "The general rise in uncertainty that occurs during a financial crisis also leads to an increase in asymmetric information, further hindering the ability of financial markets to allocate funds to households and businesses with productive investment opportunities" (2011, pp. 57-58).

Princeton economist Atif Mian and University of Chicago Finance Professor Amir Sufi noted that "large increases in household debt and economic disasters seem to be linked to collapses in spending" (2014, p. 9). Disagreeing with their premise for the cause of the financial crisis, Poole noted that "financial firms were vulnerable to crisis because of excessive leverage" (Poole, 2009, p. 40).

In addition, the effects of the Great Recession were felt throughout the finance sectors, “Nearly three hundred mortgage banking firms failed. Nearly five hundred commercial banks were closed by the Federal Deposit Insurance Corporation” (Aliber and Kindleberger, 2015, p. 336). Further, “Job losses in late 2008 reached their highest levels since the 1930s, and the stock market tumbled” and “The Dow Jones Industrial Average lost more than 50 percent of its value between 2007 and 2009” (Conlan and Posner, Economic, p. 20-21).

Sorkin noted that “[Secretary] Paulson told Bush in no uncertain terms that the financial system was collapsing. ‘If we don’t act boldly, Mr. President,’ he said, ‘we could be in a depression deeper than the Great Depression,’ an assessment with which [Chairman of the Federal Reserve] Bernanke concurred” (Sorkin, 2009 p. 440).

This downturn in business due to the Great Recession was also felt beyond the United States: “Global exports of goods decreased by 22 per cent from 2008-2009 (based on the United Nations Statistics, UN Comtrade database, World exports of goods in total 2008 – 2009) and the financial system was severely hit in many countries” (Tamminen, 2017, p. 33).

Businesses responded to the financial crisis with cost-cutting. Yossi Sheffi noted that “‘Hunkering down’ for survival was the prevailing behavior of customers, suppliers, and companies in many industries. Responding to falling orders from their customers, companies cut orders to their suppliers even further, thus contributing to the bullwhip” (2015, p. 113). This created an era of uncertainty for businesses navigating the financial crisis in that they were unsure of whether to hire and where to invest during the Great Recession (Bloom, 2014, p. 153). The next section delves into the experiences of 15 companies in the Great Recession.

3. DATA AND METHODOLOGY

I conducted 15 prearranged interviews with CEOs/Presidents/Founders (henceforth, CEOs) from the Capital Region. The companies ranged in size from new start-ups, such as Green Paper Studio to established small businesses like BoxTone to hundred-million plus dollar companies like Intelsat General. The full list of interviewees can be accessed via Appendix A.

The National Bureau of Economic Research dates the United States Great Recession between December 2007 and June 2009 and recognized that this makes the 18 month recession the longest of any recession since World War II (National Bureau, 2010). I utilized this time period as guidance for interview completion as all interviews were conducted during the United States Great Recession or within six months thereafter.

Interviewees were selected after showing a pattern of success in their business sector in the Washington, DC region, which encompasses Baltimore and Northern Virginia. Interviews were requested via e-mail and phone, were conducted in person in the Washington, DC region, and ranged from 10 minutes to 35 minutes. Each interview was recorded in full and was also made publicly available with no edits shortly after completion (Leaders Portfolio, 2018). Interviewees were provided no remuneration and all interviews were publicly visible. For every one completed interview approximately two additional were requested and the primary turndown reason was regarding the interviewee not being available on the select few dates provided by the interviewer.

The content of each interview covered the CEO’s background, their company, their leadership philosophy, and the economic climate. Additional questions remained open-ended. According to methodologist, Robert Yin, “most commonly, case study interviews are of an open-ended nature, in which you can ask key respondents for the facts of a matter as well as for the respondents’ opinions about events” (Yin, 1994). These interviews followed that rationale in that each interview was open ended and centered on the interviewee’s area of expertise. There was no universal discussion guide for all interviewees as the type of interviewee and their involvement with their companies ranged substantially.

Information is provided here that offers background on the interviewer’s capability. In the last two and a half decades, I have conducted over 3,000 elite interviews for major market media outlets and/or academic purposes. Because this number of elite interview completions is high for a qualitative social scientist, this expertise should minimize some of the concerns that might be associated with interviews conducted for case research.

4. FINDINGS: PRIVATE SECTOR CLIENTS VERSUS FEDERAL PUBLIC SECTOR CLIENTS

As previously mentioned, I interviewed 15 company CEOs during the height and immediate aftermath of the Great Recession. From the interview sample, there were 4 companies that sold mainly to the federal government and 11 companies that largely sold to the private sector.

The federal government was still spending significant money on contractors during the Great Recession, while the private sector was retracting from spending. For this reason, the interviews are categorized below distinctly as companies that sell to the private sector and, secondly, companies that sell to the federal government. I did not set out to interview an equal sample size from both of those sets of companies, however, the findings suggested the interviewees could be grouped according to those two categories.

Companies that Sell to the Private Sector

Companies that stated a main objective was to sell a product or service to the private sector are included here in this section.

Ted Leonsis, Owner of the NHL's Washington Capitals, said "Our goal is to build a generationally great team that can win a Stanley Cup and let's trade all of our old guys who are brand names and rebuild the team" (Leonsis, 2008). He went on to add, "We won the division and this year we are picked as a really great team and our business has never been stronger and the fan base satisfaction is really, really high" (Leonsis, 2008). Recognizing that not all businesses are surviving in this era and drawing on the knowledge from his major media executive background, he also noted that "print-based media companies are shrinking, I'd say in danger right now" (Leonsis, 2008).

Dr. Steve Armentrout, Founder and CEO of Parabon Computation, said "It's very easy to get caught up in the current economic situation" (Armentrout, 2009). Recognizing that his software company helps businesses save money, Dr. Armentrout said "So the way we're approaching this is actually fairly aggressively. Whereas a lot of companies are pulling back, we're touching more and more potential customers because the message is resonating" (Armentrout, 2009).

SpaceNet CEO Andreas Georghiou provides satellite solutions for the private sector, as well as the public sector. Noting that the private sector side was hit hard, he said:

Obviously a lot of our big enterprise customers have a need for conserving cash and so any decisions to deploy our equipment and then a contract for one's service either gets delayed or postponed, and that has a very direct impact on our operations. It turns out in 2008 we had our best year in the history of SpaceNet. But 2009 is not shaping up nearly as good but the way we try to respond to that besides cost controlling and all of that is to see if we find ways to lessen the cash flow impact up front for customers (Georghiou, 2009).

Alan Snyder, CEO of BoxTone, a mobility company, believes the downturn in the economy that has focused on cost reduction has actually helped his business. Snyder noted:

. . . A large part of what we do is offer the ability for customers to use mobility but do it at a lower cost. And so that actually, what we found is, sure there are some customers that because of economic conditions, don't have the funds they once had to go spend money at BoxTone. But there's a whole new set of customers that previously they had plenty of cash and so they were applying bodies instead of automation to make mobility run better. So we've actually seen new business come in. So when you look at BoxTone we had a record quarter, last quarter. We grew 70% over our second quarter. We grew 50% over third quarter last year. So it's actually worked out very, very well for us because of the value proposition and because of the breadth of the product that we have (Snyder, 2009).

Stanislas Vilgrain, President and CEO of Cuisine Solutions, a company that provides fully cooked and prepared foods to the private sector, as well as, the military, noted that "our customers [including casual dining chains and hotel chains] have been hit pretty hard." Since the company focuses on reducing the size of the kitchen imprint for casual dining operators, the company in effect can save their client money. Vilgrain said:

We can have those [meals] done and not prepared, but they assemble it at a restaurant. It can deliver, I believe, better quality food, safer, much more the right ingredients, organic, lower calories, but very tasty food for a fraction of the cost that they use to deliver that. So I think for us, it's actually. . . the recession is actually helping us. People have to change the way they view their restaurant business (Vilgrain, 2009).

E. Hunt Burke, CEO and Vice Chairman of the Board, Burke and Herbert, the oldest continually operating bank in the Washington DC area which provides personal and business banking, said:

There are a lot of people that are struggling. There's a lot of retail. There's a lot of unemployment still. . . People's stock portfolios are going to be a long time coming back, so there are a lot of businesses that are still struggling day to day, trying to make it (Burke, 2009).

Regarding Burke's approach to the recession, he said:

We've been through some recessions in the past and we found that working with people is far preferable to pulling the rug out from under them. So you do that, you pull the rug out from under somebody and you're in a down real-estate market and your collateral may be impaired so there's really no reason to play hard ball when you can finesse your way. . . And then you've got a customer for life, if not for generations (Burke, 2009).

James Weaver, President, W.T. Weaver and Sons, who has worked for 54 years at his family's Georgetown hardware store, said that the economic climate:

It's the worst I've ever seen. And the recovery, we feel it, is taking effect right now. And you're seeing, I think one of the disheartening things, you have bid so much at this point and if you want to do the work you're going to have to either honor or compromise your bid. . . (Weaver, 2009).

Weaver, whose company has furnished the presidential White House, added that "the people who have the money I think are just hesitant at this point as to what they will do with it" (Weaver, 2009).

Kris Appel is the Founder and President of Encore Path which is a small business just starting out that provides medical devices for stroke survivors. She first stated, "People have strokes and people need rehabilitation, that's not changing because of the economic situation" (Appel, 2009). But then added that due to the economic situation, ". . . I've gotten some really tremendously talented people to come work in the company because they were laid off or because they wanted something a little more rewarding" (Appel, 2009).

Tracy Bloom Schwartz, the President of Green Paper Studio, an ecofriendly paper manufacturer, noted "that over the last two years it's been a very challenging place. . . So being in a discretionary industry, we've definitely seen a drop. . . We've definitely seen the entire industry fall 20%" (Bloom Schwartz, 2009).

Alvin Thompson, New Couture, Owner, of a couture dress shop, noted that the economy has resulted in the following, "I would say the client wants to know that there's value for the money [they spend]" (Thompson, 2009).

Steelcloud is a public company, which is a developer and manufacturer of compliance based technology solutions for both the public and private sectors. Since the company also sells to the private sector, Brian Hajost, President and CEO of Steelcloud, noted that "Steelcloud much like many companies was affected by the economy. I was brought back in to raise money and refocus the company on those areas that were going to provide our shareowners the most value" (Hajost, 2009).

In sum, these leaders of companies that largely serve the private sector commonly referred to the economic climate or the cost-cutting responses they have taken to maintain clients. These were the types of aforementioned comments associated with leaders selling to the private government: SpaceNet: "besides cost controlling . . . lessen the cash flow impact up front for customers;" BoxTone: "we . . . offer the ability for customers to use mobility but do it at a lower cost;" Burke and Herbert: "we found that working with people is far preferable to pulling the rug out from under them;" Cuisine Solutions: "tasty food for a fraction of the cost;" New Couture: "the client wants to know that there's value for the money;" and finally, W.T. Weaver and Sons: "And the recovery. . . we feel it."

These company leaders spoke frequently about the impact of the Great Recession and the aftermath. The trend of the comments suggested the leaders' were aware their customers were facing pain, that their own companies needed to reduce the cost of products and services, or that they needed to sell a financially frugal product or service. *The finding here is that companies selling predominantly to the private sector navigated the financial crisis by being focused on cost-reduction of either their own operating costs or of their products and services delivered to their clients.*

However, this finding did not apply to all companies in this section, but rather was a consistent theme during most interviews. Three companies that serve the private sector were exceptions to this trend. Interviewee data from NHL's Washington Capitals, which was valued at more than its purchase price by 2008,¹ did not follow this trend. This was probably due to the fact that many high-valued sports franchises are generally profitable no matter the economic cycle. As new businesses, Encore Path and Green Paper Studio recognized the significant impact the depressed economy was making on their businesses, but also did not follow the aforementioned trend. Encore Path, created three years earlier,² relied on grants for funding and, therefore, was not fully dependent on generating revenue yet on their own. So it is hard to know whether they would have followed the trend of the other businesses selling to the private sector.

Green Paper Studio was also a very new business that had been launched approximately 20 months prior to our interview. However, the business likely had trouble getting off the ground. As of current, the website of Green Paper Studio was no

¹ NHL Team Valuations

#30 Washington Capitals, Forbes,

11.09.06, https://www.forbes.com/lists/2006/31/biz_06nhl_Washington-Capitals_312495.html And Statista, Washington Capitals Franchise Value from 2006 to 2017, <https://www.statista.com/statistics/194994/nhl-franchise-value-of-the-washington-capitals-since-2006/> Accessed 4.3.18

² Leaders Portfolio, Encore Path, October 28, 2009. <http://leadersportfolio.com/archives/1406> Accessed 4.9.18

longer active and all visible signs have pointed to the eventual closure of the business.³ So the possibility exists that Green Paper Studio did not follow the above cost-cutting trends followed by their peers that sell to the private sector and this may have resulted in the eventual closure of their business.

Companies that Sell to the Federal Government

Companies that stated a main objective was to sell a product or service to the federal government are included here in this section.

Omniplex World Services Corporation is a private company with about 2700 federal investigators whose "clients are primarily the federal government" stated Julien Patterson, Founder and CEO of Omniplex World Services Corporation (Patterson, 2008). With approximately \$115 million in revenues, Omniplex has "two separate companies with support structure and centralized services to each. And both are doing amazingly well in this economy" (Patterson, 2008).

Chris D'Agostino is the CEO of Near Infinity which is a multi-million dollar software development company whose main customer is the federal government. Referring to the Washington DC Region, he noted "The economy here is slightly insulated from the broader economy throughout the United States . . ." (D'Agostino, 2009). Like Omniplex, Near Infinity's leadership recognizes the value of the federal government to the bolstering of the company's bottom line.

Intelsat General is a provider of fixed and mobile commercial satellite services for the government including the U.S. Department of Defense, the U.S. Department of State, and the U.S. Department of Homeland Security. Kay Sears, President, Intelsat General, noted that her number one responsibility is:

Setting a clear and compelling direction. Getting everybody on the same page, getting buy in from your senior team, getting buy in from the corporation that this is the strategy...making sure we're on track . . . for 2009 and beyond to be as successful as we were in 2008 (Sears, 2008).

To recap, Intelsat General's leadership mentioned the financial success they were having in 2008 which was in the midst of the Great Recession.

There is also a recognition that the government is pouring money into federal contractors during the great recession. Michael Tinsley, President and CEO of NeoSystems, a government contractor that provides accounting software solutions, said:

Where there has been growth even in a down economy, the government with coming out with the stimulus package to help stimulate the economy, a fair amount of spending will actually find its way into the economy through government contracting firms (Tinsley, 2009).

With that being said, Tinsley did face a challenge in obtaining financing from the private sector. He struggled to obtain financing for his business during the Great Recession before obtaining \$5 million for expansion, and said "It is difficult for us just as it is for any company right now to secure financing" (Tinsley, 2009).

In sum, these leaders selling to the federal government utilized terms that described how well their company or the economy was doing while in the midst of the Great Recession. These were the types of aforementioned comments associated with leaders selling to the federal government: Omniplex: "amazingly well in this economy;" IntelSat General: "making sure we're on track . . . for 2009 and beyond to be as successful as we were in 2008;" Near Infinity: "the economy here is slightly insulated from the broader economy throughout the United States;" and finally, NeoSystems: "a fair amount of spending will actually find its way into the economy through government contracting firms."

Their experience in the midst of the Great Recession and the aftermath was entirely different than those selling primarily to the private sector. *The finding here is that companies selling predominantly to the federal government were largely insulated from the Great Recession.* A word of caution here is that the sample size for this finding was very small and included a total of four companies. For that reason, it would be wise to take this finding as a preliminary finding that should be corroborated with follow-up research utilizing a greater sample size.

5. IMPLICATIONS and CONCLUSION

Although I did not set out to interview company leaders and sort their companies into two categories, the findings suggested a trend for two distinct categories. This trend applied to most, but not all of the companies surveyed. The economy affected two sectors of Capital Region businesses differently. The companies serving federal government clients

³ Note: The website link was inactive. No company registration existed for Green Paper Studio in Maryland (<https://egov.maryland.gov/BusinessExpress/EntitySearch>). Even if Green Paper Studio was assumed under the CEO's other company, Creative Parties, there was no visual presence for Green Paper Studio on the web.

were largely insulated from the Great Recession and the aftermath. Whereas, companies serving the private sector navigated the financial crisis by being focused on cost-reduction of either their own operating costs or the products and services delivered to their clients. Companies such as Burke and Herbert even performed cost-cutting via non-traditional means which included cutting the customer a financial break regarding actual the valuation of their collateral.

The economic repercussions from the Great Recession was not distributed evenly among businesses. A pattern emerged that showed that two general types of companies felt the repercussions differently.

Businesses Selling to the Private Sector

The finding here is that companies selling predominantly to the private sector navigated the financial crisis by being focused on cost-reduction of either their own operating costs or of their products and services delivered to their clients.

Regarding the companies serving private sector clients, it is not surprising that during the Great Recession companies of all sizes emphasized cost cutting. However, the data showed that this cost cutting was performed via two methods. The companies either focused on cutting their own operating costs and/or via the costs of the products and services delivered to their clients. If a small business selling to the private sector were to maximize their profits in the next economic downturn, they should consider implementation of both of these two methods. Further, the businesses also implemented creative solutions for cost-reductions of the cost of products and services to their clients. One example was how SpaceNet attempted to “find ways to lessen the cash flow impact up front for customers.” A second example was how E. Hunt Burke found ways to reassess the value of the impaired collateral so as not to “pull the rug out from under somebody” in order to have “a customer for life.” A small business should consider creative outside-the-box cost-cutting solutions as well for the client.

Businesses Selling to the Federal Government

The finding here is that companies selling predominantly to the federal government were largely insulated from the Great Recession.

Regarding the companies serving federal government clients, it is not surprising that government would affect business as the two are often intertwined. Further, government has a crucial role in determining the economic climate from which within businesses operate. The President of the Southern Economic Association, Peter Boettke, recognized in his 2018 Presidential Address that public administration and the U.S. economy have been inextricably linked over a number of decades (2018, p. 939). However, we often think about government affecting the economic climate and policies for businesses. Yet, this research brings additional awareness that the federal government in and of itself is a customer of business and can therefore affect business outcomes in a recession by being a purchaser of their private goods.

Traditionally, there has been discussion about the federal government unleashing their public funds for infrastructure projects such as President Obama’s American Recovery and Reinvestment Act (ARRA) as a mechanism to spur economic growth (Conlan, Posner and Regan, 2017, p. 1). However, these findings suggest that the federal government can also utilize public spending to private businesses (sometimes called “government-by-proxy” or “third-party government”) across a range of businesses in an effort to produce better economic outcomes for businesses. Likewise, this research also suggests that in economic downturns, businesses selling to the private sector may want to buffer their cost-cutting with an expansion of their revenue share being obtained from the public sector. This data specifically showed a pattern of sales to the federal sector, but businesses may want to consider other public sectors as well (i.e. state and local).

Rather than looking at economic downturns as a negative for businesses, small businesses can creatively outmaneuver these downturns with the aforementioned methods. Stanslis Vilgrain, winner of the 2007 Ernst & Young Entrepreneur of the Year for Greater Washington DC Area, added, “This is a recession [to] create change. I mean I’ve been in this country 25 years and I’ve never seen it as bad as this is. So what an opportunity to create change. . . We have to use what’s less costly” (Vilgrain, 2009). Future economic downturns are an opportunity to create change for businesses.

ACKNOWLEDGEMENTS

This research has received financial support from the following sources:

The Misericordia University Faculty Research Grant and Summer Research Grant Program.

This researcher has received financial support from the following sources:

The Earhart Foundation, The Mumford Fund, The Bradley Foundation, The Fox Leadership Program, and PRRUCS at The University of Pennsylvania.

APPENDIX A: LIST of INTERVIEWS

- Armentrout, Dr. Steve, Founder and CEO, Parabon Computation, interview, Washington, DC region, April 1, 2009.
- Appel, Founder and President, Encore Path, interview, Washington, DC region, October 28, 2009.
- Bloom Schwartz, Tracy, President, Green Paper Studio, Washington, DC region, November 4, 2009.
- Burke, E. Hunt, CEO and Vice Chairman of the Board, Burke and Herbert, interview, Washington, DC region, October 28, 2009.
- Georghiou, Andreas, CEO, SpaceNet, interview, Washington, DC region, April 15, 2009.
- D'Agostino, Chris, CEO, Near Infinity, interview, Washington, DC region, May 12, 2009.
- Hajost, Brian, President and CEO, Steelcloud, interview, Washington, DC region, November 11, 2009.
- Leonsis, Ted, Owner, NHL's Washington Capitals; Vice Chairman Emeritus, AOL, interview, Washington, DC region, November 26, 2008.
- Patterson, Julien, Founder and CEO, Omniplex World Services Corporation, interview, Washington, DC region, August 27, 2008.
- Sears, Kay, President, Intelsat General, interview, Washington, DC region, December 12, 2008.
- Snyder, Alan, CEO, BoxTone, interview, Washington, DC region, October 18, 2009.
- Thompson, Alvin, Owner, New Couture, interview, Washington, DC region, November 25, 2009.
- Tinsley, Michael, President and CEO of NeoSystems, interview, Washington, DC region, interview, April 8, 2009.
- Vilgrain, Stanislas, President and CEO, Cuisine Solutions, interview, Washington, DC region, October 18, 2009.
- Weaver, James, President, W.T. Weaver and Sons, interview, Washington, DC region, October 28, 2009.

REFERENCES

- Aliber, R. & Charles P. Kindleberger. (2015). *Manias, Panics, and Crashes: A History of Financial Crisis*, 7th ed., New York, New York: Palgrave Macmillan.
- Bloom, N. (Spring 2014). Fluctuations in Uncertainty, *Journal of Economic Perspectives*, Vol 28, No 2, doi: 10.1257/jep.28.2.153
- Boettke, Peter. (2018). Presidential Address: Economics and Public Administration, *Southern Economic Journal*, Vol 84, No. 4, doi: 10.1002/soej.12265.
- Conlan, T. & Posner, Paul. (2017). Economic Crisis and Policy Response: The Context, Design, and Politics of the Recovery Act. In Conlan, T. J., Posner, P. L., & Regan, P. M., *Governing Under Stress: The Implementation of Obama's Economic Stimulus Program* (pp. 19 – 44). Washington, D.C.: Georgetown University Press.
- Conlan, T. Posner, Paul & Regan, P. (2017). Managing the Great Recession: A Stress Test for Modern Governance. In Conlan, T. J., Posner, P. L., & Regan, P. M., *Governing Under Stress: The Implementation of Obama's Economic Stimulus Program* (pp. 1 – 18). Washington, D.C.: Georgetown University Press.
- Cynamon, B.Z., Fazzari, S. M., & Setterfield, M. (2014). Understanding the Great Recession. In Cynamon, B.Z., Fazzari, S. M., & Setterfield, M. (Eds.), *After the Great Recession: The Struggle for Economic Recovery and Growth* (pp. 1- 30). New York, New York: Cambridge University Press.
- Geithner, T. F. (2014). *Stress Test: Reflections on the Financial Crisis*, New York, New York: Crown Publishers.
- Geithner, T. F. (August 2, 2010). Welcome to the Recovery, Op-Ed, *The New York Times*, <https://www.nytimes.com/2010/08/03/opinion/03geithner.html>.
- Leaders Portfolio. (2007 – 2009). Retrieved from Leaders Portfolio website: www.leadersportfolio.com/audio
- Mian, A. & Amir Sufi. (2014). *House of Debt: How They (And You) Caused the Great Recession, and How We Can Prevent It from Happening Again*, Chicago, IL: University of Chicago Press.
- Mishkin, F. S. (2011). Over the Cliff: From the Subprime to the Global Financial Crisis, *Journal of Economic Perspectives*, Volume 25, No. 1, doi: 10.1257/jep.25.1.49.
- The National Bureau of Economic Research. (September 20, 2010). *Business Cycle Dating Committee, Press Release*, Retrieved from <http://www.nber.org/cycles/sept2010.pdf> and <http://www.nber.org/cycles/sept2010.html>
- Paulson, Jr., H. (2010). *On the Brink: Inside the Race to Stop the Collapse of the Global Financial System*, New York, New York: Hachette Book Group.
- Poole, W., (January 2009). The Credit Crunch of 2007-2008: Lessons Private and Public, *Business Economics*, Volume 44, Issue 1, doi: 10.1057/be.2008.1

Reaser, L., (2011). The "New Economic Reality": How New and How Real? *Business Economics*, Volume 46, Issue 17, doi: 10.1057/be.2010.37.

Reinhart, C. M. & Rogoff, K. S., (2009). *This Time is Different: Eight Centuries of Financial Folly*, Princeton, NJ: Princeton University Press.

Rosevear, J., (March 23, 2013). Why 'Government Motors' Still Owes You, *The Motley Fool*, <http://www.fool.com/investing/general/2013/03/23/why-government-motors-still-owes-you.aspx>

Sheffi, Yossi., (2015). *The Power of Resilience*, Cambridge, MA: MIT Press.

Sorkin, A. R., (2009). *Too Big To Fail*, New York, New York: Penguin.

Stigliz, J., (2012). *The Price of Inequality: How Today's Divided Society Endangers Our Future*, New York, New York: W.W. Norton & Company.

Tamminen, S., (2017). Regional effects or none? Firms' profitability during the Great Recession in Finland, *Papers in Regional Science*, Volume 96, Number 1, doi: 10.1111/pirs.12222.

The National Bureau of Economic Research. Business Cycle Dating Committee, Press Release September 20, 2010. <http://www.nber.org/cycles/sept2010.pdf> and <http://www.nber.org/cycles/sept2010.html>

Yin, R. *Case Study Research: Design and Methods, 2nd Ed.* Applied Social Research Methods Series, Vol. 5. Thousand Oaks, CA: SAGE Publications, 1994.



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



THE IMPACT OF THE AACSB ACCREDITATION ON ENROLLMENT GROWTH AT HBCU (HISTORICALLY BLACK COLLEGES AND UNIVERSITIES) BUSINESS SCHOOLS

DOI: 10.17261/Pressacademia.2018.832

RJBM- V.5-ISS.2-2018(5)-p.130-141

Legima E. Doh¹, Damian R. Prince², Michael P. McLain³, Sid Howard Credle⁴

¹Hampton University, School of Business, Virginia, USA.

legima.doh@my.hamptonu.edu, ORCID: 0000-0003-3412-1022

²New Jersey City University, School of Business, New Jersey, USA.

dprince@njcu.edu, ORCID: 0000-0003-2497-5905

³Hampton University, School of Business, Virginia, USA.

mcklaipm@gmail.com, ORCID: 0000-0002-8697-3377

⁴Hampton University, School of Business, Virginia, USA.

sid.credle@my.hamptonu.edu, ORCID: 0000-0002-6445-4680

To cite this document

Doh, L., Prince, D., McLain, M., Credle S.H., (2018). The impact of the AACSB accreditation on enrollment growth at HBCU (historically Black Colleges and Universities) business schools. Research Journal of Business and Management (RJBM), V.5(2), p.130-141.

Permanent link to this document: <http://doi.org/10.17261/Pressacademia.2018.832>

Copyright: Published by PressAcademia and limited licenced re-use rights only.

ABSTRACT

Purpose- Most research on the benefits of the AACSB accreditation has been focused on financially well-off and research-based institutions. Consequently, there is limited literature on the AACSB accreditation with regard to HBCUs. Over the years, general decline in Business School enrollment, and the heavy reliance of HBCUs on tuition revenue have made enrollment an increasingly important determinant of their survival. In this article, we investigate whether the AACSB accreditation yields greater enrollment growth at HBCU Business Schools and explore alternative business school accreditations.

Methodology- This study is based on quantitative methods wherein we collected data from secondary sources and used statistical models to test our hypotheses.

Findings- Our results show that the AACSB accreditation does not lead to greater enrollment growth at HBCU Business Schools.

Conclusion- We suggest that HBCUs should not base their decision to pursue the AACSB accreditation on the expectation of greater enrollment growth, but on other factors; and should consider the ACBSP and IACBE as viable options.

Keywords: Historically Black College or University (HBCU), business schools, accreditation, business school accreditation, enrollment

JEL Codes: M1, M2, I2

Historically Black College or University (HBCU)- The Higher Education Act of 1965, as amended, defines an HBCU as: "...any historically black college or university that was established prior to 1964, whose principal mission was, and is, the education of black Americans, and that is accredited by a nationally recognized accrediting agency or association determined by the Secretary [of Education] to be a reliable authority as to the quality of training offered or is, according to such an agency or association, making reasonable progress toward accreditation" (White House Initiative on Historically Black Colleges and Universities, 2018).

Business School- An "educational institution that specializes in the teaching of material relevant to business and or business service, [it can also be known as either a school of management or a school of business administration]" (Business School, 2018).

Accreditation- A voluntary evaluation process by which an academic institution or program holds itself out for review by an external organization and is measured against a set of predetermined standards (Sciglimpaglia, et al., 2006).

Business School Accreditation- A specialized accreditation that is awarded to business schools (Sciglimpaglia, et al., 2006).

Enrollment- The number of individuals (students) registered in a course(s) at any given time of an academic year.

1. INTRODUCTION

Accreditation of colleges and universities in the United States (U.S.) determines if an institution meets or exceeds minimum standards of quality (Importance of Accreditation, 2018). Therefore, accreditation is important because it helps students determine acceptable institutions for enrollment. There are two kinds of academic accreditation: institutional (regional) and specialty (program) (Importance of Accreditation). Institutional accreditation is for monitoring the educational quality of an entire college or university, while specialty accreditation is for specific fields of study such as business, medicine,

nursing or architecture, and is meant to ensure that graduates of the specific fields of study meet professional standards (Guttenplan, 2011).

Since the U.S. government does not regulate accreditation, it appoints other bodies to perform the task (Understanding Accreditation, 2018). The U.S. Secretary of Education recognizes agencies that are considered to be reliable authorities on accreditation and lists these agencies on its website (Understanding Accreditation). Making sure the agency your school is accredited by is on this list is the easiest way to ensure that the accreditation is legitimate.

The most widely recognized institutional/regional accrediting agencies for colleges and universities in the U.S. are: Northwest Commission on Colleges and Universities (NWCCU), Western Association of Schools and Colleges (WASC), New England Association of Schools and Colleges (NEASC), Middle States Commission on Higher Education (MSCHE), Southern Association of Colleges and Schools (SACS) and North Central Association (NCA) (Understanding Accreditation, 2018). The Council for Higher Education Accreditation (CHEA), which is the international authority on post-secondary accreditation maintains a list of agencies it deems reputable on its website (CHEA and USDE-Recognized Accrediting Organizations, 2018). There are three accreditation agencies to consider when looking for business programs in the United States. These include the Association to Advance Collegiate Schools of Business (AACSB), the Accreditation Council for Business Schools and Programs (ACBSP) and the International Assembly for Collegiate Business Education (IACBE). Of these three accreditations, the AACSB is the oldest and is considered the most prestigious accreditor of business education (Guttenplan, 2011).

In choosing to dedicate considerable resources to the pursuit of the AACSB accreditation, school administrators may act with incomplete knowledge of how accreditation impacts various dimensions of a business program, particularly in regard to input costs (Hedrick D, W., Henson, S. E., & Krieg, J. M., 2010). As a result of their very difficult financial situations, HBCUs have to make well-informed decisions with regard to financial commitments in order to sustain their institutions (Gasman, 2009). Choosing whether or not to pursue the AACSB accreditation must therefore be thoroughly considered due to the huge financial commitment involved.

This study is our attempt to investigate whether or not investing in the AACSB accreditation leads to greater gains in enrollment growth at HBCU Business Schools. To proceed with the study, we provide a literature review on the accreditation process with regard to HBCUs, the financial situation of HBCUs and justification for choosing enrollment as the test metric. Subsequently, we provide information about the data used in the study, define and test our hypotheses, analyze the results of the test, discuss the findings thereof, and make recommendations and suggestions for future studies.

2. LITERATURE REVIEW

Since black colleges and universities in the U.S. are found almost exclusively in the south and in border states, most HBCUs are beholden to the Southern Association of Colleges and Schools (SACS) for official endorsement (see Table 1). SACS has been the most active of the regional accrediting associations in its public sanctioning of institutions (Credle et. al, 2010). It has been criticized for its disproportionate attention to HBCUs (Credle). According to faculty members Saran Donahoo and Wynetta Lee, between 1996 and 2005, 25 percent of SACS's sanctions pertained to black colleges, while these institutions made up only 13 percent of the SACS institutional membership (Credle). In addition, since 1989, nearly half of the twenty institutions that lost their accreditation from SACS were historically black (Credle). Most reprimands and revocations of accreditation are due to financial deficits; however, faculty quality (degrees), campus infrastructure, student enrollment, library holdings, etc., play a role in the certification process.

Institutional accreditation has been tied to federal financial aid since the passage in 1952 of the Readjustment Assistance Act. Unaccredited institutions are not eligible to be awarded federal and state student aid, including veterans' benefits, loans and grants. Since unaccredited private black colleges cannot be members of the United Negro College Fund, these institutions lose access to this additional source of funding, which may be needed to sustain their operating budgets. According to Fast facts – Historically Black Colleges and Universities (2018), of the 102 HBCUs, 51 are public institutions and 51 are private institutions. Therefore, if sanctioned by the SACS, half of HBCUs as a result of being private risk losing access to this source of funding.

The AACSB, ACBSP and IACBE fall outside the federal requirement because specialty accreditations are optional for business schools and do not affect their eligibility for federal aid. Business schools can choose among the three, "but most of them seek AACSB approval as a badge of quality" (Terhune, 2011, p. 1).

There are two main reasons for the precarious financial situation of HBCUs. First, these institutions serve a student population that is disproportionately low-income (Gasman, 2009). Reflecting the institutions' commitment to educating low-income students, HBCU tuition rates tend to be 50 percent lower than those of their historically white counterparts (Gasman). Lower tuition rates equals fewer operating dollars, which means less flexibility during tough times. The second reason is that HBCUs have smaller endowments than other institutions and rely more heavily on tuition revenue (Gasman). Of the nation's 102 HBCUs, only three—Howard University, Spelman College, and Hampton University—have endowments

in the top three hundred of all U.S. institutions of higher education. Smaller endowments mean fewer dollars available for operating costs and institutional financial aid.

Due to the proliferation of business schools (traditional and on-line) in the U.S., as well as an increase in competition from additional colleges and universities, corporations and on-line universities that offer similar programs of study and degrees, many business schools are facing a decline in student enrollment. According to Kelsey (2017) applications to full-time MBA programs in the U.S. fell a third straight year, the latest signal that business schools are struggling to entice young professionals out of a strengthening job market. As a result, student recruitment has become more important to many schools, and accreditation is a key element in attracting students (Kemelgor, Johnson and Srinivasan, 2000). In October 2011, in order to bring the PLUS credit standards in line with those of banks, the U.S. Department of Education tightened the credit history standards for PLUS loans. In the first full school year that the new standards were in place (2012/13), the total dollar amount of federal loans approved for parents fell 11 percent (Anderson, 2013). Enrollment at HBCUs declined the year after credit standards were tightened (2012/13), and the decrease was larger than at other institutions, corresponding to the larger decline in PLUS loan recipients at HBCUs (Johnson, Bruch & Gill, 2015). Whittenburg, Toole, Scigliplaglia, and Medlin (2004) have discussed the process of accreditation, with associated costs and benefits. In that study, they defined five general constructs. The constructs are: (1) cost of accreditation, (2) internal process, (3) benchmarking, (4) attracting students and (5) obtaining organizational support.

Regional accreditation is required, before a business program can seek and secure specialty accreditation. As stated before, the majority of HBCUs are beholden to SACS for institutional accreditation. Enrollment is one of the accreditation requirements of the SACS. In the same light, it is one of the key operational performance indicators identified by the ACBSP, one of the three specialty accreditation agencies. In comparison to their white counterparts, HBCUs have lower tuition rates and smaller endowments, but rely more heavily on tuition revenue. Due to this heavy reliance on tuition revenue over time, enrollment has become a key determinant of survival of HBCUs. Investigating whether investing in the AACSB accreditation leads to greater enrollment growth would provide information that HBCUs can use to make informed judgments about their choice of business school/program accreditation.

2.1. The Association to Advance Collegiate Schools of Business (AACSB)

Founded in 1916, AACSB provides quality assurance, business education intelligence, and professional development services to over 1,500-member organizations and more than 800 accredited business schools worldwide (AACSB Accreditation Standards, 2018). The association is the oldest and most prestigious accreditor of business education (Guttenplan, 2011). According to information gathered from the AACSB website, the mission of the AACSB International is to foster engagement, accelerate innovation, and amplify impact in business education. It provides internationally recognized, specialized accreditation for business and accounting programs at the bachelor's, master's and doctoral level. Its core values are: quality, inclusion and diversity, global mindset, ethics, social responsibility and community. An applicant for accreditation must be able to show that it has the structure and capacity to deliver and sustain high-quality management education and intellectual contributions. Unless it can do so transparently, it is not prepared to be evaluated against the 15 AACSB accreditation eligibility standards. Among its many standards is faculty advancement, which is based on the attainment of research grants and research publication (i.e. publish or perish). Of significant importance to HBCUs is Standard 3: Financial Strategies and Allocation of Resources - the school has financial strategies to provide resources appropriate to and sufficient for achieving its mission and action items.

Since its establishment, AACSB has worked to advance diversity and inclusion issues within the organization, its member schools, and the global business community through initiatives such as: the PhD Project, the Women Administrators in Management Education affinity group, the PhD Pipeline program and, most recently, with its Visioning Initiative, which challenges global business schools to examine their relationship to society, the business community, and the higher education sector (AACSB, 2018). According to Financial Times (2016), 96% of the chief executives of fortune 500 companies attended an AACSB-accredited business school. 90% of the Economist's top 100 2016 MBA programs were housed in business schools that achieved AACSB accreditation. Four out of five alumni from AACSB-accredited schools felt that their graduate management education contributed to improvements in their competitiveness, pro-activeness, innovativeness and creativity (GMAC, 2015). Yet, some schools decide not to be accredited by AACSB, mostly due to the low flexibility of the accreditation standards, the high cost to obtain and maintain the accreditation and a lack of pressure from stakeholders (Scigliplaglia et al., 2006).

AACSB standards are mostly based on research excellence, but also on high quality faculty, classroom and curricula excellence and continuous program improvement (Roller, Andrews and Bovee, 2003). The AACSB accreditation process is, by far, the most studied as it promotes excellence and continuous program improvement (Henninger, 2000). Research on the AACSB accreditation has primarily been focused on research-based institutions and predominantly large public universities. Consequently, there is a dearth of literature about it in relation to HBCUs.

The cost of AACSB accreditation includes an initial business/accounting accreditation visit application fee of \$14,000, deferral visit fee of \$5,000, and an annual accreditation fee of \$5,400 which increases to \$8,700 for schools that hold both business and accounting accreditations (AACSB, 2018).

2.2. The Accreditation Council for Business Schools and Programs (ACBSP)

Based on information reported on its website, the ACBSP was founded on April 28, 1988. It accredits quality business programs at the associate, baccalaureate, master's and doctoral degree levels across the globe at more than 1,000 institutions. There are currently 2,983 ACBSP accredited business programs worldwide. ACBSP understands the importance placed on outcomes assessment from external stakeholders, which is why student learning outcomes assessment is a threshold standard for ACBSP accreditation. Examples of outcomes assessment in connection to student learning are; key operational performance indicators (enrollment, graduation rate and retention rate), stakeholder satisfaction (student satisfaction and alumni satisfaction), and faculty focus (professional development, scholarly activity, and faculty qualification). The ACBSP is recognized as a leader in the area of assessing student-learning outcomes. It's accreditation process follows the Baldrige model and focuses on recognizing teaching excellence, determining student learning outcomes, and continuous improvement.

The accreditation process is outlined on the ACBSP websites as follows: the first step is to join as an ACBSP member, the next step is to complete and submit the candidacy form, along with the candidacy fees (ACBSP Accreditation, 2018). A preliminary questionnaire also needs to be submitted (ACBSP Accreditation). A mentor then provides a gap analysis and authorization to proceed to the full self-study (ACBSP Accreditation). Once the self-study is completed and submitted, dates are determined for a site-visit of the institution. Depending on when the site-visit is conducted, decisions are announced either in April or November. For an institution to be accredited, it must meet the overall requirements of the six ACBSP standards.

The ACBSP Board of Directors authorized a change in the membership dues structure for 2017 (Rafol, 2017). Annual membership dues for the 2017-18 was increased to \$2,000 for member-only institutions (Rafol). Membership dues for ACBSP accredited institutions and those in candidacy were increased from \$2,150 to \$2,600 for the main campus and \$1,000 for additional campuses (Rafol). Despite the increase, ACBSP accreditation is still the least expensive among the 3-business school/program accreditations available for HBCUs.

2.3. The International Accreditation Council for Business Education (IACBE)

According to information extracted from its website, the IACBE was founded in 1997 in response to the expressed needs of presidents, chief executive officers, chief academic officers, business deans, chairs, directors, and heads-of-departments who wanted an accreditation process that was not driven by prescriptive standards relating to inputs and resources but was mission-driven and outcomes-based. In January 2011, the IACBE achieved a significant milestone when the Board of Directors of the Council for Higher Education Accreditation (CHEA) granted it recognition. Accrediting business programs that lead to degrees at the associate, bachelor's, master's, and doctoral levels in institutions of higher education, the IACBE has hundreds of member institutions with campuses worldwide and has accredited over 1,300 business and business-related programs in the United States, Europe, Asia, the Middle East, Central America and South America. It is the philosophy of the IACBE that academic quality and excellence in business education should be measured in terms of the performance of an academic business unit relative to its mission. Although adequate quantitative and qualitative levels of human, financial, and physical resources are essential contributing factors to academic quality, the focus according to the IACBE should be on the value of those resources in producing measurable results.

The IACBE implements an accreditation process that focuses on the outcomes of the teaching/learning process rather than on prescriptive input standards. In the accreditation process, academic quality is evaluated within the framework of the academic business unit's mission. Stated differently, the IACBE implements a developmental accreditation process based on a quality management systems (QMS) framework that emphasizes efforts to improve the overall effectiveness of the academic business unit. This approach to accreditation is based on the W. Edwards Deming-Michael Porter framework for quality assurance. In the approach, the IACBE focuses on the extent to which an academic business unit achieves its intended student learning and operational outcomes (i.e., on its overall level of performance).

As stated on its website, application fees for candidacy status is \$1,200, thereafter an application fee for first time accreditation and reaffirmation of accreditation is \$1,700. Prior to applying for candidacy status, all academic business units that are educational members of the IACBE must have one or more representatives attend a workshop on developing a comprehensive outcomes assessment plan. Developing a comprehensive outcome assessment plan for workshop costs \$500 and preparing an effective self-study/site visit costs an additional \$500. Candidacy visit cost for U.S. institutions is \$1,350. Accreditation site visit cost for U.S. institutions is \$4,200. Once accreditation has been granted, there is an annual accreditation maintenance fees of \$500. Extension of candidacy/accreditation status costs \$500. The application fee for the

review of new business programs after accreditation has been granted by the Board of Commissioners is \$1,200 per review. The requirements for accreditation include; to have been granted candidacy status by the IACBE Board of Commissioners and to have at least one set of graduates for which there are outcomes assessment results for each program to be considered for accreditation. Total accreditation cost for institutions in the U.S. is \$5,900. According to Ashford University Staff (2014), the IACBE has grown into the leading outcomes-based professional accreditation agency for business and management education in colleges and universities, whose primary purpose is excellence in teaching and learning.

3. DATA AND METHODOLOGY

Based on information gathered from Hbcu-Colleges.com (2018), a source of facts about HBCU schools in the U.S., including national, regional and state rankings, campus safety ratings and lists of regional competitors, there are eighty-seven HBCU Business Schools within the continental USA plus one in the Virgin Islands. We obtained accreditation data for all the accredited HBCU business schools from the directory listing of members on the websites of the various accrediting agencies. From the data collected, a total of sixty out of eighty-eight HBCU business schools are accredited. Of the sixty accredited HBCU business schools, twenty-three are accredited by the AACSB, thirty-three by the ACBSP and four by the IACBE. We define our sample into two: (1) AACSB accredited and (2) Non-AACSB accredited. AACSB accredited comprises HBCU business schools that are accredited by the AACSB and Non-AACSB accredited comprises those that are accredited by either the ACBSP or the IACBE or both, but not accredited by the AACSB. We set out to compile enrollment data for all the HBCU business schools in both samples from the fact books and enrollment archives from 2009 to 2016 found on the individual school's website. We then narrowed down the test period to 2011 – 2015 because the schools that had enrollment data had complete data for the five-year period. The first sample was originally made up of 23 HBCU business schools while the second was originally made up of thirty-seven HBCU business schools (see Table 2).

From the first sample, we eliminated seven schools that did not have complete enrollment data for our test period. Therefore, the first sample for enrollment analysis comprises sixteen HBCU business schools. From the second sample, we eliminated three community colleges so that every school in the two samples was a four-year degree granting institution and further eliminated twelve schools that did not have enrollment data for the test period. The second sample for enrollment analysis is made up of twenty-two HBCU business schools. Total sample size for the study i.e. AACSB and Non-AACSB HBCU Business Schools is 38 (see Tables 3 and 4). After entering the data on an excel spreadsheet, we calculated and determined the enrollment growth rate of the two test samples over the five-year period 2011 – 2015. For the enrollment analysis, we performed a T-test, setting alpha=5%, between the two samples using the rate of change of enrollment over the five-year period.

We defined the hypotheses as below:

Null hypothesis (H_0) is that there is no difference between the enrollment growth rates of AACSB and Non-AACSB accredited HBCU business schools.

Alternate hypothesis (H_1) is that there is significant difference between the enrollment growth rates of AACSB and Non-AACSB accredited HBCU business schools.

3.1. TABLES

The data in Table 1 shows the regional accreditation breakdown of the 102 HBCUs. For example, 78 of the 102 HBCUs are regionally accredited by the Southern Association of Colleges and Schools (SACS). 10 of the 102 HBCUs are regionally accredited by the Middle States Association Commission on Higher Education (MSCHE). 9 of the 102 HBCUs are regionally accredited by the North Central Association of Colleges and Schools (NCA). 2 of the 102 HBCUs are regionally accredited by the Association for Biblical Higher Education, Commission on Association (ABHE). 2 of the 102 HBCUs are regionally accredited by the Transnational Association of Christian Colleges and Schools (TRACS). 1 of the 102 HBCUs are regionally accredited by the Northwest Commission on Colleges and Universities (NWCCU).

In addition, the data in Table 1 shows the main campus geographical location breakdown of the 102 HBCUs. The main campuses of 15 out of the 102 HBCUs are in Alabama, a southern border U.S. State. 10 out of the 102 HBCUs main campuses are in North Carolina, a southern border U.S. State. 9 out of the 102 HBCUs main campuses are in Georgia, a southern border U.S. State. 9 out of the 102 HBCUs main campuses are in Texas, a southern border U.S. State. 8 out of the 102 HBCUs main campuses are in South Carolina, a southern border U.S. State. 7 out of the 102 HBCUs main campuses are in Mississippi, a southern border U.S. State. 4 out of the 102 HBCUs main campuses are in Arkansas, a southern border U.S. State. 4 out of the 102 HBCUs main campuses are in Maryland, a northeastern U.S. State. 6 out of the 102 HBCUs main campuses are in Louisiana, a southern border U.S. State. 6 out of the 102 HBCUs main campuses are in Tennessee, a southern border U.S. State. 5 out of the 102 HBCUs main campuses are in Virginia, a southern border U.S. State. 4 out of the 102 HBCUs main campuses are in Florida, a southern border U.S. State. 1 out of the 102 HBCUs main campuses is in Delaware, a northeastern U.S. State. 2 out of the 102 HBCUs main campuses are in Kentucky, a border U.S. State. 2 out of

the 102 HBCUs main campuses are in Missouri, a border U.S. State. 2 out of the 102 HBCUs main campuses are in Ohio, a midwestern U.S. State. 1 out of the 102 HBCUs main campuses is in Oklahoma, a southwestern U.S. State. 2 out of the 102 HBCUs main campuses are in Pennsylvania, a northeastern U.S. State. 2 out of the 102 HBCUs main campuses are in West Virginia, a southeastern U.S. State. 2 out of the 102 HBCUs main campuses are in the District of Columbia (D.C.), the capital of the United States of America. 1 out of the 102 HBCUs main campuses is in the U.S. Virgin Islands, a territory of the United States.

Table 1: Geographical Location and Regional Accreditation Breakdown of HBCUs

	<u>SACS</u>	<u>MSCHE</u>	<u>NCA</u>	<u>ABHE</u>	<u>TRACS</u>	<u>NWCCU</u>	<u>TOTAL</u>
Alabama	14	-	-	1	-	-	15
Arkansas	1	-	3	-	-	-	4
Delaware	-	1	-	-	-	-	1
District of Columbia (D.C.)	-	2	-	-	-	-	2
Florida	4	-	-	-	-	-	4
Georgia	9	-	-	-	-	-	9
Kentucky	2	-	-	-	-	-	2
Louisiana	6	-	-	-	-	-	6
Maryland	-	4	-	-	-	-	4
Mississippi	7	-	-	-	-	-	7
Missouri	1	-	1	-	-	-	2
North Carolina	10	-	-	-	-	-	10
Ohio	-	-	2	-	-	-	2
Oklahoma	-	-	1	-	-	-	1
Pennsylvania	-	2	-	-	-	-	2
South Carolina	7	-	-	-	1	-	8
Tennessee	4	-	-	1	-	1	6
Texas	8	-	1	-	-	-	9
Virginia	4	-	-	-	1	-	5
West Virginia	1	-	1	-	-	-	2
Virgin Islands	-	1	-	-	-	-	1
TOTAL	78	10	9	2	2	1	102

Legend

- SACS - Southern Association of Colleges and Schools
- MSCHE - Middle States Association Commission on Higher Education
- NCA - North Central Association of Colleges and Schools
- ABHE - Association for Biblical Higher Education, Commission on Accreditation
- TRACS - Transnational Association of Christian Colleges and Schools
- NWCCU - Northwest Commission on Colleges and Universities

Table 2: HBCU - Business School Accreditation Population

The data in Table 2 identifies how many and which of the 102 HBCUs have secured a business school accreditation. It also identifies which specific business accreditation each HBCU business school has secured. A total of 60 HBCUs business schools are accredited. The business schools of 23 HBCUs are accredited by the Association to Advance Collegiate Schools of Business (AACSB). The business schools of 33 HBCUs are accredited by the Accreditation Council for Business Schools and Programs (ACBSP). The business schools of 4 HBCUs are accredited by the International Assembly for Collegiate Business Education (IACBE). There are 37 HBCUs business schools that are Non-AACSB accredited.

<u>AACSB</u>	<u>Non-AACSB (ACBSP or IAFCE or Both)</u>
Association to Advance Collegiate Schools of Business (AACSB):	Accreditation Council for Business Schools and Programs (ACBSP):
1 Clark Atlanta University	1 Alabama State University
2 Delaware State University	2 Alcorn State University
3 Elizabeth City State University	3 Benedict College
4 Fayetteville State University	4 Bethune-Cookman University
5 Grambling State University	5 Bishop State Community College
6 Howard University	6 Bluefield State College
7 Jackson State University	7 Bowie State University
8 Morehouse College	8 Central State University
9 Morgan State University	9 Claflin University
10 Norfolk State University	10 Coppin State University
11 North Carolina A&T State University	11 Denmark Technical College
12 North Carolina Central University	12 Fisk University
13 Prairie View A & M University	13 Florida A& M University
14 Savannah State University	14 Florida Memorial University
15 South Carolina State University	15 Harris-Stowe State University
16 Southern University and A&M College at Baton Rouge	16 Huston-Tillotson College
17 Southern University at New Orleans	17 Kentucky State University
18 Tennessee State University	18 Langston University
19 Texas Southern University	19 Lawson State Community College
20 Tuskegee University	20 Miles College
21 University of Maryland, Eastern Shore	21 Mississippi Valley State University
22 Virginia State University	22 Morris College
23 Winston-Salem State University	23 Oakwood University
	24 Paine College
	25 Philander Smith College
	26 University of Arkansas at Pine Buff
	27 University of the District of Columbia
	28 University of the Virgin Islands
	29 Virginia Union University
	30 Voorhees College
	31 West Virginia State University
	32 Wiley College
	33 Xavier University of New Orleans
	International Assembly for Collegiate Business Education (IACBE):
	1 Edward Waters College
	2 Hampton University
	3 Harris-Stowe State University
	4 Stillman College

Table 3: HBCU - Business School Enrollment Data over the Five-Year Period (Fall 2011 – Fall 2015)

Listed below in Table 3 is information pertaining to the accredited HBCU business schools which made up our two samples. Overall, 38 HBCUs business schools were grouped by their form of specialty accreditation. For example, 16 of the 38 HBCU Business schools in our first sample have secured an AACSB Accreditation. 20 of the 38 HBCU Business Schools in our second sample have secured ACBSP Accreditation. 2 of the 38 HBCU Business Schools in our second sample have secured an IACBE Accreditation. As a result, 16 AACSB Accredited and 22 NON-AACSB HBCU business schools made up our two samples, respectively.

In addition to the business school’s name and their specialty accreditation grouping, listed in Table 3 is the annual enrollment data of these 38 HBCU Business Schools over the five-year period (Fall 2011 – Fall 2015). Total yearly business school enrollment data comprised of both undergraduate and graduate students.

AACSB		Business School Enrollment				
Association to Advance Collegiate Schools of Business (AACSB):		Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
1	Delaware State University	777	753	794	862	907
2	Elizabeth City State University	433	393	320	258	180
3	Fayetteville State University	637	639	646	608	715
4	Grambling State University	625	633	609	540	529
5	Howard University ¹	1,160	1,100	1,133	1,129	1,100
6	Jackson State University	1,099	1,026	1,060	1,057	1,139
7	Morehouse College	633	559	548	518	537
8	Morgan State University ¹	1,352	1,345	1,247	1,304	1,292
9	Norfolk State University	872	826	758	751	961
10	North Carolina A&T State University ¹	1,084	1,005	1,071	1,149	1,262
11	North Carolina Central University	1,050	1,013	923	887	961
12	Savannah State University	893	883	899	963	963
13	South Carolina State University	486	420	381	366	336
14	Southern University and A&M College at Baton Rouge	928	846	765	732	769
15	Texas Southern University	1,499	1,535	1,405	1,558	1,510
16	Virginia State University	799	784	661	606	559
Non-AACSB (ACBSP or IAFCE or Both)		Business School Enrollment				
Accreditation Council for Business Schools and Programs (ACBSP):		Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
1	Alabama State University	657	590	673	552	379
2	Alcorn State University	333	339	308	291	281
3	Bethune-Cookman University	564	587	587	631	427
4	Central State University	533	408	416	383	384
5	Clafin University	326	312	288	299	308
6	Coppin State University	214	271	292	274	290
7	Fisk University	71	88	84	106	120
8	Florida A& M University	1,495	1,382	1,206	1,063	965
9	Harris-Stowe State University	588	559	479	458	514
10	Huston-Tillotson College	167	163	203	243	252
11	Kentucky State University	258	232	239	173	143
12	Mississippi Valley State University	306	341	321	372	366
13	Oakwood University	295	290	269	263	251
14	Paine College	184	169	185	170	111
15	University of Arkansas at Pine Buff	415	377	301	331	343
16	University of the District of Columbia	525	487	480	487	510
17	University of the Virgin Islands	647	605	589	559	580
18	Voorhees College	118	121	60	75	79
19	West Virginia State University	393	359	345	325	412
20	Xavier University of New Orleans	1,335	1,410	1,449	1,474	1,336
International Assembly for Collegiate Business Education (IACBE):		Business School Enrollment				
		Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
21	Edward Waters College	97	161	138	139	338
22	Hampton University	664	617	635	596	644

Table 4: HBCU - Business School Enrollment Growth Rate over the Five-Year Period (Fall 2011 – Fall 2015)

Listed below in Table 4 is information pertaining to the accredited HBCU business schools which made up our two samples. Overall, 38 HBCUs business schools were grouped by their form of specialty accreditation. For example, 16 of the 38 HBCU Business schools in our first sample have secured an AACSB Accreditation. 20 of the 38 HBCU Business Schools in our second sample have secured ACBSP Accreditation. 2 of the 38 HBCU Business Schools in our second sample have secured an IACBE Accreditation. As a result, 16 AACSB Accredited and 22 NON-AACSB HBCU business schools made up our two samples, respectively.

In addition to the business school’s name and their specialty accreditation grouping, listed in Table 4 is the enrollment growth rate of these 38 HBCU Business Schools over the five-year period (Fall 2011 – Fall 2015). As evident from Tables 3 and 4, Fall 2011 was the first year enrollment data was collected. With the exception of the Fall 2011 year, the rate of change of enrollment (enrollment growth rate) was calculated by using the yearly enrollment data reported in Table 3. For example, to calculate the enrollment growth rate for Fall 2012, the actual enrollment data for Fall 2011 was subtracted from the actual enrollment data for Fall 2012, the difference was then divided by the actual enrollment data for Fall 2011 (the previous year). The Average Growth Rate (the final column) reported in Table 4 was calculated by averaging the yearly growth rates over the entire five-year period (Fall 2011 – Fall 2015). We used the average growth rate (the final column reported below) to run our T-Test calculation, please see Table 5 for the T-Test results.

<u>AACSB</u>		<u>Business School Enrollment Growth Rate Percentage (%)</u>					
<u>Association to Advance Collegiate Schools of Business (AACSB):</u>		<u>Fall 2011</u>	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Average Growth Rate</u>
1	Delaware State University	-	-3%	5%	9%	5%	4%
2	Elizabeth City State University	-	-9%	-19%	-19%	-30%	-19%
3	Fayetteville State University	-	0%	1%	-6%	18%	3%
4	Grambling State University	-	1%	-4%	-11%	-2%	-4%
5	Howard University	-	-5%	3%	0%	-3%	-1%
6	Jackson State University	-	-7%	3%	0%	8%	1%
7	Morehouse College	-	-12%	-2%	-5%	4%	-4%
8	Morgan State University	-	-1%	-7%	5%	-1%	-1%
9	Norfolk State University	-	-5%	-8%	-1%	28%	3%
10	North Carolina A&T State University	-	-7%	7%	7%	10%	4%
11	North Carolina Central University	-	-4%	-9%	-4%	8%	-2%
12	Savannah State University	-	-1%	2%	7%	0%	2%
13	South Carolina State University	-	-14%	-9%	-4%	-8%	-9%
14	Southern University and A&M College at Baton Rouge	-	-9%	-10%	-4%	5%	-4%
15	Texas Southern University	-	2%	-8%	11%	-3%	0%
16	Virginia State University	-	-2%	-16%	-8%	-8%	-8%
<u>Non-AACSB (ACBSP or IAFCE or Both)</u>		<u>Business School Enrollment Growth Rate Percentage (%)</u>					
<u>Accreditation Council for Business Schools and Programs (ACBSP):</u>		<u>Fall 2011</u>	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Average Growth Rate</u>
1	Alabama State University	-	-10%	14%	-18%	-31%	-11%
2	Alcorn State University	-	2%	-9%	-6%	-3%	-4%
3	Bethune-Cookman University	-	4%	0%	7%	-32%	-5%
4	Central State University	-	-23%	2%	-8%	0%	-7%
5	Clafin University	-	-4%	-8%	4%	3%	-1%
6	Coppin State University	-	27%	8%	-6%	6%	9%
7	Fisk University	-	24%	-5%	26%	13%	15%
8	Florida A& M University	-	-8%	-13%	-12%	-9%	-10%
9	Harris-Stowe State University	-	-5%	-14%	-4%	12%	-3%
10	Huston-Tillotson College	-	-2%	25%	20%	4%	11%
11	Kentucky State University	-	-10%	3%	-28%	-17%	-13%
12	Mississippi Valley State University	-	11%	-6%	16%	-2%	5%
13	Oakwood University	-	-2%	-7%	-2%	-5%	-4%
14	Paine College	-	-8%	9%	-8%	-35%	-10%
15	University of Arkansas at Pine Buff	-	-9%	-20%	10%	4%	-4%
16	University of the District of Columbia	-	-7%	-1%	1%	5%	-1%
17	University of the Virgin Islands	-	-6%	-3%	-5%	4%	-3%
18	Voorhees College	-	3%	-50%	25%	5%	-4%
19	West Virginia State University	-	-9%	-4%	-6%	27%	2%
20	Xavier University of New Orleans	-	6%	3%	2%	-9%	0%
<u>International Assembly for Collegiate Business Education (IACBE):</u>		<u>Fall 2011</u>	<u>Fall 2012</u>	<u>Fall 2013</u>	<u>Fall 2014</u>	<u>Fall 2015</u>	<u>Average Growth Rate</u>
21	Edward Waters College	-	66%	-14%	1%	143%	49%
22	Hampton University	-	-7%	3%	-6%	8%	-1%

4. RESULTS

If $t \text{ Stat} < -t \text{ Critical two-tail}$ or $t \text{ Stat} > t \text{ Critical two-tail}$, we reject the null hypothesis. From Table 5 below, $t \text{ Stat} = 0.819$ and $t \text{ Critical two tail} = 2.037$ which implies $t \text{ Stat}$ is not less than $-t \text{ Critical two-tail}$ and is not greater than $t \text{ Critical two-tail}$. We therefore fail to reject the null hypothesis. The observed difference between the sample means is not statistically significant to justify the conclusion that, the enrollment growth rate at AACSB and Non-AACSB accredited HBCU Business Schools are different.

Table 5: T-Test: Two Sample Unequal Variances (Using the 5-year Average Growth Rate reported in Table 4)

	NON-AACSB	AACSB
Mean	0.004055802	-0.021780521
Variance	0.016721527	0.003755194
Observations	22	16
Hypothesized Mean Difference	0	
df	32	
t Stat	0.819161597	
P(T<=t) one-tail	0.209376738	
t Critical one-tail	1.693888748	
P(T<=t) two-tail	0.418753476	
t Critical two-tail	2.036933343	

5. CONCLUSION

All the three-business school accrediting agencies in this study are nonprofit organizations and international in scope. Each one evaluates programs at the bachelors, master’s and doctoral levels and as of 2011, they are all officially recognized by the Council for Higher Education Accreditation (CHEA). It is important to note that most businesses and universities reviewing transcripts and accepting degrees base their decisions on institutional accreditation and not on specialty accreditation (ACBSP Accreditation, 2018). Whether approved by the AACSB, the IACBE, or the ACBSP, students can be sure that their business programs have legitimate accreditations endorsed by the CHEA. Each of the three is a mark of distinction for academic business schools and programs. Where the AACSB is prescriptive and research-oriented, guiding schools in their structure and curriculum, the IACBE and the ACBSP follow a more results-based approach to ensure student success (Ashford University Staff, 2014). Despite its reputation and cost, we did not find in this study, that the AACSB accreditation leads to greater gains in enrollment growth at HBCU Business Schools over time.

Given the precarious financial circumstances of HBCUs, preference for the AACSB should therefore be leveraged on other factors and not on the expectation of gains in enrollment. With or without the AACSB accreditation, HBCUs should tell their contemporary story; the history and legacy are formidable and essential, but the real story is what HBCUs are doing today and what they have the potential to contribute in the future (Gasman, 2009). HBCUs offer all students, regardless of race, an opportunity to develop their skills and talents. These institutions train young people, who go on to serve domestically and internationally in various professions as entrepreneurs and in the public and the private sectors. They are a source of accomplishment and great pride for the African-American community, as well as the entire nation (White House Initiative on Historically Black Colleges and Universities, 2018). This study is limited to HBCUs and focuses on just one of the key operational performance indicators (enrollment). We recommend for future studies, an investigation of the impact of the AACSB accreditation on other key operational performance indicators for example graduation rate, retention rate, and on the ranking of HBCU Business Schools.

REFERENCES

- AACSB Accreditation Standards. (2018). AACSB.edu. Retrieved on March 7, 2018, from <https://www.aacsb.edu/accreditation/standards/>
- ACBSP Accreditation. (2018). ACBSP.org. Retrieved on March 5, 2018, from <https://www.acbsp.org/page/accreditation?>
- About the IACBE (2018). The International Accreditation Council for Business Education (IACBE) website. Retrieved on March 21, 2018, from <http://iacbe.org/about-page/>
- Ashford University Staff (2014). Business School Accreditation—What’s the Difference? Retrieved on March 4, 2018, from <https://www.ashford.edu/blog/online-learning/business-school-accreditation-whats-the-difference>
- Business School (2018). BusinessDictionary.com. Retrieved on March 2, 2018, from <http://www.businessdictionary.com/definition/business-school.html>
- CHEA and USDE-Recognized Accrediting Organizations (2018, April). *Council for Higher Education Accreditation*. Retrieved on March 14, 2018, from https://www.chea.org/userfiles/Recognition/CHEA_USDE_AllAccred.pdf
- Credle, S.H., Maheshwari, S., & Pridgen, J. (2010, Spring/ Summer). An Alternative Ranking Methodology of the Best Colleges and Universities for African-Americans. *The Journal of Business and Finance Research*. Vol. 2, Issue 1, p. 51-69.
- Fast Facts – Historically Black Colleges and Universities (2018). National Center for Education Statistics. Retrieved on March 8, 2018, from <https://nces.ed.gov/fastfacts/display.asp?id=667>
- From MBA to CEO, where do chief executives of companies in the FT 500 go to business schools? (2018) Financial Times Online Retrieved on March 7, 2018, from <https://ig.ft.com/sites/mba-to-ceo/>
- Gasman, M. (2009). Historically Black Colleges and Universities in a Time of Economic Crisis. *Academe*, Retrieved from http://repository.upenn.edu/gse_pubs/349
- Gee, K (2017, September 17). MBA Applications Decline for Third Year in a Row. *The Wall Street Journal Online*.
- Guttenplan, D. D., (2011). Accrediting Business Schools - by Whose Rules. *New York Times Online*, Retrieved on March 7, 2018, from <http://www.nytimes.com/2011/06/27/world/europe/27iht-eduLede27.html>
- HBCU Schools Offering Business Program – Top 50 (2017). *HBCU Colleges.com*. Retrieved on March 8, 2018, from <http://hbcu-colleges.com/business>
- Hedrick, D. W., Henson, S. E., Krieg, & J. M. (2010). The Effects of AACSB Accreditation on Faculty Salaries and Productivity. *Journal of Education for Business*, 85: 284–291.
- Henninger, E. (2000). Expanding American Collegiate Business School and Program Accreditation: Adding Value or Confusion. *Academy of Educational Leadership Journal*, Vol. 4, Number 2.
- Historically Black Colleges and Universities: Recent Trends. (2006, November). *American Association of University Professors.org*. Retrieved on February 22, 2018, from <https://www.aaup.org/report/historically-black-colleges-and-universities-recent-trends>
- IACBE: <http://iacbe.org/accreditation.asp>, Retrieved on March 7, 2018, from <http://iacbe.org/accreditation-requirements-for-accreditation.asp>
- Importance of Accreditation (2018). Accrediting Council for Independent Colleges and Schools. Retrieved on March 8, 2018, from <http://www.acics.org/students/content.aspx?id=4320>
- Johnson, M., Bruch, J., & Gill, B. (2015). Changes in Financial Aid and Student Enrollment at Historically Black Colleges and Universities after Tightening of the PLUS Credit Standards (REL 2015-082). Washington, DC: U.S. Department of Education, Institute of Education Sciences, National Center for Education Evaluation and Regional Assistance, Regional Educational Laboratory Mid-Atlantic. Retrieved on March 7, 2018, from <https://files.eric.ed.gov/fulltext/ED555652.pdf>
- Kelsey, G. (2017, September 18). M.B.A. Applications Decline for Third Year in a Row. *Wall Street Journal*. Retrieved on March 7, 2018, from <https://www.wsj.com/articles/m-b-a-applications-decline-for-third-year-in-a-row-1505727000>
- Kemelgor, B. H., Johnson, S.D. & Srinivasan, S. (2000). Forces Driving Organizational Change: A Business School Perspective, *Journal of Education for Business* 75 (3): 133–137.
- Rafol, G. (2017, May 2). ACBSP Dues Increasing for the 2017-18 Membership Year [website post]. Retrieved on March 7, 2018, from <https://www.acbsp.org/news/news.asp?id=343386&hhSearchTerms=%22dues%22>
- Roller, R.H., Andrews, B.K., & Bovee, S.L (2003). Specialized Accreditation of Business Schools: A Comparison of Alternative Costs, Benefits, and Motivations. *Journal of Education for Business*, Vol. 78 (4), p. 197-204.
- Sciglimpaglia D., Medlin C., Toole H., & Whittenberg G., E. (2006). Business School Accreditation: A Survey of Australian Academics. Conference Presentation. Retrieved on March 8, 2018, from http://www.academia.edu/7660364/BUSINESS_SCHOOLS_ACCREDITATION_A_SURVEY_OF_AUSTRALIAN_ACADEMICS

Terhune, C. (2011). The Problems Some Business Schools Hide from Students. The Fiscal Times Online, Nov. 2, 2011, p. 1-2.

Understanding Accreditation (2018), College and Degrees.com. Retrieved on March 11, from <http://www.collegesanddegrees.com/accreditation>

White House Initiative on Historically Black Colleges and Universities (2018). U.S. Department of Education website. Retrieved on March 8, 2018, from <https://sites.ed.gov/whhbcu/one-hundred-and-five-historically-black-colleges-and-universities/>

Whittenberg, G. E., Toole H., Sciglimpaglia D., & Medlin C. (2004). AACSB International Accreditation, An Australian Perspective. The Journal of Academic Higher Education, Spring-Fall 2006, p. 9-14.



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



THE ANALYTIC HIERARCHY PROCESS METHOD TO DESIGN STRATEGIC DECISION MAKING FOR THE EFFECTIVE ASSESSMENT OF SUPPLIER SELECTION IN CONSTRUCTION INDUSTRY

DOI: 10.17261/Pressacademia.2018.833

RJBM- V.5.ISS.2-2018(6)-p.142-149

Pinar Basar

Istanbul Commerce University, Sutluce Campus, Beyoglu, Istanbul, Turkey.

pbasar@ticaret.edu.tr, ORCID: 0000-0002-8537-5527

To cite this document

Basar, P. (2018). The analytic hierarchy process method to design strategic decision making for the effective assessment of supplier selection in construction industry. *Research Journal of Business and Management (RJBM)*, V.5(2), p.142-149.

Permanent link to this document: <http://doi.org/10.17261/Pressacademia.2018.833>

Copyright: Published by PressAcademia and limited licensed re-use rights only.

ABSTRACT

Purpose - Endemic uncertainty of the environment within a limited time framework tend to complicate the decision-making process. This study aims to analyze the selection of the optimal supplier that meets the necessary criteria such as product features, supplier features, and delivery conditions.

Methodology - Increasing market pressure in the construction industry compels companies to make quick and good decisions conducting strategic analyses. In this regard, information asymmetry is a crucial concept that requires managers to use different models during the decision-making process not only for their own benefit but also for the sake of all stakeholders. Analytic Hierarchy Process Method is used to evaluate suppliers' characteristics that tend to consist of numerous interdependent variables and complex relationships.

Findings - Supplier A has relatively better product features and supplier features. Addressing fundamental issues in supplier selection has been increasingly gaining ground in the construction industry in order to maintain a competitive advantage in regard to both cost and time efficiency as well as sustainability.

Conclusion - Companies operate in an environment where decisions are ought to be handled in a rather holistic way. When managers are about to make robust decisions, they are ultimately obliged to feel responsible to both the company and various groups of stakeholders. Overall, decision-making is of vital importance for corporates both in a macro perspective due to existing ecological concerns and also in a micro perspective in terms of sustainability.

Keywords: Analytic Hierarchy Process, strategy, decision-making, supplier selection, construction industry.

JEL Codes: M00, M10, M19

1. INTRODUCTION

The research conducted in this study aims to explore and subsequently overcome problems and deficiencies that are associated with the multi-criteria nature of the corporate environment. A number of methods can be used in order to evaluate multiple variables. Generally speaking, companies operate in an environment where mutual effects shape their strategies. Companies are required to assess concepts, strategies and progressive stages of positive growth.

This article examines the application of the AHP method in terms of the supplier selection process in the Turkish construction industry. There seems to be a rather strong and complex competitive structure in the industry. The use of the fuzzy AHP method in the Turkish construction industry may both shorten and also simplify this complicated and generally tangled process of choosing the right supplier. In addition to that, this study also aims to provide a general view of top management structures of the construction companies that have been examined in an empirical study based on the application of the AHP method in terms of the supplier selection process and favorable approaches in order to devise a nifty as well as accurate scheme throughout the decision-making mechanisms. The characteristics of supplier capabilities have also been analyzed in this comparative study. Studies conducted on modeling and simulation so far offer some useful tools for decision-makers.

Businesses around the world are forced to evaluate and also benchmark all the criteria they often encounter. This has a huge impact on the decision-making process in terms of the prioritization of variables by eliminating some possible alternatives. In general, financial parameters tend to be important determinants that can be seen in comparison tables

based on the supplier selection process. The demands of end-users as well as owners on issues such as quality and technical performance seem to be increasing on a daily basis. And there are widespread improvements detected in the level of awareness in regard to the environment, society and sustainability. Therefore, not only performing the decision-making process in the construction industry turns out to be a rather challenging process both practically and systematically, but also achieving these business goals ultimately seems to be a rather demanding task. The Fuzzy AHP method stands out as an application of a Multi-Criteria Decision Analysis (MCDA) that offers a solution to the abovementioned challenges in the decision-making process.

To sum up, this article aims to provide a framework to contrive strategic decision-making based on the evaluation of supplier selection in the construction industry. With this in mind, the literature reviews about the supplier characteristics are presented. The third part focuses on the steps of AHP method. And the calculations based on the given criteria can be found in the fourth part. Finally, the findings are shown from a managerial perspective in the conclusion part.

2. SUPPLIER SELECTION CRITERIA AND METHODS

There has been diversified research that tends to evaluate supplier selection criteria. There are also some beneficial literature reviews on different industries to examine. In general, supplier selection criteria can be summarized as follows: product features, supplier features, and delivery conditions.

The supplier selection process has gone through a lot of significant changes over the last two decades. One of the main reasons is the use of improved computer-mediated means of communications that not only encourage distant suppliers to connect with one another, but also enable them to compete with their local rivals more easily. What's more, they facilitate effective communication between companies as well as alternative suppliers, which in return speeds up the entire decision-making process during which faster and more accurate strategic decisions are made. Having a variety of alternatives leads main contractors, end-users, and owners to have higher expectations that suppliers are required to meet. This ultimately affects the supplier selection criteria in that it puts considerable demands on both quality and technical performance. With recent advancements in computer and networking technologies, it is now much easier to have improved technical performance. And due to increasing demand for state-of-the-art quality, there have been difficulties with conventional methods in terms of the supplier selection process.

In Malaysia, the problems faced in regard to construction projects are often due to missing the deadlines which in return often leads to unwanted delays. The main causes of these delays could be listed as: contractor's inadequate planning, inefficient construction management, limited expertise, scarce financial resources, incomplete pay from the customer, machinery, labor supply, equipment, difficulties with subcontractors, communication deficiencies as well as inaccurate planning. To put it in a nutshell, there are six major causes of delays: (1) time, (2) expenses, (3) conflicts, (4) compromises, (5) prosecution, and (6) desertion (Sambasivan and Soon, 2007: 517).

Contractor selection in terms of construction projects is a highly important determinant for the ultimate success. There are six key indicators that have been examined in this study, namely expertise, economic fluctuations, high caliber construction, human workforce, machinery, and tasks at hand (Jabbarzadeh, 2018:125).

The criteria for supplier selection in telecommunications industry are identified based on some critical aspects such as financial, technical as well as operational attributes. Financial attributes include capital expenditure, unit costs, operational expenses, maintenance expenses, and Network Management System (NMS) expenses. The technical attributes are, namely technical characteristics, technical dependability, technical efficacy, technical competency, upgrades, technical dismissals, imminent technological advancements, keeping up with global measures, constituency with alternative structures. Operational attributes encompass error recognition, system protection, operational facilities, performance appraisals, as well as flexible invoicing. (Tam and Tummala, 2001:176).

The supplier selection process is regarded as a crucial step by the Purchase Division. Normally, suppliers tend to be chosen based on their capacities in terms of necessary characteristics, delivery conditions, and proposed financial value. Apart from current needs, there are also some future expectations that a decent supplier should be able to meet. It is possible to group these rather critical principles into four major categories, namely self-governing, trustworthy, committed, and driven. Interpretive Structural Modelling (ISM) is an approach that displays interdependence of various factors as well as their degrees of significance during the supplier selection process. It shows that "stance as well as enthusiasm in business" together with "customer care" are equally essential elements just like characteristics, delivery, and application processes. The aforementioned elements are also found to be interdependent. The study may yield a substantial systematic database in terms of the supplier selection process (Mandal and Deshmukh, 1994: 58).

The criteria have been established by interviewing procurement officers in the white goods sector in Turkey. They can be summarized under three main headings: a) suppliers, b) product performance, and c) service performance. The subheadings of suppliers are finances, management and quality systems; product performance, use of manufacturing, other

businesses, end use, service performance as a follow-up customer support, customer satisfaction and professionalism (Kahraman, C., Cebeci, U., & Ulukan, Z., 2003:389).

The initial phase involves assessing the configuration of the design. The ultimate aim of the design is to choose the top supplier. There needs to be a total of four suppliers (named supplier A, B, C and D) along with eleven decision-making elements (characteristics, punctuality, cost, adaptability, time of delivery, capacity of senior executives, performance of employees, operational competence, economic potential, as well as market share) in order to assess the substitutes. Consistent elements should be grouped into two categories: supplier’s conduct as well as supplier’s capacity. Afterwards, four suppliers should be grouped under the category of substitutes. Hence, we are supposed to have three categories in total in the design, namely supplier’s conduct, supplier’s capacity, as well as substitutes. It is a basic grid system. Figure 1 displays the general picture related to the ANP design. Interconnections are shown with straight arrows in-between the categories (Bayazit, 2006: 570).

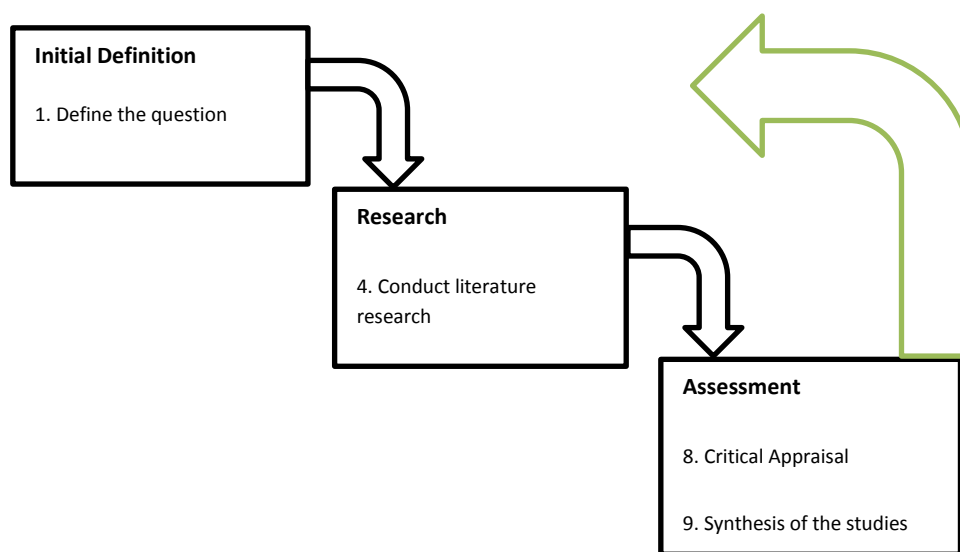
4. ANALYTIC HIERARCHY PROCESS (AHP) METHOD

Various studies in the literature so far have been scrutinized in order to select the most effective criteria. Thence, different indicators have been consolidated to be able to attain the most effective evaluation.

AHP is a technique that evaluates different importance levels of variables for the decision-making process. The decision makers’ ability, experience and intuition are also applied in order to simplify the problem-solution process. Both objective and subjective opinions tend to affect the selection process of the variables. There are three levels of this approach in terms of building a hierarchical level comparing relative importance matrices and the measurement of consistency in accepted values. The option with the highest value is preferred over the other alternatives. 1-9 scale is implemented for the measurement. The findings can naturally differ in terms of various multi-criteria decision making models (Ömürbek and Şimşek, 2014: 308-322).

The Analytic Hierarchy Process (AHP) attempts to define the ambiguity (overflow) of the transmitter through diversified alternatives. Numerical comparisons are made as to not only put the alternatives in order according to their targets but also to compare them with one another.

Figure 1: Systemic Review Development Flow



Source: de FSM Russo, R., & Camanho, R. (2015). Criteria in AHP: a systematic review of literature, *Procedia Computer Science*, 55, 1125.

The Decision Support System (DSS) is integrated into the Analytical Hierarchy Process (AHP) in order to find the best location of the convenience store. The determined components are as follows: (1) hierarchical structure development for fuzzy AHP, (2) weights determination, (3) data collection, as well as (4) decision-making. It aims an accurate and fast decision-making process for top managers (Kuo, R. J., Chi, S. C., & Kao, S. S., 1999: 323).

A two-way comparison is made up of criteria and alternatives, findings of default vectors, scoring and ranking of alternatives. The compliance index and ratios are then calculated.

Alternate comparisons are made for the measurement, in which the numbers from 1 to 9 are made in the form of a matrix.

$$a_{ii} = 1, a_{ij} = k, a_{ji} = 1/k$$

The column sums in the matrices are found. Each cell is normalized through dividing it by the column sum. The alternatives are graded by averaging each line. This vector shows the extent to which the alternatives meet their criteria. Comparisons of criteria are made using numbers 1-9. The numbers in the matrix are normalized by dividing by the sum of the columns. The priority of the criteria is determined by finding line averages. Each cell is normalized by dividing it by the column sum. The alternatives are graded by averaging each line. This vector shows the extent to which the alternatives meet the criteria. The total scores of the alternatives are multiplied and their grades sorted. The highest score shows the best alternative.

The meaning of numbers 1-9 used in rating is below:

Preference level	Numeric value
Equally important	1
Moderately more level important	3
Strongly more important	5
Very strongly more important	7
Extremely more important	9

Note: 2, 4, 6, 8 represent intermediate values.

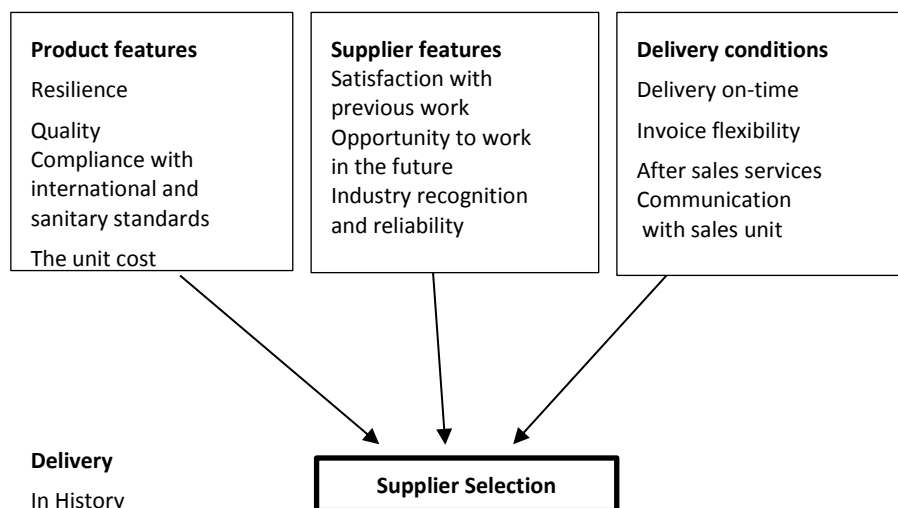
5. RESEARCH MODEL

The best choice is the ultimate goal. In order to achieve this, 4 suppliers will determine the degree of contribution to the three criteria that are to be sorted out. Priority preference rating is made by comparing the alternatives and the criteria.

The decision was based upon the key success factors in the industry. Product features, supplier features and delivery conditions are included in this framework. Product features include resilience, quality, compliance with international and sanitary standards and the unit cost. Supplier features encompass satisfaction without previous work, opportunity to work in the future, industry recognition and reliability. Delivery conditions embody delivery on-time, invoice flexibility, after sales services and communication with sales unit.

There are interrelated determinants which offer a multi-criteria model for accurate decisions when it comes to selecting strategies, procedures as well as processes in regard to corporates.

Figure 2: Interpretive Structural Model (ISM) for Supplier Selection Criteria



Research has been conducted to come to a final decision comparing 4 suppliers. Three important criteria have been designed in order to choose the top supplier according to their levels.

- Alternatives

- ✓ Supplier A
- ✓ Supplier B
- ✓ Supplier C

- ✓ Supplier D

The criteria for supplier comparison are:

- Product features

- ✓ Resilience
- ✓ Quality
- ✓ Compliance with international and sanitary standards
- ✓ The unit cost

- Supplier features

- ✓ Satisfaction with previous work
- ✓ Opportunity to work in the future
- ✓ Industry recognition and reliability

- Delivery conditions

- ✓ Delivery on-time
- ✓ Invoice flexibility
- ✓ After sales services
- ✓ Communication with sales unit

6. SUPPLIER EVALUATION BY USING AHP

The purpose, criteria and sub-criteria were the key elements to be determined first. Afterwards, binary comparisons were evaluated for each and every criterion. Finally, all the ratios in the matrices were graded.

The results based on the ranking of the suppliers indicate that Supplier D is the best alternative in terms of product features, supplier features, and delivery conditions.

Table 1: AHP Process Normalization Table for Product Features

Product Features	Supplier A	Supplier B	Supplier C	Supplier D	Total	Percentage
Supplier A	1,00	3,44	3,67	4,56	12,67	0,47
Supplier B	0,37	1,00	2,02	3,22	6,61	0,24
Supplier C	0,54	1,14	1,00	2,56	5,23	0,19
Supplier D	0,26	0,68	0,79	1,00	2,73	0,10

Supplier A is the most preferred one in terms of product features. In every industry, the product specifications are regarded as important elements. Yet, regulations in construction projects tend to be strictly defined, so it is necessary to provide the necessary conditions without risking people’s lives. Since quality is also one of the crucial factors in the construction industry, performance and flexibility (the ability to adapt existing details/conditions to current projects/conditions easily) of the materials have a rather increasing importance as suppliers prefer to have complex and state-of-the-art buildings/projects. In that respect, these features could turn out to be more important than price and other conditions at times.

The term quality could be defined as the supplier’s capability to satisfy the quality requirements on a regular basis. The elements that the term quality encompasses are product standards, dependability, efficiency, supplier’s quality consciousness, quality analysis tools, and so on (Mandal and Deshmukh, 1994: 58).

Manufacturing efficiency as well as competence are two crucial factors that embody some elements such as supplier’s conditions of production, volume maximization, limited financial means, physical conditions, and so on (Mandal and Deshmukh, 1994: 58).

The term net price stands for the value of the goods when all discounts are subtracted from and transportation as well as warranty expenses are added to the price (Mandal and Deshmukh, 1994: 58).

Table 2: AHP Process Normalization Table for Supplier Features

Supplier Features	Supplier A	Supplier B	Supplier C	Supplier D	Total	Percentage
Supplier A	1,00	3,33	4,00	4,78	13,11	0,47

Supplier B	0,46	1,00	2,43	3,11	7,00	0,25
Supplier C	0,30	0,83	1,00	3,17	5,30	0,19
Supplier D	0,25	0,37	0,64	1,00	2,26	0,08

Supplier A is the most preferred one in terms of the supplier features. Supplier capabilities are of crucial importance in terms of building solid strategic corporate partnerships, fostering a long-term rapport as well as acquiring products in bulk quantities.

Financial conditions stand for the supplier's liquid assets, financial competence, solvency ratios as well as credit rating.

Technical conditions, on the other hand, stand for technical workforce, manufacturing mechanics, research and development assistance, and so on.

Administration as well as supervision stand for the supplier's organizational coordination, task allocation, targets as well as aspirations, and so on (Mandal and Deshmukh, 1994: 58).

Table 3: AHP Process Normalization Table for Delivery Conditions

Delivery Conditions	Supplier A	Supplier B	Supplier C	Supplier D	Total	Percentage
Supplier A	1,00	2,28	2,67	3,72	9,67	0,39
Supplier B	0,86	1,00	2,94	3,00	7,81	0,32
Supplier C	0,40	0,54	1,00	2,36	4,29	0,17
Supplier D	0,48	0,41	0,92	1,00	2,80	0,11

Supplier A is the most preferred one in terms of the delivery conditions. It offers the possibility of working together again by means of the long-term structure of the construction projects.

Transportation as well as communications stand for the supplier's geographic position as well as its means of information exchange.

The term after-sales stands for the supplier's capabilities in terms of providing effective customer care as well as spare parts when needed.

Attitude as well as enthusiasm stand for the supplier's stance towards customer values in terms of satisfying the customers' needs and wants.

Workplace relationships stand for analyzing not only interpersonal relationships that place in a plant but also necessary personnel files as well as records.

Delivery stands for a number of elements such as the supplier's capability in terms of meeting shipment deadlines, flexibility as well as dependability of logistics network, lead time, and so on (Mandal and Deshmukh, 1994: 58).

Finally, aggregating all of these factors, the overall scores and percentages are calculated.

Table 4: Weighting Supplier Alternatives

	Product Features	Supplier Features	Delivery Conditions	Total	Percentage
Supplier A	0,47	0,47	0,39	1,33	0,44
Supplier B	0,24	0,25	0,32	0,81	0,27
Supplier C	0,19	0,19	0,17	0,55	0,18
Supplier D	0,10	0,08	0,11	0,29	0,09

According to these calculations, Supplier A is the most preferred one when all the criteria are considered. The total weights show the priority values which demonstrate that Supplier A is the most strategically advantageous one. Supplier B and Supplier C follow Supplier A. Lastly, Supplier D does not seem to be preferred much.

7. CONCLUSION

Companies aim to create added value and product efficiency throughout all the processes in the supply chain starting from the first stage that includes manufacturing items using raw materials till the last stage where the end product is finalized and put at customer's disposal. It is true to say that supply chain system is of pivotal importance in every step of the way. Thus, in some cases it becomes a valuable partner to companies. In a way, it creates a win-win relationship in a highly competitive environment. This attaches great significance to the supplier selection process and decision-making.

There seems to be five highly critical forces in this competitive environment, namely the supplier, buyer, potential entrants and substitute products. The implication of industry analysis examines not only the attractiveness but also foundations of competition as well as profitability. Industry structure is required to be analyzed in a both quantitative and qualitative fashion. The bargaining power of buyers heavily depends on the proportion of the buyer's price sensitivity, barriers to entry, and buyer's changing expenditures. All of these issues need to be analyzed closely and in a holistic view in order to determine the right strategies (Porter, 2008: 29). Dağdeviren and Yüksel (2010:1013) indicate that the existence of substitute products tend to have a serious effect on the supplier's power. Actually, corporates seem to be in the control of only some of the indicators. Sarkis and Dvahale (2015:177) add the concept of the Triple Bottom Line (profit, people and planet) approach to supplier selection metrics in terms of sustainability due to the rising pressure on the stakeholders of the corporate environment.

This study aims to assess supplier selection process by using Analytic Hierarchy Process (AHP) integrated with the whole environment of the firm. In the construction industry, in some cases such as for some specific projects, supplier selection seems to affect companies' approach which may lead to accepting new business partners. Additionally, in some other cases, depending on the business competence of companies, the supplier company and the parent company may be willing to participate in certain frameworks. Despite the efforts to turn these partnerships into long-term alliances, they usually remain as individual short-term projects (Gadde & Dubois, 2010: 254). In cases where the partnership definitely is out of the question for a variety of reasons, it has been observed that the entire staff is often transferred to the parent company. The use of AHP or similar methods in today's construction world, where the supplier and proper material selection tend to be of vital importance, is thought to be more advantageous in terms of corporate competitiveness and more efficient use of intensive working time for both employees and managers thanks to its rapid and widespread use with various technological developments.

Agility and a flexible supply chain are fundamental determinants in terms of accomplishing tasks in a highly uncertain environment such as the construction industry. Supply chain flexibility determines two key antecedents, namely sourcing and supplier flexibility. Network coordinators balance both supplier flexibility and sourcing flexibility through appropriate use of three different categories: framework agreement suppliers, approved suppliers and preferred suppliers. All of these categories seem to have different opportunities to offer. Framework agreement suppliers, for example, ensure high levels of supplier flexibility. Whereas, approved suppliers provide higher levels of sourcing flexibility. As for preferred suppliers, they offer moderate levels of suppliers and sourcing flexibility (Gosling, et al., 2010:20).

Delay is another very important factor that affects business performance in the industry. Accordingly, there has been plenty of research on this issue. Approval drawings, insufficient early planning as well as sluggishness of the owners' decision-making mechanisms come at the top of the list of causes based on delays in the United Arab Emirates construction industry (Faridi and El-Sayegh, 2006:1167).

There are strategic, organizational, technological, cultural and individual barriers determined in adopting Knowledge Management (KM) in the Supply Chain (SC) as it can be seen in a case study in which some solutions are presented to an Indian hydraulic valve production company. AHP and fuzzy TOPSIS were the methods implemented in order to determine the high ranking solutions. The first one was Positive Leadership in terms of KM adoption in the SC. Constructing reliable cooperation in order to have a better level of information exchange within the SC came second on the list. Consolidating cultural attachment as well as interaction amongst the SC members came third. Therefore, in the case of the Indian company, they are ought to put these solutions into action on priority basis and remain in a stepwise fashion based on these rankings (Patil and Kant, 2014: 691).

The study shows that Supplier A is more preferred than the other alternatives. And yet, there were two major limitations in the study: time and the sampling group. The purchasing experts were the only selected individuals in the construction companies to be questioned in Istanbul. Even so, they all happen to be decision makers. The suggestion for further studies is that a broader sampling group should yield a broader range of results. The expansion of the criteria as well as differences in weighting could also be of a better opportunity for researchers in the future.

The opportunity of a broader sampling assures not only the consistency of evaluations made by the decision-makers but also the reduction of subjectivity in terms of reaching solutions. Nine experts involved were the direct decision-makers in

terms of procurement activities in a manufacturing operation based on selecting the best suppliers to be evaluated amongst 4 suppliers.

There are many determinants such as changes in weather conditions as well as governmental laws and regulations all of which seem to affect the project completion date. Exceeding the allotted time and cost may naturally cause problems with the contractors.

All criteria have been evaluated on an equal basis. Yet, the weight of these criteria may also vary on a project basis. Product performance criterion is regarded as another substantial element, especially in terms of architectural or specific projects/constructions where the priority of the cost criteria of the products is reduced. The supplier criterion also loses priority accordingly, along with the reduced cost of the product selection. On the other hand, it can be said that the supplier criteria gain weight in projects/constructions realized in different geographical/market conditions. The project differences tend to influence the importance of the factors weighting. For example, in some cases, cost seems to be of crucial significance in situations where products are equal.

Aslan and Çınar (2012: 955) draw attention to the intensity of high rivalry amongst suppliers. And yet, they can often provide a competitive advantage in terms of balancing the quality and the price.

A company's strategies in regard to resource allocation are ought to be structured through globalization and localization. They should also encompass risk assessment results that include currency instabilities, changes in politics, market fluctuations not only in the county but also worldwide (Kahraman, C., Cebeci, U., & Ulukan, Z., 2003: 383).

REFERENCES

- Aslan, I., & Çınar, O. (2012). Ranking and evaluating new Asian suppliers with European suppliers based on performance criteria, 7th International Scientific Conference, *Business and Management*, Vilnius, Lithuania; 949-956
- Bayazit, O. (2006). Use of analytic network process in vendor selection decisions. *Benchmarking: An International Journal*, 13(5), 566-579.
- de FSM Russo, R., & Camanho, R. (2015). Criteria in AHP: a systematic review of literature. *Procedia Computer Science*, 55, 1123-1132.
- Faridi, A. S., & El-Sayegh, S. M. (2006). Significant factors causing delay in the UAE construction industry. *Construction Management and Economics*, 24(11), 1167-1176.
- Gadde, L. E., & Dubois, A. (2010). Partnering in the construction industry: Problems and opportunities. *Journal of purchasing and supply management*, 16(4), 254-263.
- Gosling, J., Purvis, L., & Naim, M. M. (2010). Supply chain flexibility as a determinant of supplier selection. *International Journal of Production Economics*, 128(1), 11-21.
- Jabbarzadeh, A. (2018). Application of the AHP and TOPSIS in project management. *Journal of Project Management*, 3(2), 125-130.
- Kahraman, C., Cebeci, U., & Ulukan, Z. (2003). Multi-criteria supplier selection using fuzzy AHP. *Logistics information management*, 16(6), 382-394.
- Kuo, R. J., Chi, S. C., & Kao, S. S. (1999). A decision support system for locating convenience store through fuzzy AHP. *Computers & Industrial Engineering*, 37(1-2), 323-326.
- Mandal, A., & Deshmukh, S. G. (1994). Vendor selection using interpretive structural modelling (ISM). *International Journal of Operations & Production Management*, 14(6), 52-59.
- Ömürbek, N., Şimşek, A. (2014). Analitik Hiyerarşi Süreci ve Analitik Ağ Süreci Yöntemleri ile Online Alışveriş Site Seçimi. *Yönetim ve Ekonomi Araştırmaları Dergisi*, 22, 306-327
- Patil, S. K., & Kant, R. (2014). A fuzzy AHP-TOPSIS framework for ranking the solutions of Knowledge Management adoption in Supply Chain to overcome its barriers. *Expert systems with applications*, 41(2), 679-693.
- Porter, M. E. (2008). The five competitive forces that shape strategy. *Harvard business review*, 86(1), 25-40.
- Sambasivan, M., & Soon, Y. W. (2007). Causes and effects of delays in Malaysian construction industry. *International Journal of project management*, 25(5), 517-526.
- Sarkis, J., & Dhavale, D. G. (2015). Supplier selection for sustainable operations: A triple-bottom-line approach using a Bayesian framework. *International Journal of Production Economics*, 166, 177-191.
- Tam, M. C., & Tummala, V. R. (2001). An application of the AHP in vendor selection of a telecommunications system. *Omega*, 29(2), 171-182.
- Yüksel, İ., & Dağdeviren, M. (2010). Using the fuzzy analytic network process (ANP) for Balanced Scorecard (BSC): A case study for a manufacturing firm. *Expert Systems with Applications*, 37(2), 1270-1278.



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



DO IN-HOUSE POLICY PERCEPTIONS OF TEACHERS WORKING AT STATE SCHOOLS AFFECT THEIR IDENTIFICATION WITH THE INSTITUTION?

DOI: 10.17261/Pressacademia.2018.834

RJBM- V.5.ISS.2-2018(7)-p.150-169

Seval Aksoy¹, Oya Erdil²

¹Doğuş University, Vocational School, Human Research Management, Istanbul, Turkey.

sevalaksoy@dogus.edu.tr ORCID: 0000-0003-3121-5998

²Gebze Technical University, School of Business, Kocaeli, Turkey.

erdil@gtu.edu.tr ORCID: 0000-0003-3793-001X

To cite this document

Aksoy, S., Erdil, O. (2018). Do in-house policy perceptions of teachers working at state schools affect their identification with the institution? Research Journal of Business and Management (RJBM), V.5(2), p.150-169.

Permant link to this document: <http://doi.org/10.17261/Pressacademia.2018.834>

Copyright: Published by PressAcademia and limited licenced re-use rights only.

ABSTRACT

Purpose- The purpose of this study is to present the effects of state school teachers' levels of being political in their in-house behavior patterns on their identification with their organization and the mediating effect of their confidence in their colleagues in this interaction.

Methodology- This study was conducted with the data obtained from 405 teachers who were employed at state schools in the Kadıköy district of the province of Istanbul – Turkey using a survey form. The data were analyzed using the SPSS and YEM statistic software.

Findings- It was found that organizational policy perception had an effect on confidence in colleagues and organizational identification, and confidence in colleagues had an effect on organizational identification. Additionally, it was determined that confidence in colleagues created a complete mediating effect in these effects.

Conclusion- The effects observed in the result of the research are to reduce the confidence in the colleagues in an environment where organizational policy perception is present. Establishing trust in organizations is necessary for employees to identify with their organizations. The research results were supported with theoretical and practical suggestions for the development of those skills and behaviors.

Keywords: Organizational policy perception, confidence in colleagues, organizational identification, state schools, teachers, SPSS, YEM

JEL Codes: M10, M16, M19

DEVLET OKULLARINDA KURUM İÇİ POLİTİKA ALGILAMALARI VE GÜVEN DUYGULARI KURUMLA ÖZDEŞLEŞMEYİ İNŞA EDER Mİ?

ÖZET

Amaç- Yapılan bu araştırmanın amacı, kamuda hizmet veren okullardaki öğretmenlerin kurum içindeki davranış kalıplarında politik olma düzeylerinin örgütleriyle olan özdeşleşmelerine olan etkisini ve bu oluşan etkileşimde çalışma arkadaşlarına duyulan güvenin aracılık etkisini ortaya koyabilmektir.

Yöntem- Bu araştırma, anket formu kullanarak İstanbul İli Kadıköy İlçesi'nde devlet okullarında çalışmakta olan 405 öğretmenden elde edilen data yardımıyla yapılmıştır. Elde edilen veriler SPSS ve YEM istatistik programları marifetiyle analiz edilmiştir.

Bulgular- Örgütsel politika algısının çalışma arkadaşlarına duyulan güven ve örgütsel özdeşleşmeye; çalışma arkadaşlarına duyulan güvenin de örgütsel özdeşleşmeye etki ettiği bulgulanmıştır. Ayrıca, oluşan bu etkilerde çalışma arkadaşlarına duyulan güvenin tam aracılık etkisi oluşturduğu tespit edilmiştir.

Sonuç- Araştırma sonucunda gözlemlenen etkiler, örgütsel politika algısının olduğu bir ortamda çalışma arkadaşlarına duyulan güveni azaltıcı yöndedir. Örgütlerin güven oluşturmaları çalışanların örgütleriyle özdeşleşmeleri için gereklidir. Araştırma sonuçları ilgili davranışların geliştirilmesine yönelik teorik ve pratik önerilerle desteklenmiştir.

Anahtar Kelimeler: Örgütsel politika algısı, çalışma arkadaşlarına duyulan güven, örgütsel özdeşleşme, devlet okulları, öğretmen, SPSS, YEM

JEL Kodları: M10, M16, M19

1.GİRİŞ

İnsanın en değerli kaynak olarak kabul gördüğü günümüz çalışma dünyasında örgütsel amaç ve hedefler bahsi geçen bu kaynağın niteliğine göre şekillenmektedir. Başarıyı elde etmek ve bunu sürdürebilmek amacıyla insan kaynağının çok yönlü yapısının derinlemesine incelenmesi esastır. Doğası gereği birçok parametreyi içinde barındıran sermaye türü olan insan, karmaşık ve eşsiz niteliktedir. Bu karmaşıklığın zenginliği ve çeşitliliği de yine örgütsel manada olumlu getiriler sağlamaktadır. Temelde bilişsel, psikolojik ve davranışsal olmak üzere daha birçok unsura sahip olan insan düşünme ve buna bağlı olarak karar verebilme kabiliyetiyle diğer canlılardan ayrılmaktadır. Düşünebilme ve ayrıştırabilme özelliğinin bir uzantısı olarak kabul görülen algılama da insanın en belirgin özelliklerinden biridir. Örgütsel anlamda çeşitli algılamalara sahip olan insan birçok olumlu (yardımseverlik, bağlılık, motivasyon araçları, vb.) ve olumsuz (politik davranış, mobbing, muhalif davranışlar, vb.) algıya yönelmektedir. Bunlardan bazıları da araştırmaya konu olan örgütsel politika algılaması, çalışma arkadaşlarına duyulan güven ve bunların önemli bir sonucu olan örgütsel özdeşleşme davranışlarıdır. Aşağıda ayrıntılı açıklamaları verilen bu üç kavram bütüncül olarak ele alınması halinde örgütsel çıktılarda önemli sonuçlar oluşturmaktadır.

Kurum içindeki politik davranışların başkalarınınca algılamaları olan örgütsel politika algısı (Mohan-Bursalı, 2008: 25) zaman zaman yapıcı nitelikte olsa da daha çok olumsuz sonuçlar doğurmaktadır (Chegung ve Law, 2008; Walumbwa vd., 2008; Olkkonen ve Lipponen, 2005). Bu nedenle de politik davranışların doğru algılanabilmesi için hem iş görenlerin hem de öğüt yönetiminin dikkatli davranması kaçınılmazdır (Parker, vd. 1995: 892).

Alan yazına bakıldığında örgütsel özdeşleşmeyi etkileyen kavramlarla ilgili çok sayıda çalışma yapılmıştır. Fakat örgütler için hayati nitelikte olan iş görenlerin huzur ve psikolojik yönden iyi olmaları sağlanarak uzun vadede elde tutulabilmesi için bu alanın yeni araştırmalarla desteklenmesi kaçınılmazdır. Bu nedenle örgütsel politika algısının ve çalışma arkadaşlarına duyulan güvenin örgütsel özdeşleşmeyi nasıl etkilediği konusunda bir çalışmanın literatüre katkı sağlayacağı düşünülerek bu üç alan devlet bünyesinde yer alan okullarda araştırma konusu olarak seçilmiştir. Bu konuda yapılmış olan alan yazın taramasında bu üç değişkenin ayrı ayrı ele alındığı ya da farklı değişkenlerle birlikte araştırıldığı birçok çalışmaya rastlanmış, ancak bu iki değişkenin birlikte örgütsel özdeşleşme üzerindeki etkilerinin incelendiği hiçbir çalışmaya rastlanmamıştır. Özellikle devlet okullarında yürütülmesinin esas sebebi ise statükoya bağlılık ve bunun için politik davranışlar sergileniyor olmasıdır. Bu nedenle de örneklemin demografik özelliklerinin kavramlarla olan etkileşimi de ayrıca sonuç bölümünde ele alınmıştır.

Örgütsel politika algısı ve örgütsel özdeşleşmeyle ilgili yapılan çalışmalar incelendiğinde (Cropanzano vd., 1997; Hochwarter, 2003; Vigoda-Gadot vd., 2003; Kiewitz vd., 2002; Vigoda-Gadot ve Talmud, 2010; Karatepe, 2011; Dutton vd., 1994: 239-263) örgütsel politika algısının yüksek olduğu örgütlerde örgütle özdeşleşmenin düşük olacağı açıktır. Örgütsel politika algısının çalışanların birbirlerine olan güven düzeylerinde de etkisi tıpkı örgütsel özdeşleşmede olduğu gibi negatif yönde olmaktadır (Balay, 1999:239; Durdağ ve Naktiyok, 2011: 16).

Çalışma arkadaşlarına duyulan güven ve örgütsel özdeşleşmeyle alakalı yapılan akademik çalışmalar incelendiğinde ise; literatürde bulunan birçok tez çalışması makalede araştırmacılar önemli bir öncül olduğunu bulgulamışlardır (Chegung ve Law, 2008; Walumbwa vd., 2008; Olkkonen ve Lipponen, 2005).

Araştırma amacının yukarıda belirtilmiş olan çeşitli geçmiş araştırmalarla da desteklendiği bu çalışmada; mevcut çalışmalardan farklı olarak, örgütsel politika algısı, çalışma arkadaşlarına güven ve örgütsel özdeşleşme kavramlarının birbirleriyle olan ilişkisinin yanı sıra çalışma arkadaşlarına duyulan güvenin örgütsel politika algısının örgütsel özdeşleşme üzerindeki olumsuz etkisine olan aracılık etkisi de ele alınacaktır. Böylelikle yapılan bu aracılık testiyle literatüre katkı sağlanacaktır.

Çalışmanın literatür incelemesi bölümünde öncelikle her bir kavram örgütsel politika algısı, çalışma arkadaşlarına duyulan güven ve örgütsel özdeşleşme olmak üzere sırasıyla ele alınacaktır. Ardından her bir kavramın birbiriyle olan ilgili alan yazın incelemesinin ardından hipotezlerine ve araştırmacının kavramsal modeline yer verilecek, araştırmacının ana kütlesi, örnekleme ve kullanılan ölçekler teker teker açıklanacaktır. Araştırmada kullanılan ölçüm modeli ve yapısal model, uygulanan analizler ve analiz sonuçlarıyla aktararak, kavramlar arasındaki ilişkiler ve demografik özelliklerle olan ilişkisi de ayrıca ortaya koyulacaktır. Araştırma sonuçlarına literatür ile karşılaştırmalı olarak yorumlanacak, sonuçlar doğrultusunda liderler için teorik ve pratik öneriler paylaşılacaktır. Son olarak araştırmacının sınırlılıklarına bağlı olarak gelecek araştırmalar için önerilere yer verilecektir.

2. LİTERATÜR İNCELEMESİ

2.1.Örgütsel Politika Algısı

Politika kavramı, içinde iki farklı anlamı barındırmaktadır. Preffer (1992) ve Mohan-Bursalı'nın (2008) açıklamalarıyla bunlardan ilki objektif özelliklere sahip olmasıdır. Yazılı olarak beyan edilen ve daha önceden belirli olan, bazı durumlarda örgütsel amaçlara ulaşmak için yol gösterici bir kılavuz olabilme özelliğine sahip biçimsel kararlardır. Bir diğeri ise; örgüt

ortamında çıkarların bireysel olarak öne çıkarılıp bu yönde hareket etmek ve çalışanların sahip oldukları güç sayesinde diğerlerinin üzerinde izlenim oluşturarak üstünlük kurma çabasıdır. Genel manada ve kapsayıcı olan bu tanımlama örgütsel olarak ele alındığında; açıklanıp karşı tarafa anlatılması oldukça zor olan bir yapıdadır. Vigoda-Gadot ve Talmud'un (2010: 2830) anlatımıyla, çalışma ortamındaki tanımlanması karmaşık olan güç ilişkilerinin bir başka türü olan örgütsel politika, bir tür yönlendirme çabası olarak da anlaşılabilir. Mintzberg'e (1983) göre; avantaj ve dezavantajın çalışanlar arasındaki dağılımıyla ilgilidir.

Örgütsel politika algısı (ÖPA), politik davranışlardan kök alan bir tür algılama biçimidir. Birlikte çalışılan ortamda bireylerin sergiledikleri davranışların çıkar elde etme ve/veya çıkarlarını maksimize edebilmek amacıyla sosyal çevreyi etkileme sürecinin kullanılmasının algılanması olarak genel bir ifadeyle anlatmak da mümkündür. Burada esas olan, bir başka insan tarafından sergilenen bahsi geçen davranışın ortaya konulması veya gerçekleştirilmesi değil; bu davranışa bir başkası tarafından anlam yüklenerek farklı düşünme biçimi geliştiriliyor olunmasıdır (Mohan-Bursalı, 2008: 25). Sergilenen politik davranışların iyi veya kötü, yararlı veya zararlı, gerekli veya gereksiz birer davranış olarak ifade edilmesi bir başkası tarafından nasıl algılandığına bağlı olarak farklı sonuçlar doğuracaktır (Parker, vd. 1995: 892).

ÖPA'nın olumlu veya olumsuz olması durumlarında iş görenlerce birlikte çalıştığı mesai arkadaşlarına ve bağlı bulunduğu yöneticisine karşı bazı tutumlar geliştirerek davranış kalıplarını şekillendirici rol oynaması söz konusudur (Valle ve Witt, 1997). Bazen, sergilenen bazı davranışlar sembol niteliğinde olup; anlamada bireylere zorluk yaşatabilmektedir. O nedenle, algılama bireye bağlı gelişebilecek bir durum olmasından dolayı izlenen her davranışın politik birer özellik sergiliyor olması veya aksi özellikte olması gibi kesin ve net bir cevap herkes tarafından kolaylıkla verilememektedir. Politik davranışların algılanması subjektif nitelikte olduğu için kaynakların kıt olması durumunda iş görenlerin sergilediği davranışlar diğerleri tarafından politik olarak algılanmaya müsait konumdur.

Biçimsel kurallar çerçevesinde ifade edilmeyen ve algıya bağlı şekillenen politik davranışlar, daha çok herkesin açıkça göremediği ve şahit olamadığı şekilde gerçekleşebilir. Bu nedenle bu davranışlar, birkaç iş görenin diğer iş görenlerin çıkar ve menfaatini, kaynaklardan alacağı payı nispeten azaltıcı şekilde örgüt amaçlarının öngörmediği ve yazılı kurallarla onaylanmayan davranışların sergilemesiyle ortaya çıkmaktadır (Ferris ve Kacmar, 1992; Ferris vd., 1996). Özellikle belli grup veya bireyler tarafından sergilenen bu davranış için çıkarını artırmak ve yönetime yakın olmak adına bahsi geçen bu gruplara dâhil olabilmek gayreti söz konusudur. Bunu yaparken iş görenler bir başkasını suçlamak, karalamak ve ona iftira atarak örgütte yer alan kaynakları (ekonomik, bilgi, vb.) kendine sevk etme eğiliminde olmaktadır (Başar, vd., 2015). ÖPA, sergilenen bu davranışları bireyin kendi yaptığı davranışları da göz önünde bulundurarak yorumlaması ve belli bir kategoriye yerleştirmesidir. Ferris ve Kacmar'a (1992) göre, iş gören zamanla politik davranış sergileyen kişi veya gruplara dâhil olma çabası gütmeye eğilimi sergilemeye de açıktır.

Politik davranışlarda güdülen amaca göre bu davranış türü örgütün geneli tarafından onaylanmayan bir özelliği de sahiptir. Örgütün kabul sınırlarında kalan bazı araç ve davranış kalıpları dâhilinde sergilenen davranışlar eğer örgütün çıkarlarına ve amaçlarına olumlu olarak yansırırsa bu davranış türü politik sınırlarda ele alınmamaktadır. Aksi durum olan, sadece bireysel çıkarlara yönelik olması halinde kınama, kabul görmeme sonuçları doğurmaktadır. ÖPA, yapısı gereği kapsamlı bir süreçtir. Bu nedenle, iş görenler kendilerine yardımcı dokunacak kişilere yaranabilmek amacıyla gereğinden fazla zaman harcamak durumunda kalırlar. Bu süreç kapsamında ilgili davranış kalıbından yararlı ve tam tersi durum olan zararlı sonuçlarla karşılaşmak da kaçınılmazdır. Kazanım sağlayan taraflar bunu örgütsel anlamda gerekli bir mekanizma olarak kabul etmektedirler (Mintzberg, 1985; İşcan, 2005).

Toparlanıldığında; ÖPA, örgütsel politika içeren davranışların doğrudan veya dolaylı olarak algılanmasıdır. Oluşacak davranışın üç temel özelliği olması gerekmektedir (Ferris vd., 1996; Kacmar ve Carlson, 1997; Vigoda, 2000). Bunlardan ilki; sosyal etki oluşturmak amacıyla birey ve grupların harekete geçmesidir. Bir diğeri ise; "davranışı başlatan" ve sonuçtan etkilenen taraf olan "hedef" konumuyla farklı sıfatlara sahip olan iki tarafın gerekliliği şartıdır. Sonuncu özellik ise; kazanımların maksimize edilmesiyle yakından ilgilidir. Bu üç özelliğin bir arada olmasıyla ÖPA'yı Andrews ve meslektaşlarının (2003) anlatımıyla birey ve örgüt düzeyinde olan bütün davranışları kapsamına almak üzere; "grubun veya bireyin örgüt içinde gücü elinde bulunduran kişilere yönelik olarak sosyal etki çabaları" olarak kapsamlı bir biçimde ifade etmek mümkündür (Cropanzano vd., 1997).

2.2.Çalışma Arkadaşlarına Duyulan Güven

İnsanların sayısız ihtiyacından biri olan güven, yaşamı devam ettirebilme, kurulan ilişkiler ve iş yapış biçiminde sürekliliği sağlayabilme ve psikolojik anlamda iyi oluş hali için temel oluşturmaktadır. Koşulsuz bağlanmadan uzak olan güven; herhangi bir kuşku olmaksızın bağlılığa temel oluşturmaktadır. Temel ihtiyaçlarımız olan fizyolojik ihtiyaçlarımızdan sonra kendine yer bulan güven ihtiyacı birçok yönden ele alıp değerlendirmeye elverişli bir yapıdadır. Bireylerin birbirlerine yönelik olarak duydukları güven özel hayatlarını şekillendirirken; insan hayatında bir başka yönü ifade eden çalışma yaşamında güvenin varlığı da kaçınılmaz bir gerekliliktir. Çalışma yaşamındaki güven *örgütsel güven* olarak alan yazında kendine yer bulmaktadır. Özel yaşamda bahsi geçen güvende olduğu gibi örgütsel güven de iş gören olan bireyin bir algılama

biçimdir ve çok yönlü bir değerlendirmeye tabiidir. Güven, bireye bağlı oluşurken örgütsel güven örgütün tamamını değerlendirmeye almaktadır. Örgütsel güven, Demirel'in (2008: 184-185) ifadesiyle, çalışanların karşılıklı olarak tutarlı davranışlar sergilemesidir. Bunu destekleyen bir başka ifadeyle beklenti ve itimat etmeyi içeren bir anlatımla Gilbert ve Tang'a (1998: 321) göre de yöneticinin dürüstlüğü ve çalışana verilen sözlerin yerine getirilmesindeki olumlu beklendirilmiştir.

Alan yazın incelendiğinde örgütsel güven algısı temelde üç farklı alt boyutta ele alınıp açıklanmaya çalışılmaktadır. Bunlardan ilki çalışılan kuruma yani *örgüte duyulan güven algısıdır* (Tan ve Tan 2000). Tek tek bireylere duyulan güvenin çok daha ileri aşaması olan bu boyutta iş gören çalıştığı örgütü bir bütün olarak ele alıp değerlendirir ve buradan yaptığı çıkarımlara bağlı olarak olumlu veya olumsuz yönde güven algısını oluşturur. Daha bütüncül ve kapsayıcı bir yapısı olan örgüte duyulan güven algısı; birlikte çalıştığı yönetici veya amiri, çalışma arkadaşları, örgütün uygulama ve politikalarının bir bütün olarak değerlendirilmesi sonucunda kendine yer bulmaktadır (Kling, 2004: 46-47; Tüzün, 2006: 108-109). İkinci bir boyut olarak ele alınan ise; *yöneticiye duyulan güven algısıdır* (Deluga, 1994). Yöneticiye duyulan güven algısı örgüte duyulan güvene nazaran daha dar bir kapsama sahiptir. Yani, iş görenlerin doğrudan veya dolaylı olarak bağlı çalıştıkları yöneticilerine karşı oluşan algılarıdır ve yine bireysel ilişkilere dayandırılmaktadır. İlişkilerin kalitesine dayalı oluşan bu algı, Durdağ ve Naktiyok'un (2011: 14) ifadeleriyle iş görenlerin yöneticilerinin sergilediği davranış, paylaşım ve yaklaşıma bağlı olarak şekillenen ödül veya ceza olarak da tanımlanabilmektedir. Başta da anlatıldığı üzere bu alt boyutta da bir itaat ve bu itaate bağlı olarak oluşan bir razı oluş gerçekleşmektedir. Şöyle ki; yöneticinin davranışlarına bağlı oluşan pozitif güven algısı yönetici vasıtasıyla oluşabilecek her türlü sonuca razı oluşu da temsil etmektedir (Lapierre, 2007: 273). Bu boyuttaki güven ilk boyutta yer alan örgüte duyulan güvenin oluşmasında bir öncül niteliğindedir.

Araştırmaya konu olan ve diğer iki güven algısına kıyasla çok daha mikro ölçekte incelenen örgütsel güven alt boyutu ise *çalışma arkadaşlarına duyulan güven* (ÇADG) olarak alan yazında kendine yer bulmaktadır (Ferres, Travaglione ve Connell, 2004). ÇADG düşünüldüğünde, insan doğası gereği muhakkak bir etkileşim ve iletişime ihtiyaç duymaktadır ve bu durum sadece özel yaşamındaki insanlarla sınırlı kalmayarak çalışma ortamında da zaruri bir gereklilik olarak kabul edilmektedir. Bahsi geçen iletişim ve etkileşim zamanla biçimsel olan ve biçimsel olmayan grupların oluşumuna imkân vermektedir. Oluşan gruplar yardımıyla örgütsel amaçlara daha verimli sonuçlar elde ederek ulaşmak kolaylaşmaktadır. Burada esas olan ise; ulaşılan verimli sonuçlarda çalışanlar arasında kurulan ilişkilerin güvene dayalı olarak inşa edilmiş olmasıdır. Örgütsel güvenin adım adım ve belki de en önemli aşaması olan ÇADG bir binanın temelini benzetilirse kuşkusuz ki hatasız bir benzetme yapılmış olacaktır. Young'un (2009: 4) söylemiyle gerek aynı bölüm gerekse emsal seviyede olan işgörenleri ifade eden çalışma arkadaşlığı; güç ve yetki bakımından da eşitliği ifade etmektedir. Güven kavramının özü itibarıyla itimat ve bir beklentiyi esas alma ÇADG'de de kendini göstermektedir.

ÇADG, iş görenlerin karşılıklı olarak ahlaki standartlarda iş görme, adaletli bir ortam ve tutarlı bir davranışın ortaya konulması beklentisini ifade etmektedir. Karşılıklı etkileşim temelini dayanması nedeniyle de bireysel çıkarların gözetiminden daha çok karşılıklı çıkarların maksimize edilmesini ve paylaşımlarda dürüstlük ve açıklıkla saygı çerçevesinde davranışlar sergilenmesi en önemli beklentilerdendir (Polat, 2007: 36). İnsan yaşamının büyük bir bölümünün geçirildiği çalışma ortamlarında iş görenlerin birebir muhatap olduğu ve birlikte doğrudan ilişkide olduğu çalışma arkadaşlarının tutum ve davranışlarından etkilendikleri kaçınılmaz olarak açıktır. Bu nedenle, iş görenler arasındaki uyum ve açık iletişim hayati önem taşımakta ve çatışma ortamına zemin oluşturmamalıdır.

ÇADG, iş görenlerin oluşturduğu biçimsel olan ya da biçimsel olmayan gruplardaki kişilerce sergilenen davranışlarda rasyonel, tutarlı ve yapıcı bir ilişkiyi beklediğini de açıkça ifade etmektedir. Böylece, Mowday'in (1998) anlatımında olduğu gibi birey, yer aldığı grubun içinde deneyimlediklerine dayalı olarak örgütüne bağlılığı, iş yaşamında yüksek kaliteyi de beraberinde getirecektir. Yukarıda da anlatılmaya çalışıldığı üzere; bireyin eşit ve adil ortamlarda yer alması adaleti sağlayacak ve karşılıklı olarak çıkar eşitsizliğinden bireyi uzaklaştırarak ÇADG düzeyini de iyileştirecektir. Bunun içinse; kullanılan prosedür ve politikaların açık ve etkin olması gereklidir (Shaw, 1997). Bir iş görenin çalışma arkadaşlarının da rasyonellik sınırlarında olmak koşuluyla en az kendisi kadar sorumluluk almaları, mesleki becerilerinin denkliği, kurallara uyum göstermeleri ve yıkıcı düzeyde politik davranış sergilememeleri ÇADG'yi önemli ölçüde güçlendirici etkidir.

2.3.Örgütsel Özdeşleşme

Özdeşleşme bir bütün olmayı ortaya koymaktadır. Freud'un (1938) ifadeleriyle "*başka biriyle duygusal bağ*" (Akt: Gautam, vd., 2004: 302) olarak açıklanmaya çalışılırken; Lee'ye (1971: 214) göre ise; "*ait olma, sadakat ve paylaşılan özellikler*" olarak ortaya konulmaktadır. İnsan, doğası gereği yalnız yaşayıp yalnız hareket edemeyeceği sebebiyle sosyalleşme çabasını, psikolojik ve fizyolojik ihtiyaçlarını ortaya koyan birlik davranışı içerisindedir. Doğrudan ya da dolaylı olarak ilişkide bulunan kişi veya kurumla olan yakınlık derecesinde bütünlük çağrışımı yapan ifade, birbirini tamamlamaya yönelik bir anlatımı da barındırmaktadır. Burada güdülen amaçsa; karşılaşılacak zorluklara yönelik bireyin kendini güçlü hissetmesi maksadıyla bir gruba ait olma duygusunu ifade edebilmektedir. Bireyler arası olduğu gibi örgütsel anlamda da kendine yer bulan özdeşleşme, yine bir bütün olma halinde kendini göstermektedir. Patchen'in (1970) yaptığı çalışma sonrasında örgütsel özdeşleşme (ÖÖ) kavramıyla örgütsel davranış alan yazınında kendine yer bulmuştur (Gautam, vd., 2004: 302).

Bireyin yer aldığı örgüte karşı hissedeceği ait olma duygusu temeline dayanan ve aksi iddia edilemeyecek düzeyde önemdeki ÖÖ, köklerini Tajfel ve Turner (1979) tarafından oluşturulan "ben kimim?" sorusuna cevap arayan *Sosyal Kimlik Kuramı*'ndan almaktadır (Tajfel, 1978; Tajfel ve Turner 1979, 1986; Ashforth ve Mael 1989; Mael ve Ashforth, 1992; Dutton vd., 1994; Rousseau, 1998; Van Knippenberg ve Van Schie, 2000; Hogg ve Terry, 2000; Bergami ve Bagozzi, 2000; Van Dick, 2001). Bahsi geçen kurama göre, bir birey kendisini tanımlarken çevresinde olan diğer insanları tanımlayarak, biz ve ötekiler mantığıyla birbirinden farklılık gösteren gruplarda değerlendirmeye almaktadır (Ashforth ve Mael, 1989; Tak ve Çiftçiöğlü, 2009: 102). İlgili kuramın savunduğu bir diğer görüşse, Demirtaş'ın (2003: 123) da belirttiği gibi; bir bireyin bir gruba üye oluşunu örgütsel ya da biçimsel olmasından daha öteye götürmektedir. Daha fazla yakınlık, biz olma hali, birlik ve bütünlüğü, yüksek düzeyde aidiyet halini ve bunların da ötesinde iş görenin hem algı hem de bilişsel olarak faaliyet gösterdiği örgütünü her haliyle benimseyip kabul etmesidir.

Bir başka anlatımla; ÖÖ'yü, bir iş görenin tıpkı ailesini bir başkasına tanıtırken kullandığı ifadeleri çalıştığı kurumdan da bahsederken de kullanması gibi düşünmek de mümkündür. Yani, eğer birey yüksek düzeyde bir benimseme ve her bakımdan bir kabullenme sergiliyorsa ya da tam aksi bir durum söz konusuysa burada aslında kendini tanımlamada bulunduğu seviyeyi anlatıyor demektir. ÖÖ, bir iş görenin kendini bir başkasına anlatırken; kullandığı ifadeleri içinde yer aldığı örgüt için de kullanması olarak kabul etmektedir. Hemhal olma veya yekvücut olma olarak da ele alınan ÖÖ bir iş görenin örgütünün özellikleriyle benzersiz olarak tanımlamasıdır (Dutton, Dukerich ve Harquail, 1994: 239-240).

Sosyal kimlik ediniminin bir sonucu olan ÖÖ, Lee'nin (1971: 214-215) örgüt ifadesinin de kullanarak açıklamak istediği özdeşleşme kavramını "bir gruba ait olma hissi" şeklinde "örgüt üyelerinin ortak amacının olması ve bireyin örgütteki fonksiyonunun kendi ihtiyaçlarını karşılamak için uygun olduğunu düşünmesi" olarak anlattığı görülmektedir. Yukarıda birçok araştırmacı tarafından tanımlaması yapılmaya çalışılan ÖÖ kavramı için alan yazında benzerlik gösteren bazı tanımların varlığı mevcuttur. Bunlardan bazıları; ÖÖ'yü "örgütle bir olma hissi" olarak tanımlarken (Tolman, 1943; Akt: Mael ve Ashforth, 2001: 197); yine benzer bir anlayışla Cheney (1983: 342) de "bireylerin, kendilerini sosyal alandaki diğer unsurlarla ilişkilendirdiği aktif bir süreç" şeklinde anlatmaktadır. Bir başka tanımlamada da "bireylerin gruba bir olma ya da gruba ait olma algısı" vurgusu yapılmaktadır. Dutton ve meslektaşlarının (1994: 242) yaptığı tanımlamada "birey ve örgüt arasındaki bağlılık hissi" ifadesiyle ÖÖ anlatılmaya çalışılmaktadır.

ÖÖ için yapılan açıklama ve tanımlamalardan hareketle; en öne çıkarılan olguların "bir gruba ait olma" veya "grupla bir olma" olduğu açıkça görülmektedir. Burada dikkat çeken özelliğin iş gören konumundaki bireyin bireysel düşünce, algılama ve değerlendirmelerinin ÖÖ'ye yön verdiği ve yapılan subjektif değerlendirmedir. Oluşturulan bu yönlendirmede birey ve örgüt arasında oluşacak duygusal bağın niteliği de şekillenmektedir.

2.4.Kavramlar Arasındaki İlişkiler ve Hipotezlerin Geliştirilmesi

Bartel'in (2001: 379) ifadesiyle; bir örgütle birlik içinde olunarak aidiyet hissetme olarak tanımlanabilen ÖÖ, doğası gereği birçok öncül (örgütsel adalet, örgütsel güven, örgütsel imaj, vb.) niteliğinde kavramla ilişki içerisindedir. Araştırmaya konu olan değişkenlere bakıldığında bunlar ÖPA ve ÇADG olarak incelenmiştir.

Alan yazında ÖÖ'nün iş görenler arasındaki ilişkinin niteliğine (yakın veya uzak, yapıcı veya yıkıcı, vb.) göre değişeceği Mael ve Ashforth (1992) tarafından anlatılmaya çalışılmıştır. Burada esas olan karşılıklı paylaşımlarda bireylerin açık iletişim kurması ve buna bağlı olarak paylaşımlarda sosyal bağları güçlendirmeye yönelik çaba göstermeleridir. Böylelikle, kurulan iletişimdeki açıklık, arka planda herhangi bir aksaklık veya bireylerarası kandırmacanın olmadığını ortaya koyarak bireyin ÖÖ'sünü artıracaktır. Aksi durumda ise Dutton ve arkadaşlarının (1994: 239-263) da ifade ettiği gibi sergilenen politik bir davranışın işgörenleri birlik olma duygusundan uzaklaşarak ÖÖ'lerini azaltacaktır.

Bir diğer bakış açısıyla; örgütte yer alan kaynakların dağılımındaki adalet de ÖÖ'yü ciddi anlamda etkilemektedir. Özellikle de kaynak dağılımında politik nedenler varsa ve bu nedenlerden dolayı yaşanan bir mahrumiyet söz konusuysa iş gören kendini bütünü bir parçası olarak görmekten uzaklaşacaktır. ÖÖ, yapısı gereği hem bilişsel hem de psikolojik niteliktedir. Ailenin bir üyesi olmaktan ziyade değer görmeyen ve fazlalık olarak görüldüğü algısı oluşacaktır. Böyle olmasından dolayı; herhangi bir politik nedenden ötürü kendine acımasız ve insafsızca davranıldığını düşünen iş görende örgütüne yönelik duygusal bir uzaklaşma gözlemlenmektedir. Vigoda'nın (2000: 330) da anlatmaya çalıştığı gibi ÖPA'ya sahip olan bir iş görende örgütsel aidiyet ve kimlik ediniminde önemli düşüşler yaşanmaktadır. Bahsi geçen düşüşler ilerleyen süreçte istenmeyen sonuçlar olan düşmanca tavırlar ve işi aksatmaya kadar varabilmektedir.

Yapılan birçok araştırmada da (Cropanzano vd., 1997; Hochwarter, 2003; Vigoda-Gadot vd., 2003; Kiewitz vd., 2002; Vigoda-Gadot ve Talmud, 2010; Karatepe, 2011) ÖPA olması hallerinde örgütsel bağlılık ve daha ötesi olan ÖÖ'nün azalacağı ifade edilmektedir.

Bir iş görenin örgütüne ve buna bağlı olarak birlikte çalıştığı insanlara yönelik güven duygusu kuşkusuz ki bazı öncülleri de gerektirmektedir. Bahsi geçen bu öncül ifadesinden biri çalışanların birbirlerine karşı politik davranışlarıdır. Bu davranış kalıplarının taraflarca algılanış düzeyi de en az davranışın ortaya konulması kadar önemlidir. Adaletli bir işleyişi de

bünyesinde barındıran politik davranışlar güven duygusunu önemli ölçüde (olumlu ve olumsuz yönde) yönlendirmektedir. Düzeni, birlikte hareket etmeyi ve karşılıklı güveni inşa eden adaletli ve açık bir işleyiş çalışma ortamları için fazlasıyla önem teşkil etmektedir. Nasıl ki politik davranışların azlığı adaletli bir dağıtım gereklilikleri kılıptaysa çalışanların güven duygusunu da artırıcı bir unsur görevi de görmektedir. Bunun yanı sıra ÖÖ için de olmazsa olmaz bir öncül niteliğindedir (Chegung ve Law, 2008; Walumbwa vd., 2008; Olkkonen ve Lipponen, 2005). Politik davranışların sergilenmesi iş görene ait olma hissini veremeyeceğinden dolayı istenmeyen bir sonuç olan örgüte yani çalışılan kuruma olan yüksek bağlılık olan özdeşleşmeye olumsuz bir etki oluşturmaktadır.

Benzer şekilde örgüte birçok yönden duyulan güven (yöneticiye, örgüte ve çalışma arkadaşlarına) çalışanların moralini iyileştirmektedir. Buna bağlı olarak artan motivasyonla örgüte ve birlikte çalıştığı bireylere uyum çabası ortaya çıkmaktadır. Uyumun önemli bir sonucu olan kimlik edinimi ve birlik olma isteğiyle bireyde ÖÖ oluşmaktadır (Polat, 2009).

Ayrıca, iş görenler politik davranışların olmadığı bir çalışma ortamında güven içinde olmaktadır. Psikolojik manada da kendilerini rahat hissetmektedirler. Böylece, örgütsel bağlılık düzeyi artış halinde olarak; yerine getirmekle yükümlü oldukları işlerine kendilerinden de bir şeyler katarak katkı sağlamaya yönelim oluşmaktadır (İşcan ve Naktiyok, 1990: 181).

İletişimdeki açıklık ve riyakâr davranışlardan uzak olma, bireysel çıkarlara nazaran daha çok bütüne fayda sağlayacak davranışlar sergileyen durumlar ÖÖ'ye olumlu etki etmektedir. Nasıl ki iletişimin açık yürütülme; arkadan işlerin çevrildiği bir çalışma ortamı söz konusu olursa buna bağlı olarak da kaçınılmaz olarak ÇADG ve bunun bir başka bağlantılı sonucu olan çalışanın örgütüyle olan özdeşleşmesi de azalmaktadır (Balay, 1999:239). Bir başka bakış açısıyla Durdağ ve Naktiyok'un ifadesiyle (2011: 16), çalışma ortamındaki açıklık ve gerekli iyileştirmeler menfaat güden çabaları bir ortadan kaldırmakta ve iş göreni kendini politik davranışlara karşı korumaktan uzaklaştırmaktadır. Bu sayede de iş çıktıları da bundan olumlu olarak etkilenmektedir. Gioia vd.'nin de (2000) ifade ettiği üzere ÖÖ, sürekliliği barındıran ve değişime açık bir yapı sergilemektedir. Bu nedenle yukarıda da belirtmeye çalışıldığı gibi araştırmaya konu olan birçok unsur vardır (Oliver ve Roos, 2003: 4).

Yapılan bu kısa açıklamadan hareketle aşağıda **H₁**, **H₂**, **H₃** ve **H₄** hipotezleri sunulmaktadır.

H₁: Öğretmenlerin ÖPA'ları, ÖÖ'leri üzerinde negatif yönde anlamlı etki oluşturur.

H₂: Öğretmenlerin ÖPA'ları, ÇADG üzerinde negatif yönde anlamlı etki oluşturur.

H₃: Öğretmenlerin ÇADG düzeyleri, ÖÖ'leri üzerinde pozitif yönde anlamlı etki oluşturur.

H₄: Öğretmenlerin ÇADG, ÖPA'nın ÖÖ'ye etkisinde aracılık etkisi oluşturur.

Araştırmanın amacı dâhilinde kurulan dört hipotez için detaylı analiz yapılarak hipotezler doğrulanmaya çalışılmıştır.

3.ÖRNEKLEM VE YÖNTEM

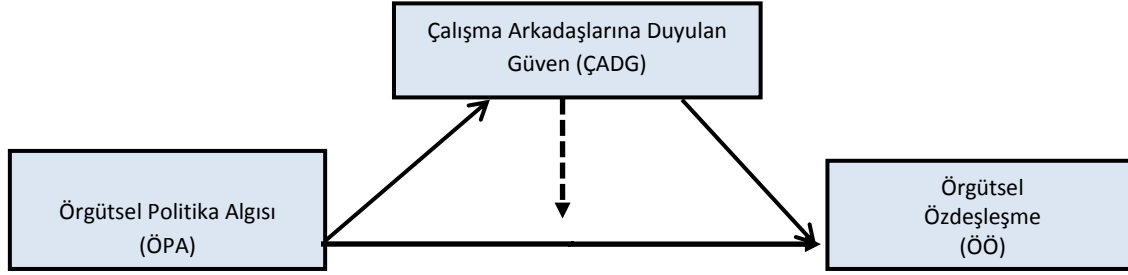
3.1. Araştırmanın Amacı ve Kavramsal Modeli

Çağdaş yönetim anlayışına göre, çalışanların birer makine olmalarının çok ötesinde oldukları kabul görülmekle birlikte; psikolojik ve sosyal anlamda önem taşıdığı da açıktır. Her bir iş görenin hem çalışılan kurum hem de birlikte çalıştığı arkadaşlarına yönelik algı ve tutumlarının birçok unsurla doğrudan ve dolaylı ilişkisi mevcuttur. ÖPA'nın bağımsız değişken olarak belirlendiği bu araştırmada söz konusu algının, öğretmenlerin örgütlerine yönelik özdeşleşme düzeylerine olan etkileri ve bunun yanı sıra oluşan bu etkide ÇADG'nin aracılık etkisinin varlığı sorgulanıp ortaya konulmaya çalışılmaktadır.

Söz konusu bağımlı, bağımsız ve aracı değişken etkilerini içeren bir kavramsal model (Bkz: Şekil 1) oluşturularak değişkenler arasındaki durum daha net olarak ifade edilmeye çalışılmıştır. Alan yazın incelendiğinde; güven kavramının birçok çalışmada ele alınıp incelendiği görülmektedir. Ancak, örgütsel güvenin bir alt boyutu olan ve çalışmamızda doğrudan ilişkili yapıdaki ÇADG kavramının devlet okullarında çalışmakta olan öğretmenlerin çalışma arkadaşlarının politik davranışlarına yönelik algıları ve ÖÖ düzeyleri arasında oluşan etkide aracı olarak rolüne şimdiye kadar değinilmemiştir.

Araştırmanın ana amacı olarak belirlenen ÖPA'ya sahip olan çalışanların ÖÖ'lerinde aracılık oluşturması beklenen ÇADG kavramı önem arz etmektedir. Ayrıca, daha önce böyle bir modelin oluşturulup test edilmemiş olması da araştırmayı özgün kılmaktadır. Yapılan bu çalışma neticesinde elde edilen sonuçların ve yapılan yorumların alan yazın için önemli ve kıymetli katkılar oluşturacağı yönünde beklenti oluşmaktadır.

Şekil 1: Araştırmanın Kavramsal Modeli



(ÖPA: Örgütsel Politika Algısı, ÇADG: Çalışma Arkadaşlarına Duyulan Güven, ÖÖ: Örgütsel Özdeşleşme)

3.2. Araştırmanın Evreni ve Örneklemi

Araştırmada veri toplama aracı olarak tasarlanan anket formunun öğretmenlere uygun hale getirilerek uygulanmaya hazır hale getirilmesinin ardından, araştırma evreninde olan öğretmenlere uygulanabilmesi amacıyla öncelikle üniversite etik kurul onayı alınmıştır. Ardından da İstanbul İl Millî Eğitim Müdürlüğü'ne başvuruda bulunularak, gereken izinler alınıp; İl Millî Eğitim Müdürlüğü ve sorumlu araştırmacı ile karşılıklı protokol imzalanmıştır. Anket formalarının izin kapsamındaki okullarda dağıtılıp toplanması esnasında söz konusu okullara sorumlu araştırmacı tarafından bizzat gidilmiştir. Okul yöneticilerine bakanlığa bağlı il müdürlüğünden alınan izni gösteren onay belgesi teslim edilmiş, anket formundaki ifadelerin genel amacı ve bu ifadelerin cevaplandırılmasında dikkat edilmesi gereken hususlara ilişkin bilgi verilmiştir. Tüm bu bilgi aktarımından sonra anket uygulamaya geçirilmiştir. Okul yönetimine verilen ayrıntılı bilgilerin ardından, öğretmenlere kendilerine verilen anket formunu doldurmadan önce sorumlu araştırmacı tarafından araştırmanın amaçları ve anket formunda yer alan ifadelerin yanıtlanması hususunda bilgi aktarılmıştır. Öğretmenlerin kendilerine teslim edilen anket formundaki ifadeleri içtenlikle ve eksiksiz bir şekilde cevaplandırmalarına imkân sağlamak üzere her bir öğretmene anket formu kapalı zarfla teslim edilmiştir. Öğretmenlerin de doldurulan anket formlarını geri verirken de mutlaka zarfı kapalı şekilde teslim etmeleri kendilerinden rica edilmiştir. Ayrıca, veri toplama araçlarının üzerlerine "not: lütfen ad soyad, telefon, e-mail yazmayınız." araştırmacılarca not düşüldüğü özellikle hatırlatılmıştır. Araştırmanın yalnızca bilimsel amaçlı olması adına yürütülen gizlilik için, katılımcılardan edinilen bilgilerin yalnızca sorumlu araştırmacı tarafından değerlendirilip inceleneceği katılımcıların tamamına sözlü ve yazılı olarak ifade edilmiştir. Anket formunun uygulanmasına 2016 yılının Kasım ayında başlanılmış ve 2017 yılının Şubat ayında tamamlanmıştır.

Araştırmada, 2016-2017 eğitim öğretim yılının güncel bilgilerine bağlı olmak üzere İstanbul İl Millî Eğitim Müdürlüğü'nden edinilen bilgiler dâhilinde İstanbul'un Kadıköy İlçesi'nde eğitim veren 90 devlet okulunda çalışmakta olan 3099 öğretmen çalışma evreni olarak belirlenmiştir. Anket uygulanacak örnek kitlesinin büyüklüğünü belirlemek için, aşağıdaki örnek büyüklüğü eşitliğinden yararlanılmıştır.

$$n = n_0 / (1 + n_0 / N), n_0 = (t^2 \cdot s^2) / d^2$$

Bu formüllerdeki N: evren büyüklüğü, n: örneklem büyüklüğü, t: güven düzeyine karşılık gelen tablo z değeri (0.05 için 1,96, 0.01 için 2,58 ve 0.001 için 3,28), s: evren için tahmin edilen standart sapma ve d: kabul sapma toleransını ifade etmektedir (Bartlett, vd. 2001: 46).

$$n_0 = (1,96^2 \cdot 0,5^2) / 0,05^2 = 384,16$$

$$n = 384,16 / (1 + 384,16 / 3099) = 341,16$$

Yukarıda verilen oransal ifadeler ve ana kütlelin 3099 olduğu bilgisine dayanarak ana kütleli temsil edecek minimum örneklem büyüklüğü 341,16 olarak hesaplanmıştır. Örneklemse rastgele yöntem olarak ifade edilen evren büyüklüğünü temsil eden bir örneklemin seçilmesiyle evren için genelleme yapmaya imkân veren (Creswell, 2014: 158) random yöntemle belirlenmiştir. Yapılan bu çalışma ise 405 öğretmenin katılımıyla gerçekleştirilmiştir.

3.3. Veri Toplama Araçları

Araştırmaya ilişkin olarak üç farklı değişken belirlenmiştir. Değişkenleri ölçümlemek için tercih edilen ölçekler, daha önceki çalışmalarda faktör analizine tabi tutulup geçerlilik ve güvenilirlikleri test edilip doğrulanmış olan ölçeklerdir. Kullanılan ölçeklerde geçerlilik doğrulanması yapabilmek amacıyla açıklayıcı ve doğrulayıcı olmak üzere iki tür faktör analizi gerçekleştirilmiştir. Bunun yanı sıra, 50 örneklem üzerinde pilot çalışma yapılarak anket formundaki ifadelerin anlaşılmasında herhangi bir sorun olup olmadığı tespit edilmeye çalışılmıştır. Yapılan pilot çalışma yardımıyla ifadelerin anlaşılmasında hiçbir sorun olmadığı görülmüştür.

Anket formu dört farklı bölümden oluşmaktadır. İlk bölümde ÖPA'yı ölçümleyebilmek amacıyla Hochwarter vd. (2003) tarafından geliştirilip, Türkçe'ye uyarlanması Akdoğan ve Demirtaş (2014) tarafından yapılan altı ifade ve tek boyuttan oluşan "Örgütsel Politika Algısı Ölçeği" kullanılmıştır. İlgili ölçekte yer alan ifadelerin ölçülmesinde 5'li Likert Ölçekleme (1: Kesinlikle Katılmıyorum,, 5: Kesinlikle Katılıyorum) tercih edilmiştir. Yapılan analizler yardımıyla elde edilen sonuçlara bakıldığında; ölçekten hiçbir ifade çıkartılmamıştır. Açıklayıcı faktör analizi neticesinde tek faktörlü yapı korunarak, bu tek faktörün toplam varyansta %75,836'lık açıklayıcı olduğu görülmektedir. Araştırma verileri için betimleyici faktör analizini uygulamayı mümkün kılan KMO (Kaiser-Meyer-Olkin Measure of Sampling Adequacy) örneklem yeterliliği 0,898 ve bu data setinden anlamlı faktörler oluşabileceğini ifade eden evrensellik ölçütü (Bartlett's Test of Sphericity; 2070,017, $p < 0,000$) yeterlilik göstermektedir. Tek faktörlü yapının faktör yüklemeleri aşağıdaki tabloda (Tablo 1) ifade edilmiştir.

Tablo 1: Örgütsel Politika Algısı Ölçeğine İlişkin Faktör Yükleri

Örgütsel Politika Algısı (ÖPA)		Boyutlar
Madde		ÖPA
ÖPA3. "Bu okulda çalışanlar, kendilerine yardımı dokunacak kişilere yaranmak için çok fazla zaman harcarlar."		0,919
ÖPA4. "Bu okulda çalışanlar, çıkar pastasından kendi paylarını almak için arka planda işler çevirirler."		0,904
ÖPA6. "Bu okulda çalışanlar başkalarından daha iyi görünmek uğruna birbirlerinin açıklarını ortaya çıkarırlar."		0,868
ÖPA1. "Bu okulda bireysel çıkarlara hizmet eden davranışlar çok fazladır."		0,867
ÖPA2. "Bu okulda çalışanlar, işyeri çıkarlarından daha çok kendi çıkarlarını düşünürler."		0,851
ÖPA5. "Bu okulda çalışanlar, işyerinde var olan gruplara girme yönünde eğilim gösterirler."		0,812
	Cronbach's Alpha (α)	%93,6
	Açıklanan Toplam Varyans	%75,836
	KMO	0,898
	Ölçek Ortalaması	2,60

Tablo 1'de belirtildiği gibi, ÖPA ölçeğindeki ifadeler için yapılan faktör analizi sonuçlarına göre; altı ifadeden oluşan "Örgütsel Politika Algısı Ölçeği" "nden hiçbir ifade analiz dışında bırakılmamıştır. Faktör yüklemeleri ise en düşük (0,812) faktör yüküyle "Bu okulda çalışanlar, işyerinde var olan gruplara girme yönünde eğilim gösterirler." ifadesinde yer almaktadır. Ölçeğe dair en yüksek yükleme değeri olan ifade ise (0,919) faktör yüküyle "Bu okulda çalışanlar, kendilerine yardımı dokunacak kişilere yaranmak için çok fazla zaman harcarlar." ifadesidir. Ölçeğin ortalaması ise 2,60 olarak bulunmuştur. Yapılan açıklayıcı faktör analizi sonrasında AMOS istatistik paket programı marifetiyle doğrulayıcı faktör analizi (DFA) yapılmıştır. Yapılan faktör analiziyle her bir ifadenin faktör yüklemelerinin uygun sınırlarda yer aldığı görülmüş ve yine hiçbir ifade analiz dışına alınmamıştır. Yapılan DFA sonucunda modelin uyum indekslerine bakıldığında kabul edilebilir uyum aralığında yer aldığı görülmektedir ($\Delta\chi^2/sd = 3,350$, GFI=0,982, CFI= 0,992, IFI=0,992, NFI=0,989, RMR=0,017, RMSEA=0,076).

Anket formunun ikinci bölümünde yer alan ölçek ise; ÇADG'yi ölçmeye yarar sağlamaktadır. İlgili ölçek, Daboval, Comish ve Swindle ve Gaster'in (1994) 22 ifade ve üç alt boyuttan oluşan örgütsel güven ölçeğinin bir alt boyutunda yer alan "Çalışma Arkadaşlarına Duyulan Güven Ölçeği" ile ölçülmüştür. Ölçek Türkçe'ye Kamer (2001) tarafından uyarlanmış ve Yılmaz'ın (2005) yaptığı çalışmayla okullarda uygulanmaya imkân verilmiştir. Tek boyut ve sekiz ifadeden oluşan ölçek için ÇAG4 ("Çalışma arkadaşlarım politik (içten pazarlıklı) davranışlar sergilemezler.") ve ÇAG8 ("Çalışma arkadaşlarım işyerindeki kuralları istismar etmezler.") ifadeleri olumsuz anlam taşımaları nedeniyle ters kodlanarak yine 5'li Likert Tipi Ölçekleme kullanılarak (5: Kesinlikle Katılmıyorum, ..., 1: Kesinlikle Katılıyorum) analize dahil edilmişlerdir. Yapılan analizler neticesinde sekiz ifadeden hiçbirini analiz dışında bırakılmamıştır. SPSS istatistik paket programı yardımıyla yapılan açıklayıcı faktör analizi sonuçlarının yer aldığı tablo aşağıda belirtilmeye çalışılmıştır.

Tablo 2: Çalışma Arkadaşlarına Duyulan Güvne İlişkin Faktör Yükleri

Çalışma Arkadaşlarına Duyulan Güven (ÇADG)		Boyutlar
Madde		ÇADG
ÇAG3. "Çalışma arkadaşlarım dürüst ve açıktırlar."		0,871
ÇAG6. "Çalışma arkadaşlarım uyumludurlar."		0,863
ÇAG7. "Çalışma arkadaşlarım arasındaki güven düzeyi çok yüksektir."		0,863
ÇAG5. "Çalışma arkadaşlarım mesleki becerileri oldukça yüksektir."		0,855
ÇAG2. "Çalışma arkadaşlarım sorumluluk sahibidirler."		0,850
ÇAG8. "Çalışma arkadaşlarım işyerindeki kuralları istismar etmezler."		0,835
ÇAG4. "Çalışma arkadaşlarım politik (içten pazarlıklı) davranışlar sergilemezler."		0,816
ÇAG1. "Çalışma arkadaşlarım her türlü zorlukta bana yardım ederler."		0,784

Cronbach's Alpha (α)	%94,1
Açıklanan Toplam Varyans	%70,977
KMO	0,930
Ölçek Ortalaması	3,84

Tablo 2 incelendiğinde; ÇADG ölçeğindeki ifadeler için yapılan faktör analizi sonuçlarında sekiz ifadenin faktör yüklemelerinin oldukça yüksek değerlerde yüklendiği rahatlıkla görülmektedir. Faktör yüklemelerinden en düşük yüklemeye sahip olan ifade (0,784) faktör yüküyle “Çalışma arkadaşlarım her türlü zorlukta bana yardım ederler.” ifadesiyken; en yüksek yüklemeye sahip olan (0,871) faktör yüküyle “Çalışma arkadaşlarım dürüst ve açıktırlar.” ifadesindedir. Ayrıca, KMO=0,930 değeri, ilgili ölçeğin faktör analizi uygulamak için yeterliliği ve uygunluğunu ortaya koymaktadır. Bir diğer test sonucu, anlamlı faktör elde edebilmek üzere küresellik ölçütü olan χ^2 Bartlett's test (28) sonucu= 2575,982, $p<0,000$ değerleri de uygunluk göstermektedir. Ölçek tarafından açıklanan toplam varyans %70,977'dir. Bunun yanı sıra ölçeğin ortalaması ise 3,84 olarak bulunmuştur. Yapılan açıklayıcı faktör analizi sonrasında AMOS programı yardımıyla gerçekleştirilen DFA ile ilgili ölçek doğrulanmaya çalışılmıştır. Ölçeğin uyum indekslerine bakıldığında; ölçeğin kabul edilebilir mükemmel uyum aralığında yer aldığı görülmektedir ($\Delta\chi^2/sd= 1,332$, GFI=0,989, CFI= 0,998, IFI=0,998, NFI=0,993, RMR=0,010, RMSEA=0,029).

Anket formundaki üçüncü bölümde yer alan ÖÖ değişkenini ölçümlemek üzere Mael ve Ashforth (1992) tarafından geliştirilen ve Türkçe'ye uyarlaması Tak ve Aydemir (2004) tarafından yapılan altı ifadeden oluşan tek boyutlu “Örgütsel Özdeşleşme Ölçeği” kullanılmıştır. Tıpkı anket formunda yer alan diğer iki ölçekte olduğu gibi bu ölçek için de iki farklı faktör analizi gerçekleştirilmiştir. Yapılan açıklayıcı faktör analizi sonucunda elde edilen faktör yüküne ilişkin sonuçlar aşağıda Tablo 3'te yer almaktadır.

Tablo 3: Örgütsel Özdeşleşmeye İlişkin Faktör Yükleri

Madde	Örgütsel Özdeşleşme (ÖÖ)	Boyutlar
		ÖÖ
ÖÖ5. “Başka biri çalıştığım okuldan övgüyle bahsettiğinde, bunu şahsıma yönelik yapılmış bir övgü, iltifat olarak kabul ederim.”		0,872
ÖÖ4. “Çalıştığım okulun başarılarını kişisel başarımlarım olarak kabul ederim.”		0,859
ÖÖ2. “Başka insanların çalıştığım okul hakkında ne düşündüklerini çok fazla önemserim.”		0,851
ÖÖ3. “Çalıştığım okuldan bahsederken; “onlar” yerine “biz” ifadesini kullanırım.”		0,840
ÖÖ1. “Başka biri çalıştığım okulu eleştirdiğinde, bunu şahsıma yönelik yapılmış olumsuz bir eleştiri, hakaret olarak algılarımlarım.”		0,820
ÖÖ6. “Eğer, medyada çalıştığım okul hakkında olumsuz yönde eleştirel bir haber çıkmışsa (çıkarsa) bundan rahatsızlık hisseder; utanç duyarım.”		0,773
	Cronbach's Alpha (α)	%91,4
	Açıklanan Toplam Varyans	%69,977
	KMO	0,930
	Ölçek Ortalaması	3,45

Tablo 3 incelendiğinde; ilgili ölçek için yapılan güvenilirlik analizi sonucu 0,914 olarak bulgulanırken; faktör analizi sonucunda faktör yüklemelerinin 0,40'ın üzerinde olduğu görülmektedir. Faktör yüklemelerine bakıldığında en yüksek yüklemenin (0,872) “Başka biri çalıştığım okuldan övgüyle bahsettiğinde, bunu şahsıma yönelik yapılmış bir övgü, iltifat olarak kabul ederim.” ifadesinde yer aldığı bulgulanmıştır. En düşük yüklemenin (0,773) ise; “Eğer, medyada çalıştığım okul hakkında olumsuz yönde eleştirel bir haber çıkmışsa (çıkarsa) bundan rahatsızlık hisseder; utanç duyarım.” ifadesinde olduğu görülmektedir. Ölçeğin toplam varyanstaki açıklama gücünün %69,977 ve ortalamasının da 3,45 olduğu tespit edilmiştir. İlgili ölçeğin faktör analizi için uygunluğunu KMO değeri (0,930) doğrularken; anlamlı faktör yükleri elde etmek için gerekli olan küresellik ölçütü olan χ^2 Bartlett's test (15) sonucu= 1592,953, $p<0,000$ olarak bulunmuştur. Bunların yanı sıra Örgütsel Özdeşleşme Ölçeği DFA modeli uyum indekslerine bakıldığında kabul edilebilir mükemmel uyum aralığında yer aldığı görülmektedir ($\Delta\chi^2/sd= 2,160$, GFI=0,989, CFI= 0,996, IFI=0,996, NFI=0,992, RMR=0,017, RMSEA=0,054).

4. BULGULAR

4.1. Katılımcıların Demografik Özellikleri

Araştırmaya, İstanbul İli Kadıköy İlçesi'ndeki devlet okullarında çalışan 405 öğretmen katılmıştır. 405 öğretmenin medeni durumu, cinsiyeti, yaşı, öğrenim düzeyi, haftalık ders yükü, birlikte çalıştığı öğretmen sayısı, çalışılan okuldaki görev süresi eğitim sektöründeki toplam hizmet süresiyle ilgili elde edilen verilerin dağılımını elde etmek için tanımlayıcı analizler yapılmıştır. Yapılan analizlerde elde edilen sonuçlara dayalı olarak hazırlanan tablo (Tablo 4) aşağıda sunulmaktadır.

Tablo 4: Demografik Değişkenlere Ait Analizler (n: 405)

Demografik Değişkenler		Devlet Okulu	
		Sayı (n)	Yüzde (%)
Yaş	18-29 yaş	85	21,0
	30-39 yaş	171	42,2
	40-49 yaş	105	25,92
	50-59 yaş	38	9,4
	60 ve üzeri yaş	6	1,5
Cinsiyet	Kadın	221	54,6
	Erkek	184	45,4
Medeni Hal	Evli	243	60,0
	Bekâr	162	40,0
Eğitim Düzeyi	Lise	96	23,7
	Üniversite	268	66,2
	Yüksek Lisans	40	9,9
	Doktora	1	0,2
Haftalık Ders Yüğü	1-15 saat	35	8,6
	16-32 saat	312	77,0
	33-49 saat	42	10,4
	50 saat ve üzeri	16	4,0
Birlikte çalışılan personel sayısı	1-10 öğretmen	19	4,7
	11-25 öğretmen	129	31,9
	26 öğretmen ve üzeri	257	63,5
Bu Okuldaki Hizmet Süresi	1 yıldan az	87	21,5
	1-5 yıl	217	53,6
	6-10 yıl	62	15,3
	11-15 yıl	13	3,2
	16-20 yıl	18	4,4
	21 yıl ve üzeri	8	2,0
Eğitim Sektöründeki Toplam Hizmet Süresi	1-5 yıl	177	43,7
	6-10 yıl	105	25,9
	11-15 yıl	50	12,3
	16-20 yıl	36	8,9
	21 yıl ve üzeri	37	9,1
TOPLAM		405	%100
GENEL TOPLAM		n=405	

Tablo 4 incelendiğinde; araştırmanın örneklemini oluşturan 405 öğretmene ait demografik özelliklere ilişkin bilgilerin sunulduğu görülmektedir. İlgili tabloda yer alan sonuçlara göre; 405 öğretmenin yaş dağılımına bakıldığında en genç öğretmenin 25 yaşında, en yaşlı öğretmenin ise 60 yaşında olduğu bulgulanmıştır. Ayrıca, öğretmenlerin ortalama yaşının 37,74 (Std. Sap.: 9,295) olduğu görülmektedir. Öte yandan yaş aralıklarına bakıldığında 171 öğretmenin 30-39 yaş aralığında yer aldığı (%42,2); onu takip eden yaş dağılımının da 40-49 yaş aralığında olan 105 öğretmenden (%32,59) oluşturulduğu bulgulanmıştır. Araştırmaya katılım gösteren öğretmenlerin cinsiyet dağılımlarıysa; birbirine oldukça yakın değerler olmakla birlikte 405 öğretmenden 221'inin (%54,6) kadın; 184 öğretmenin de erkek (%45,4) olarak dağıldığını göstermektedir. Medeni durumlarındaysa; evli olan öğretmenlerin çoğunluğu oluşturduğu (%60) bulgulanmıştır. Öğretmenlerin eğitim düzeylerinin incelenmesi sonucunda, lise ile doktora düzeyinde eğitime sahip oldukları görülmektedir. 268 öğretmenin (%66,2) üniversite eğitimini tamamladığı belirtilmiştir. Kurumda çalışan toplam öğretmen sayılarında dağılımın üç farklı kategoride toplanmaya çalışıldığı ve sonuçlara göre de çalışma ortamında 26 öğretmen ve üzeri (%63,5) sayıda öğretmenin çoğunlukta olduğu görülmektedir. Onu takip edenin ise; 129 öğretmenin; çalıştığı okulda 11-25 öğretmenin birlikte (%31,9) çalıştığıdır. Haftalık ders yükü (saat) dağılımındaysa dört farklı kategorinin belirlenip; 312 öğretmenin haftalık ders yükünün 16-32 saat (%77) aralığında yer aldığı bulgulanmıştır.

4.2. Korelasyon Analizleri

Yapılan korelasyon analizleri sonucuna göre değişkenler arasında istatistiksel olarak anlamlı ilişkiler tespit edilmiştir. ÖPA, ÇADG ve ÖÖ'nün 0,001 düzeyinde ilişkili olduğu ortaya çıkmıştır. Elde edilen bulgulara göre değişkenlerden ÖPA ile ÇADG arasında, ÖPA ile ÖÖ arasında negatif yönlü ve son olarak ÇADG ile ÖÖ arasında pozitif yönlü bir ilişkinin varlığı mevcuttur.

Yani, ÖÖ'nün çalışanlar tarafından sergilenmesinde ÖPA ve ÇADG'nin yönlü etkisi vardır. Bahsi geçen bu üç değişkene ait ölçek ortalamaları ve standart sapma değerleri de hesaplanmış, Cronbach's Alpha değerleriyle birlikte Tablo 6'da sunulmuştur.

Tablo 5: Değişkenlere Ait Ortalama, Standart Sapma ve Korelasyon Katsayıları (n: 405)

Değişkenler	Ort.	S. S.	1	2	3
1. ÖPA	2,6027	0,9779	0,936 ^a		
2. ÇADG	3,8354	0,7829	-0,441 ^{**}	0,941 ^a	
3. ÖÖ	3,4470	0,9522	-0,166 ^{**}	0,203 ^{**}	0,914 ^a

****Korelasyon 0,01 düzeyinde anlamlıdır. (**p<0,01)^a Değişkenin içsel güvenilirlik katsayı (Cronbach's alpha).**

Tablo 5 incelendiğinde; değişkenler arasındaki ilişkilerin anlamlı düzeyde ilişkiler olduğu görülmektedir.

4.3.Yol Analizleri

ÖPA'nın ÖÖ üzerinde olan etkisinde ÇADG'nin aracılık etkisini test edebilmek için Baron ve Kenny (1986) tarafından öne sürülen yaklaşım çerçevesinde hareket edilmektedir. Bu nedenle, aracılık etkisinin test edilebilmesi için bazı gerek şartlar mevcuttur. Bu gerek şartlardan, öncelikle bağımsız değişkenin (ÖPA) bağımlı değişken (ÖÖ) üzerinde istatistiksel düzeyde anlamlı etkisinin olması gerekmektedir. Gerek şartlardan ikincisi olarak, yine bağımsız değişkenin (ÖPA) aracı değişken (ÇADG) üzerinde anlamlı bir etki oluşturması muhakkaktır. Bir diğer gerek şart ise; aracı değişkenin (ÇADG) bağımlı değişken (ÖÖ) üzerinde oluşturacağı etkinin anlamlı olmasıdır. Dördüncü ve son şart da aracı değişkenin (ÇADG) bağımsız değişken (ÖPA) ile beraber modele dâhil edilmesi sonucunda bağımsız değişkenin (ÖPA) bağımlı değişken (ÖÖ) üzerindeki etkisi düşerken, aracı değişkenin de (ÇADG) bağımlı değişken (ÖÖ) üzerinde anlamlı bir etkisinin olması gerekmektedir (Meydan ve Şeşen, 2011: 130).

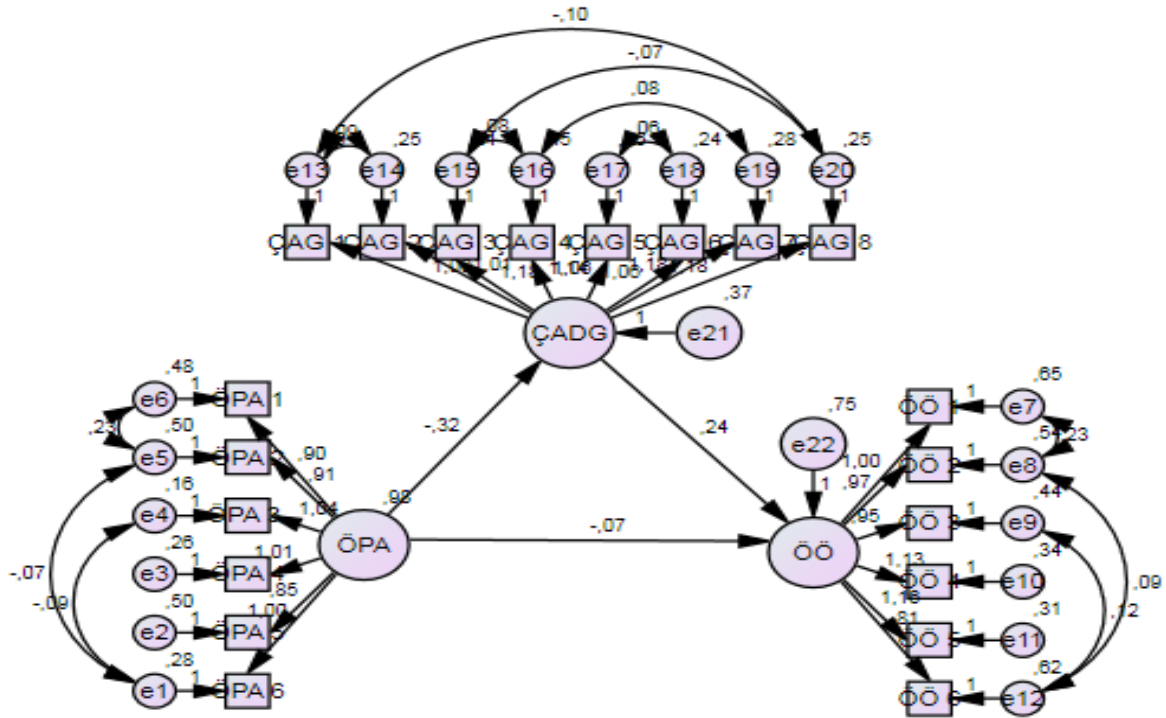
Yukarıda ifade edilen gerek şartları tek tek ele alabilmek amacıyla sırasıyla aşağıdaki adımlar test edilmiştir. Öncelikle, bağımsız değişken olan ÖPA'nın bağımlı değişken olan ÖÖ üzerindeki etkisinin varlığı sorgulanmaya çalışılmıştır. İlgili sorgulama için yapısal regresyon modeli oluşturulmuştur. Oluşturulan modelin sonuçlarına bakıldığında ÖPA'dan ÖÖ'ye olan regresyon yolunun (Standardize β : -0,173, Standart hata: 0,053, p: 0,001) anlamlı olduğu görülmektedir. İlk adıma ilişkin sonuçlar incelendiğinde modelin uyum indekslerinin ($\Delta\chi^2/sd= 1,639$, GFI=0,969, CFI= 0,992, IFI=0,992, NFI=0,979, RMR=0,034, RMSEA=0,040) kabul edilebilir sınırlarda olduğu bulgulanmıştır. Böylece, aracılık etkisinin testi için gerekli olan ilk şart yerine getirilmiştir.

İlk gerekliliğin yerine getirilmesinin ardından ikinci gerek şartı doğrulamak amacıyla kurulan yapısal regresyon model ile bağımsız değişken olan ÖPA'nın aracı değişken olan ÇADG üzerindeki etkisinin varlığı sorgulanmıştır. Kurulan ikinci model sonucuna bakıldığında; oluşturulan modele dair uyum indeksleri ($\Delta\chi^2/sd= 1,791$, GFI=0,960, CFI= 0,989, IFI=0,989, NFI=0,975, RMR=0,035, RMSEA=0,044) kurulan modelin geçerliliğini ve analiz için toplanan verinin de model için uyumluluğunu doğrulamaktadır. Ayrıca, ilgili analiz sonucu elde edilen bulgulara (ÖPA → ÇADG, Standardize β : -0,32, Standart hata: 0,036, p: 0,000) bakıldığında; aracılık etkisinin test edilmesindeki ikinci adımın da uygunluğu kabul edilmektedir. ÖPA'nın, ÇADG üzerinde anlamlı etki oluşturarak kurulan modelin istatistiksel olarak anlamlı olduğunu göstermektedir. Böylece aracılık etkisinin test edilebilmesi için gerek şartlardan ikincisi de doğrulanmaktadır.

Aracılık etkisinin ortaya konulması için gereken üçüncü şartın test edilmesi için bu sefer de aracı değişken olan ÇADG'nin bağımlı değişken olan ÖÖ üzerindeki etkisine bakılmak üzere bir regresyon modeli geliştirilmiştir. İlgili model sonuçlarına göre modelin uyum indeks değerlerinin ($\Delta\chi^2/sd= 1,627$, GFI=0,964, CFI= 0,990, IFI=0,990, NFI=0,975, RMR=0,031, RMSEA=0,039) neticesinde kurulan modelin ve veri setinin modelle olan uyumluluğunu ortaya koyduğu görülmektedir. Bunun yanı sıra, yapılan yol analizi sonucunda (ÇADG → ÖÖ, Standardize β : 0,275, Standart hata: 0,066, p: 0,000) üçüncü adımın da aracılık etkisinin test edilmesi için doğrulandığı görülmektedir.

Aracılık etkisinin test edilebilmesi için son adım olan ÖPA'nın ÖÖ üzerindeki etkisi ve bu etkide ÇADG'nin aracı etkisi için bir yol analizi modeli kurulmuştur. Bu modeli kurup test edebilmek için gerekli olan ilk üç adım doğrulanmıştır. Kurulan yol analizi sonucunda elde edilen bulgular Şekil 2'de ifade edilmeye çalışılmıştır.

Şekil 2: Örgütsel Politika Algısı, Çalışma Arkadaşlarına Duyulan Güven ve Örgütsel Özdeşleşme Yapısal Regresyon Modeli



Şekil 2'ye bakıldığında ilk başta belirtilen aracılık analizi gerekliliklerinden ilk üçünün yerine getirildiği açıkça görülmektedir. Ardından, araştırmanın kavramsal modelinde aracı değişken olarak belirlenen ÇADG modele dâhil edilmiştir. Bağımsız değişken olan ÖPA'nın bağımlı değişken konumundaki ÖÖ üzerindeki anlamlı etkisinin ilk durumdaki etkisine (Standardize β : -0,173, Standart hata: 0,053, p: 0,001) kıyasla büyük oranda azaldığı ve hatta anlamlılığını (Standardize β : -0,073, Standart hata: 0,053, p: 0,173) yitirdiği bulgulanmıştır. Öte yandan; ÇADG 'nin ÖÖ üzerindeki anlamlı etkisinin (Standardize β : 0,275, Standart hata: 0,066, p: 0,000) bağımsız değişken olan ÖPA değişkeniyle birlikte modele dâhil edilmesinden sonra da (Standardize β : 0,242, Standart hata: 0,079, p: 0,002) devam ettiği tespit edilmiştir. Elde edilen bu sonuçlar ışığında bağımsız değişken olan ÖPA'yla beraber modele dâhil edilen aracı değişken olan ÇADG'nin tam aracılık etkisi oluşturduğu rahatlıkla ifade edilebilmektedir.

Ayrıca, aracılık etkisinin test edilebilmesi için oluşturulan regresyon modelinin uyum indeksleri de ($\Delta\chi^2/sd= 1,703$, GFI=0,939, CFI= 0,983, IFI=0,983, NFI=0,960, RMR=0,039, RMSEA=0,042) ilgili modeli mükemmel uyum aralığında olduğunu belirterek doğrular niteliktedir.

Baron ve Kenny'nin (1986) ortaya koyduğu aracılık testi tekniğiyle gerekli analizler gerçekleştirilmiştir. Bu noktadan sonra yapılan en son işlemse; gerçekleşen bu değişimin anlamlı olup olmadığını test edebilmek amacıyla alan yazında gerekliliği vurgulanan testi yapabilmektir ve buradan elde edilecek olan t değerinin anlamlılığına bakabilmektir (Sobel, 1982). Bunun için gerekli olan test etme yöntemi ise Sobel Testi'dir. Sobel testi, "kısmi veya tam aracılığın oluşmasında, bağımsız değişken tarafından açıklanan varyanstaki azalmanın anlamlılığını ölçen bir yöntemdir" (Sobel, 1982). Testin mantığı gereği, kurulan kavramsal modele bağlı kalarak modeldeki değişkenlerin regresyon ağırlıklarıyla ilgili aralarında oluşan ilişkilere dair standart hataları hesaba katabilmektir. Böylece, regresyon katsayılarındaki değişimin anlamlılık düzeyi kolaylıkla test edilebilmektedir.

Yapılan Sobel testi sonucunda, t değeri (-4,37) olarak bulunmuş, p değerinin de 0,01'den daha küçük olduğu görülmüştür. Dolayısıyla, ÇADG'nin modele ilave edilmesiyle birlikte, ÖPA ile ÖÖ arasındaki ilişkinin anlamlı olarak azaldığı (hatta ortadan kalktığı), bir başka deyişle ÇADG'nin ara değişken etkisinin anlamlı olduğu desteklenmiştir.

4.SONUÇ VE TARTIŞMA

Toplumsal gelişme ve topluma fayda sağlamak üzere birçok meslek grubu (doktor, avukat, mühendis, akademisyen, hemşire, vd.) öne çıkmaktadır. Belki de en fazla manevi duygular barındıran mesleklerden biri de öğretmenliktir. Bir üyesi olarak yer aldığı ve doğrudan etkileşim içerisinde olduğu toplumdaki insanlara bir şey katabilmek amacı güden öğretmenler,

yoğun çalışma koşullarına sahiptirler. Özellikle ülkemizin ekonomik ve sosyal şartlarını ele almamız durumunda daimi anlamda meslek sahibi olabilmenin zorluğu açıktır. Daha da ötesi kamu kurum ve kuruluşlarında önemli sorumluluklar üstlenerek memur sıfatıyla çalışan iş görenlerin yaşadığı süreç kuşkusuz ki çok daha zordur. Her ne kadar zor bir çalışma ortamına sahip olunulsa da mevcut koşullar gereği karşılaşılan zorluklarla mücadele etme ve işten ayrılma niyetinin olabildiğince düşük seviyede tutulacağı tahmin edilmektedir. Ayrıca, yaşanan durum veya karşılaşılan olumsuz şartlar ne olursa olsun sahip olduğu özellikler nedeniyle ülke savunması ve güvenliğini sağlayan askeri personel ve polisler, adalet sağlayıcı hukukçular, insan sağlığını her şeyden önemli gören doktorlar, eğitimin öneminin yadsınamaz bir gerçek olduğunu çok iyi özümsemiş olan öğretmenler gibi; temelinde hizmet sağlama olan maneviyatı yüksek düzeydeki meslek gruplarının örgütsel anlamda yüksek özdeşleme yaşamaları beklenmektedir. Bu nedenle bu ve benzeri iş görenlerin yoğun emek vererek edindikleri mesleklerine bağlı oldukları ve bu sayede de kurumlarıyla bu bağlılıklarını özdeşleştirdikleri rahatlıkla düşünülebilir.

Meslek yapısı gereği yüksek eğitim seviyesi gerektiren öğretmenlik mesleğini icra eden ve araştırmaya katılan 405 öğretmenin de %66,2'sinin üniversite eğitimi tamamladığı görülmektedir. Devlet okullarında yürütülen bu araştırmada ağırlıklı olarak katılımcıların 30-39 yaş aralığında yer aldığı görülmüştür. Ayrıca, belirlenen sınırlarda mesai yaptıkları da kendi ifadeleriyle belirtilerek ortaya konulmuştur (16-32 saat haftalık ders yükü). Genel dağılıma bakıldığında öğretmenlerin 26 öğretmen ve üzeri iş görenle birlikte çalıştığı görülmektedir (Bkz: Tablo 4).

2016-2017 eğitim öğretim yılı içerisinde İstanbul İli Kadıköy İlçesi'nde fiilen görev yapmakta olan öğretmenler üzerinde yapılan bu araştırmada öğretmenlerin çalışma ortamı ve arkadaşlarına yönelik psikolojik düzeylerini ölçülemeye çalışılmıştır. Bahsi geçen ölçüleme için belirlenen değişkenler ise ÖPA, ÇADG ve ÖÖ olarak belirlenmiştir. İlgili değişkenlerin yer aldığı bir kavramsal model oluşturularak; alan yazında kabul görmüş olan ölçüm araçlarıyla gerekli ölçümler gerçekleştirilmiştir.

Araştırmaya konu olan değişkenlerden biri olan ÖPA için yapılan değerlendirmelerde öğretmenlerin ortalama sınır değere yakın düzeyde (Ort.= 2,60, Std. Sap.= 0,9779) politika algılarının olduğu görülmektedir. Altı ifadeden oluşan *Örgütsel Politika Algısı Ölçeği'*ne ilişkin ifadeler verilen cevaplara bakıldığında ise en düşük ortalamaya (Ort.= 2,46, Std. Sap.= 1,125) sahip olan ifadenin ÖPA6 *"Bu okulda çalışanlar başkalarından daha iyi görünmek uğruna birbirlerinin açıklarını ortaya çıkarırlar."* olduğu tespit edilmiştir. Söz konusu ifadeden araştırmaya katılan öğretmenlerin güvenini zedelemeye yönelik olarak açıkça bir davranış sergilememe gayretinin olduğu söylenebilir. ÖPA2 *"Bu okulda çalışanlar, işyeri çıkarlarından daha çok kendi çıkarlarını düşünürler."* (Ort.= 2,66 Std. Sap.= 1,151) ve ÖPA3 *"Bu okulda çalışanlar, kendilerine yardımcı dokunacak kişilere yaranmak için çok fazla zaman harcarlar."* (Ort.= 2,67, Std. Sap.= 1,104) ifadelerinde birbirlerine çok yakın ortalama değerlere ulaşılmıştır. Anlamlarının, birbirinin oluşumuna zemin hazırladığı düşünülmeye mümkündür. Yakın yapıda olmaları nedeniyle katılımcıların politik davranışın oluşumu için zaman harcaıyıp; bireysel çıkarlarını maksimize etmeleri açıktır. Ölçek içinde en yüksek ortalama (Ort.= 2,68, Std. Sap.= 1,101) sahip olan ifadeye bakıldığında bunun ÖPA5 *"Bu okulda çalışanlar, işyerinde var olan gruplara girme yönünde eğilim gösterirler."* maddesinde olduğu görülmektedir. İfade incelendiğinde; tıpkı ÖÖ'de olduğu gibi sosyal kimlik edinimi söz konusudur. Dikkat edilmesi gereken noktaysa; ters yönde bir ediniminin olmasıdır. Yani, politik davranış sergileme ihtimali yüksek bir yapının varlığını sorgulayan ÖPA'nın bu ifadesinde ÖÖ'ye yönelim düşük seviyededir.

Ölçekte yer alan maddelerin değerlendirilmesinin ardından demografik özelliklerle olan ilişkisine bakıldığında medeni durumun ÖPA oluşmasında anlamlı bir farklılığa yol açmadığı ($p = 0,130$) eşit dağılan varyansların sonucunda ($F = 2,024$, $p = 0,156$) bulgulanmıştır. Bağımsız örneklem t-testine tabi olan bir diğer demografik özellik olan cinsiyetin de varyanslarının eşit dağılım gösterdiği ve aynı zamanda anlamlı bir farklılık oluşturmadığı ($p = 0,169$) görülmektedir. Araştırmamızda elde edilen bulguların birçok çalışmayı (Ferris ve Kacmar, 1992; Ferris vd., 1996; Vigoda ve Cohen, 2002; İşcan, 2005; Mohammed, 2011; Drory ve Beaty, 1991) desteklemekten; Erol'un (2014: 112) ve daha birçok araştırmacının (Kesken, 1999; O'Connor ve Morrison, 2001; Mohan-Bursalı, 2008; Demirel ve Seçkin, 2009; Ayhan, 2013) çalışmasıyla benzer bir sonuç oluşturduğu görülmektedir. Bunu kültürel öğeler ve bunun yansımalarıyla açıklamak uygundur. Toplumumuzda kadınlar örgütsel anlamda politik çaba sergileyememekte ve söz hakkına sahip olamamaktadırlar.

Tek yönlü Anova testi uygulanan demografik değişkenlerden biri olan çalışma yılının, ÖPA oluşmasında herhangi bir anlamlı farklılığa neden olmadığı ($p = 0,503$) açıktır. ÖPA oluşumunda farklılık yaratmayan ve anlamsız etki oluşturan ($p = 0,147$) bir başka demografik değişkenin birlikte çalışılan öğretmen sayısı olduğu görülmektedir. Elde edilen bu sonucu bireyin geniş bir gruba dâhil olma gereksinimi duymadan özdeşim halinde olduğu daha küçük gruplarla ve hatta yalnızca tek bir bireyle de bireysel çıkarlara erişim için davranış sergileyebileceği anlamı çıkarılabilmektedir. Fakat haftalık çalışma saatinin ÖPA'da önemli ölçüde farklılık oluşturduğu ($p = 0,000$) bulgulanmıştır. Bireyin çalışma saati (nispeten daha fazla saat çalışan öğretmen için) kişisel bakış açısıyla daha fazla örgütsel çıkar elde etme arzusu adeta bir hak ediş gibi sonuç doğurabilmektedir. Eğitim seviyesi ($p = 0,036$) ve yaşa bağlı olarak da ($p = 0,019$) ÖPA oluşumunda anlamlı farklılıklar söz konusudur. Yaşı 18-29 arasında olan öğretmenlerde daha fazla çıkar gözetiminin öne çıktığı bulgulan araştırmamızda; bu sonucu meslekteki çalışma süresinin aksine bağlı olarak yorumlamak mümkündür.

Araştırmanın bir başka değişkeni olan ve aynı zamanda bağımlı değişken konumundaki değişkeni ÖÖ kavramı incelendiğinde araştırmaya katılan öğretmenlerin özdeşleşme düzeylerinin (Bkz. Tablo-3) ortalama değerinin sınır değer üstünde (Ort.: 3,4470 ve Std. Sap.: 0,9522) olduğu görülmektedir. Yapılan bu araştırma sonuçlarına göre öğretmenlerin oldukça iyi olarak ifade edilebilecek düzeyde kurumlarıyla özdeşleştikleri söylenebilir. Bunun yanı sıra, altı ifadeden oluşan *Örgütsel Özdeşleşme Ölçeği'*nde öğretmenlerin en yüksek ortalamayla (Ort.: 3,72, Std. Sap.: 1,076) temsil ettikleri özdeşleşme ifadesinin de ÖÖ3 kod numaralı *"Çalıştığım okuldan bahsederken; "onlar" yerine "biz" ifadesini kullanırım."* ifadede olduğu görülmektedir. Verilen cevaplardan elde edilen ortalama değere bakıldığında öğretmenlerin çalışmakta oldukları okullarını fazlasıyla içselleştirip; kendileriyle bir bütün olarak kabul ettikleri anlaşılabilmektedir. Biz olarak ortaya koydukları, insan ilişkilerini kabul ettiklerini destekleyen bir başka verilen cevap da ÖÖ6 kod numaralı ifadenin karşılığında elde edilen cevapların ortalama değeri olan 3,60'dır (Std. Sap.: 1,070). İlgili maddenin *"Eğer, medyada çalıştığım okul hakkında olumsuz yönde eleştirel bir haber çıkmışsa (çıkarsa) bundan rahatsızlık hisseder; utanç duyarım."* olduğu bilindiği üzere; öğretmenlerin kurumlarıyla alakalı olarak gerçekleşen iyi veya kötü bir durumun sonucunda çevre ve toplumdaki alınacak tepki ve değerlendirmeleri fazlasıyla dikkate aldıkları görülmektedir. Kurumuyla yüksek düzeyde özdeşleşme sergileyen iş görenin kurum dışından gelecek değerlendirmelerin olumlu nitelikte olması için davranışlarını buna göre şekillendirme çabasında olacağı da beklenilmektedir. Örgütle olan özdeşleşmenin iş görenin aynası olacağı unutulmamaktadır. İş görenin kendini, kurumunun ayrılmaz bir parçası olarak görmesi ve bunun sonucunda da bir olma duygusu taşıması olan ÖÖ, araştırma sonucunda öğretmenlerin verdiği cevaplardan elde edilen en düşük ortalamaya sahip olan ÖÖ1 kod numaralı ifade de kendini göstererek Reade'nin (2001: 1270) açıklamasını desteklemektedir. İlgili ifadenin *"Başka biri çalıştığım okulu eleştirdiğinde, bunu şahsıma yönelik yapılmış olumsuz bir eleştiri, hakaret olarak algıladım."* olduğu bilindiği üzere elde edilen ortalama değerin 3,13 (Std. Sap.: 1,205) olarak bulgulandığı görülmektedir. ÖÖ, doğası gereği iş görenle örgüt arasında psikolojik bir bağ kurulması esasına dayanmaktadır (Reade, 2001: 1269), elde edilen ölçek ortalamasına bağlı ortalamalardan hareketle bu bağ kurulduğu açıktır. Elde edilen bulgular sonucunda araştırmaya katılan öğretmenlerin birer üyesi oldukları kurumlarının sahip olduğu özellikleri tıpkı kendilerinin tanımlayıcı birer özelliği olarak benimseme davranışı sergilediği açıktır ve bu da alan yazını (Dutton vd., 1994: 239) destekler durumdadır.

Demografik özelliklere bağlı olarak araştırma değişkenleriyle nasıl farklılaştığına bakabilmek için medeni durum ve cinsiyet için iki bağımsız örneklem t-testi uygulanırken; eğitim düzeyi, yaş, haftalık ders yükü ve mevcut okuldaki çalışma süresi değişkenleri için ise tek yönlü Anova testi gerçekleştirilmiştir. Ölçeğe ilişkin ifadelerle ilgili ortalama değerlerin dışında ÖÖ ile demografik özellikler arasındaki ilişkiye bakıldığında bazı anlamlı ve anlamsız farklılık sonuçları elde edilmiştir. Yapılan analizler sonucu elde edilen bulgular ise şöyledir; ÖÖ ile cinsiyet arasındaki ilişkiye bakıldığında, F test sonucunun anlamlı olmadığı (F= 0,011, p= 0,916) tespit edilmiştir. Böylece; cinsiyete göre varyansların eşit olduğu kabul edilmektedir. Ayrıca, yapılan t-testine bağlı olarak bulgulara bakıldığında kadın ve erkek öğretmenler arasında ÖÖ'leri bakımından alan yazında derlenen (Özgür, 2015: 48; Özdemir, 2010) çalışmalarda olduğu gibi herhangi anlamlı bir farklılığın olmadığı (p= 0,062) görülmektedir. Ancak bunun aksini de bulguların çalışmaları da mevcuttur (Nartgün ve Kalay, 2014; Akpınar, 2014: 101). Bir başka demografik özellik olan medeni durumun ÖÖ ile olan ilişkisine bakıldığında tıpkı cinsiyet değişkeninde olduğu gibi varyansların eşit dağılım gösterdiği bulgulanmıştır (p= 0,634). Aynı şekilde; evli veya bekâr olan öğretmenlerin ÖÖ bakımından anlamlı bir farklılığa yol açmadığı da ($t_{(405)} = 1,613, p = 0,108$) görülmektedir. Yaş değişkeni ele alındığında, yapılan tek yönlü Anova test sonucuna göre ÖÖ üzerinde hiçbir yaş aralığının anlamlı farklılığının olmadığını söylemek mümkündür. Elde edilen bulgular (F= 1,695, p= 0,150) öğretmenler üzerinde yapılmış olan bir başka çalışmayla da (Başar, 2011: 121) paralellik göstermektedir. Kurulan ilişkilerin ve çalışma ortamında sosyal kimlik edinimi yaşa bağlı olarak değişmediği açıktır. Öğretmenlerin eğitim durumuna göre ÖÖ üzerinde oluşabilecek anlamlı bir farkın varlığının sorgulanması üzerine elde edilen sonuçlara göre, yaş değişkeninde olduğu gibi benzer şekilde hiçbir anlamlı farklılığa rastlanmamıştır (F= 0,440, p= 0,780). Söz konusu bulguya benzer bir sonuç öğretmenler üzerinde yapılan daha birçok araştırmayla benzerlik taşımaktadır (Başar, 2011: 122; Demirel, 2014: 200). Haftalık ders yükü saatinin de benzer şekilde ÖÖ düzeyinde anlamlı bir farklılık oluşturmadığı açıktır (F= 0,484, p= 0,694). Öğretmenlerin görev tanımlarına bağlı olarak değişen çalışma saatleri daha çok bireysel bir öncül niteliğinde olduğu için özdeşleşme düzeyinde anlamlı farklılık oluşturmayışı Bilgiç'in (2011: 74) çalışmasındaki sonuçlarla benzerlik göstererek şaşırtıcı bir sonuç olmadığını ifade etmek mümkündür. Ancak, okuldaki öğretmen sayısı (F= 3,653, p= 0,013) ve kurumdaki çalışma süreleri (F= 3,661, p= 0,001) bakımından ÖÖ üzerinde anlamlı farklılıklar oluştuğu tespit edilmiştir. Bu durumu, insanların yaradılışı gereği sosyal ve psikolojik birer varlık olmasıyla bağdaştırmak mümkündür. Bir iş gören kendini iyi hissedebileceği bir gruba üye olma eğilimi sergileyeceğinden dolayı ya mevcut bir gruba dâhil olacaktır ya da kendisi yeni bir grup oluşturacaktır. 11-25 öğretmen birlikt çalıştığı okullardaki öğretmenlerin diğerlerine göre daha yüksek düzeyde (Ort.= 3,60) ÖÖ gösterdiği bulunmuştur. Nispeten daha küçük sayılabilecek bu gibi topluluklarda paylaşımlar daha etkin ve samimi olabileceği için; kurumla olan yakınlaşma da buna bağlı olarak artış gösterecektir. Araştırma sonuçlarına bakıldığında öğretmen sayısındaki artış ÖÖ düzeyinde tam tersi etki yapmaktadır. Kurulan ilişkiler ve düzenlenen etkinliklerdeki yakınlık seviyesi paylaşımın niteliğine göre değişeceği Özgür'ün (2015: 52) öğretmenler üzerinde yaptığı bir başka çalışmayla da desteklenmektedir. Ayrıca, elde edilen bu sonuç Ellemers ve meslektaşlarının (1999), küçük gruplarda yüksek düzeyde özdeşleşme oluşacağı görüşünü desteklemektedir. Biçimsel olarak yapısı belli olan bir sınav sistemi ile meslek edinimi söz konusu olan kamu kuruluşlarında çalışma yılına bağlı olarak araştırmamızda 6-10 yıldır çalışan öğretmenlerin kurumlarıyla daha yüksek düzeyde özdeşleşme

gösterdiği saptanmıştır. Elde edilen bu bulgu Akpınar'ın (2014: 101) çalışmasıyla tersi yöndedir. Tespit edilen bu farklılığı araştırmanın uygulandığı bölge ve şehirle ilişkilendirebilmek mümkündür. Ancak, Şahin'in (2014: 128) ve Hogde ve Ozag (2007: 136) çalışmasında olduğu gibi öğretmenlerin kurumlarıyla özdeşleşme durumları mevcut okuldaki çalışma süresi ile doğru orantılı olarak artış göstermektedir. Bu durum da zamanla biriken dostluklar ve kuruma olan duygusal ve bilişsel bağlılıkla ilişkilendirebilmeye elverişlidir.

Araştırmanın temel amacı niteliğinde olan ve ÖPA ile ÖÖ ilişkisinde aracılık etkisi oluşturması öngörülen değişken olan ÇADG değişkeni için de tıpkı diğer iki değişken için olduğu gibi maddelere dayalı olarak ortalama hesaplamaları yapılmıştır. Ölçeğin genel ortalaması 3,84 olarak hesaplanmıştır. Elde edilen bu değer öğretmenlerin çalışma ortamında birbirleriyle yakın, samimi ve güven temelli ilişki içerisinde olduğunun bir temsili niteliğindedir. Sekiz ifadeli "Çalışma Arkadaşlarına Duyulan Güven Ölçeği"ne ilişkin en yüksek ortalama değere (Ort.= 3,95, Std. Sap.= 0,915) sahip olan ifade ÇAG1 "Çalışma arkadaşlarım her türlü zorlukta bana yardım ederler." olarak bulgulanmıştır. Politik bir tutumdan uzak olduğunu ortaya koyan bu ifade bireylerin çalışma ortamında birbirlerine yardım etmeye çalışarak destek olma gayretini ifade etmektedir. En düşük ortalamaya sahip olan iki ifadenin ilki ise 3,70 ortalama değerle ÇAG7 "Çalışma arkadaşlarımla arasındaki güven düzeyi çok yüksektir." ifadesinde yer aldığı tespit edilmiştir. Oldukça yüksek bir ortalama değere sahip olan ifadeden, öğretmenlerin aralarında güven problemi yaşamadığı kolaylıkla anlaşılmaktadır. Kamuda çalışan öğretmenlerin zaten aynı seçme ve yerleştirme sistemi sonucunda göreve yerleştirildikleri de düşünülürse; eşit koşullarda işe girme ve mümkün oldukça devlet eliyle düzenlenen çalışma yapısı nedeniyle güveni zedeleyecek bir durumla karşılaşma yaşanmamaktadır.

İkinci en düşük ortalama değere (Ort.= 3,74, Std. Sap.= 1,032) sahip olan ifade olarak ÇAG4 "Çalışma arkadaşlarımla politik (içten pazarlıklı) davranışlar sergilemezler." olduğu tespit edilmiştir. Çalışma arkadaşlarının yine dürüst birer iş gören ve birey olduğu vurgusu yapılan ifadede oldukça yüksek bir ortalama elde edilmiştir. Ayrıca, araştırmanın bağımsız değişkeni konumundaki ÖPA sonuçlarını da doğrular niteliktedir bu sonuç.

Demografik özelliklerle olan ilişkisine bakıldığında; öncelikle araştırmanın bağımsız değişkeni konumundaki ÇADG'nin demografik özelliklerine göre farklılaşma durumuna bakıldığında öğretmenlerin cinsiyetlerine göre ÇADG üzerinde herhangi bir farklılaşmaya yol açmadığı (p= 0,059) tespit edilmiştir. Medeni durum için yapılan t-testi sonucunda varyansların homojen dağılım gösterdiği bulgulanmıştır (F= 0,074, p= 0,786). Fakat tıpkı cinsiyet değişkeninde olduğu gibi ÇADG üzerinde medeni durumun da herhangi bir farklılaşma oluşturmadığı (p= 0,758) tespit edilmiştir. Benzer sonuç öğretmenler üzerinde yapılan bir başka çalışma olan Altunel (2015) çalışmasında da bulgulanmıştır. Bir başka demografik değişken olan yaş değişkeninin oluşturduğu grupların varyanslarının eşit dağıldığı tespit edilmiştir (F= 3,069, p= 0,863). Öğretmenlerin yaşlarına göre bir farklılaşmanın 30-39 yaş arası öğretmenlerle 60 ve üzeri yaşlardaki öğretmenler arasında (p= 0,030) olduğu görülmektedir. Benzer bulgulara ulaşan Horuz'un (2014) çalışmasında da tıpkı çalışmamızda olduğu gibi daha yaşlı kabul edilebilecek düzeydeki 60 yaş ve üzeri öğretmenlerin aynı ortamı paylaştığı iş arkadaşlarına daha fazla güvendikleri görülmektedir bulgulara göre. Birlikte geçirilen yıllar ve yaşanan paylaşımlara bağlı olarak bu farklılaşmanın oluşması mümkündür. Aksini bulgulayan çalışma olan yine Altunel (2015) tarafından yapılmıştır. Öğretmenlerin eğitim seviyelerinin ÇADG üzerinde farklılık oluşturduğu rahatlıkla görülmektedir (p= 0,002). Horuz'un (2014) öğretmenler üzerinde yaptığı çalışmanın sonuçlarının aksini gösteren bu bulgudan hareketle oluşan farklılığın lise mezunu veya lisansüstü mezunu öğretmenlere kıyasla üniversite mezuniyetine sahip öğretmenlerden kaynaklandığı açıktır (p= 0,040, Ort.= 3,92). Nispeten daha uzun dönemli bir eğitim olan lisans eğitiminde çalışma ortamını deneyimlemek ve çalışma arkadaşlıkları kurabilmek için yeterli sayıda staj yer almaktadır. Buna bağlı olarak henüz öğretmen adayları için yapılan stajlar ve bu stajlardaki paylaşımlara dayalı kurulan ilişkilerin iş arkadaşlıklarında güvenin yerini belirlemeye zemin hazırladığı şeklinde yorumlamak olasıdır. Haftalık çalışma süresinin ÇADG'de anlamlı bir farklılığa yol açmadığı görülürken (p= 0,446); daha çok müfredat ve yönetim kaynaklı belirlenen çalışma saatleri bireyler arasında iş yükünü bireysel olarak paylaştırmaktan uzaktır. Yönetim tarafından belirtilen çalışma saatleri güveni etkiler nitelikte değildir. Birlikte çalışılan öğretmen sayısının farklılık oluşturduğu görülmektedir (p= 0,024). 11-25 öğretmenle birlikte çalışan bir öğretmenin 26 ve daha fazla öğretmenle birlikte çalışan bir öğretmene kıyasla daha fazla güven duygusu içinde olduğu bulgulanmıştır (Ort.= 3,99). Daha az sayıda bireyle daha etkin ve net iletişim kurabilmenin sağladığı bir avantaj olan yakın ilişki kurabilme karşılıklı güvenin sağlamlığı için oldukça önemli bir alt yapıyı temsil etmektedir denebilir. Öte yandan kurumda çalışma süresine bakıldığında ÇADG için yeterli bir farklılık oluşturmadığı tespit edilmiştir (p= 0,59). Bu durumu bir öğretmenin kendini ait veya bir şeyler paylaşmak için yeterli duygusal veya bilişsel bir ortama sahip olmamasına bağlamak olasıdır. Geçen süre değil bu zaman zarfında kurulan ilişkiler veya ait hissedilebilecek bir grubun mevcut olmadığıyla da açıklamak mümkündür.

Kurulan kavramsal model dâhilinde yapılan analizlere bakıldığında elde edilen sonuçların anlamlılık düzeyleri açıktır (Bkz: Şekil2). Öğretmenlerin ÖPA'larının ÇADG üzerindeki etkisine bakıldığında; negatif yönde bir etkinin varlığı rahatlıkla görülmektedir. Elde edilen bulgulardan hareketle; bireylerin rasyonel karar verirken ikili ilişkilerini göz önüne alarak fayda temelli yönelimlerde bulduklarını söylemek uygundur. Yani; öğretmenler, kaynak kullanımı, iş yerindeki mevcut gruplarda yer alma çabası, bireysel çıkar gözetimi ve bireyler arası kabul görmede bir başkasının açığını ortaya koyma gibi daha birçok politik davranışı sergilerken ÇADG'yi mutlaka hesaba katarak hareket etmektedirler. Polat'ın (2009: 13) ifadesindeki gibi karşılıklı çıkarlarla ilgili olup gereken durumlarda yardımlaşarak birbirlerine açık ve dürüst olunmasıyla ÇADG inşa

edilmektedir. Bu nedenle bir örgütte ÖPA düzeyi ne kadar azsa tersi oranda da ÇADG oluşacak ve devamlılığı gerçekleşecektir. Hochwarter (2003) ise araştırmasında, çalışanların politik algılarının yüksek olduğu durumlarda, politik faaliyetlerle uğraşmalarının iş doyumları ile örgüte olan bağlılıklarını artırdığını; buna karşılık politikanın düşük olarak algılandığı durumlarda, politik davranışlarda bulunan bireylerin iş tatmini ile örgüte olan bağlılıklarının düştüğünü tespit etmiştir. Araştırmanın bir diğer hipotez olan "**H₁: Öğretmenlerin ÖPA'ları, ÖÖ'leri üzerinde negatif yönde anlamlı etki oluşturur.**" için yapılan yol analizleri ve korelasyon analizleri bulgularından hareketle hipotezin kabulü söz konusudur.

Araştırmanın sonuçlarına bakıldığında ölçek ortalamaları da bunu ortaya koymaktadır (Bkz: Tablo-6). Güven barındırmayan çalışma ortamlarında buna neden olan bireyler gruptan uzaklaştırılarak bir soyutlanmaya maruz kalır. Örgütsel anlamda ÇADG'yi artırmaya yönelik her bir davranış iş görenleri bütünleştirici etki oluşturmaktadır. Bunu ortaya koyabilen bir iş gören kendini örgütün ayrılmaz bir parçası gibi görenek örgütleriyle özdeşleşmiş olmayı paylaşılan değer ve özellikleri içererek ortaya koymaktadır (Ge ve arkadaşları, 2010). Ayrıca bilinmelidir ki yalnızca güven barındıran ortamlar değil politik davranışı olabildiğince az içeren çalışma ortamlarının da varlığı önem taşımaktadır. Bir zincirin halkaları gibi düşünülebilecek olan bu kavramlar birbirine öncülük etmektedirler. Varlıkları halinde yapıcı veya yıkıcı sonuçları doğurmaktadırlar. Araştırma sonuçlarına bakıldığında da ÇADG 'nin ÖÖ üzerindeki anlamlı etkisinin (Standardize β : 0,275, Standart hata: 0,066, p: 0,000) bağımsız değişken olan ÖPA değişkeniyle birlikte modele dâhil edilmesinden sonra da (Standardize β : 0,242, Standart hata: 0,079, p: 0,002) devam ettiği tespit edilmiştir. Bu durumda "**H₂: Öğretmenlerin ÇADG düzeyleri, ÖÖ'leri üzerinde pozitif yönde anlamlı etki oluşturur**" ile "**H₄: Öğretmenlerin ÇADG, ÖPA'nın ÖÖ'ye etkisinde aracılık etkisi oluşturur**" hipotezi elde edilen analiz bulguları ve yapılan kısa açıklama dahilinde doğrulanmaktadır.

Öğretmenlerin verdikleri cevaplardan da anlaşılacağı üzere birlikte çalıştıkları bireylerin mevcut kuralları istismar etmek yerine daha yapıcı oldukları ve aralarındaki güven düzeyinin yüksek olduğu yönünde vurgu vardır (Bkz.: Tablo 2). Aydoğan ve Deniz'in (2014) ifadelerini destekleyen bu sonuç ÖPA'nın ÇADG için ciddi manada zemin oluşturduğunun bir ispatıdır. Böylece öğretmenler birbirlerine güven duygusu hissedecektir. ÖPA'nın düşük olduğu örgütlerde güven mekanizması kendiliğinden oluşacağından dolayı daha işbirlikçi ve sakin bir çalışma ortamı olacaktır. Böylelikle, bilgi paylaşımında istekli olma, karşılıklı yardımseverlik ve birbirlerinin sorunları için çözüm odakları olacağı ve kuruma olan bağlılığın ikili ilişkilerle oluşacağı açıktır. Birçok çalışmayla (Büyükdere ve Solmuş, 2006; Yılmaz, 2009; Yılmaz, 2006: 65; İslamoğlu, Birsal ve Börü, 2007: 38) ortaya konulan bu sonuç sayesinde araştırmamızın hipotezlerinden "**H₂: Öğretmenlerin ÖPA'ları, ÇADG üzerinde negatif yönde anlamlı etki oluşturur.**" alan yazındaki bulgularla örtüşerek kabul edilmektedir.

5. SINIRLILIKLAR VE ÖNERİLER

Her ne kadar kurumsal amaçlar rasyonellik bakışıyla karlılık elde etmeye odaklı gibi görünse de temelde insan unsuruna devamlılığı olan bir yatırım mevcuttur. Yapılan bu araştırmanın da temel motivasyonunu insan faktörüyle onun algı ve davranışları oluşturmuştur. Bilişsel, psikolojik ve sosyolojik bir bütünlüğü barındıran insan aynı anda birçok etmene maruz kalarak bazı yönelimlerde bulunmaktadır. Etkileşim ve iletişimin hayati önemini olduğu çalışma yaşamında bunların da öncülü olan güven ve yapıcı-yıkıcı algılamalar rol oynamaktadır. Politik yaklaşım ve davranışların vücut bulduğu bir çalışma ortamı gerek bireyler arası güveni gerekse bireyin örgütüyle olan özdeşleşmesini olumsuz etkilemektedir. Bu nedenle politik bir davranışın vücut bulduğu ilk anda müdahale yönetim tarafından kaçınılmaz olmalıdır. Bu durumda örgüt içi politika algılamaları mümkün olduğunca giderilmelidir. Çalışanlar arası güvene dayalı ilişkiler inşa edilmesine yönelik girişimler yapılmalıdır. Adil yönetim anlayışı benimsetilerek iş görenlerin kurumla özdeşleşmeleri artırılmalıdır. Dikey yönetim ve iletişim yerine çok yönlü kanallar kullanılarak bireylerin fikirleri ve varsa öneri ve şikayetleri değerlendirilmelidir.

Araştırmacılar için yapılan önerilerse; mevcut bu çalışmayı daha da ileriye götürmeye yöneliktir. Bazı kısıtlar nedeniyle (zaman, enerji ve parasal maliyet) yalnızca Kadıköy'deki devlet okullarında yürütülen çalışma imkânlar ölçüsünde çok daha geniş bir alana ve özel-devlet kıyaslamasına imkân verebilecek şekilde yürütülebilir. Yalnızca nicel değil de nitel araştırma desenleriyle de çok yönlü yorumlanacak şekilde tasarlanabilir yönündedir.

KAYNAKÇA

Akdoğan, A. ve Demirtaş, Ö. (2014), Etik Liderlik Davranışlarının Etik İklim Üzerindeki Etkisi: Örgütsel Politik Algılamaların Aracılık Rolü, Journal of Economics and Administrative Sciences, 16(1), pp. 103-120.

Akpınar, A. (2014), Okullardaki İnsan İlişkileri Düzeyi ile Öğretmenlerin Örgütsel Özdeşleşme Düzeyleri Arasındaki İlişki, Yayınlanmış Yüksek Lisans Tezi, Uşak Üniversitesi Sosyal Bilimler Enstitüsü, Uşak, 101.

Altunel, A. T. (2015). Örgütsel Güven Düzeyi ile Örgütsel Adanmışlık Düzeyi Arasındaki İlişki: Bir Araştırma. Yüksek Lisans Tezi. İnönü Üniversitesi Sosyal Bilimler Enstitüsü İşletme Anabilim Dalı Yönetim Ve Organizasyon Bilim Dalı, Malatya.

Andrews, M. C., Witt, L. A., and Kacmar, K. M. (2003), The interactive effects of organizational politics and exchange ideology on manager ratings of retention. *Journal of Vocational Behavior*, 62, 357-369.

- Ashforth, B.E. ve Mael, F. (1989). Social Identity Theory and the Organization. *Academy of Management Review*, 14 (1), 20-39.
- Aydoğan, E. ve G. Deniz (2014). Sosyo-Teknik Kolaylaştırıcıların Bilgi Paylaşımı ve Algılanan Örgütsel Performans Üzerindeki Etkileri: Konaklama İşletmelerinde Bir Araştırma. *Erciyes Üniversitesi Sosyal Bilimler Enstitüsü*, 1(34-59).
- Ayhan, Ö. (2013). Algılanan örgütsel politikanın örgütsel adalet ve işten ayrılma niyetine etkisi. Yayınlanmamış yüksek lisans tezi, Gebze Yüksek Teknoloji Enstitüsü, Kocaeli.
- Balay, R. (1999)., İşgörenlerin Örgütsel Bağlılık Etkenleri Ve Sonuçları, Ankara Üniversitesi Eğitim Bilimleri Fakültesi Dergisi, Cilt:32, Sayı:1, S.237-246.
- Baron, M. ve Kenny, D. A. (1986). Themoderator-mediator variable disrinction in social psychological research: Conceptual, strategical dstatistical conderations. *Journal of personalityand social psychology*, 51(6), 1173-1182.
- Bartlett, J. E., Körtlik, J. W. ve Higgins, C. C. (2001). Organizational research: Determining appropriate sample size in survey research. *Information Technology, Learning and Performance Journal*, 19(1), 43-50.
- Bartel, C. A. (2001). "Social Comparisons in Boundary-Spanning Work: Effects of Community Outreach on Members' Organizational Identity and Identification", *Administrative Science Quarterly*, Vol. 46, No. 3 (Sep., 2001), pp. 379-413.
- Başar, U., (2011), Örgütsel Adalet Algısı, Örgütsel Özdeşleşme Ve İş Tatmini Arasındaki İlişkilere Yönelik Görgül Bir Araştırma, Yayınlanmış Yüksek Lisans Tezi, Kara Harp Okulu Savunma Bilimleri Enstitüsü Savunma Yönetimi Ana Bilim Dalı, Ankara, 121.
- Başar, U., Alan, H., Topçu, M.K. ve Aksoy, S. (2015). "Örgütsel Politika Algısının Ardılları Üzerine Görgül Bir Araştırma". 3. Örgütsel Davranış Kongresi, Tokat.
- Bergami, M. ve Bagozzi, R.P. (2000). Self Categorization, Affective Commitment and Group Self Esteem As Distinct Aspects of Social Service Quality, *British Journal of Social Psychology*, 39, 555-557.
- Bilgiç, Ö. (2011). *İlköğretim okulu öğretmenlerinin örgütsel güven düzeyine ilişkin algıları*. Yıldız Teknik Üniversitesi, Sosyal Bilimler Enstitüsü, Eğitim Bilimleri Anabilim Dalı, Eğitim Yönetimi ve Denetimi Bilim Dalı, İstanbul, Türkiye.
- Büyükdere, B. ve Solmuş, T. (2006). İş ve özel yaşamda kişilerarası güven. http://www.isguc.org/?avc=arc_view.php&ex=271&pg=m. adresinden 10 Mart 2007 tarihinde edinilmiştir.
- Cheney, G. (1983). On the various and changing meaning of organizational membership: A fi eld study of organizational identifi cation. *Communication Monographs*, 50, 342-362.
- Cheung, M. F. Y. ve Law M. C. C. (2008). "Relationships of Organizational Justice and Organizational Identification:The Mediating Effects of Perceived Organizational Support in Hong Kong", *Asia Pacific Business Revie*, 14 (2): 213–231.
- Creswell, J. W. (2014). *A concise introduction to mixed methods research*. California: SAGE.
- Cropanzano R., Howes J.C., Grandey A.A. ve Toth P. (1997), "The relationship of organizational politics and support to work behaviors, attitudes, and stress", *Journal of Organizational Behavior*, 18, 159-180.
- Daboval, J., Comish, R., Swindle, B., & Gaster, W. (1994). Trust Inventory for Small Businesses, Small Businesses Symposium. <http://www.sbaer.uca..edu/docs/proceedings/94sw031.txt>
- Deluga, R. C. (1994), "Supervisor Trust Building, Leader-Member Exchange And Organizational Citizenship Behavior". *Journal of Occupational & Organizational Psychology*, 67(4), 315-326.
- Demirel, Y. (2008). "Örgütsel Güvenin Örgütsel Bağlılık Üzerine Etkisi: Tekstil Sektörü Çalışanlarına Yönelik Bir Araştırma". *Yönetim ve Ekonomi*, 15(2), 179-194.
- Demirel, Y. ve Seçkin, Z. (2009). Örgüt içi politik davranışların tespiti üzerine Kırgızistan'da sağlık sektöründe bir araştırma. Uluslararası Stratejik Araştırmalar Kurumu. OAKA, 4 (7), 143-161.
- Demirer, S., (2014), Öğretmenlerin Örgütsel Sosyalleşme ve Özdeşleme Düzeyleri İle Birlikte Çalışma Yeterlikleri Arasındaki İlişki, Yayınlanmış Yüksek Lisans Tezi, Abant İzzet Baysal Üniversitesi Eğitim Bilimleri Enstitüsü, Bolu, 200.
- Demirtaş, H.A. (2003). Sosyal Kimlik Kuramı, Temel Kavram ve Varsayımları, *İletişim: Araştırmaları*, Bahar, 1 (1), 123-144.
- Drory, A. ve Beaty, D. (1991). Gender differences in the perception of organizational influence tactics. *Journal of Organizational Behaviour*, 12, 249- 258.
- Durdağ, M. ve A. Naktiyok (2011). "Psikolojik Taciz Algısının Örgütsel Güven Üzerindeki Rolü", *Kafkas Üniversitesi İİBF Dergisi*, 1-2.
- Dutton, J., Dukerich, J. ve Harquail, C.V. (1994). Organizational Images and Membership Commitment, *Administrative Science Quarterly*, 34, (2), 239 – 263.
- Ellemers, N. K. P. ve Ouwerkerk, J. W. (1999), "Self-Categorization, Commitment To The Group And Group Self-Esteemas Related But Distinct Aspects Of Social Identity" *European Journal Of Social Psychology*, 29, 3, 371-389.

- Erol, E., (2014). Eğitim fakültelerinde örgütsel iklim ile örgütsel politika algısı arasındaki ilişki. Pamukkale Üniversitesi Eğitim Bilimleri Enstitüsü Eğitim Bilimleri Ana Bilim Dalı Eğitim Yönetimi, Denetimi, Planlaması Ve Ekonomisi Bilim Dalı, Yayınlanmamış doktora tezi. Denizli.
- Ferres, N., Connell, J., ve Travaglione, A. (2004), Coworker Trust As A Social Catalyst For Constructive Employee Attitudes. *Journal of Managerial Psychology*, 19(6), 608-622.
- Ferris, G. R. ve Kacmar, K. M. (1992), Perceptions of Organizational Politics, *Journal of Management*, 18 (1), 93-116.
- Ferris, G. R., Frink, D. D., Galang, M. C., Kacmar, K. M. ve Howard, J. L. (1996). Perceptions of organizational politics prediction: Stress-related implications and outcomes. *Human Relations*, 49 (2), 233-266.
- Freud, Sigmund (1938). *Abriss der psychoanalyse* Internat. Zschr. Psychonal. Image,25,pp.7-6
- Gautam, T., Van Dick, R. ve Wagner, U. (2004). Organizational Identification and Organizational Commitment: Distinct Aspects of Two Related Concepts, *Asian Journal of Social Psychology*, Vol: 7, No: 3, pp. 301-315.
- Ge, J., Su, X. ve Zhou, Y. (2010). Organizational Socialization, organizational identification and organizational citizenship behaviour an empirical research of Chinese high-tech manufacturing enterprises. *Nankai Business Review International*, 1, 2, 166-179.
- Gilbert, J. A. ve Tang, T. Li-Ping. (1998), An Examination of Organizational Trust Antecedents. *Public Personnel Management*, 27(3), 321-338.
- Gioia, D.A., Schultz, M. ve Corley, K.G. (2000). Organizational Identity, Image and Adaptive Instability, *Academy of Management Review*, 25 (1):63-82.
- Hochwarter, W.A. (2003). The Interactive Effects of Pro-Political Behavior and Politics Perceptions on Job Satisfaction and Affective Commitment, *Journal of Applied Social Psychology*, (33) 7.
- Hogde, M., E. ve Ozag, D. (2007), The Relationship Between North Carolina Teachers Trust and Hope and Their Organizational Commitment, *The Delta Pi Epsilon Journal*, No:2, Spring/Summer, pp. 128-137.
- Hogg, M.A. ve Terry, D.J. (2000). Social Identity and Self-Categorization Processes in Organizational Context, *The Academy of Management Review*, 25 (1), 121-140.
- Horuz, F. I. (2014). Mesleki Doyum ve Örgütsel Güven Arasındaki İlişki: Özel Eğitim ve Rehabilitasyon Merkezlerinde Görev Yapan Sınıf Öğretmenleri Üzerinde Bir İnceleme. Yüksek Lisans Tezi. Yeditepe Üniversitesi Eğitim Bilimleri Enstitüsü Eğitim Yönetimi ve Denetimi Anabilim Dalı, İstanbul.
- İslamoğlu G., Birsell, M. ve Börü, D. (2007), Kurum İçinde Güven: Yöneticiye, İş Arkadaşlarına ve Kuruma Yönelik Güven Ölçümü, İstanbul: İnkılap Kitabevi
- İşcan, Ö. F. ve Naktiyok, A. (1990). Çalışanların Örgütsel Bağdaşmalarının Belirleyicileri Olarak Örgütsel Bağlılık ve Örgütsel Adalet Algılan, *Ankara Üniversitesi SBF Dergisi*, 59.1.
- İşcan, Ö. F. (2005). Siyasal arena metaforu olarak örgütler ve örgütsel siyasetin örgütsel adalet algısına etkisi. *Ankara Üniversitesi SBF Dergisi*, 60 (1), 149-171.
- Kacmar, K. M., ve Carlson, D. S. (1997). Further validation of the perceptions of politics scale (POPS): A multiple sample investigation. *Journal of Management*, 23 (5), 627- 658.
- Kamer, M. (2001). Organizational trust, organizational commitment and organizational citizenship behavior. (Unpublished Master Thesis), Marmara University Institute of Social Sciences, İstanbul, Turkey.
- Karatepe, O. (2011). Perceptions of Organizational Politics and Hotel Employee Outcomes, *International Journal of Contemporary Hospitality Management*, Vol. 25 No. 1, s.82-104.
- Kesken, J. (1999). Örgütsel politika ve yansımaları. Yayınlanmamış doktora tezi, Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü, İzmir.
- Kiewitz, C., Hochwarter, W.A., Ferris, G.R. ve Castro, S.L. (2002). The Role of Psychological Climate in Neutralizing the Effects of Organizational Politics on Work Outcomes, *Journal of Applied Social Psychology*, Vol. 32, No.6.
- Kling, A.S., (2004), Commitment to Organizational Change: Assessing The Effects of Identifying Benefits To Change and Its Relationship With Organizational Trust, Doktora Tezi, Alliant International University.
- Lapierre, L.M. (2007). Supervisor trustworthiness and subordinates' willingness to provide extra-role efforts. *Journal of Applied Social Psychology*, 37, 272–297.
- Lee, S. M. (1971). An Empirical Analysis of Organizational Identification, *The Academy of Management Journal*, Vol. 14, (2), 213-226.
- Mael, F.A. ve Ashforth, B.E. (1992). Alumni and Their Alma Mater: A Partial Test of the Reformulated Model of Organizational Identification, *Journal of Organizational Behavior*, 13 (2), 103-123.
- Mael, F. ve B. E. Ashforth. (2001). Identification in work, war, sports, and religion: contrasting the benefits and risks. *Journal for The Theory of Social Behavior*, XXXI, 2, 197 – 222.

- Meydan, H.C. ve Şeşen, H. (2011), Yapısal Eşitlik Modellemesi AMOS Uygulamaları, Detay Yayıncılık, Ankara.
- Mintzberg, H. (1983). *Power in and around organizations*. Englewood Cliffs, Prentice-Hall, NJ.
- Mintzberg, H. (1985). The organization as political arena. *Journal of Management Studies*, 22 (2), 133-154.
- Mohammed, A. E. (2011). Örgüt kültürü ve psikolojik iklimin politik davranış algılamaları üzerindeki etkileri: Kayseri’de bir araştırma. Yayımlanmamış yüksek lisans tezi, Erciyes Üniversitesi Sosyal Bilimler Enstitüsü, Kayseri.
- Mohan-Bursalı, Y. (2008). *Örgütsel politikanın işleyişi: Örgütsel politika algısı ve politik davranış arasındaki ilişkiler*. Yayımlanmamış doktora tezi, Dokuz Eylül Üniversitesi Sosyal Bilimler Enstitüsü, İzmir.
- Mowday, R. T. (1998), Reflections On The Study And Relevance Of Organizational Commitment. *Human Resources Management Review*, 8(4), 387-401.
- Nartgün, Ş.S. ve Kalay, M. (2014). Öğretmenlerin Örgütsel Destek, Örgütsel Özdeşleşme İle Örgütsel Sinizm Düzeylerine İlişkin Görüşleri. *Turkish Studies-International Periodical For The Languages, Literature and History of Turkish or Turkic*, 9(2), 1361-1376.
- O’Connor, W. E., ve Morrison, T. G. (2001). A comparison of situational and dispositional predictors of perceptions of organizational politics. *The Journal of Psychology*, 135 (3), 301-312.
- Oliver, D., ve Roos, J. (2003), *Studying organization Identity Empirically: A Review*, Working Paper 31, September 2003, Imagination Lab Foundation, Lausanne -Switzerland,
- Olkkonen, M. E. ve Lipponen, J. (2005). Relationships between organizational Justice, identification with organization and work unit, and group-related outcomes. *Organizational Behavior and Human Decision Process*.
- Özdemir, A. (2010). Örgütsel Özdeşleşmenin Algılanan Örgütsel Destek, Cinsiyet ve Kıdem Değişkenlerine Göre İncelenmesi. *Türkiye Sosyal Araştırmalar Dergisi*, 14(1), 237– 250.
- Özgür, E. Ö., (2015), Algılanan Örgütsel Prestij, Örgütsel Özdeşleşme Ve Öğrenci Başarıları Arasındaki İlişkilerin İncelenmesi, Yayımlanmış Yüksek Lisans Tezi, Mevlâna Üniversitesi Sosyal Bilimler Enstitüsü Eğitim Yönetimi Teftişi Planlaması Ve Ekonomisi Anabilim Dalı, Konya, 48.
- Parker, C. P., Dipboye, R. L., and Jackson, S. L. (1995). Perceptions of organizational politics: An investigation of antecedents and consequences. *Journal of Management*, 21 (5), 891–912.
- Patchen, M. (1970). *Participation, achievement, and involvement on the job*. Englewood Cliffs, NJ: Prentice Hall.
- Pfeffer, J. (1992). *Managing with powers: Understanding Power in organizations*. Harvard Business School Press, Boston.
- Polat, S. (2007). Ortaöğretim Öğretmenlerinin Örgütsel Adalet Algıları, Örgütsel Güven Düzeyleri İle Örgütsel Vatandaşlık Davranışları Arasındaki İlişki. Basılmamış Doktora Tezi. Kocaeli Üniversitesi Sosyal Bilimler Enstitüsü.
- Polat, S. (2009), *Eğitim Örgütleri İçin Sosyal Sermaye Örgütsel Güven*. Ankara: Pegem Akademi.
- Reade, C. (2001), “Antecedents of Organizational Identification in Multinational Corporations: Fostering psychological Attachment to The Local Subsidiary and The Global Organization”, *Journal of Human Resource Management*, XII, 8, 1269 – 1291.
- Rousseau, D.M. (1998). Why Workers Still Identify with Organizations, *Journal of Organizational Behavior*, 19, 217-233.
- Shaw, R. B. (1997), *Trust In The Balance: Building Successful Organizations On Results, Integrity, And Concern*. San Francisco: Jossey-Bass.
- Sobel, M.E. (1982). Asymptotic confidence intervals for indirect effects in structural equation models. *Sociological Methodology*, 13, 290–312.
- Şahin, E., (2014), Ortaöğretim Kurumlarında Örgütsel Kimlik, Örgütsel İmaj, Örgütsel Özdeşleşme ve Örgütsel Adalet (Bursa Örneği), Yayımlanmış Yüksek Lisans Tezi, Ege Üniversitesi Sosyal Bilimler Enstitüsü Eğitim Bilimleri Anabilim Dalı Eğitim Yönetimi, Teftişi, Ekonomisi Ve Planlaması Bilim Dalı, İzmir, 128.
- Tajfel, H. (1978). Differentiation Between Social Groups: Studies in the Social Psychology of Intergroup Relations, *European Monographs in Social Psychology*, Academic Press, 14, London.
- Tajfel, H., ve Turner, J. C. (1979). An integrative theory of intergroup conflict. In W. G. Austin ve S. Worchel (Eds.), *The Social Psychology Of Group Relations*: 33-47, Monterey, CA, Brooks-Cole.
- Tajfel, H. ve Turner, J. C. (1986). *The Social Identity Theory Of Intergroup Behavior in S. Worchel ve W. G. Austin (Eds.). The Psychology Of Intergrou Relations*, 2, 7-24, Chicago, Nelson Hall.
- Tak, B. ve Çiftçiöğlü, A. (2009). Algılanan Örgütsel Prestij İle Örgütsel Bağlılık ve Örgütsel Özdeşleşme Arasındaki İlişkilerin İncelenmesine Yönelik Bir Araştırma, *Akdeniz İktisadi ve İdari Bilimler Fakülte Dergisi*, 18, 100-116.
- Tak, B. ve Aydemir, B.A. (2004). *Örgütsel Özdeşleşme Üzerine İki Görgül Çalışma*, 12. Ulusal Yönetim ve Organizasyon Kongresi, Uludağ Üniversitesi, Bursa.
- Tan, H. H. ve Tan, C. S. (2000), Toward The Differentiation Of Trust İn Supervisor And Trust İn Organization. *Genetic, Social and General Psychology Monographs*, 126(2), 241-260.

- Tüzün, İ.K., (2006), Örgütsel Güven, Örgütsel Kimlik ve Örgütsel Özdeşleşme İlişkisi; Uygulamalı Bir Çalışma, Doktora Tezi, Gazi Üniversitesi.
- Valle, M. ve Witt, L. A. (2001), The Moderating Effect of Teamwork Perceptions on the Organizational Politics-Job Satisfaction Relationship, *The Journal of Social Psychology*, 141(3), pp. 379-388.
- Van Dick R. (2001). Identification in Organizational Context: Linking Theory and Research from Social and Organizational Psychology, *International Journal of Management Reviews*, 3 (4), 265-283.
- Van Knippenberg, D. ve Van Schie, E.C.M. (2000). Foci and Correlates of Organizational Identification, *Journal of Occupational and Organizational Psychology*, 73-137.
- Vigoda, E. (2000). The relationship between organizational politics, job attitudes, and work outcomes: Exploration and implications for the public sector. *Journal of Vocational Behavior*, 57, 326-347.
- Vigoda, E., ve Cohen, A. (2002). Influence tactics and perceptions of organizational politics a longitudinal study. *Journal of Business Research*, 55 (4), 311-324.
- Vigoda-Gadot, E., H. Vinarski-Peretz ve E. Ben-Zion (2003), Politics and Image in the Organizational Landscape: An Empirical Examination among Public Sector Employees, *Journal of Managerial Psychology*, 18(8), 764-787.
- Vigoda-Gadot, E. ve Talmud, I. (2010). Organizational politics and job outcomes: The moderating effects of trust and social support. *Journal of Applied Social Psychology*, 40 (11), 2829-2861.
- Walumbwa, F. O., Avolio, B. J. ve Zhu, W. (2008). How Transformational Leadership Weaves Its Influence on Individual Job Performance: The Role of Identification and Efficacy Beliefs, *Personnel Psychology*, 61: 793–825.
- Yılmaz, E. (2005). Validity and reliability study of organizational trust scale at schools. *Selçuk University- Institute of Social Science Journal*, 14, 739-756.
- Yılmaz, E. (2006). Okullardaki örgütsel güven düzeyinin okul yöneticilerinin etik liderlik özellikleri ve bazı değişkenler açısından incelenmesi (Yayımlanmamış doktora tezi). Selçuk Üniversitesi, Konya.
- Yılmaz, K. (2009). Özel dersane öğretmenlerinin örgütsel güven düzeyleri ile örgütsel vatandaşlık davranışları arasındaki ilişki. *Kuram ve Uygulamada Eğitim Yönetimi*, 15 (59), 471– 490.
- Young, J.T., (2009), The Newcomer's Path To Trust: Trust-Building Strategies, Experienced Trust, And Employee Engagement Among Newly-Hired Employees, Doktora Tezi, University of Washington.



Research Journal of Business and Management

Year: 2018 Volume: 5 Issue: 2



THE EFFECTS OF ORGANIZATIONAL CULTURE ON JOB SATISFACTION: THE MEDIATING ROLE OF PERSON-ORGANIZATION FIT IN A POST-MERGER

DOI: 10.17261/Pressacademia.2018.835

RJBM-V.5-ISS.2-2018(8)-p.170-183

Murside Ozgeldi¹, M. Tugce Orki²

¹ Maltepe University, Faculty of Business and Management Sciences, Istanbul, Turkey.

mursideozgeldi@maltepe.edu.tr, ORCID: 0000-0001-9545-4627

² Maltepe University, Social Sciences Institute, Istanbul, Turkey

tugcec@gmail.com, ORCID: 0000-0002-3281-5007

To cite this document

Ozgeldi, M., Orki, M.T. (2018). The effects of organizational culture on job satisfaction: the mediating role of person-organization fit in a post-merger. Research Journal of Business and Management (RJB), V.5(2), p.170-183

Permanent link to this document: <http://doi.org/10.17261/Pressacademia.2018.835>

Copyright: Published by PressAcademia and limited licenced re-use rights only.

ABSTRACT

Purpose- This study sought to contribute to business by examining the effects of Organizational Culture on Job Satisfaction with the mediating the role of Person-Organization Fit.

Methodology- Using data from a company who has been experienced an acquisition, The Denison Organizational Culture questionnaire developed by Daniel Denison (1995) and tested for validity and reliability by Yahyagil was utilized to measure organizational culture (Yahyagil,2004). Job Satisfaction Survey that have been used to measure Job Satisfaction was developed by Paul E. Spector (1994) and adapted to Turkish language and tested for validity and reliability by Yelboğa. (Yelboğa, 2009) Person-Organization Fit Questionnaire developed by Cable & Judge (1996) have been used. The developed model was investigated by structural equation modeling.

Findings- The results of the analysis show that 4 areas of organizational culture (adaptability, involvement, mission and consistency) have a significant effect on person-organization fit and person-organization fit has a significant effect on job satisfaction. ($\beta=0.481$; $p<0.05$). As introducing the person-organization fit as the mediator to the model, adaptability and mission dimensions of the organizational culture have lost their effects on job satisfaction and the effects of dimensions of involvement and consistency have decreased on job satisfaction.

Conclusion- In the effect of organizational culture on job satisfaction, there is a mediating role for person-organization fit.

Keywords: Organizational culture, job satisfaction, person-organization fit, merger and acquisitions

JEL Codes: M10, M12, M14

ŞİRKET SATIN ALMA SONRASINDA ÖRGÜTSEL KÜLTÜRÜN İŞ TATMİNİNE ETKİSİ: BİREY-ÖRGÜT UYUMUNUN ARA DEĞİŞKEN ROLÜ

ÖZET

Amaç- Çalışmamızın amacı, satın alma süreci sonrasında örgüt kültürünün iş tatminine etkisinde birey-örgüt uyumunun aracı rolünü incelemektir.

Yöntem- Çalışmada Denison (1995) tarafından geliştirilen, Yahyagil (2004) tarafından geçerlik ve güvenilirliği test edilen örgüt kültürü ölçeği, Cable & Judge (1996) tarafından geliştirilen birey-örgüt uyumu ölçeği ve Paul. E. Spector, (1994) tarafından geliştirilen ve Yelboğa tarafından geçerlik ve güvenilirliği yapılan, Türkçe'ye adapte edilen iş tatmini ölçeği kullanılmıştır (Yelboğa, 2009). Ölçekler ve demografik özellikleri içeren soru formu satın alma sonrasında şirket çalışanlarına uygulanmıştır. Elde edilen veriler analiz edilerek örgüt kültürünün iş tatminine etkisinde birey-örgüt uyumunun aracı rolünü ortaya koymak üzere oluşturulan model, yapısal eşitlik modellemesiyle incelenmiştir.

Bulgular- Elde edilen bulgulara göre, tüm örgüt kültürü değişkenleri, anlamlı olarak birey-örgüt uyumunu etkilemekte, birey-örgüt uyumu da anlamlı olarak iş tatminine etki etmektedir ($\beta=0.481$; $p<0.05$). Birey-örgüt uyumu, örgüt kültürü boyutlarından uyum yeteneği ve misyon üzerinde tam, katılım ve tutarlılık üzerinde kısmi aracı değişken rolüne sahiptir.

Sonuç- Satın alma sonrasında örgüt kültürünün iş tatmini üzerindeki etkisinde birey-örgüt uyumunun aracı rolü bulunmaktadır.

Anahtar Kelimeler: Örgüt kültürü, iş tatmini, birey-örgüt uyumu, birleşme ve satın alma.

JEL Codes: M10, M12, M14

1. GİRİŞ

Günümüz rekabet ortamında işletmeler, artan bir şekilde bir araya gelmekte, yeni oluşumlar içinde olmaktadır. Şirket üst düzey yöneticileri satın alma, birleşme ya da ortaklıkları şirket açısından değer yaratmak için tercih etmektedir. Bu şekilde yeni teknoloji, pazar ve ürün portföyüne sahip olunabilmekte, ölçek ekonomisi yaratılabilmekte ve dünya çapında bir marka varlığı oluşturulabilmektedir. Sherman ve Hart büyüyen şirketlerin rakiplerinden pazar payı almak, kar elde etmek ve hissedarlarına gelir yaratma durumunda olduklarını; büyüme gösteremeyen şirketlerin ise müşteri ve pazar payı kaybetmek ve hisse senedi değerinin düşmesi gibi sorunlarla karşılaştıklarını ifade etmişlerdir. (Shermann & Hart, 2006). Fbuni, Price ve Zollo (2006) tarafından yapılan bir araştırma sadece ortaklıkların 49%'nun başarılı olduğunu bildirmektedir. Pritchett, Robinson ve Clarkson (1997) şirket birleşme ve satın almalarının başarısız olmalarının nedenlerini şöyle sıralamaktadır: Kültür şoku, yüksek belirsizlik, şirketin çalışma modelindeki değişiklikler, iletişimsizlik, takım çalışmasının bozulması, uyumsuzluk vb. Birçok araştırma şirket birleşme ve satın almalarının başarısız olmasının çeşitli sebeplerini ortaya koyarken hepsi bu konuda insan boyutunun önemini paylaşmaktadır. İnsan kaynaklarına ilişkin ve kültürel faktörlerin satın alma ve birleşmelerin başarısı için en kritik faktörler olduğu vurgulanmaktadır (Beaudan & Smith, 2000). İki farklı şirket kültürünün entegrasyonunda, bireyin örgütle uyumunda, sorunlarla, uyumsuzluklarla karşılaşılması kaçınılmaz olarak ortaya çıkmaktadır. Örgüt kültürü, çalışanların birbirleriyle daha uyumlu çalışmalarını ve daha etkili iletişim kurmalarını, şirketin temel değerlerini ve takım çalışması ruhunu geliştirmelerini sağlamaktadır. Birleşme ve satın alma sürecinde şirketlerin kültür çatışmasına neden olan problemlerine ilişkin önceden önlem alınmaması büyük finansal kayıpların oluşmasına yol açmaktadır.

Bu çalışmada satın alma süreci sonrasında örgüt kültürünün iş tatminine etkisinde birey-örgüt uyumunun aracı rolünün incelenmesi amaçlanmaktadır. Bu amaçla yapılan çalışma, telekomünikasyon sektöründe faaliyet gösteren ve global bir şirket olan Y* şirketinin yine aynı sektörde faaliyet gösteren X* şirketini satın alması süreci sonrasında, 231 beyaz yakalı çalışanın katılımıyla gerçekleştirilmiştir. Çalışmada Denison ve Mishra (1995) tarafından geliştirilen Örgüt Kültürü Modeli'nden faydalanılmıştır. Dolayısıyla Örgüt Kültürü, Denison Örgüt Kültürü Ölçeğindeki şekliyle "katılım, tutarlılık, uyum ve misyon" boyutlarıyla ele alınmıştır. Örgüt Kültürünün bağımsız değişken, Birey-Örgüt Uyumunun ara değişken, iş tatmininin de bağımlı değişken olarak kullanıldığı bir model geliştirilmiştir.

2. LİTERATÜR İNCELEMESİ

2.1. Şirket Satın Almaları

Satın alma birleşmenin değişik bir şekli olup bir şirketin başka bir şirketi satın alarak kendi bünyesine dahil etmesidir. Genel olarak birleşme, iki veya daha fazla şirketin farklı bir isim altında tek bir şirket haline gelmesidir. Birleşme ve devir almalar (satın almalar) hakkında yayınlanan 2010/ 4 nolu Rekabet Kurulu tebliğine göre kanunun 7'nci maddesi kapsamında birleşme veya devir alma işlemi sayılan durumlar şöyledir;

- İki veya daha fazla işletmenin birleşmesi ya da*
- Bir veya daha fazla işletmenin tamamının ya da bir kısmının doğrudan ya da dolaylı kontrolü, hisselerinin ya da mal varlıklarının satın alınmasıyla, sözleşmeyle ya da diğer bir şekilde bir ya da daha fazla işletme ya da en az bir işletmeyi kontrol eden bir ya da daha fazla kişi tarafından devir alınması*

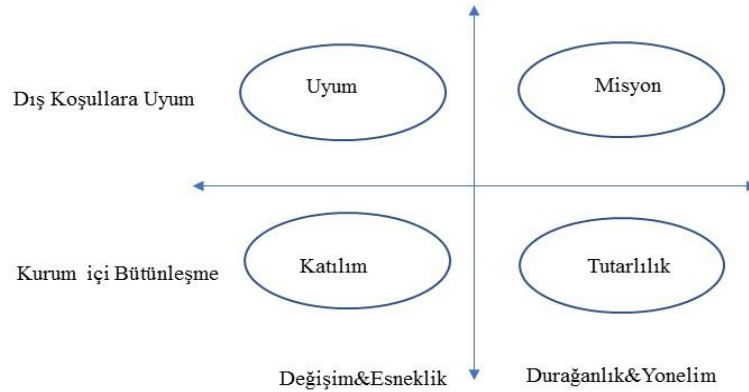
Dolayısıyla birleşme iki veya daha fazla sayıda şirketin bir araya gelerek tek bir şirket haline gelmesidir. Birleşmede bir şirket diğerini satın alıp ona katılabileceği gibi, yeni bir şirketin oluşması da mümkündür. Satın alma varlıkların satın alınması veya hisselerin alınması şeklinde gerçekleşebilir. Bu doğrultuda satın alma, bir şirketin başka bir şirketin tamamının veya kontrol edilmesini sağlayacak şekilde hisselerinin satın alınması olarak ifade edilebilir. Bu çalışmada Telekomünikasyon sektöründe faaliyet gösteren Y firması olarak nitelendirilen firma aynı sektörde faaliyet gösteren X firmasını satın almıştır. Satın alma sonrası şirket Y firması olarak faaliyetlerine devam etmektedir.

2.2. Örgüt Kültürü ve Boyutları:

Literatürde örgüt kültürü kavramını tanımlamaya yönelik yaklaşımların çok olduğu görülmekte olup bu da kültür kavramının boyutlarının ve kapsamının çok çeşitli olduğunu göstermektedir. Schein (1990)'ın tanımıyla örgüt kültürü, belli bir grubun içerisindeki bütünleşme ve dış çevreye uyum sağlama sürecinde karşılarına çıkan problemleri çözümlerken öğrendikleri, işe yaradığı kanıtlanan ve yeni katılanlara benzer problemlerle karşılaştıkları zaman izlemeleri gereken doğru yol olarak öğretilen geliştirilmiş temel varsayım modelleridir. Bu çalışmada, örgüt kültürünü ölçmek amacıyla Denison ve Mishra (1995) Örgüt Kültürü Modeli'nden faydalanılmıştır. Denison ve Mishra (1995) örgüt kültürü kavramını ölçebilmek için öncelikle Şekil 1'deki gibi iki eksen tanımlamıştır (Denison ve Mishra, 1995).

* Sözkonusu satın almadaki şirketler isimlerinin açıklanmasını istemedikleri için çalışmada bu şirketler Y ve X harfleri ile gösterilmiştir.

Şekil 1: Denison'ın Örgüt Kültürü Modeli



Kaynak: Denison ve Mishra, 1995

Denison ve Mishra (1995) “dış koşullara uyum”, “kurum içi bütünleşme”, “değişim & esneklik” “durağanlık& yönelim” boyutlarının altında katılım, tutarlılık, uyum ve misyon olarak dört temel kavramsal boyut oluşturmuşlardır. Katılım ve Tutarlılık boyutları kurum içi bütünleşme dinamikleri üzerine yoğunlaşırken, Uyum ve Misyon boyutları dış koşullara uyum sağlama dinamikleri üzerine yoğunlaşır. Katılım ve Uyum boyutları örgütün değişme kapasitesi ile ilgili özelliklerini tanımlarken, Misyon ve Tutarlılık boyutları örgütün durağan kalma kapasitesi ile ilgili özelliklerini tanımlar. Örgüt kültürünü ölçmek üzere tasarlanan modelin tutarlılık, katılım, uyum ve misyon olarak sıralayabileceğimiz dört temel boyutunu açıklamak gerekirse; (Yahyagil, 2004):

- **Tutarlılık (consistency):** Örgütün dış çevresindeki beklemediği durumlar ve riskler karşısında güçlü durabilmesini sağlayan, amaçlarına ulaşmak için sorunların çözümünde izlediği yaklaşımı açıklayan boyuttur.
- **Katılım (involvement):** Rekabetçi bir çevrede örgütün ayakta kalabilmesi için takım çalışması ve güçlendirmenin olması gerektiğini açıklayan boyuttur.
- **Uyum (adaptability):** Örgütün dış çevresinde oluşan olaylara uyum sağlayabilmesini ve bir denge kurabilmesinin gerekliliğini ifade eden boyuttur.
- **Misyon (mission):** Misyon örgüte ve çalışanlara yönlerini ve amaçlarını gösterir, çünkü başarılı örgütler gelecekteki amaçlarını, hedeflerini, konularını ifade eden vizyona sahiptir.

2.3. İş Tatmini

İş tatmini; çalışanın kendisine sunulan terfi imkanları, ücreti, yönetim tarzı, işin kendisi, öğrenme ve gelişim olanakları ve çalışma arkadaşlarıyla ilgili duygusal tutumları ve işinden hoşlanma derecesidir. (Luthans 2002). İş tatmini, çalışanın elde ettiklerinin ve yaptığı işin; ihtiyaçları ve kişisel değer yargılarıyla örtüştüğünün farkına varması sonucunda hissettiği duygu (Yapraklı, 2007) olarak ifade edilebilir.

2.4. Birey-Örgüt Uyumu

Birey-Örgüt uyumu, bireyin yetenekleri, değerleri ve hedefleri ile dahil olduğu örgütün değerleri, hedefleri, kaynakları arasındaki uygunluğu ifade eder. Birey ve örgüt arasında oluşan uyum, bütünleştirici ve tamamlayıcı şekilde kazanılır. Birey ve örgüt arasında tamamlayıcı uyum (Complementary fit), birey ya da örgütün eksik kalan bir şeyi diğerine ilave etmesi ile elde edilmiş olur. Bütünleştirici uyum (Supplementary fit), ise birey ve örgütün özellikleri birbirine benzediği durumda elde edilebilir. (Cable & Edwards, 2004)

3. DEĞİŞKENLER ARASINDAKİ İLİŞKİLER

3.1 Örgüt Kültürü- İş Tatmini İlişkisi

Çalışma ortamının iş tatmini üzerindeki etkisi kanıtlanmış olmakla birlikte örgüt kültürünün iş tatminini arttırdığına yönelik vurgu artmaktadır. Örgüt kültürüne bağlı olarak çalışanlar değişen seviyelerde iş tatminine sahip olabilirler (Hassi & Storti, 2011). Bir örgütün kültürel özellikleri örgüt başarısı için kritik öneme sahip olan çalışan davranışlarını ve iş sonuçlarını etkiler. Bu sebeple birçok İnsan Kaynakları çalışması örgüt kültürü üzerine yoğunlaşmaktadır (Rowley, 2013).

İlgili yazında iş tatmini ile örgüt kültürü arasında çeşitli ilişkiler bulunmuştur. Örgüt kültürü, çalışanların daha fazla iş tatminine sahip olmalarını sağlayan önemli bir etkiye (Abdulla vd., 2011)sahiptir. Belli örgüt kültür tipleri altında çalışanlar daha yüksek ya da daha düşük iş tatminine sahip olmaktadır (Kim, 2016).

Belias ve Koustelios (2014) adhokrazi kültürünün Yunanistan'da yapılan bir çalışmada daha yüksek iş tatmini ile ilişkili olduğunu ortaya koymuştur. Ayrıca Ashraf ve Rezaie (2015) örgüt kültürü tiplerinden adhokrazi, pazar, klan ve hiyerarşinin iş tatminini nasıl açıkladığını araştırmışlar ve örgüt kültürü çeşitlerinden ikisinin İran'da yaptıkları çalışmada iş tatminini açıkladığını belirtmişlerdir. Belias vd. (2015) adhokrazi ve pazar kültürünün Yunanistan'da yapılan bir çalışmada çalışanların ücretleri ile ilgili olarak daha fazla iş tatminsizliğine neden olduğunu belirtmiştir. Schulz (2013) tarafından İngiltere'de yapılan bir çalışmada ise klan kültürünün yüksek iş tatmini ile ilişkili olduğu; fakat diğer kültür tiplerinin iş tatmini ile bir ilişkisinin olmadığı ifade edilmiştir.

Lund tarafından yapılan çalışmada pazar ve hiyerarşi kültürleri ile iş tatmini arasında ise negatif bir ilişki bulunurken; iş tatmini ile klan ve adhokrazi kültürleri arasında pozitif bir ilişki, bulunmuştur. Klan ve adhokrazi örgüt kültürünün olduğu örgütlerde daha yüksek düzeyde iş tatmini olduğu bilgisi elde edilmiştir. İş tatmininin ilişkili olduğu örgüt tiplerini iyiden kötüyeye doğru klan, adhokrazi, pazar ve hiyerarşi kültürleri olarak sıralamıştır. (Lund, 2003)

Denison'a göre dört kültür boyutu iş tatmini, pazar payı, satış/ciro artışı, ve genel şirket performansının önemli yordayıcısıdır. Misyon ve tutarlılık; varlık getirisi, yatırım getirisi ve satış getirisi gibi finansal performans göstergeleri üzerinde etkiye sahiptir. Tutarlılık ve katılım ise kalite, çalışan memnuniyeti ve yatırım getirisi üzerinde etkiye sahiptir. Modele göre bu iki kültürel boyutun yüksek seviyelerde hissedilmesi kalitenin seviyesini yükseltirken, kayıpların azalmasına, kaynakların etkili kullanımına ve yüksek çalışan memnuniyetine neden olacaktır. (Denison ve Neale, 1996). Fisher, tarafından yapılan başka bir çalışmada ise katılım ve tutarlılık kültürel boyutlarının dışında misyon boyutunun da çalışan tatmini ile yakın bir ilişkiye sahip olduğu saptanmıştır. (Fisher, 1997) Bu çalışmalar doğrultusunda kurulan hipotezler;

H1a,b,c,d: Örgüt kültürü boyutları (katılım, misyon, tutarlılık, uyum) iş tatminini etkiler.

3.2 Örgüt Kültürü- Birey-Örgüt Uyumu İlişkisi

Kültür bir bireyin bir örgüte ne kadar uyum sağladığı ile ilgilidir, çünkü uyum kültürle konforlu hissetmeyi içerir. (O'Reilly, 1989). Bu kavramların çalışılması Batı ve Amerikan örgütleriyle sınırlı olmakla birlikte, diğer kültürlerde de bu alanda araştırmalar vardır. Örgütsel Kültür çalışan davranışlarını şekillendiren normları ortaya koyarken, birey-örgüt uyumu üzerinde direk bir etkisi vardır (Silverthorne, 2004). Bireyin tercihleri ile örgüt kültürü arasındaki uyumu anlamak son derece önemlidir.

Örgüt Kültürü boyutları ile birey-örgüt uyumu arasındaki ilişkiyi araştıran çok fazla çalışma bulunamamıştır. Ancak Ardalan vd. (2009), Denison'ın modelini kullanarak örgüt kültürü ve birey-örgüt uyumu arasındaki ilişkiyi İran'daki devlet üniversitelerinde çalışmıştır. Bu çalışmada kültürel boyutlardan misyon boyutunun birey-örgüt uyumu ile daha çok korelasyonda bulunduğu görülmüştür. Katılım boyutunun ise birey-örgüt uyumu ile daha az korelasyonda bulunduğu bulunmuştur. Bu bağlamda kurulan hipotezler şöyle ifade edilebilir;

H2a,b,c,d: Örgüt kültürü boyutları (katılım, misyon, tutarlılık, uyum) birey-örgüt uyumunu etkiler.

3.3 Birey-Örgüt Uyumu- İş Tatmini İlişkisi

Literatürdeki çalışmalar incelendiğinde bireylerin kendi değerlerine uyumlu olduklarını düşündükleri örgütlerde çalışmayı tercih ettikleri görülmektedir. Birey-örgüt uyumu, çalışan devir oranının azalması, iş tatmininin artması, örgütsel bağlılık vb. ile ilişkilidir. Çalışan, kurumu ile uyum içinde olduğunu düşünürse firmadan ayrılma ihtimali düşerken işverenine bağlılığı artar ve daha yüksek iş tatminine sahip olur. (Levesque, 2005) Birey-örgüt uyumu ile ilgili yapılan başka bir çalışmada örgütle arasında uyum olduğunu düşünen çalışanların işlerinden daha yüksek tatmin oldukları ve ayrılmaya daha az meyilli oldukları bulunmuştur (O'neal, 2014). Birey-örgüt uyumunun iş tatmini ile güçlü bir ilişkisi olduğunu Erdogan vd. (2002), İstanbul'da yer alan otuz ayrı devlet lisesinde görev yapan öğretmenler üzerinde yaptıkları araştırmada ortaya koymuşlardır. Bu çalışmalar doğrultusunda kurulan hipotezler ise aşağıdaki gibidir.

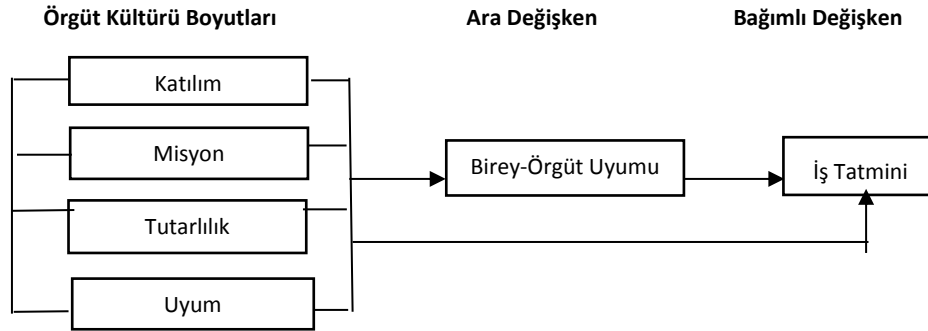
H3a,b,c,d: Birey-örgüt uyumu örgüt kültürü boyutları (katılım, misyon, tutarlılık, uyum) ve iş tatmini arasında ara değişkendir.

H4: Birey-örgüt uyumu iş tatminini etkiler.

4. VERİLER VE METODOLOJİSİ

Çalışmada yukarıda verilen bilgiler doğrultusunda, örgüt kültürünün iş tatminine etkisinde birey-örgüt uyumunun aracı rolünü incelemek amacıyla oluşturulan araştırma modeli Şekil 2'de verilmektedir.

Şekil 2: Araştırma Modeli



Araştırmada nicel araştırma yöntemi kullanılmıştır. Veri toplama aracı olarak ise anket kullanılmıştır. Araştırma kapsamında ele alınan örgüt kültürü, birey-örgüt uyumu ve iş tatmini değişkenlerini ölçmek amacıyla ilgili yazın incelenerek, daha önce kullanılmış, geçerlik ve güvenilirlik çalışmaları yapılmış olan ölçekler belirlenmiş ve anket oluşturulmuştur. Ankette Kesinlikle katılmıyorum (1), Katılmıyorum(2), Ne Katılıyorum Ne katılmıyorum(3), Katılıyorum(4) ve Kesinlikle katılıyorum(5) şeklinde olan 5'li Likert tipi ölçek kullanılmıştır.

Araştırmada örgüt kültürü boyutlarını ölçmek amacıyla, Denison tarafından geliştirilen, Yahyagil (2004) tarafından geçerlik ve güvenilirliği test edilen örgüt kültürü ölçeği kullanılmıştır. Söz konusu ölçekte örgüt kültürü boyutlarından katılım boyutunu ölçmek için 9 ifade (örn: Çalışanların çoğunluğu yaptıkları işle bütünleşmişlerdir.), misyon boyutunu ölçmek için 9 ifade (örn: Çalışanların yaptıkları işlere yön verebilecek net, açık bir işletme misyonumuz vardır.), tutarlılık boyutunu ölçmek için 9 ifade (örn: Başka bölümden bir kişiyle çalışmak, adeta farklı bir işletmeden birisiyle çalışmak gibidir.) ve uyum boyutunu ölçmek için 9 ifade (örn: Müşteri istemleri (talepleri) iş faaliyetlerimizde genellikle dikkate alınmamaktadır.) kullanılmıştır. Birey-örgüt uyumunu ölçmek için 3 ifade (örn: Benim değerlerimle bu işletmenin değerleri eşleşir (örtüşür).) kullanılmıştır. Bu ifadeler Cable & Judge (1996) tarafından geliştirilen Birey- Örgüt uyumu ölçeğinden uyarlanmıştır. İş Tatimini ölçmek için, Paul. E. Spector (1994) tarafından geliştirilen, Yelboğa (2004) tarafından geçerlik ve güvenilirliği yapılan, Türkçe'ye adapte edilen İş Tatmini Ölçeği (örn: Yaptığım iş karşılığında adil bir ücret aldığımı düşünüyorum) kullanılmıştır.

Araştırmanın çalışma evrenini, Telekom Sektöründe faaliyet gösteren Y şirketinin satın almasında (satın alınan şirket X, satın alan şirket Y), süreci yaşamış çalışanlar oluşturmuştur. Hazırlanan anket formu tüm çalışanlara e-mail yoluyla gönderilmiş, telefon ve yüz-yüze görüşmelerle, gönüllü katılım esas alınarak anketin cevaplandırılmasına çalışılmıştır. Bu şekilde 231 çalışan anketin tamamını cevaplandırmış ancak 187 anketin analizler için geçerli ölçütleri taşıdığı görülmüştür.

Araştırmaya katılanların %73.3'ü erkek, %26.7'si erkek olup %42.8'si 31-40 yaş, %26.7'si 41-50 yaş aralığındadır. Çalışma süreleri; %39.0'u 12 yıldan fazla, %34.8'i 1-6 yıl, %26.2'si 7-12 yıl arasındadır. Katılımcıların çalıştıkları şirketlere göre dağılımı ise %58,8'i satın alma öncesi X şirketi, %41.2'si Y şirketi çalışanlarıdır.

Araştırmada toplanan verilerin SPSS programıyla güvenilirliği analiz edilmiş, açıklayıcı ve doğrulayıcı faktör analizi, korelasyon ve regresyon analizi yapılmıştır. Önerilen hipotezlerin test edilmesinde yapısal eşitlik modeli uygulanmıştır. Bunun için AMOS programı kullanılmıştır.

5. ARAŞTIRMA BULGULARI

5.1. Açıklayıcı Faktör Analizi Sonuçları

Açıklayıcı faktör analizi uygulamasından önce, örneklem büyüklüğünün faktör analizi yapmaya uygun olup olmadığını test etmek amacıyla Kaiser-Meyer-Olkin (KMO) testi uygulanmıştır. Aşağıda verilen Tablo 1'de de görüleceği üzere Analiz sonucunda Örgüt Kültürünün KMO değerinin 0,937; Birey-Örgüt Uyumunun 0,737; İş Tatmininin 0,828 olduğu belirlenmiştir. Bu bulgu doğrultusunda, örneklem yeterliliğinin faktör analizi yapmak için "iyi derecede yeterli" olduğu sonucuna ulaşılmıştır. KMO değeri olarak 0.5-1.0 arası değerler kabul edilebilir olarak değerlendirilirken, 0.5'in altındaki değerler faktör analizinin söz konusu veri seti için uygun olmadığını göstergesidir. Ancak genel olarak araştırmacılar tarafından tatminkar olarak düşünülen minimum KMO değeri 0.7'dir (Altunışık vd., 2010). Ayrıca Bartlett küresellik testi sonuçları incelendiğinde, elde edilen ki kare değerinin anlamlı olduğu görülmüştür (Örgüt Kültürü: $\chi^2(630)=4327.134;p<0.01$; Birey-Örgüt Uyumunu: $\chi^2(3)=381.568;p<0.01$; İş Tatmini: $\chi^2(36)=445.235;p<0.01$). Bu doğrultuda, verilerin çok değişkenli normal dağılımdan geldiği kabul edilmiştir.

Daha sonrasında yapılan açıklayıcı faktör analizi sonucu Tablo 1’de görüldüğü üzere; “Örgü kültüründeki faktörler” toplam varyansın %57.640’ını; “Birey-Örgüt Uyumu” varyansın %84.451’ini; “İş Tatmini” varyansın %40.477’sini açıklamaktadır. Çok faktörlü desenlerde, açıklanan varyansın %40 ile %60 arasında olması yeterli olarak kabul edilir (Tavsancil, 2014). Bu çerçevede, tanımlanan bir faktörün, toplam varyansa yaptığı katkının yeterli olduğu söylenebilir.

Tablo 1: Açıklayıcı Faktör Analizi Sonuçları

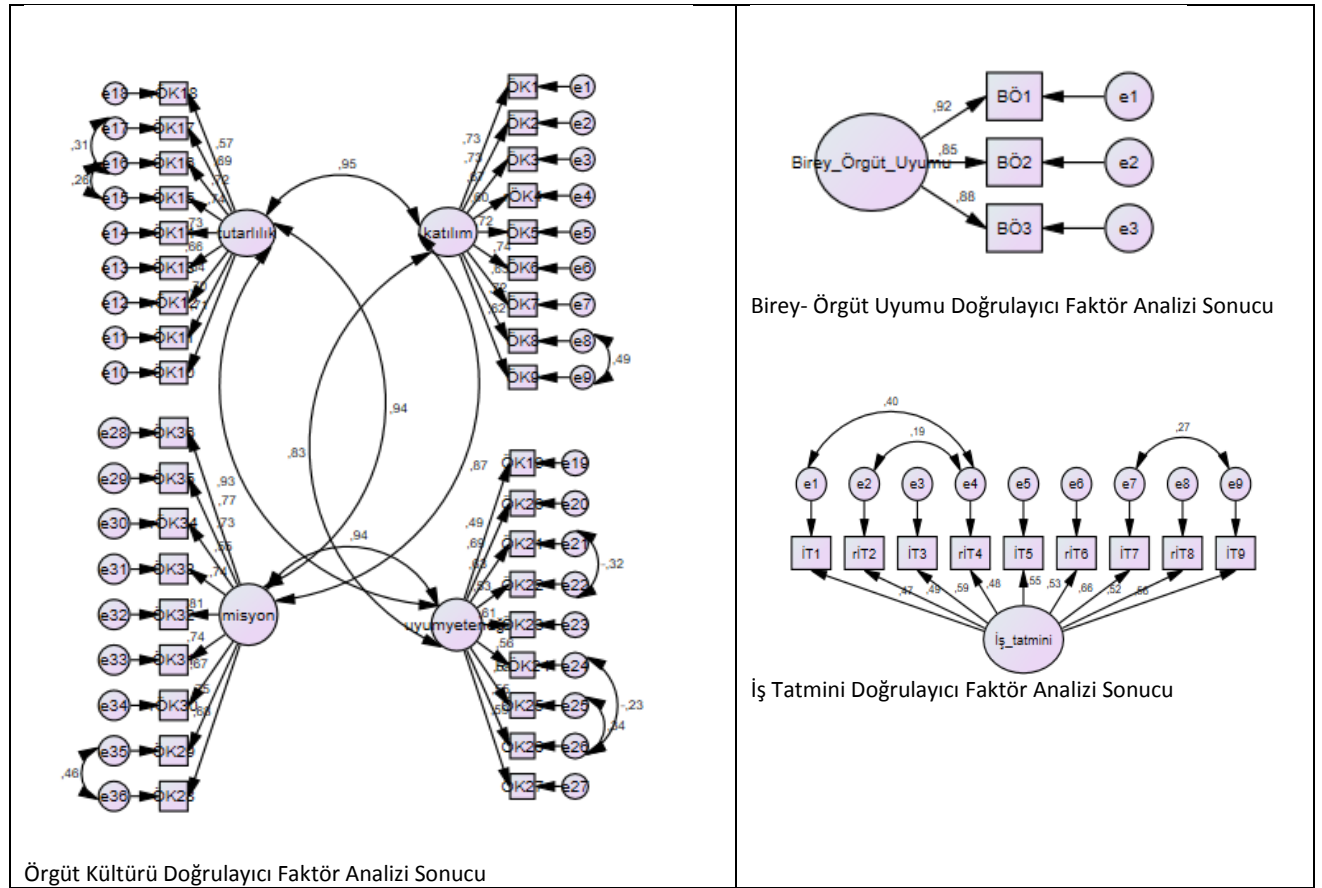
	FAKTÖRLER	AÇIKLANAN VARYANS (%)	ÖZ DEĞER (λ)
ÖRGÜT KÜLTÜRÜ	KATILIM (A=0.881)	8.288	2.984
	TUTARLILIK (A=0.880)	7.952	2.863
	UYUM YETENEĞİ (A=0.807)	25.423	9.152
	MİSYON (A=0.895)	15.978	5.752
	KMO = 0.937; $\chi^2(630) = 4327.134$; Bartlett küresellik testi (p) = 0.000; Toplam varyans : %57.640; cronbach alfa : 0.956		
BİREY ÖRGÜT UYUMU	BİREY ÖRGÜT UYUMU (A=0.908)	84.451	2.534
	KMO = 0.737; $\chi^2(3) = 381.568$; Bartlett küresellik testi (p) = 0.000 cronbach alfa : 0.908		
İŞ TATMİNİ	İŞ TATMİNİ (A=0.812)	40.477	3.643
	cronbach alfa : 0.812 KMO = 0.828; $\chi^2(36) = 445.235$; Bartlett küresellik testi (p) = 0.000		

Tabloda da görüldüğü üzere birinci faktör olan “Katılım” toplam varyansın %8.288’ini, ikinci faktör “Tutarlılık” %7.952’sini, üçüncü faktör “Uyum Yeteneği” %25.423’ünü ve dördüncü faktör “Misyon” ise toplam varyansın %15.978’ini açıklamaktadır. Güvenirlik katsayıları ise (*katılım (0.881)*, *tutarlılık (0.880)*, *uyum yeteneği (0.807)* ve *misyon (0.895)*) 0.807-0.895 arasında yer almaktadır. Gerek Birey-Örgüt Uyumu (0.908) gerekse İş Tatmini (0.812) yüksek bir güvenilirliğe sahiptir.

5.2. Doğrulayıcı Faktör Analizi Sonuçları

Doğrulayıcı Faktör analizine göre, çalışmada kullanılan ölçeklerin yapısal denklem modeli sonuçlarının (Structural Equation Modeling Results) P=0.000 düzeyinde anlamlı olduğu bulunmuştur. Ölçekleri oluşturan maddelerin (Örgüt Kültürü, 36 Madde ve dört alt boyut; Birey-Örgüt Uyumu, 3 madde ve tek boyut; İş Tatmini, 9 madde ve tek boyut) ölçek yapısıyla ilişkili olduğu belirlenmiştir. (Şekil 3)

Şekil 3: Doğrulayıcı Faktör Analizi Sonuçları



Doğrulayıcı faktör analiziyle elde edilen sonuçları değerlendirmek üzere uyum indekslerinin model uygunluğu incelenmiştir. Aşağıdaki tabloda uyum indisi hesaplamalarında iyi ve kabul edilebilir uyum değerleri verilmektedir. Bu doğrultuda oluşturulmuş olan modelin veriyle iyi bir uyum sağladığı söylenebilir.

Tablo 2: Uyum Değerleri

		χ^2	df	χ^2/df	GFI	CFI	RMSEA
Örgüt Kültürü	Modifikasyon Öncesi	1.519.451	65	2.467	0.64	0.78	0.089
	Modifikasyon Sonrası	1.351.432	609	2.219	0.88	0.96	0.075
	İyi Uyum Değerleri*			≤ 3	$\geq 0,90$	$\geq 0,97$	$\leq 0,05$
	Kabul Edilebilir Uyum Değerleri*			$\leq 4-5$	0,89-0,85	$\geq 0,95$	0,06-0,08
Birey Örgüt Uyum	Birey Örgüt Uyum Değeri	9.687	2	4.844	0.97	0.98	0.078
	İyi Uyum Değerleri*			≤ 3	$\geq 0,90$	$\geq 0,97$	$\leq 0,05$
	Kabul Edilebilir Uyum Değerleri*			$\leq 4-5$	0,89-0,85	$\geq 0,95$	0,06-0,08

İş Tatmini	Modifikasyon Öncesi	125.432	35	3.584	0.86	0.78	0.118
	Modifikasyon Sonrası	64.244	31	2.072	0.93	0.95	0.076
	İyi Uyum Değerleri*			≤3	≥0,90	≥0,97	≤0,05
	Kabul Edilebilir Uyum Değerleri*			≤4-5	0,89-0,85	≥0,95	0,06-0,08

X² =Chi-Square (Ki-Kare);
df=Degree of Freedom (Serbestlik Derecesi);
GFI=Goodness Of Fit Index (iyilik Uyum İndeksi);
CFI=Comparative Fit Index (Karşılaştırmalı Uyum İndeksi);
RMSEA=Root Mean Square Error of Approximation (Yaklaşık Hataların Ortalama Karekökü).

5.3. Korelasyon Analizinden Elde Edilen Sonuçlar

Araştırma değişkenleri arasındaki ilişkileri incelemek için yapılan korelasyon analizi sonuçları Tablo 3'te yer almaktadır. Bağımsız ve bağımlı değişkenler arasındaki tüm ilişkiler anlamlıdır (p<.01).

Tablo 3: Korelasyon Analizi Sonuçları

Değişkenler	1. Katılım	2. Tutarlık	3. Uyum Yeteneği	4. Misyon	5. Örgüt Kültürü	6. Birey-Örgüt Uyumu	7. İş Tatmini
1.Katılım	-						
2.Tutarlılık	0.844**	-					
3.Uyum Yeteneği	0.708**	0.756 **	-				
4.Misyon	0.767**	0.796**	0.795**	-			
5.Örgüt Kültürü	0.917**	0.941**	0.875**	0.914**	-		
6.Birey Örgüt Uyumu	0.589**	0.593**	0.600**	0.673**	0.662**	-	
7. İş Tatmini	0.724**	0.673**	0.635**	0.697**	0.753**	0.609**	-

p<0.05*, p<0.01**

Tablo 3'teki değişkenler arasındaki korelasyon sonuçlarına bakıldığında; satın alma sonrası örgüt kültürü düzeyi ile birey-örgüt uyumu arasındaki ilişki orta düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır (r=0.662; p<0.05). Satın alma sonrası örgüt kültürünün misyon boyutu ile birey-örgüt uyumu arasındaki ilişki orta düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.673; p<0.05). Satın alma sonrası örgüt kültürünün katılım boyutu ile birey-örgüt uyumu arasındaki ilişki orta düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.589; p<0.05). Satın alma sonrası örgüt kültürünün tutarlılık boyutu ile birey-örgüt uyumu arasındaki ilişki orta düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.593). Satın alma sonrası örgüt kültürünün uyum yeteneği boyutu ile birey-örgüt uyumu arasındaki ilişki orta düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.600; p<0.05). Satın alma sonrası örgüt kültürünün tutarlılık boyutu ile iş tatmini arasındaki ilişki orta düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.673; p<0.05). Satın alma sonrası örgüt kültürünün katılım boyutu ile iş tatmini arasındaki ilişki iyi düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.724; p<0.05). Satın alma sonrası örgüt kültürünün misyon boyutu ile iş tatmini arasında ilişki iyi düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.697; p<0.05). Örgüt kültürü alt boyutu olan uyum yeteneği ile iş tatmini arasındaki ilişki orta düzeyde, istatistiksel olarak anlamlı ve pozitif yönlüdür. (r=0.635; p<0.05) Satın alma sonrası birey-örgüt uyumu ile iş tatmini arasındaki ilişki orta düzeyde, pozitif yönlü ve istatistiksel olarak anlamlıdır. (r=0.609; p<0.05).

5.6. Regresyon Analizinden Elde Edilen Sonuçlar

Örgüt kültürü boyutlarının (katılım, misyon, tutarlılık, uyum) iş tatmini üzerindeki etkisini ortaya koyabilmek için regresyon analizi yapılmıştır. Aşağıda verilen Tablo 4'te de görüleceği üzere F değerine karşılık gelen anlamlılık seviyesine bakıldığında kurulan model istatistiksel olarak anlamlıdır. Şöyle ki:

- Katılım boyutunun F değeri (F=204.187; p<0.05).
- Misyon Boyutunun F değeri (F=198.921; p<0.05).

- Tutarlılık Boyutunun F değeri (F=153.292; p<0.05)
- Uyum Yeteneği Boyutunun F değeri (F=129.725; p<0.05).

Bağımsız değişkenlere ait Beta katsayılarına, t değeri ve anlamlılık seviyelerine bakıldığında; örgüt kültürü boyutlarının iş tatmini üzerinde anlamlı bir etkisinin olduğunu (p<0.05) ve korelasyon katsayısının (R) pozitif değerli olması bu etkinin olumlu olduğunu göstermektedir. Diğer bir ifadeyle:

- İş tatmini üzerindeki değişimin %52.2'sinin örgüt kültürü boyutlarından "katılım" ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.522$). H1a hipotezi desteklenmektedir.
- İş tatmini üzerindeki değişimin %51.6'sının örgüt kültürü boyutlarından misyon değişkeni ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.516$). H1b hipotezi desteklenmektedir.
- İş tatmini üzerindeki değişimin %45.0'unun örgüt kültürü boyutlarından tutarlılık değişkeni ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.450$). H1c hipotezi desteklenmektedir.
- İş tatmini üzerindeki değişimin %40.9'unun örgüt kültürü boyutlarından uyum yeteneği değişkeni ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.409$). H1d hipotezi desteklenmektedir.
- Özetle Örgüt kültürünün "katılım, misyon, tutarlılık ve uyum yeteneği" boyutlarının değeri arttıkça iş tatmininin de artacağı söylenebilir.

Tablo 4: Örgüt Kültürü Boyutlarının "katılım, misyon, tutarlılık, uyum" İş Tatmini Üzerindeki Etkisine Yönelik Regresyon Analizi Sonuçları

Bağımlı Değişken	Bağımsız Değişken	β	T	p	F	Model (p)	R	Adjusted R^2
İş tatmini	Sabit	0.976	7.498					
					204.187	0.000	0.724	0.522
	Katılım	0.648	14.28					
İş tatmini	Sabit	0.995	7.621					
					198.921	0.000	0.720	0.516
	Misyon	0.659	14.10					
İş tatmini	Sabit	1.173	8.74					
					153.292	0.000	0.673	0.450
	Tutarlılık	0.607	12.38					
İş tatmini	Sabit	0.862	5.01					
					129.725	0.000	0.642	0.409
	Uyum Yeteneği	0.729	11.390					

Örgüt kültürü boyutlarının (katılım, misyon, tutarlılık, uyum) Birey-Örgüt Uyumuna etkisine yönelik yapılan regresyon analizi sonuçları Tablo 5'te verilmektedir.

Tablo 5: Örgüt Kültürü Boyutlarının "katılım, misyon, tutarlılık, uyum" Birey-Örgüt Uyumuna Üzerindeki Etkisine Yönelik Regresyon Analizi Sonuçları

Bağımlı Değişken	Bağımsız Değişken	β	T	p	F	Model (p)	R	Adjusted R^2
Birey Örgüt Uyumuna	Sabit	0.423	2.34					
					136.838	0.000	0.652	0.422
	Katılım	0.738	11.69					
Birey Örgüt	Sabit	0.230	1.38					

Uyumu					195.564	0.000	0.717	0.511
	Misyon	0.830	13.98					
Birey Örgüt Uyumu	Sabit	0.478	2.783					
					144.644	0.000	0.662	0.436
	Tutarlılık	0.755	12.027					
Birey Örgüt Uyumu	Sabit	0.006	0.29					
					138.517	0.000	0.654	0.425
	Uyum Yeteneği	0.939	11.76					

Tablo 5'ten görüleceği üzere modelin F değerine karşılık gelen anlamlılık seviyesine bakıldığında kurulan model istatistiksel olarak anlamlıdır. Şöyle ki:

- Katılım boyutunun F değeri (F=136.838; p<0.05).
- Misyon Boyutunun F değeri (F=195.564; p<0.05).
- Tutarlılık Boyutunun F değeri (F=144.644; p<0.05).
- Uyum Yeteneği Boyutunun F değeri (F=138.517; p<0.05).

Bağımsız değişkenlere ait Beta katsayılarına, t değeri ve anlamlılık seviyelerine bakıldığında; örgüt kültürü boyutlarının Birey-Örgüt Uyumu üzerinde anlamlı (p<0.05) ve pozitif bir etkisi bulunmaktadır. Şöyle ki:

- Birey-Örgüt uyumundaki değişimin %42.2'sinin örgüt kültürü boyutlarından katılım ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.422$). H2a hipotezi desteklenmektedir
- Birey-Örgüt uyumundaki değişimin %51.1'inin örgüt kültürü boyutlarından misyon değişkeni ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.511$). H2b hipotezi desteklenmektedir
- Birey-Örgüt uyumundaki değişimin %43.6'inin örgüt kültürü boyutlarından tutarlılık değişkeni ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.436$). H2c hipotezi desteklenmektedir
- Birey-Örgüt uyumundaki değişimin %42.5'inin örgüt kültürü boyutlarından uyum yeteneği değişkeni ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.425$). H2d hipotezi desteklenmektedir
- Bu bağlamda örgüt kültürünün "*katılım, misyon, tutarlılık ve uyum yeteneği*" boyutlarının değeri arttıkça Birey-Örgüt Uyumunun da artacağı söylenebilir.

Birey-örgüt uyumunun iş tatmini üzerindeki etkisini açıklayabilmek için yapılan regresyon analizi sonuçları ise Tablo 6'da özetlenmektedir. Aşağıdaki tablo incelendiğinde kurulan modelin anlamlı (F=179.936; p<0.05) olduğu ve birey-örgüt uyumunun iş tatmini üzerinde anlamlı (p<0.05) ve olumlu bir etkisinin (Beta katsayısı, t ve R değerleri) olduğu görülmektedir. Diğer bir anlatımla iş tatmini üzerindeki değişimin %49'unun birey-örgüt uyumu değişkeni ile açıklandığı görülmektedir (Düzenlenmiş $R^2=0.490$). Bu durumda birey-örgüt değişkeninin değeri arttıkça, iş tatmini değişkeninin de değerinin artacağı söylenebilir. H4 hipotezi desteklenmektedir.

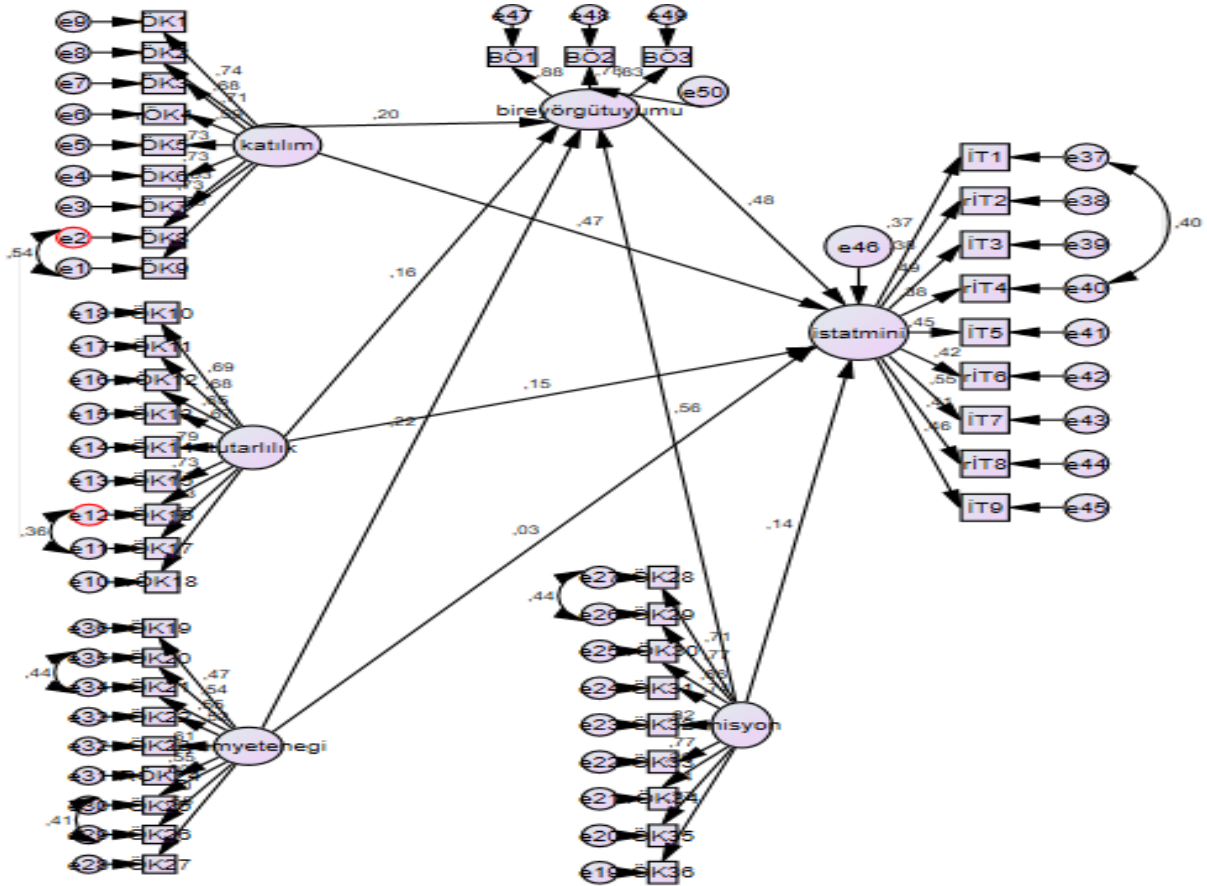
Tablo 6: "Birey-Örgüt Uyumunun" "İş Tatmini" Üzerindeki Etkisine Yönelik Regresyon Analizi Sonuçları

Bağımlı Değişken	Bağımsız Değişken	β	t	p	F	Model (p)	R	Adjusted R^2
İş tatmini	Sabit	1.402	12.99	0.000				
					179.936	0.000	0.702	0.490
	Birey Örgüt Uyumu	0.555	13.41	0.000				

5.7. Yapısal Eşitlik Modelinin Test Sonuçları

Bilindiği gibi yapısal eşitlik modeli, bağımlı ve bağımsız değişkenler arasındaki ilişkilerin modellenmesinde, test edilmesinde kullanılan bir tekniktir. Örgüt Kültürü boyutlarının iş tatmini üzerindeki etkisinde birey-örgüt uyumunun aracı rolünü araştırmak amacıyla Şekil 4'te gösterilen modelin testi yapılmıştır. Bu testin sonucuna göre elde edilen uyum indekslerinin modelin kabul edilebilir sınırlar içinde olduğunu gösterdiği söylenebilir. (Cmin/df = 2.520; GFI = 0.96; CFI =0.95; RMSEA=0.035).

Şekil 4: Örgüt Kültürünün İş Tatmini Üzerindeki Etkisinde Birey Örgüt Uyumunun Aracı Rolü Üzerine Kurulmuş Yapısal Model



Modelde belirtilen yollara ait standardize edilmiş beta ve anlamlılık değerleri aşağıdaki tabloda (Tablo 7)'de yer almaktadır.

Tablo 7: Beta ve Anlamlılık Değerleri Tablosu

Yol	Standardize β	Standart Hata	p
Katılım› İş tatmini	0.470	0.045	0.000
Tutarlılık› İş tatmini	0.151	0.044	0.042
Uyum yeteneği› İş tatmini	0.033	0.067	0.687
Misyon› İş tatmini	0.138	0.053	0.141
Katılım› Birey örgüt uyumu	0.200	0.064	0.003
Tutarlılık› Birey örgüt uyumu	0.164	0.063	0.016
Uyum yeteneği› Birey örgüt uyumu	0.216	0.095	0.003
Misyon› Birey örgüt uyumu	0.138	0.060	0.000
Birey örgüt uyumu› İş tatmini	0.481	0.066	0.000

Elde edilen bu bulgulara göre, tüm örgüt kültürü değişkenleri, anlamlı olarak birey-örgüt uyumunu etkilemekte, birey-örgüt uyumu da anlamlı olarak iş tatminine etki etmektedir ($\beta=0.481;p<0.05$). Tüm bunların yanı sıra, birey-örgüt uyumunun modele dahil edilmesiyle uyum yeteneği ($\beta=0.033;p>0.05$) ve misyon ($\beta=0.138;p>0.05$) boyutlarının iş tatmini üzerindeki etkileri anlamsızlaşmış, katılım ($\beta=0.470;p<0.05$) ve tutarlılık ($\beta=0.151;p<0.05$) boyutlarının iş tatmini üzerindeki etkisi ise düşmüştür. Buna göre birey-örgüt uyumu, uyum yeteneği ve misyon üzerinde tam, katılım ve tutarlılık üzerinde kısmi aracı değişken rolüne sahiptir. Bu noktada söz konusu boyutların iş tatmini üzerindeki etkisinde yaşanan değişimin (etkinin azalması ya da ortadan kalkmasının istatistiksel olarak test edilmesi) anlamlı olup olmadığına bakılması gerekmektedir. Bunu test etmek için genellikle yapılan Sobel testidir. (Sobel, 1982) Testin temel mantığı, modelde yer alan değişkenlere ait regresyon ağırlıkları ile değişkenler arasındaki ilişkilere ait standart hataları hesaba katarak, regresyon katsayısındaki değişimin anlamlılığını test etmektir. (Preacher ve Hayes, 2004; Peacher ve Leonardelli, 2001). Yapılan test sonucunda aracılık etkisinin anlamlı ($z=5.46, p<0.01$) olduğu bulunmuştur. Buna göre birey-örgüt uyumu, uyum yeteneği ve misyon üzerinde tam, katılım ve tutarlılık üzerinde kısmi aracı değişken rolüne sahiptir.

Bu bulgular doğrultusunda, Birey-örgüt uyumunun örgüt kültürü boyutlarından (katılım, misyon, tutarlılık, uyum) ve iş tatmini arasında ara değişken olduğunu ortaya koyan **H3a,b,c,d** hipotezleri kabul edilmiştir.

5.8. Hipotez Sonuçları

Örgüt Kültürünün İş Tatmini Üzerindeki Etkisinde Birey-Örgüt Uyumunun aracı rolünü ortaya koymak üzere oluşturulan model, yapısal eşitlik modellemesiyle incelenmiştir. Modelin uygunluğu, Yapısal eşitlik modeli sonucunda ilgili uyum indeksleri ile geçerli kılınmış ve oluşturulan hipotezler test edilmiştir. Elde edilen sonuçlar çalışmanın hipotezlerini (*H1a,b,c,d; H2a,b,c,d; H3a,b,c,d; H4*) destekler niteliktedir. Diğer bir ifadeyle;

- *H1a,b,c,d: Örgüt kültürü boyutları (katılım, misyon, tutarlılık, uyum) iş tatminini etkiler (Katılım $R^2=0.522$; misyon $R^2=0.516$; tutarlılık $R^2=0.450$; uyum $R^2=0.409$; $p<0.05$)*
- *H2a,b,c,d: Örgüt kültürü boyutları (katılım, misyon, tutarlılık, uyum) birey-örgüt uyumunu etkiler. (Katılım $R^2=0.422$; misyon $R^2=0.511$; tutarlılık $R^2=0.436$; uyum $R^2=0.425$; $p<0.05$)*
- *H3a,b,c,d: Birey-örgüt uyumu, örgüt kültürü boyutları (katılım, misyon, tutarlılık, uyum) ve iş tatmini arasında ara değişkendir.*
 - Tüm örgüt kültürü değişkenleri, anlamlı olarak birey-örgüt uyumunu etkilemekte, birey-örgüt uyumu da anlamlı olarak iş tatmine etki etmektedir ($\beta=0.481;p<0.05$).
 - Örgüt kültürünün iş tatmini üzerindeki etkisinde birey-örgüt uyumunun aracı rolü bulunmaktadır. Örgüt kültürünün iş tatmini üzerindeki etkisinde birey-örgüt uyumu, uyum ve misyon boyutları üzerinde tam, katılım ve tutarlılık üzerinde ise kısmi aracı değişken rolüne sahiptir.
- *H4: Birey-örgüt uyumu iş tatminini etkiler ($R^2=0.490$; $p<0.05$).*

6. SONUÇ

Satın alma süreci sonrasında örgüt kültürünün iş tatminine etkisinde birey-örgüt uyumunun aracı rolünün incelenmesi amacıyla yapılan bu çalışmada elde edilen sonuçlar şöyle özetlenebilir;

- Şirket satın almalarının en kritik süreci satın alma gerçekleşikten sonraki süreçtir, büyük risk taşır. Satın almanın başarısını belirleyen en önemli etkenlerden biri de örgüt kültürüdür. Araştırma sonuçlarına göre örgüt kültürünün iş tatmini üzerinde istatistiksel olarak anlamlı bir etkisi vardır. Bu etkiye örgüt kültürü boyutları açısından detaylı bir şekilde bakıldığında iş tatmini üzerindeki değişimin %52.2'sinin "katılım", %51.6'sının "misyon", %45.0'ünün "tutarlılık", %40.0'ünün ise "uyum yeteneği" ile açıklandığı görülmektedir. Diğer bir ifadeyle, örgüt kültürünün "katılım, misyon, tutarlılık ve uyum yeteneği" boyutlarının değeri arttıkça iş tatmininin de artacağı ifade edilebilir.
- Örgüt kültürünün birey-örgüt uyumu üzerinde de etkisi bulunmaktadır. Birey-örgüt uyumundaki değişimin %42.2'sinin "katılım", %51.1'inin "misyon", %45.0'ünün "tutarlılık", %40.0'ünün ise "uyum yeteneği" ile açıklandığı görülmektedir. Dolayısıyla örgüt kültürünün "katılım, misyon, tutarlılık ve uyum yeteneği" boyutlarının değeri arttıkça birey-örgüt uyumunun da artacağı söylenebilir. Öte yandan İş Tatmini üzerinde Birey-Örgüt uyumunun etkisi de anlamlıdır ve İş Tatmini üzerindeki değişimin %49'unu açıklamaktadır. Bu bağlamda Birey-Örgüt Uyumunun değeri arttıkça İş Tatminin artabileceği söylenebilir.
- İlgili yazındaki bulgular, çalışmanın bulgularını desteklemektedir.
- Örgüt kültürü boyutları, birey-örgüt uyumunu etkilemekte, birey-örgüt uyumu da iş tatminine etki etmektedir. Örgüt Kültürünün İş Tatmini üzerindeki etkisinde Birey- Örgüt Uyumunun aracı rolü bulunmaktadır.
- Birey-örgüt uyumu hem çalışanın bireysel özelliklerini, değerlerini vb. hem de çalışılan örgütün özelliklerini, kültürünü, değerlerini vb. içine alır. Satın alma sonrasındaki ortamın çalışanla uyumlu olması iş tatminin yanı sıra motivasyon, iş performansı vb iş sonuçları açısından da oldukça önemlidir. Çalışan kendi değerleriyle örgütün değerleri arasında benzerlik hissettiğinde işinden ve çalıştığı örgütten daha fazla tatmin duyabilecektir. Tatmin olan çalışanların da performansları, bağlılıkları, memnuniyetleri vb. de artabilecektir. Örgüt kültürünün özelliklerini benimseyen çalışanlar örgütün ve yönetimin beklentilerine olumlu katkıda bulunurlar.

Bu çalışma gerek satın alma sürecinde gerekse satın alma sonrasında görev alan yöneticiler için önemli noktalara işaret etmektedir. Şirket birleşme ve satın almalarının arttığı günümüzde, satın alma sonrasındaki oluşumun başarısında çalışan davranışları, birey-örgüt uyumu, iş tatmini gibi insan kaynağına ilişkin konuların önemi yadsınamaz. Satın alma sonrasında değişim kaçınılmazdır. Bu süreçte bireyin örgüte uyumu için işi için gerekli olan bilgi, beceri, yeteneklerinin örgütün kültür, değerleri, yapısal sistemleri ve ihtiyaçlarıyla uyumunun vb sağlanması gerekir. Bu ise uygun ve tutarlı liderlik ve yönetim uygulamalarıyla, İnsan Kaynakları politikalarıyla, örgüt içinde sosyal programlarla, takım çalışmalarının desteklenmesiyle, çalışanların kararlara katılımıyla, eğitim, geliştirme ve koçluk faaliyetleriyle, etkili iletişimle, işbirliği ve dayanışmayı arttıracak uygulamalarla, etkili misyon açıklamalarıyla, vizyon paylaşımıyla, planlı bir kültürel entegrasyonla, uygun kültürün oluşturulmasıyla vb ile mümkün olabilir.

Örgüt kültürünün iş tatmini üzerindeki etkisinde birey-örgüt uyumunun aracılık rolünün incelendiği bu çalışma, araştırmacıların iş tatmininin oluşmasını sağlayan başka diğer değişkenlerle farklı modeller geliştirerek yeni sonuçlara ulaşmaları noktasında yol gösterici olabilecektir. Ayrıca konuyla ilgili farklı ana kütle ve örneklerle yeni çalışmaların yapılması literatüre sağlayacağı katkı açısından tavsiye edilebilir.

KAYNAKÇA

- Abdulla, J., Djabarni, R., & Mellahi, K. (2011), Determinants of job satisfaction in the UAE: A case study of the Dubai police. *Personnel Review*, 40(1), 126– 146
- Altunışık, A. C., Şahin, A., Bayraktar, A., Özcan, D. M., Sevim, B., Altunışık, A. C., & Türker, T. (2010). Dynamic Field Test, System Identification, And Modal Validation Of An RC Minaret: Preprocessing And Postprocessing The Wind-Induced Ambient Vibration Data. *Journal Of Performance Of Constructed Facilities*, 25(4), 336-356.
- Ardalan, M., Salimi, G., Rajaeepour, S., & Molavi, H. (2009). Analysis of Relationship Between Person – Organization Fit and organizational culture in West Country governmental universities. *Quarterly journal of research and planning in higher education*, 14 (1), 97-131.
- Ashraf, G., & Rezaie, M. H. (2015), Organizational culture: A predictor of faculty members' job satisfaction. *British Journal of Education*, 3(8), 1-9.
- Belias, D., & Koustelios, A. (2014), Organizational culture and job satisfaction: a review. *International Review of Management and Marketing*, 4(2), 132-149.
- Belias, D., Koustelios, A., Sdrollias, L., & Koutiva, M. (2015), The influence of Demographic Features on the Job Satisfaction of Greek Bank Employees. *International Journal of Human Resource Management and Research*, 3(4), 15-28.

- Beaudan, E., & Smith, G. (2000). Corporate cultures: asset or liability. *Ivery Business Journal*, 4, 2-5.
- Cable, D. M., & Judge, T. A. (1996), *Person-organization fit, job choice decisions, and organizational entry. Organizational behavior and human decision processes*, 67(3), 294-311.
- Cable, D., & Edwards, J. R. (2004), Complementary and supplementary fit: A Theoretical and empirical integration. *Journal of Applied Psychology*, 822-834.
- Denison, D. R., & Mishra, A. K. (1995), Toward a theory of organizational culture and effectiveness. *Organization Science*, 204-223.
- Denison, D. R., & Neale, W. S. (1996), *Denison organizational culture survey: facilitators guide*. Ann Harbor: MI: Aviat.
- Erdogan, B., Kraimer, M. L., & Liden, R. (2002), Person-Organization Fit and Work Attitudes: The Moderating Role of Leader-Member Exchange. *Academy of Management Proceedings*.
- Fbuni, D., Price, C., & Zollo, M. (2006), *Mergers: Leadership, Performance and Corporate Health*. Palgrave Macmillan.
- Fisher, C. J. (1997), Corporate culture and perceived business performance: A study of the relationship between the culture of an organization and perceptions of its financial and qualitative performance. Doctoral Dissertation. *California School of Professional Psychology Los Angeles*.
- Hassi, A. & Storti, G. (2011), Organizational training across cultures: variations in practices and attitudes. *Journal of European Industrial Training*, 35(1), 45-70.
- Kim, N. H. (2016). The Relationship between and among Job Satisfaction, Training and Organizational Culture in South Korea's Manufacturing Industry. *The Ohio State University*.
- Levesque, L. L. (2005), Opportunistic Hiring and Employee Fit. *Human Resource Management, Wiley Periodicals Inc.*, 303.
- Lund, D. B. (2003), Organizational culture and job satisfaction. *Journal of Business & Industrial Marketing*, Vol. 18 Issue: 3, pp.219-236.
- Luthans, F. (2002), The need for and meaning of positive organizational behavior. *Journal of Organizational Behavior*, Vol. 23, 695-706.
- O'Neal, J. C. (2014), The Perceived Importance of Person-Environment Fit Dimensions Amidst Attrition and Attention Stages of Employment. *Hofstra University*.
- O'Reilly, C. A., III. (1989). Corporations, culture, and commitment: Motivation and social control in organizations. *California Management Review*, 31(4): 9-25.
- Preacher, K. J., & Hayes, A. F. (2004). SPSS And SAS Procedures For Estimating Indirect Effects In Simple Mediation Models. *Behavior Research Methods*, 36(4), 717-731.
- Preacher, K. J., & Leonardelli, G. J. (2001). Calculation For The Sobel Test.
- Pritchett, P., Robinson, D., & Clarkson, R. (1997), *After the Merger: the authoritative guide for integration success*. New York: R.R. Donnelley & Sons Company.
- Rekabet Kurulu tebliğ No: 2010/4*. (2010), wipo.com: <http://www.wipo.int/edocs/lexdocs/laws/tr/tr/tr115tr.pdf> adresinden alındı
- Rowley, C. (2013). The changing nature of management and culture in South Korea. *Managing across diverse culture in East Asia* (s. 122-150). London: Routledge.
- Schein, E. H. (1990), Organizational Culture. *American Psychologist*, 109-19.
- Schulz, J. (2013), The impact of role conflict, role ambiguity and organizational climate on the job satisfaction of academic staff in research-intensive universities in the UK. *Higher Education Research & Development*, 32(3), 464-478.
- Shermann, A. J., & Hart, M. (2006), *Mergers and Acquisitions from A to Z*. New York: Amacom, division of American Management Association.
- Silverthorne, C. (2004), The impact of organizational culture and person-organization fit on organizational commitment and job satisfaction in Taiwan. *Leadership & Organization Development Journal*, Vol. 25 Issue: 7, pp.592-599.
- Sobel, Michael E., (1982), Asymptotic Confidence Intervals for Indirect Effects in Structural Equations Models, In S. Leinhardt (Ed.), *Sociological methodology*, Vol.13, s.290-312.
- Tavşancıl, Prof. Dr. Ezel, (2014). *Tutumların Ölçülmesi ve SPSS ile Veri Analizi*, NOBEL Akademik Yayıncılık, 5. Baskı.
- Yahyagil, M. Y. (2004), Denison örgüt kültürü ölçme aracının geçerlilik ve güvenilirlik çalışması: Ampirik bir uygulama. *İstanbul Üniversitesi İşletme İktisadi Enstitüsü Dergisi(Yönetim)*, 53-76.
- Yapraklı, Ş. (2007), Satış Gücü Motivasyonu-İş Tatmini Ölçeklerinin Test Edilmesi Ve Motivasyonun İş Tatmini Üzerindeki Etkisinin Belirlenmesi: İlaç Sektöründe Bir Uygulama. *İş, Güç, Endüstri İlişkileri ve İnsan Kaynakları Dergisi, Cilt 9,Sayı 3*, 67.
- Yelboğa, A. (2009). Validity and reliability of the Turkish version of the job satisfaction survey (JSS). *World Applied Sciences Journal*. 6(8), 1066-1072